

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-14 ____

EXHIBIT NO. ____ (JMP-2)

JEANNE M. PLUTH

REPRESENTING AVISTA CORPORATION

Avista Corp.
1411 East Mission P.O. Box 3727
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January 16, 2014

Steven V. King
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,
December 2013

Dear Mr. King:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of December 2013.

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A (pages 7-23)). In December, actual net power costs were greater than authorized costs by \$2,804,277. Year-to-date actual net power costs were greater than authorized costs by \$5,037,302. A deferral entry of \$518,651 was made in the surcharge direction, which reflects 50% of the amount within the \$4 million to \$10 million sharing band.

In December 2013, the Company recorded two additional journal entries to the ERM deferral. First, \$70,084 was recorded in the rebate direction for the estimated amount of excess actual fixed over authorized costs in 2013 for the Colstrip plant. Colstrip Unit 4 suffered a generator fault on July 1, 2013, which put Colstrip below 70% availability in 2013. Please see the accounting journal and supporting workpapers that have been provided in Attachment C (pages 32-56) for additional information. Second, the Company identified an error relating to the allocation of natural gas transport costs between the Company's Power Supply operations ("thermal") and the Company's natural gas operations ("LDC"). This resulted in \$808,681 entry in the surcharge direction, for Washington's share of the allocated gas transport costs and interest. Please see the accounting journal and supporting workpapers that have been provided in Attachment D (pages 57-75) for additional information.

The ERM deferral at December 30, 2013 was \$1,256,477 in the surcharge direction.

In Order 09, Docket UE-120436, the Company was authorized to return a portion of the accumulated ERM deferral balance to customers effective January 1, 2013. Total rebate revenue amounted to \$432,776 for the month of December 2013. After adjusting for revenue-sensitive expenses, \$413,344 of amortization of the deferral balance was recorded.

Actual net power costs for December 2013 were greater than the authorized level due primarily to loss of generation from Colstrip Unit 4 lower hydro generation and high power and natural gas prices. On July 1, 2013, Colstrip Unit 4 suffered a generator fault and is expected to be out of service through January 2014. Colstrip generation was 86 aMW below the authorized level.

Hydro generation was 69 aMW below the authorized level. Kettle Falls generated 1 aMW above the authorized level. Natural gas-fired generation was 58 aMW above the authorized level.

The average power purchase price was \$49.41/MWh compared to an authorized price of \$31.43/MWh. The average natural gas purchase price was \$4.47/dth compared to an authorized price of \$3.71/dth. The net transmission expense (transmission expense less transmission revenue) was above the authorized level. Washington retail sales were 7 aMW above the authorized level.

The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B (pages 24-31)). In December 2013, actual net REC revenues were greater than authorized revenues by \$293,266. The Company records 100% of the net REC revenues in a separate deferral account per Order 09, Docket UE-120436.

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 28 of this report for July 2013 shows the calculation of the weighted cost of debt at June 30, 2013, which is used for the July through December 2013 period.

There were no forward long-term power contracts executed in December 2013.

If you have any questions, please contact Bill Johnson at (509) 495-4046 or Jeanne Pluth at (509) 495-2204.

Sincerely,



Kelly Norwood
Vice President, State and Federal Regulation

JP

Enclosure

C: Mary Kimball, S. Bradley Van Cleve

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF DECEMBER 2013

Page Items: Statind: DL Ferc Acct: 186280

Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
ED	WA	201301	-8,756,638.00	8,756,638.00	0.00
ED	WA	201302	0.00	0.00	0.00
ED	WA	201303	0.00	0.00	0.00
ED	WA	201304	0.00	-42,157.00	-42,157.00
ED	WA	201305	-42,157.00	-639,821.00	-681,978.00
ED	WA	201306	-681,978.00	251,774.00	-430,204.00
ED	WA	201307	-430,204.00	424,037.00	-6,167.00
ED	WA	201308	-6,167.00	6,167.00	0.00
ED	WA	201309	0.00	0.00	0.00
ED	WA	201310	0.00	0.00	0.00
ED	WA	201311	0.00	0.00	0.00
ED	WA	201312	0.00	1,256,447.00	1,256,447.00
				10,013,085.00	

ERM Deferral Balance (Current Year - 2013)			
Account 186280.ED.WA		<u>Amount</u>	<u>Journal ID</u>
Balance 11/30/2013		\$0.00	
Deferral - Current Month		518,651.00	481 - WA ERM
Interest - Current Month (1)		-801.00	481 - WA ERM
Colstrip 70% Availability Liability		-70,084.00	NSJ003
Intercompany Gas Transport Costs		808,681.00	NSJ019
Balance 12/31/13		<u>\$1,256,447.00</u>	
Year to date deferrals		\$518,651.00	
Year to date interest		-801.00	
Colstrip 70% Availability Liability		-70,084.00	
Intercompany Gas Transport Costs		808,681.00	
Balance in account		<u>\$1,256,447.00</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 50%		1,037,302.00	518,651.00 518,651.00
Over \$10,000,000 at 10%		0.00	0.00 0.00
Total		<u>\$5,037,302.00</u>	<u>\$4,518,651.00</u> <u>\$518,651.00</u>

(1) Interest of \$801 was recorded backwards for December 2013. Amount will be corrected in January 2014.

Page Items: Statind: DL Ferc Acct: 186290

Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
ED	WA	201301	0.00	-8,783,727.00	-8,783,727.00
ED	WA	201302	-8,783,727.00	-136,735.00	-8,920,462.00
ED	WA	201303	-8,920,462.00	-108,326.14	-9,028,788.14
ED	WA	201304	-9,028,788.14	-27,677.00	-9,056,465.14
ED	WA	201305	-9,056,465.14	-27,677.00	-9,084,142.14
ED	WA	201306	-9,084,142.14	-27,677.00	-9,111,819.14
ED	WA	201307	-9,111,819.14	-28,222.00	-9,140,041.14
ED	WA	201308	-9,140,041.14	-28,052.00	-9,168,093.14
ED	WA	201309	-9,168,093.14	-28,137.00	-9,196,230.14
ED	WA	201310	-9,196,230.14	-28,137.00	-9,224,367.14
ED	WA	201311	-9,224,367.14	-28,137.00	-9,252,504.14
ED	WA	201312	-9,252,504.14	-28,137.00	-9,280,641.14
				-9,280,641.14	

ERM Deferral Balance (Prior year - 2012)			
Account 186290.ED.WA		Amount	Journal ID
Balance 11/30/2013		-\$9,252,504.14	
Interest - Current Month		-28,137.00	481 - WA ERM
Balance 12/31/13		-\$9,280,641.14	

Page Items: Statind: DL Ferc Acct: 182350

Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
ED	WA	201301	-13,429,980.00	68,875.00	-13,361,105.00
ED	WA	201302	-13,361,105.00	369,570.00	-12,991,535.00
ED	WA	201303	-12,991,535.00	314,872.00	-12,676,663.00
ED	WA	201304	-12,676,663.00	302,076.00	-12,374,587.00
ED	WA	201305	-12,374,587.00	287,610.00	-12,086,977.00
ED	WA	201306	-12,086,977.00	285,518.00	-11,801,459.00
ED	WA	201307	-11,801,459.00	292,909.00	-11,508,550.00
ED	WA	201308	-11,508,550.00	326,836.00	-11,181,714.00
ED	WA	201309	-11,181,714.00	319,218.00	-10,862,496.00
ED	WA	201310	-10,862,496.00	304,514.00	-10,557,982.00
ED	WA	201311	-10,557,982.00	295,773.00	-10,262,209.00
ED	WA	201312	-10,262,209.00	382,815.00	-9,879,394.00
				3,550,586.00	

Recoverable Deferral Balance			
Account 182350.ED.WA			
		Amount	Journal ID
Balance 11/30/2013		-\$10,262,209.00	
Surcharge Amortization		413,344.00	481 - WA ERM
Interest		-30,529.00	481 - WA ERM
Balance 12/31/13		<u>-\$9,879,394.00</u>	

Page Items: Statind: DL Perc Acct: 283280

Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
ED	WA	201301	7,765,317.18	-14,625.10	7,750,692.08
ED	WA	201302	7,750,692.08	-81,492.25	7,669,199.83
ED	WA	201303	7,669,199.83	-72,291.05	7,596,908.78
ED	WA	201304	7,596,908.78	-81,284.70	7,515,624.08
ED	WA	201305	7,515,624.08	132,960.80	7,648,584.88
ED	WA	201306	7,648,584.88	-178,365.25	7,470,219.63
ED	WA	201307	7,470,219.63	-241,053.40	7,229,166.23
ED	WA	201308	7,229,166.23	-106,732.85	7,122,433.38
ED	WA	201309	7,122,433.38	-101,878.35	7,020,555.03
ED	WA	201310	7,020,555.03	-96,731.95	6,923,823.08
ED	WA	201311	6,923,823.08	-93,672.60	6,830,150.48
ED	WA	201312	6,830,150.48	-563,893.75	6,266,256.73
				-1,499,060.45	

DFIT Associated with ERM Deferrals	
Account 283280.ED.WA	
Account 186280.ED.WA balance	\$1,256,447.00
Account 186290.ED.WA balance	-9,280,641.14
Account 182350.ED.WA balance	-9,879,394.00
Total	-\$17,903,588.14
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$6,266,256
Rounding	1
Balance that should be in account - Dec 31, 2013	\$6,266,257

Page Items: Statind: DL Ferc Acct: 186322

Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
ED	WA	201301	-277,010.00	28,287.00	-248,723.00
ED	WA	201302	-248,723.00	-115,804.81	-364,527.81
ED	WA	201303	-364,527.81	-62,201.00	-426,728.81
ED	WA	201304	-426,728.81	-261,163.00	-687,891.81
ED	WA	201305	-687,891.81	-268,647.00	-956,538.81
ED	WA	201306	-956,538.81	-184,694.00	-1,141,232.81
ED	WA	201307	-1,141,232.81	-1,149.00	-1,142,381.81
ED	WA	201308	-1,142,381.81	58,343.00	-1,084,038.81
ED	WA	201309	-1,084,038.81	8,437.00	-1,075,601.81
ED	WA	201310	-1,075,601.81	-197,447.00	-1,273,048.81
ED	WA	201311	-1,273,048.81	-36,192.00	-1,309,240.81
ED	WA	201312	-1,309,240.81	-297,707.00	-1,606,947.81
				-1,329,937.81	

REC Deferral Balance		
<u>Account 186322.ED.WA</u>	Amount	Journal ID
Balance 11/30/2013	-\$1,309,240.81	
Deferral	-293,266.00	475 - WA REC DEFERRAL
Interest	-4,441.00	475 - WA REC DEFERRAL
Balance 12/31/13	<u>-\$1,606,947.81</u>	
Balance 1/1/2013	-\$361,849	
Year to date deferrals	-1,212,070	
Year to date interest	-33,029	
Balance in account	<u>-\$1,606,948</u>	

Page Items: Statind: DL Ferc Acct: 283305

Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
ED	WA	201301	96,953.50	-9,900.45	87,053.05
ED	WA	201302	87,053.05	40,531.68	127,584.73
ED	WA	201303	127,584.73	21,770.35	149,355.08
ED	WA	201304	149,355.08	91,407.05	240,762.13
ED	WA	201305	240,762.13	94,026.45	334,788.58
ED	WA	201306	334,788.58	64,642.90	399,431.48
ED	WA	201307	399,431.48	402.15	399,833.63
ED	WA	201308	399,833.63	-20,420.05	379,413.58
ED	WA	201309	379,413.58	-3,663.95	375,749.63
ED	WA	201310	375,749.63	69,817.45	445,567.08
ED	WA	201311	445,567.08	12,667.20	458,234.28
ED	WA	201312	458,234.28	104,197.45	562,431.73
				465,478.23	

DFIT Associated with REC Deferrals	
<u>Account 283305.ED.WA</u>	
Account 186322.ED.WA balance	-\$1,606,947.81
Total	-1,606,947.81
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$562,432
Rounding	0
Balance that should be in account - Dec 31, 2013	\$562,432

Attachment A

Avista Corporation

Monthly Power Cost Deferral Report

Month of December 2013

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201312

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Gina Armstrong

Last Saved: 01/07/2014 5:03 PM

Type: C

Submitted by: Gina Armstrong



Approval Requested: 01/07/2014 5:03 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	28,137.00		Last year (2012) ERM Balance Interest Accrual
20	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		28,137.00	Last year (2012) ERM Interest Accrual
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	413,344.00		Approved for Recovery ERM Balance Amortization
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		413,344.00	Approved for Recovery ERM Balance Amortization
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	30,529.00		Approved for Recovery ERM Balance Interest Accr.
60	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		30,529.00	Approved for Recovery ERM Balance Interest Accr.
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	518,651.00		Current Year (2013) ERM
80	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		518,651.00	Current Year (2013) Deferral Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	801.00		Current Year (2013) Interest Accrual
100	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		801.00	Current Year (2013) Interest accrual current year
Totals:						991,462.00	991,462.00	


 Prepared by Gina Armstrong

 Reviewed by
 Date 1/7/14
 Date 1/7/14

Approved for Entry
 Corporate Accounting use Only
 Date

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

COPY

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 12/31/12 is	5.711%	Actual cost of debt at 06/30/13 is	5.701%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00475 Before Tax
	0.0030935 After Tax		0.0030880 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186280

0

				January		
				DFIT Expense	ADFIT	
January	ERM Deferral	0		Deferral	0 Operating	0
January	Interest		0	Interest	0 Nonoperating	0
01-31-2013	Balance before interest	0			0 Total	0
				February		
February	ERM Deferral	0		Deferral	0 Operating	0
February	Interest		0	Interest	0 Nonoperating	0
02-28-2013	Balance before interest	0			0 Total	0
				March		
March	ERM Deferral	0		Deferral	0 Operating	0
March	Interest		0	Interest	0 Nonoperating	0
03-31-2013	Balance before interest	0			0 Total	0
				April		
April	ERM Deferral	(42,092)		Deferral	(14,732) Operating	14,732
April	Interest		(65)	Interest	(23) Nonoperating	23
04-30-2013	Balance before interest	(42,092)			(14,755) Total	14,755
				May		
May	ERM Deferral	(638,703)		Deferral	(223,546) Operating	223,546
May	Interest		(1,118)	Interest	(391) Nonoperating	391
05-31-2013	Balance before interest	(680,795)			(223,937) Total	223,937
				June		
June	ERM Deferral	253,488		Deferral	88,721 Operating	(88,721)
June	Interest		(1,714)	Interest	(600) Nonoperating	600
06-30-2013	Balance before interest	(427,307)			88,121 Total	(88,121)
				July		
	GL Balance including interest	(430,204)				
	Interest related to WNP-3		(2,593)			
	GL Balance including interest	(432,797)				
July	ERM Deferral	427,307		Deferral	149,557 Operating	(149,557)
July	Interest		(677)	Interest	(237) Nonoperating	237
07-31-2013	Balance before interest	(5,490)			149,320 Total	(149,320)
				August		
August	ERM Deferral	0		Deferral	0 Operating	0
August	Interest		0	Interest	0 Nonoperating	0
08-31-2013	Balance before interest	0			0 Total	0
				September		
September	ERM Deferral	0		Deferral	0 Operating	0
September	Interest		0	Interest	0 Nonoperating	0
09-30-2013	Balance before interest	0			0 Total	0
				October		
October	ERM Deferral	0		Deferral	0 Operating	0
October	Interest		0	Interest	0 Nonoperating	0
10-31-2013	Balance before interest	0			0 Total	0
				November		
November	ERM Deferral	0		Deferral	0 Operating	0
November	Interest		0	Interest	0 Nonoperating	0
11-30-2013	Balance before interest	0			0 Total	0
				December		
December	ERM Deferral	518,651		Deferral	181,528 Operating	(181,528)
December	Interest		801	Interest	280 Nonoperating	(280)
12-31-2013	Balance before interest	518,651			181,808 Total	(181,808)

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	\$487,577	\$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 Cleantwater 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	Adjusted Actual Net Expense	\$200,746,636	\$19,815,683	\$18,111,644	\$10,426,771	\$6,994,874	\$7,675,988	\$15,752,861	\$20,289,008	\$19,181,120	\$17,335,701	\$20,152,322	\$28,243,051
	Total through												
	AUTHORIZED NET EXPENSE-SYSTEM												
11	555 Purchased Power	\$130,329,130	\$14,997,446	\$13,232,443	\$10,429,524	\$8,530,863	\$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)	(\$8,035,136)	(\$7,462,411)	(\$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	\$1,704,426	\$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	\$2,592,359	\$7,522,825	\$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)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$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	\$1,442,268	\$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	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
19	Authorized Net Expense	\$181,240,188	\$21,181,117	\$19,506,829	\$18,465,382	\$10,609,004	\$6,834,043	\$11,453,706	\$18,143,062	\$14,899,984	\$15,248,767	\$18,376,205	\$19,689,045
20	Actual - Authorized Net Expense	(\$19,506,448)	(\$1,365,434)	(\$2,739,215)	(\$353,739)	(\$182,233)	\$841,945	\$4,299,155	\$2,145,946	\$4,281,136	\$2,086,934	\$1,776,117	\$8,554,006
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	\$3,335,551	\$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	(\$1,611,453)	(\$692,480)	(\$317,822)	\$181,096	(\$162,291)
28	Net Power Cost (+) Surcharge (-) Rebate	\$5,484,222	(\$1,673,183)	(\$1,135,784)	(\$246,978)	(\$1,000,178)	\$851,604	\$337,983	\$1,311,417	\$3,017,729	\$820,941	\$883,205	\$2,804,277
29	WNP Correction*						(\$446,920)						
30	Cumulative Balance	(\$1,673,183)	(\$2,808,967)	(\$3,055,945)	(\$4,056,123)	(\$4,907,727)	(\$4,569,743)	(\$3,705,246)	(\$2,488,850)	\$528,879	\$1,349,820	\$2,233,025	\$5,037,302
	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
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$42,092	\$638,703	(\$253,488)	(\$427,307)	\$0	\$0	\$0	\$0	(\$518,651)
	Company Band Gross Margin Impact, Cumulative	(\$1,673,183)	(\$2,808,967)	(\$3,055,945)	(\$4,014,031)	(\$4,226,932)	(\$4,142,436)	(\$3,705,246)	(\$2,488,850)	\$528,879	\$1,349,820	\$2,233,025	\$4,518,651

**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
555 PURCHASED POWER												
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	\$51,168	\$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	\$222,689
13	\$2,109,744	\$2,110,000	\$1,984,616	\$1,943,616	\$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)
18 Total 555 Purchased Power	\$21,539,745	\$22,104,015	\$20,960,073	\$20,906,309	\$16,041,013	\$13,967,056	\$13,786,696	\$15,535,001	\$13,992,612	\$14,076,418	\$18,015,208	\$15,957,955
(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												
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)
26 Total 447 Sales for Resale	(\$12,905,975)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$16,251,742)	(\$9,777,064)	(\$9,058,133)	(\$9,203,995)	(\$8,255,233)	(\$10,280,282)	(\$11,646,281)	(\$7,024,803)
501 FUEL-DOLLARS												
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
31 Total 501 Fuel Expense	\$2,623,111	\$2,267,901	\$2,859,659	\$2,916,331	\$701,349	\$1,051,586	\$1,040,716	\$2,033,601	\$1,969,312	\$1,842,341	\$1,919,795	\$1,975,554
501 FUEL-TONS												
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
501 FUEL-COST PER TON												
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
547 FUEL												
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)	\$3,787	\$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	\$302	\$59,795	\$451,814
42 Total 547 Fuel Expense	\$9,204,962	\$8,536,356	\$10,681,589	\$4,654,597	\$5,964,734	\$3,149,968	\$9,346,063	\$11,151,698	\$10,518,703	\$10,547,819	\$10,661,040	\$16,044,806

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
43 TOTAL NET EXPENSE	\$20,461,843	\$17,390,867	\$17,917,729	\$10,601,177	\$7,445,354	\$6,391,546	\$15,115,342	\$19,516,305	\$18,225,394	\$16,186,296	\$18,949,762	\$26,953,512
456 TRANSMISSION REVENUE												
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
48 Total 456 Transmission Revenue	(\$951,740)	(\$1,195,617)	(\$252,995)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$841,026)	(\$782,926)	(\$807,236)	(\$696,993)
565 TRANSMISSION EXPENSE												
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
52 Total 565 Transmission Expense	\$1,484,501	\$1,466,679	\$1,491,322	\$1,474,542	\$1,422,317	\$1,398,415	\$1,460,032	\$1,450,352	\$1,405,516	\$1,550,538	\$1,685,246	\$1,637,441
53 Total 557170 ED AN Broker Fees	\$87,884	\$76,612	\$97,888	\$106,962	\$100,809	\$68,556	\$92,545	\$100,901	\$103,468	\$95,169	\$36,174	\$52,355
RESOURCE OPTIMIZATION												
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 DispatchIn -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
64 Resource Optimizaton Subtotal	(\$44,609)	\$55,456	(\$1,085,552)	(\$733,756)	(\$532,493)	(\$724,271)	\$191,042	\$788,266	\$841,436	(\$332,495)	(\$690,452)	(\$2,402,907)
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
68 Misc. Power Exp. Subtotal	\$47,200	\$34,400	\$34,400	\$14,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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)	(\$9,283)	(\$9,833)	(\$8,193)	(\$9,471)	(\$10,423)
71 Wind REC Subtotal	(\$9,371)	(\$13,630)	(\$11,637)	(\$16,344)	(\$12,379)	(\$8,213)	(\$10,016)	(\$9,283)	(\$9,833)	(\$8,193)	(\$9,471)	(\$10,423)
72 Net Resource Optimization	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$544,872)	(\$732,484)	\$181,026	\$779,983	\$831,603	(\$340,688)	(\$689,923)	(\$2,413,330)
73 Adjusted Actual Net Expense	\$21,075,708	\$17,816,767	\$18,156,755	\$10,718,377	\$7,601,297	\$7,965,898	\$15,638,940	\$20,780,477	\$19,724,955	\$16,708,389	\$19,164,023	\$25,532,985

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
Total Retail Sales	549,545	498,380	457,368	425,912	431,531	415,046	487,795	503,796	417,666	458,359	469,663	557,000	5,672,060
Test Year Retail Sales	525,347	517,091	479,129	413,722	412,815	423,337	437,672	482,257	407,780	448,458	475,296	551,952	5,574,856
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
Total Revenue Credit - \$	\$777,950	(\$601,550)	(\$699,607)	\$391,924	\$601,707	(\$266,571)	\$1,611,453	\$692,480	\$317,822	\$318,310	(\$181,096)	\$162,291	\$3,125,113

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 201312 , State Code : WA

Accounting Period	201312	State Code	WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage
01 RESIDENTIAL	215,475	272,484,890	24,750,968	213,640	2,546,423,801
18 THEFT OF SERVICE-ELECTRIC	0	0	300	0	0
21 FIRM COMMERCIAL	23,585	190,602,397	18,237,787	23,371	2,156,445,201
31 FIRM- INDUSTRIAL	352	75,763,085	4,678,872	356	912,159,031
39 FIRM-PUMPING-IRRIGATION ONLY	575	563,776	54,510	576	47,106,259
51 LIGHTING-PUBLIC STREET AND HIWAY	384	1,378,343	417,673	381	16,735,511
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	0	0	0
80 INTERDEPARTMENT REVENUE	55	839,051	77,950	55	9,658,163
83 MISC-SERVICE REVENUE SNP	0	0	19,981	0	0
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	24,442	0	0
Total WA	240,426	541,631,542	48,262,484	238,379	5,688,527,966
Total WA	240,426	541,631,542	48,262,484	238,379	5,688,527,966

Revenue Report by Revenue Class for Accounting Period, Electric, Revenue Class LIKE : Revenue Class, Source Id IN ('REVCSS','REVCORR','REVHBL','REVCAE','REVCORRR')

07-JAN-14 10:15:05 AM

Page 1 of

ELECTRIC UNBILLED KWH AND REVENUE

ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
WASHINGTON									
Residential Service	2800	01	001	169,288,856	\$ 14,639,246	(146,412,487)	\$ (12,560,546)	21,876,369	\$ 2,078,700
Residential Farm Gen	2800	01	012	3,911,650	\$ 502,666	(3,506,639)	\$ (465,306)	405,011	\$ 37,360
Residential Farm Lg	2800	01	022	2,461,263	\$ 185,522	(2,351,511)	\$ (179,466)	109,752	\$ 6,056
Residential Farm Pump	2800	01	032	175,804	\$ 174,837,673	23,702	\$ (152,476,910)	(30,469)	\$ (3,754)
Commercial General	2800	21	011	31,909,516	\$ 3,689,516	(31,766,022)	\$ (3,589,050)	142,494	\$ (739)
Commercial Lg General	2800	21	021	72,035,892	\$ 5,585,388	(78,754,983)	\$ (6,107,515)	(6,719,091)	\$ (522,127)
Commercial Extra Lg	2800	21	025	24,769,798	\$ 1,527,977	(25,505,434)	\$ (1,563,183)	(735,636)	\$ (55,208)
Commercial Pump	2800	21	031	1,001,996	\$ 130,516,202	(2,310,256)	\$ (199,011)	(508,260)	\$ (46,746)
Industrial General	2800	31	011	395,560	\$ 43,246	(371,291)	\$ (40,801)	24,269	\$ 2,445
Industrial Lg General	2800	31	021	6,109,206	\$ 455,589	(7,095,787)	\$ (527,683)	(986,581)	\$ (71,994)
Industrial Extra Lg	2800	31	025	67,490,436	\$ 3,777,685	(65,283,656)	\$ (3,667,703)	2,206,581	\$ 109,982
Industrial Pump	2800	31	031	615,316	\$ 74,610,618	(1,031,364)	\$ (91,696)	(416,048)	\$ (36,590)
WASHINGTON TOTAL				379,864,293	\$ 30,536,701	(354,595,902)	\$ (29,039,316)	15,368,391	\$ 1,497,385
IDAHO									
Residential Service	3800	01	001	86,056,301	\$ 7,595,428	(72,979,342)	\$ (6,429,111)	13,076,959	\$ 1,166,317
Residential Farm Gen	3800	01	012	1,845,947	\$ 199,585	(1,526,419)	\$ (173,504)	319,528	\$ 25,081
Residential Farm Lg	3800	01	022	703,218	\$ 47,041	(660,073)	\$ (44,862)	43,145	\$ 2,179
Residential Farm Pump	3800	01	032	175,804	\$ 88,781,270	(123,764)	\$ (13,957)	52,040	\$ 4,006
Commercial General	3800	21	011	20,788,882	\$ 1,974,413	(17,409,430)	\$ (1,699,003)	3,379,452	\$ 275,410
Commercial Lg General	3800	21	021	33,886,317	\$ 2,307,242	(36,262,771)	\$ (2,473,904)	(2,376,454)	\$ (166,652)
Commercial Extra Lg	3800	21	025	5,341,265	\$ 287,844	(4,991,669)	\$ (272,266)	349,586	\$ 15,678
Commercial Pump	3800	21	031	1,142,729	\$ 61,159,183	(1,276,892)	\$ (116,568)	(136,163)	\$ (13,752)
Industrial General	3800	31	011	307,658	\$ 28,657	(288,782)	\$ (27,385)	16,876	\$ 1,272
Industrial Lg General	3800	31	021	5,977,353	\$ 383,435	(7,054,532)	\$ (451,100)	(1,077,179)	\$ (67,665)
Industrial Extra Lg	3800	31	025	19,130,008	\$ 995,969	(20,799,297)	\$ (1,104,795)	(1,669,299)	\$ (108,826)
Industrial Pump	3800	31	031	922,974	\$ 26,337,993	(1,155,128)	\$ (104,051)	(232,154)	\$ (21,970)
IDAHO TOTAL				176,278,446	\$ 14,011,582	(164,530,099)	\$ (12,910,514)	11,748,347	\$ 1,101,068
WASHINGTON & IDAHO TOTAL				556,242,739	\$ 44,548,283	(529,126,001)	\$ (41,949,830)	27,116,738	\$ 2,598,453

Avista Corp. - Resource Accounting
Sacramento Municipal Utility District (SMUD) Deal Delivery Summary From Nucleus

System NR	Deal #	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
		Volume - MWhs												
System	141888	12	-	-	-	-	-	1,298	893	-	1,623	-	101	3,927
System	142305	1,750	1,475	100	9,697	6,941	14,350	-	-	-	-	-	-	34,313
System	141868	6,599	2,950	200	21,100	14,750	28,700	5,154	300	-	1,200	-	-	80,953
CS2	141878	27,929	30,650	34,794	14,800	22,450	7,300	30,748	35,708	35,971	33,253	36,047	37,092	346,742
CS2	142314	7,942	12,814	14,564	5,566	10,524	3,650	-	-	-	-	-	-	55,060
Mid C	141880	2,400	-	-	-	-	-	-	-	-	450	-	-	2,850
Mid C	142315	801	-	-	-	-	-	-	-	-	-	-	-	801
Lanc	166019	-	-	-	100	-	-	-	-	-	700	-	-	800
Lanc	166020	-	-	-	50	-	-	-	-	-	-	-	-	50
Total All Deals		47,433	47,889	49,658	51,313	54,665	54,000	37,200	36,901	35,971	37,226	36,047	37,193	525,496
Total Excluding "Brown" Power Deal 141888		47,421	47,889	49,658	51,313	54,665	54,000	35,902	36,008	35,971	35,603	36,047	37,092	521,569

System NR	Deal #	Dollars													Dollars		
		System	141888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	142305	\$15,750	\$13,275	\$900	\$87,273	\$62,469	\$129,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308,817
System	141868	\$62,691	\$28,025	\$1,900	\$200,450	\$140,125	\$272,650	\$48,963	\$2,850	\$0	\$11,400	\$0	\$0	\$0	\$0	\$0	\$769,054
CS2	141878	\$223,432	\$245,200	\$278,352	\$118,400	\$179,600	\$58,400	\$245,984	\$285,664	\$287,768	\$266,024	\$288,376	\$296,736	\$0	\$0	\$0	\$2,773,936
CS2	142314	\$59,565	\$96,105	\$109,230	\$41,745	\$78,930	\$27,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$412,950
Mid C	141880	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600	\$0	\$0	\$0	\$0	\$0	\$22,800
Mid C	142315	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
Lanc	166019	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$5,600	\$0	\$0	\$0	\$0	\$0	\$6,400
Lanc	166020	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
Total All Deals		\$386,645	\$382,605	\$390,382	\$449,043	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$288,376	\$296,736	\$0	\$0	\$0	\$4,300,339
Total Excluding "Brown" Power Deal 141888		\$386,645	\$382,605	\$390,382	\$449,043	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$288,376	\$296,736	\$0	\$0	\$0	\$4,300,339



Interoffice Memorandum

Energy Resources

DATE: January 3, 2014

TO: File

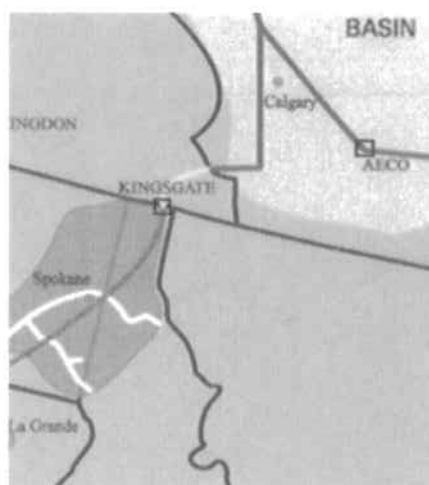
FROM: Steve Harper

SUBJECT: Error Related to Allocation of AECO Natural Gas Supply

This memo addresses an error that occurred between November 2011 through September 2013 related to the allocation of natural gas transportation volumes between the Company's Power Supply operations ("Thermal") and the Company's natural gas operations ("LDC").

By way of background, both the LDC and Thermal operations have contracts for fixed transportation capacity on TransCanada Pipeline – Alberta ("TCPL-AB"), TransCanada Pipeline – British Columbia ("TCPL-BC") and TransCanada Gas Transmission Northwest ("GTN"). Thermal operations has firm transportation contracts to transport natural gas from Alberta (AECO) to its natural gas generating facilities located in Oregon and Idaho. The LDC has firm transportation contracts in order to serve customer load requirements in its natural gas service territories.

Avista's Gas Supply Department is responsible for purchasing daily natural gas for both Thermal and LDC operations, and arranging for the transportation of the natural gas to the appropriate destination. Effective November 1, 2011, Thermal operations did not renew one of their firm transportation contracts, for approximately 10,000 Dth/day, originating at AECO and terminating at Kingsgate. The map below shows the locations of AECO and Kingsgate.



The change in Thermal's firm transportation from AECO to Kingsgate inadvertently was not captured in the Company's system until October 2013 when the error was found. However, Gas Supply continued to schedule natural gas from AECO to Kingsgate as if Thermal still had the prior contractual volumes. The result of this error was that Thermal operations, for the November 2011 through September 2013

time period, used the LDC's firm transportation from AECO to Kingsgate, and likewise did not compensate the LDC for its use. Deferral Report
Month of Dec 2013
18

In order to correct this error, intra-company transactions will be recorded to appropriately record costs to the Washington Energy Recovery Mechanism and Idaho Power Cost Adjustment accounts, and provide the offsetting benefit to the Washington and Idaho Purchased Gas Cost Adjustment ("PGA") accounts.

The following table summarizes the volumes by month with appropriate costs:

Month	Monthly Ave Volume on TCPL-AB (Gigajoules)	Monthly Ave Volume on TCPL-BC (Gigajoules)	Pipeline Tariff Cost on TCPL- AB (CDN \$)	Pipeline Tariff Cost on TCPL- BC (CDN \$)	Monthly Total (CDN \$)	Foreign Exchange Rate	Total in USD	Total by Year
11/30/2011	9,177	9,767	\$53,317.79	\$26,429.76	\$79,747.55	0.98	\$78,152.60	
12/31/2011	8,576	9,006	\$49,829.00	\$24,369.00	\$74,197.99	0.9836	\$72,981.14	\$151,133.74
1/31/2012	9,513	9,729	\$47,175.93	\$27,833.98	\$75,009.91	0.9968	\$74,769.88	
2/29/2012	9,337	9,856	\$46,304.58	\$28,195.20	\$74,499.78	1.0107	\$75,296.93	
3/31/2012	9,694	10,059	\$48,072.55	\$28,776.03	\$76,848.57	1.0017	\$76,979.21	
4/30/2012	8,979	9,351	\$44,529.01	\$26,752.17	\$71,281.18	1.0122	\$72,150.81	
5/31/2012	9,286	9,805	\$46,050.39	\$28,049.73	\$74,100.12	0.9679	\$71,721.51	
6/30/2012	0	0	\$0.00	\$0.00	\$0.00	0.9823	\$0.00	
7/31/2012	9,867	10,151	\$48,931.57	\$29,039.29	\$77,970.86	0.9971	\$77,744.74	
8/31/2012	9,903	10,115	\$49,111.38	\$28,937.15	\$78,048.52	1.014	\$79,141.20	
9/30/2012	9,866	10,136	\$48,924.83	\$28,998.03	\$77,922.86	1.0162	\$79,185.21	
10/31/2012	9,653	10,169	\$47,869.23	\$29,090.55	\$76,959.77	0.9998	\$76,944.38	
11/30/2012	8,405	8,871	\$41,680.89	\$25,379.46	\$67,060.35	1.0061	\$67,469.42	
12/31/2012	9,426	9,943	\$46,743.05	\$28,446.04	\$75,189.09	1.0066	\$75,685.34	\$827,088.62
1/31/2013	10,252	10,834	\$49,638.47	\$25,015.57	\$74,654.03	1.0021	\$74,810.80	
2/28/2013	9,747	10,262	\$47,195.32	\$23,693.83	\$70,889.15	0.9703	\$68,783.74	
3/31/2013	9,539	10,055	\$46,186.43	\$23,216.58	\$69,403.01	0.9823	\$68,174.58	
4/30/2013	9,241	9,760	\$44,745.73	\$22,535.05	\$67,280.78	0.9922	\$66,755.99	
5/31/2013	9,085	9,443	\$43,988.32	\$21,802.92	\$65,791.24	0.967	\$63,620.13	
6/30/2013	9,646	10,082	\$46,705.13	\$23,278.99	\$69,984.11	0.9514	\$66,582.88	
7/31/2013	9,555	9,992	\$46,263.12	\$23,070.12	\$69,333.25	0.974	\$67,530.59	
8/31/2013	9,575	9,790	\$46,360.74	\$22,604.46	\$68,965.21	0.9488	\$65,434.19	
9/30/2013	10,103	10,233	\$52,234.23	\$23,626.29	\$75,860.53	0.9702	\$73,599.89	\$615,292.79
					\$1,610,997.86		\$1,593,515.15	1,593,515.15
					CDN		USD	USD

Avista Corporation Journal Entry

Effective Date: 201312

Journal: NSJ017 - AVA thermal transport costs from LDC

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Saved: 01/07/2014 10:49 AM

Type: C

Submitted by: Carolyn Groome

Approval Requested: 01/07/2014 10:49 AM

Category: NSJ


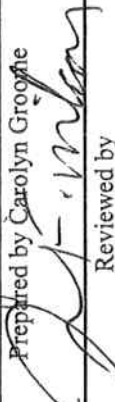
Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557730 - OTHER POWER EXP-INTRACO THERMAL GAS	ED	AN	DL	1,593,515.15		
20	001	232620 - ACCTS PAY-TURBINE GAS	ZZ	ZZ	DL		1,593,515.15	Eliminate intracompany receivable/payable
30	001	232620 - ACCTS PAY-TURBINE GAS	ZZ	ZZ	DL	1,593,515.15		Eliminate intracompany receivable/payable
40	001	142600 - CUST ACCT REC-RESALE GAS	ZZ	ZZ	DL	3,187,030.30		Eliminate intracompany receivable/payable
Totals:							3,187,030.30	

Explanation:

To record intracompany thermal transport costs from LDC to Heat Rate/Thermal not previously allocated for the period Nov 2011 thru Sep 2013.


 Prepared by Carolyn Groome

 Reviewed by
 Date 1/7/14
 Date 1/7/14

Approved for Entry
 Corporate Accounting use Only
 Date

This entry reversed with NSJ022

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 12/31/12 is		5.711%	Actual cost of debt at 06/30/13 is		5.701%
The monthly rate is:		0.00476 Before Tax 0.0030935 After Tax 35.00% Tax rate	The monthly rate is:		0.00475 Before Tax 0.0030880 After Tax 35.00% Tax rate
Account 186290					
12-31-2012 GL Balance including interest		(8,756,638)	\$3,064,823		
January		0	January		DFIT Expense
January	Interest	(27,089)	Interest	(9,481) Nonoperating	9,481
01-31-2013	Balance before interest	(8,756,638)		(9,481) Total	9,481
February		(101,807)	February		DFIT Expense
February	2012 Trans. Revenue Adj.	(101,807)	Interest	(9,584) Nonoperating	9,584
February	2012 REC Expense Adjustment	(7,545)		(9,584) Total	9,584
February	Interest	(27,383)			
02-28-2013	Balance before interest	(8,865,990)			
March		0	March		DFIT Expense
March	Palouse Transfer from 186810	(80,774)	Interest	(9,643) Nonoperating	9,643
March	Interest	(27,552)		(9,643) Total	9,643
03-31-2013	Balance before interest	(8,946,764)			
April		0	April		DFIT Expense
April	Interest	(27,677)	Deferral Interest	(9,687) Nonoperating	9,687
04-30-2013	Balance before interest	(8,946,764)		(9,687) Total	9,687
May		0	May		DFIT Expense
May	Interest	(27,677)	Deferral Interest	(9,687) Nonoperating	9,687
05-31-2013	Balance before interest	(8,946,764)		(9,687) Total	9,687
June		0	June		DFIT Expense
June	Interest	(27,677)	Deferral Interest	(9,687) Nonoperating	9,687
June	Balance including interest	(9,111,819)		(9,687) Total	9,687
06-30-2013	Balance	(9,111,819)			
July		0	July		DFIT Expense
July	Interest - corrected	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
07-31-2013	Balance before interest	(9,111,819)		(9,848) Total	9,848
August		0	August		DFIT Expense
August	Interest	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
08-31-2013	Balance before interest	(9,111,819)		(9,848) Total	9,848
September		0	September		DFIT Expense
September	Interest	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
09-30-2013	Balance before interest	(9,111,819)		(9,848) Total	9,848
October		0	October		DFIT Expense
October	Interest	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
10-31-2013	Balance before interest	(9,111,819)		(9,848) Total	9,848
November		0	November		DFIT Expense
November	Interest	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
11-30-2013	Balance before interest	(9,111,819)		(9,848) Total	9,848
December		0	December		DFIT Expense
December	Interest	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
12-31-2013	Balance before interest	(9,111,819)		(9,848) Total	9,848

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 12/31/12 is	5.711%	Actual cost of debt at 06/30/13 is	5.701%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00475 Before Tax
	0.0030935 After Tax		0.0030880 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 182350

12-31-2012 GL Balance including interest		(13,429,980)			4,700,493
January					
January	Surcharge Amortization	110,250		DFIT Expense	ADFIT
January	Interest		(41,375)	Amortization	38,588 Operating (38,588)
01-31-2013	Balance before interest	(13,319,730)		Interest	(14,481) Nonoperating 14,481
					24,107 Total (24,107)
February					
February	Surcharge Amortization	401,167		DFIT Expense	ADFIT
February	Interest		(40,512)	Amortization	140,408 Operating (140,408)
02-28-2013	Balance before interest	(12,918,563)		Interest	(14,179) Nonoperating 14,179
					126,229 Total (126,229)
March					
March	Surcharge Amortization	363,286		DFIT Expense	ADFIT
March	Interest		(39,332)	Amortization	127,150 Operating (127,150)
03-31-2013	Balance before interest	(12,555,277)		Interest	(13,766) Nonoperating 13,766
					113,384 Total (113,384)
April					
April	Surcharge Amortization	340,364		DFIT Expense	ADFIT
April	Interest		(38,288)	Amortization	119,127 Operating (119,127)
04-30-2013	Balance before interest	(12,214,913)		Interest	(13,401) Nonoperating 13,401
					105,726 Total (105,726)
May					
May	Surcharge Amortization	324,894		DFIT Expense	ADFIT
May	Interest		(37,284)	Amortization	113,713 Operating (113,713)
05-31-2013	Balance before interest	(11,890,019)		Interest	(13,049) Nonoperating 13,049
					100,664 Total (100,664)
June					
June	Surcharge Amortization	321,802		DFIT Expense	ADFIT
June	Interest	0	(36,284)	Amortization	112,631 Operating (112,631)
06-30-2013	Balance including interest	(11,568,217)		Interest	(12,699) Nonoperating 12,699
					99,932 Total (99,932)
July					
July	GL Balance including interest	(11,801,292)		DFIT Expense	ADFIT
July	Surcharge Amortization	328,125		Amortization	114,844 Operating (114,844)
July	Interest - corrected		(35,936)	Interest	(12,578) Nonoperating 12,578
07-31-2013	Balance before interest	(11,473,167)			102,266 Total (102,266)
August					
August	Surcharge Amortization	362,426		DFIT Expense	ADFIT
August	Interest		(34,870)	Amortization	126,849 Operating (126,849)
08-31-2013	Balance before interest	(11,110,741)		Interest	(12,205) Nonoperating 12,205
					114,644 Total (114,644)
September					
September	Surcharge Amortization	352,983		DFIT Expense	ADFIT
September	Interest		(33,765)	Amortization	123,544 Operating (123,544)
09-30-2013	Balance before interest	(10,757,758)		Interest	(11,818) Nonoperating 11,818
					111,726 Total (111,726)
October					
October	Surcharge Amortization	337,213		DFIT Expense	ADFIT
October	Interest		(32,699)	Amortization	118,025 Operating (118,025)
10-31-2013	Balance before interest	(10,420,545)		Interest	(11,445) Nonoperating 11,445
					106,580 Total (106,580)
November					
November	Surcharge Amortization	327,446		DFIT Expense	ADFIT
November	Interest		(31,673)	Amortization	114,606 Operating (114,606)
11-30-2013	Balance before interest	(10,093,099)		Interest	(11,086) Nonoperating 11,086
					103,520 Total (103,520)
December					
December	Surcharge Amortization	413,344		DFIT Expense	ADFIT
December	Interest		(30,529)	Amortization	144,670 Operating (144,670)
12-31-2013	Balance before interest	(9,679,755)		Interest	(10,685) Nonoperating 10,685
					133,985 Total (133,985)

AVISTA CORPORATION
DECEMBER 2013 WASHINGTON ENERGY RECOVERY MECHANISM REBATE REVENUE & DEFERRAL AMORTIZATION

Schedule	kWh or \$ (b)	Proration Percentages		Rebate Rates		Current Month Rebate Revenue		Total (i) (g)+(h)
		Before 1-Jan-13 (c)	On/After 1-Jan-13 (d)	Before 1-Jan-13 (e)	On/After 1-Jan-13 (f)	Rate On/After 1-Jan-13 (h)	Rate Before 1-Jan-13 (g)	
1	262,077,988	0.00%	100.00%	0.00¢	(0.080¢)	0	-209,662	-209,662
11	50,463,099	0.00%	100.00%	0.00¢	(0.110¢)	0	-55,509	-55,509
12	6,083,125	0.00%	100.00%	0.00¢	(0.110¢)	0	-6,691	-6,691
21	122,214,591	0.00%	100.00%	0.00¢	(0.083¢)	0	-101,438	-101,438
22	3,805,980	0.00%	100.00%	0.00¢	(0.083¢)	0	-3,159	-3,159
25	90,598,623	0.00%	100.00%	0.00¢	(0.053¢)	0	-48,017	-48,017
30	200,526	0.00%	100.00%	0.00¢	(0.073¢)	0	-146	-146
31	3,822,666	0.00%	100.00%	0.00¢	(0.073¢)	0	-2,791	-2,791
32	262,743	0.00%	100.00%	0.00¢	(0.073¢)	0	-192	-192
41-46	1,366,675	0.00%	100.00%	0.00¢	(0.246¢)	0	-3,362	-3,362
47	466,454	0.00%	100.00%	0.00¢	(0.246¢)	0	-1,147	-1,147
48	269,072	0.00%	100.00%	0.00¢	(0.246¢)	0	-662	-662
Schedule Totals	541,631,542					\$0	-\$432,776	-\$432,776

kWh not subject to surcharge		Conversion factor	0.955100
Sch 62	0	Amortization	-\$413,344
Total kWh	541,631,542	FIT rate	-35%
		DFIT expense	\$144,670

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201312 , State Code : WA

Accounting Period:201312 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	205,512	262,077,988	22,701,712.56	203,883	2,441,972,968	205,148,961.86
011	21,267	50,463,099	5,760,691.92	21,028	524,744,402	60,414,470.37
012	8,804	6,083,125	793,081.74	8,593	56,048,934	7,507,400.37
021	1,957	122,214,591	10,756,687.73	1,994	1,396,530,101	123,766,625.55
022	55	3,805,980	322,021.04	56	38,560,510	3,214,059.23
025	21	90,598,623	5,240,688.60	21	1,076,146,655	61,511,339.29
030	32	200,526	14,258.48	32	20,868,356	1,423,214.89
031	1,185	3,822,666	331,623.28	1,174	99,285,577	8,087,687.03
032	1,215	262,743	40,402.44	1,221	8,885,279	919,611.14
041	11	8,720	1,975.81	11	104,640	23,486.76
042	290	1,124,468	374,169.70	288	13,563,907	4,360,138.78
044	13	24,519	3,141.89	13	294,041	37,347.75
044A	1	-	336.00	1	-	4,032.00
045	11	89,189	6,414.09	11	1,036,752	73,925.42
046	52	119,779	11,634.96	52	1,631,259	153,306.88
047	-	466,454	106,357.64	-	5,628,194	1,274,358.75
048	-	269,072	65,619.36	-	3,226,391	771,479.15
058	-	-	1,683,099.28	-	-	17,426,066.35
058A	-	-	(10,520.65)	-	-	(98,453.34)
062	-	-	-	-	-	-
090	-	-	-	-	-	(268.00)
095	-	-	15,441.03	-	-	177,774.95
099	-	-	43,646.69	-	-	650,762.56
Sum	240,426	541,631,542	48,262,483.59	238,379	5,688,527,966	496,847,327.74

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of December 2013

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201312

Journal: 475-WASHINGTON REC DEFERRAL

Last Saved by: Gina Armstrong

Last Saved by: Gina Armstrong

Team: Resource Accounting

Approval Requested: 01/07/2014 10:07 AM

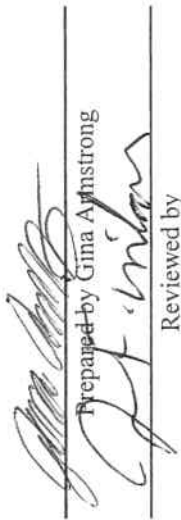
Submitted by: Gina Armstrong

Approved by:

Category: DJ

Currency: USD

Seq	Co.	FERC	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	293,266.00		WA REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF		293,266.00	WA REC Balance
30	001	419016 - INTEREST INCOME ON REC DEFERRAL	0.00		WA REC Interest Income Accrual
40	001	186322 - MISC DEF DEBIT - WA REC DEF		0.00	WA REC Balance Interest Income Accrual
50	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	4,441.00		WA REC Interest Expense Accrual
60	001	186322 - MISC DEF DEBIT - WA REC DEF		4,441.00	WA REC Balance Interest Expense Accrual
Totals:			297,707.00	297,707.00	


 Prepared by Gina Armstrong
 Date: 01/07/14
 Reviewed by
 Date: 1/7/14

Explanation:
 To account for the Washington REC Deferral per Washington UE-120436 and UE-120437.

Approved for Entry
 Corporate Accounting use Only

Avista Corp. - Resource Accounting
 DJ475 - Washington REC Deferral

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 12/31/13 is	5.711%	Actual cost of debt at 06/30/13 is	5.701%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00475 Before Tax
	0.0030935 After Tax		0.0030880 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186322-ED-WA

0

Beginning Balance before interest (277,010)

			January	DFIT Expense	ADFIT
January	REC Deferral	29,099	Deferral	10,185 Operating	(10,185)
January	Interest	(812)	Interest	(284) Nonoperating	284
01-31-2013	Balance before interest	(247,911)		9,901 Total	(9,901)
			February	DFIT Expense	ADFIT
February	REC Deferral	(29,556)	Deferral	(10,345) Operating	10,345
February	Transfer 2012 Balance from 254360	(84,839)	Interest	(494) Nonoperating	494
February	Interest	(944)		(10,839) Total	10,839
February	EWEB REC Balance Interest from Jan. 2013	(466)			
02-28-2013	Balance before interest	(362,306)			
			March	DFIT Expense	ADFIT
March	REC Deferral	(60,986)	Deferral	(21,345) Operating	21,345
March	Interest	(1,215)	Interest	(425) Nonoperating	425
03-31-2013	Balance before interest	(423,292)		(21,770) Total	21,770
			April	DFIT Expense	ADFIT
April	REC Deferral	(259,452)	Deferral	(90,808) Operating	90,808
April	Interest	(1,711)	Interest	(599) Nonoperating	599
04-30-2013	Balance before interest	(682,744)		(91,407) Total	91,407
			May	DFIT Expense	ADFIT
May	REC Deferral	(266,123)	Deferral	(93,143) Operating	93,143
May	Interest	(2,524)	Interest	(883) Nonoperating	883
05-31-2013	Balance before interest	(948,867)		(94,026) Total	94,026
			June	DFIT Expense	ADFIT
June	REC Deferral	(181,478)	Deferral	(63,517) Operating	63,517
June	Interest	(3,216)	Interest	(1,126) Nonoperating	1,126
06-30-2013	Balance before interest	(1,130,345)		(64,643) Total	64,643
			July	DFIT Expense	ADFIT
July	GL Balance including interest	(1,141,233)	Deferral	9,517 Operating	(9,517)
July	REC Deferral - Corrected	27,190	Interest	(1,219) Nonoperating	1,219
July	Interest	(3,482)		8,298 Total	(8,298)
07-31-2013	Balance before interest	(1,114,043)			
			August	DFIT Expense	ADFIT
August	REC Deferral	36,869	Deferral	12,904 Operating	(12,904)
August	Interest	(3,383)	Interest	(1,184) Nonoperating	1,184
08-31-2013	Balance before interest	(1,077,174)		11,720 Total	(11,720)
			September	DFIT Expense	ADFIT
September	REC Deferral	11,745	Deferral	4,111 Operating	(4,111)
September	Interest	(3,308)	Interest	(1,158) Nonoperating	1,158
09-30-2013	Balance before interest	(1,065,429)		2,953 Total	(2,953)
			October	DFIT Expense	ADFIT
October	REC Deferral	(193,858)	Deferral	(67,850) Operating	67,850
October	Interest	(3,589)	Interest	(1,256) Nonoperating	1,256
10-31-2013	Balance before interest	(1,259,287)		(69,106) Total	69,106
			November	DFIT Expense	ADFIT
November	REC Deferral	(32,254)	Deferral	(11,289) Operating	11,289
November	Interest	(3,938)	Interest	(1,378) Nonoperating	1,378
11-30-2013	Balance before interest	(1,291,541)		(12,667) Total	12,667
			December	DFIT Expense	ADFIT
December	REC Deferral	(293,266)	Deferral	(102,643) Operating	102,643
December	Interest	(4,441)	Interest	(1,554) Nonoperating	1,554
12-31-2013	Balance before interest	(1,584,807)		(104,197) Total	104,197

Avista Corp. - Resource Accounting
Washington REC Deferral Summary - DJ475

REC REVENUE & EXPENSE		Debit	Credit	Entry
July Total				
186322		\$27,190	\$0	-\$27,190 Debit
557322		\$0	\$27,190	\$27,190 Credit
August Revenue				
186322		\$36,887		
557322			\$36,887	
August Expense				
186322			\$18	Recorded incorrectly in August so corrected in September
557322	\$18			
August Total				
186322		\$36,887	\$18	-\$36,869 Debit
557322		\$18	\$36,887	\$36,869 Credit
September Revenue				
186322		\$10,386		
557322			\$10,386	
September Expense				
186322		\$1,323		
557322			\$1,323	
August Expense Correction				
186322		\$36		August Correction
557322			\$36	
September Total				
186322		\$11,745	\$0	-\$11,745 Debit
557322		\$0	\$11,745	\$11,745 Credit
October Revenue				
186322			\$234,936	
557322	\$234,936			
October Expense				
186322		\$41,078		
557322			\$41,078	
October Total				
186322		\$41,078	\$234,936	\$193,858 Credit
557322	\$234,936	\$41,078		-\$193,858 Debit
November Revenue				
186322			\$32,272	
557322	\$32,272			
November Expense				
186322		\$18		
557322			\$18	
November Total				
186322		\$18	\$32,272	\$32,254 Credit
557322	\$32,272		\$18	-\$32,254 Debit
December Revenue				
186322			\$294,400	
557322	\$294,400			
December Expense				
186322		\$1,134		
557322			\$1,134	
December Total				
186322		\$1,134	\$294,400	\$293,266 Credit
557322	\$294,400	\$1,134		-\$293,266 Debit

Avista Corp. - Resource Accounting
 Washington REC Deferral Summary - DJ475

	Debit	Credit	Entry
REC REVENUE & EXPENSE			
<hr/>			
January Revenue (Adjustment)			
186322	\$35		
557322		\$35	
January Expense			
186322	\$854		
557322		\$854	
<hr/>			
February Revenue			
186322		\$26,237	
557322	\$26,237		
February Expense			
186322		\$4,208	
557322	\$4,208		
<hr/>			
March Revenue			
186322		\$68,228	
557322	\$68,228		
March Expense			
186322	\$7,242		
557322		\$7,242	
March Total			
186322	\$7,242	\$68,228	\$60,986 Credit
557322	\$68,228	\$7,242	-\$60,986 Debit
<hr/>			
April Revenue			
186322		\$260,296	
557322	\$260,296		
April Expense			
186322	\$844		
557322		\$844	
April Total			
186322	\$844	\$260,296	\$259,452 Credit
557322	\$260,296	\$844	-\$259,452 Debit
<hr/>			
May Revenue			
186322		\$266,141	
557322	\$266,141		
May Expense			
186322	\$18		
557322		\$18	
May Total			
186322	\$18	\$266,141	\$266,123 Credit
557322	\$266,141	\$18	-\$266,123 Debit
<hr/>			
June Revenue			
186322		\$181,496	
557322	\$181,496		
June Expense			
186322	\$18		
557322		\$18	
June Total			
186322	\$18	\$181,496	\$181,478 Credit
557322	\$181,496	\$18	-\$181,478 Debit
<hr/>			
July Revenue			
186322	\$2,353		
557322		\$2,353	
July Expense			
186322	\$24,837		} Corrected
557322		\$24,837	

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2013 REC Revenue Deferral Calculation
 Per UE-120436 and UG-120437 Order 14

Actual	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Non WA EIA - Voluntary REC Revenue	(\$70,550)	(\$82,772)	(\$213,066)	(\$408,270)	(\$448,670)	(\$277,300)	(\$46,500)	\$0	(\$31,250)	(\$440,000)	(\$96,450)	(\$499,575)	(\$2,614,404)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	(\$85,000)	\$0	\$0	(\$162,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$386,645)	(\$413,775)	(\$392,734)	(\$449,034)	(\$461,124)	(\$487,575)	(\$294,947)	(\$288,514)	(\$287,768)	(\$286,624)	(\$288,376)	(\$296,736)	(\$4,333,852)
Total	(\$457,195)	(\$496,547)	(\$605,800)	(\$954,804)	(\$909,794)	(\$764,875)	(\$341,447)	(\$288,514)	(\$319,018)	(\$791,624)	(\$384,826)	(\$796,311)	(\$7,110,756)
Authorized - System													
Non WA EIA - Voluntary REC Revenue	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$377,500)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$79,000)	\$0	\$0	\$0	\$0	\$0	(\$79,000)	\$0	\$0	(\$158,000)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$470,394)	(\$424,872)	(\$469,762)	(\$455,220)	(\$470,394)	(\$455,220)	(\$313,596)	(\$313,596)	(\$303,480)	(\$313,596)	(\$303,902)	(\$313,596)	(\$4,607,627)
Total Authorized	(\$501,852)	(\$456,330)	(\$501,220)	(\$565,678)	(\$501,852)	(\$486,678)	(\$345,054)	(\$345,054)	(\$334,938)	(\$424,054)	(\$335,360)	(\$345,054)	(\$5,143,127)
Difference													
Non WA EIA - Voluntary REC Revenue	(\$39,092)	(\$51,314)	(\$181,608)	(\$376,812)	(\$417,212)	(\$245,842)	(\$15,042)	\$31,458	\$208	(\$408,542)	(\$64,982)	(\$468,117)	(\$2,236,904)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$14,000	\$0	\$0	(\$4,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$83,749	\$11,097	\$77,028	\$6,186	\$9,270	(\$32,355)	\$18,649	\$25,082	\$15,712	\$26,972	\$15,526	\$16,860	\$273,775
Total (+) = Surcharge	\$44,657	(\$40,217)	(\$104,580)	(\$389,126)	(\$407,942)	(\$278,197)	\$3,607	\$56,540	\$15,920	(\$367,570)	(\$49,466)	(\$451,257)	(\$1,967,628)
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	(\$25,503)	(\$33,477)	(\$118,481)	(\$245,832)	(\$272,189)	(\$160,387)	(\$9,813)	\$20,523	\$136	(\$266,533)	(\$42,401)	(\$305,399)	(\$1,459,356)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$14,000	\$0	\$0	(\$4,500)
SMUD (65.24%)	\$54,638	\$7,240	\$50,253	\$4,036	\$6,048	(\$21,108)	\$12,167	\$16,363	\$10,251	\$17,597	\$10,129	\$10,999	\$178,611
Total - 100% Surcharge (+) or Rebate (-)	\$29,134	(\$26,237)	(\$68,228)	(\$260,296)	(\$266,141)	(\$181,496)	\$2,353	\$36,887	\$10,386	(\$234,936)	(\$32,272)	(\$294,400)	(\$1,285,245)
Accounting Entries													
186322-ED-WA	Debit	Credit	Credit	Credit	Credit	Credit	Debit	Debit	Debit	Credit	Credit	Credit	Credit
557322-ED-WA	Credit	Debit	Debit	Debit	Debit	Debit	Credit	Credit	Credit	Debit	Debit	Debit	Debit

Avista Corp. - Resource Accounting
 Sacramento Municipal Utility District (SMUD) Deal Delivery Summary From Nucleus

System NR	Deal #	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total MWhs
		Volume - MWhs												
141888	12	-	-	-	-	-	-	1,298	893	-	1,623	-	101	3,927
System	142305	1,750	1,475	100	9,697	6,941	14,350	-	-	-	-	-	-	34,313
System	141868	6,599	2,950	200	21,100	14,750	28,700	5,154	300	-	1,200	-	-	80,953
CS2	141878	27,929	30,650	34,794	14,800	22,450	7,300	30,748	35,708	35,971	33,253	36,047	37,092	346,742
CS2	142314	7,942	12,814	14,564	5,566	10,524	3,650	-	-	-	-	-	-	55,060
Mid C	141880	2,400	-	-	-	-	-	-	-	-	450	-	-	2,850
Mid C	142315	801	-	-	-	-	-	-	-	-	-	-	-	801
Lanc	166019	-	-	-	100	-	-	-	-	-	700	-	-	800
Lanc	166020	-	-	-	50	-	-	-	-	-	-	-	-	50
Total All Deals		47,433	47,889	49,658	51,313	54,665	54,000	37,200	36,901	35,971	37,226	36,047	37,193	525,496
Total Excluding "Brown" Power Deal 141888		47,421	47,889	49,658	51,313	54,665	54,000	35,902	36,008	35,971	35,603	36,047	37,092	521,569

System NR	Deal #	Dollars													Dollars
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13		
141888		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
System	142305	\$15,750	\$13,275	\$900	\$87,273	\$62,469	\$129,150	\$0	\$0	\$0	\$0	\$0	\$0	\$308,817	
System	141868	\$62,691	\$28,025	\$1,900	\$200,450	\$140,125	\$272,650	\$48,963	\$2,850	\$0	\$11,400	\$0	\$0	\$769,054	
CS2	141878	\$223,432	\$245,200	\$278,352	\$118,400	\$179,600	\$58,400	\$245,984	\$285,664	\$287,768	\$266,024	\$288,376	\$296,736	\$2,773,936	
CS2	142314	\$59,565	\$96,105	\$109,230	\$41,745	\$78,930	\$27,375	\$0	\$0	\$0	\$0	\$0	\$0	\$412,950	
Mid C	141880	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600	\$0	\$0	\$22,800	
Mid C	142315	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008	
Lanc	166019	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$5,600	\$0	\$0	\$6,400	
Lanc	166020	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375	
Total All Deals		\$386,645	\$382,605	\$390,382	\$449,043	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$288,376	\$296,736	\$4,300,339	
Total Excluding "Brown" Power Deal 141888		\$386,645	\$382,605	\$390,382	\$449,043	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$288,376	\$296,736	\$4,300,339	

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2013 REC Expense Deferral Calculation
 Per UE-120436 and UG-120437 Order 14

Actual	Source	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Other Non WA EIA - Voluntary REC Expense	557160-ED-AN	\$76,960	\$54,802	\$49,400	\$43,144	\$29,760	\$28,800	\$0	\$0	\$0	\$114	\$0	\$0	\$282,980
Less Kettle Falls Contract Buyout	Manual	(\$47,200)	(\$34,400)	(\$34,400)	(\$14,400)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$130,400)
Other Non WA EIA - Voluntary REC Broker Fee Expense	557171-ED-AN	\$0	\$0	\$11,952	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,600	\$0	\$1,710	\$18,262
Total Other Non WA EIA REC Expenses		\$29,760	\$20,402	\$26,952	\$28,744	\$29,760	\$28,800	\$0	\$0	\$2,000	\$2,714	\$0	\$1,710	\$170,842
WA EIA937 Requirement (EWEB) - Expense	557160-ED-WA	\$181,250	\$0	\$7,025	\$181,250	\$0	\$0	\$205,233	\$0	\$0	\$219,704	\$0	\$0	\$794,462
WA EIA937 Requirement (EWEB) - Broker Fee Expense	557170-ED-WA	\$3,964	\$3,964	(\$7,927)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA 937 Requirement (EWEB) - Broker Fee Expense	557171-ED-WA	\$0	\$0	\$13,922	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$49,593
Total WA EIA 937 Requirement REC Expenses		\$185,214	\$3,964	\$13,020	\$185,214	\$3,964	\$3,964	\$209,197	\$3,964	\$3,964	\$223,668	\$3,964	\$3,964	\$844,055
Authorized - System														
Other Non WA EIA - Voluntary REC Expense		\$29,760	\$26,880	\$29,760	\$28,760	\$29,760	\$28,800	\$0	\$0	\$0	\$0	\$0	\$0	\$173,720
WA EIA937 Requirement (EWEB) - Expense		\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$769,000
Total Authorized		\$214,119	\$30,825	\$33,705	\$213,119	\$33,705	\$32,745	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$942,720
Difference														
Other Non WA EIA - Voluntary REC Expense		\$0	(\$6,478)	(\$2,808)	(\$16)	\$0	\$0	\$0	\$0	\$2,000	\$2,714	\$0	\$1,710	(\$2,878)
WA EIA937 Requirement (EWEB) - Expense		\$854	\$18	\$9,074	\$854	\$18	\$18	\$24,837	\$18	\$18	\$39,308	\$18	\$18	\$75,055
Total		\$854	(\$6,459)	\$6,266	\$838	\$18	\$18	\$24,837	\$18	\$2,018	\$42,022	\$18	\$1,728	\$72,177
WA Share of Difference														
Non WA EIA - Voluntary (65.24%)		\$0	(\$4,226)	(\$1,832)	(\$10)	\$0	\$0	\$0	\$0	\$1,305	\$1,770	\$0	\$1,116	(\$1,878)
WA EIA937 Requirement (EWEB) - (100%)		\$854	\$18	\$9,074	\$854	\$18	\$18	\$24,837	\$18	\$18	\$39,308	\$18	\$18	\$75,055
Total - 100% Surcharge (+) or Rebate (-)		\$854	(\$4,208)	\$7,242	\$844	\$18	\$18	\$24,837	\$18	\$1,323	\$41,078	\$18	\$1,134	\$73,178
Accounting Entries														
186322-ED-WA			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
557322-ED-WA			Credit	Debit	Credit	Debit	Credit	Credit	Debit	Credit	Credit	Debit	Credit	Debit

Attachment C

Avista Corporation
Monthly Power Cost Deferral Report
Month of December 2013

ERM Activity - Colstrip 70% Availability Journal
Recorded in December 2013

Avista Corporation Journal Entry

Effective Date: 201312

Journal: NSJ003 - Regulatory Colstrip Outage Return
 Team: Resource Accounting
 Type: C
 Category: NSJ
 Currency: USD

Last Saved by: Tara Moses
 Submitted by: Tara Moses
 Approved by:

Last Saved: 12/30/2013 12:31 PM
 Approval Requested: 12/30/2013 12:31 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	407320 - REG DEBIT COLSTRIP OUTAGE RETURN	ED	WA	DL	70,084.00		2013 WA Regulatory Colstrip Outage Return
20	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		70,084.00	2013 WA Regulatory Colstrip Outage Return
Totals:						70,084.00	70,084.00	

Explanation:

Per WA regulatory settlement, return of fixed costs required, due to Colstrip being less than 70% available during 2013 ERM review period.

Tara Moses
 Prepared by: Tara Moses
 Date: 12-30-13

[Signature]
 Reviewed by:
 Date: 12/30/13

[Signature]
 Approved for Entry
 Date: 12/11/14

Corporate Accounting use Only

Avista Utilities
Colstrip Fixed Costs
2013 Actual and Authorized

Line No.	Total System		Difference	
	2013 Actual	Authorized		
1	Gross plant	\$303,377,007	\$301,133,498	
2	Accumulated depreciation	-213,811,615	-214,131,007	
3	Accumulated deferred FIT	-21,175,722	-20,093,173	
4	Net rate base	\$68,389,670	\$66,909,318	
5	Rate of return	7.64%	7.64%	
6	Return on rate base	\$5,224,971	\$5,111,872	
7	Tax benefit of debt return (see below)	-725,272	-709,573	
8	Depreciation expense	5,930,592	5,898,206	
9	Operation and maintenance expense	12,974,268	13,209,284	
10	Deferred O&M Amortization	2,095	4,290	
11	Total fixed costs	\$23,406,654	\$23,514,079	-\$107,425
12	Washington allocation percentage			65.240%
13	Washington allocated amount			-\$70,084
<u>Tax benefit of debt return</u>				
14	Net rate base per above	\$68,389,670	\$66,909,318	
15	Debt cost component	3.03%	3.03%	
16	Debt return	\$2,072,207	\$2,027,352	
17	Federal income tax rate	-35%	-35%	
18	Tax benefit of debt return	-\$725,272	-\$709,573	

Authorized costs result from the Multiparty Settlement Stipulation approved in Docket No. UE-120436 by Order 09 dated December 26, 2012. The test period was 2011 and rates were effective January 1, 2013.

Item 6(E) of the Settlement Agreement approved by Order 03 in Docket UE-060181 dated June 16, 2006, defines fixed costs to be return on rate base net of tax, depreciation expense, and operation and maintenance expense not included in the net power costs and other production costs related to the plant.

Source: Jeanne Pluth 12-19-13

Liability based on best estimate of actual Colstrip 2013 expenses at 12-19-13.

Request Account

407xxx ED WA '407320'
 REG Debit Colstrip Return outage

NSJ
 Entry
 Dr. Regulatory Expense
 Cr. Regulatory Liability
 ERM Account
 Cr. 186280 ED WA

Asset Category	201212	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	2013 AMA
ED.C3.310200	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362
ED.C3.311000	51,011,433	51,045,148	51,046,577	51,061,960	51,078,539	51,081,027	51,087,731	51,104,720	51,123,833	51,145,904	51,170,125	51,172,866	51,172,866	51,101,715
ED.C3.312000	78,401,558	78,473,678	78,476,734	78,509,641	78,545,105	78,550,426	78,586,157	78,601,108	78,641,992	78,689,204	78,741,015	78,746,879	78,746,879	78,594,680
ED.C3.313000	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385
ED.C3.314000	23,212,078	23,407,106	23,415,371	23,504,360	23,600,262	23,614,651	23,711,276	23,751,707	23,862,267	23,869,938	24,130,049	24,145,906	24,145,906	23,734,324
ED.C3.315000	9,550,022	9,550,103	9,550,106	9,550,143	9,550,183	9,550,189	9,550,229	9,550,245	9,550,291	9,550,344	9,550,402	9,550,408	9,550,408	9,550,238
ED.C3.316000	9,030,049	9,067,762	9,069,360	9,086,568	9,105,112	9,107,895	9,126,579	9,134,397	9,155,776	9,180,463	9,207,556	9,210,623	9,210,623	9,131,036
ED.C3.317000	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732
ED.C4.310200	50,228,111	50,388,950	50,394,247	50,632,681	50,656,878	50,700,695	50,786,016	51,330,189	51,363,055	51,364,449	51,220,649	51,234,377	51,234,377	50,898,619
ED.C4.311000	50,571,276	50,877,017	50,931,933	51,449,541	51,502,069	51,597,190	51,782,410	52,963,734	53,035,082	53,038,109	52,725,939	52,755,740	52,755,740	52,026,856
ED.C4.312000	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385
ED.C4.313000	15,770,289	15,799,561	15,804,819	15,854,377	15,859,406	15,868,513	15,866,247	15,999,352	16,006,183	16,006,472	15,976,584	15,979,437	15,979,437	15,909,651
ED.C4.314000	6,699,321	6,699,321	6,699,321	6,699,321	6,699,321	6,699,321	6,699,321	6,699,321	6,699,321	6,699,321	6,699,321	6,699,321	6,699,321	6,699,321
ED.C4.315000	4,299,162	4,327,632	4,332,746	4,380,945	4,385,836	4,394,694	4,411,941	4,521,945	4,528,588	4,528,870	4,499,801	4,502,576	4,502,576	4,434,704
ED.C4.316000	300,069,164	300,912,142	301,017,077	302,025,401	302,278,577	302,460,465	302,933,770	304,952,581	305,262,251	305,488,938	305,217,306	305,293,997	305,293,997	303,377,007
ED.C4.317000														
Sum														

Remove FERC 317 - ARO not included in rates.

↑

*estimate
(used Nov)*

Asset Category	Reserve Ending Balance SUM													
	201212	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	2013 AMA
ED.C3.310200	(41,277,468)	(41,343,805)	(41,410,165)	(41,476,536)	(41,542,928)	(41,609,332)	(41,675,748)	(41,742,180)	(41,808,629)	(41,875,105)	(41,941,611)	(42,008,134)	(42,074,657)	(41,675,853)
ED.C3.311000	(59,744,003)	(59,870,157)	(59,996,371)	(60,122,615)	(60,248,913)	(60,375,244)	(60,501,608)	(60,628,012)	(60,754,462)	(60,880,983)	(61,007,583)	(61,134,229)	(61,260,876)	(60,501,885)
ED.C3.312000	(187)	(196)	(204)	(212)	(220)	(229)	(237)	(245)	(253)	(262)	(270)	(278)	(286)	(237)
ED.C3.313000	(9,970,297)	(10,024,492)	(10,078,923)	(10,133,467)	(10,188,226)	(10,243,114)	(10,298,130)	(10,353,306)	(10,408,657)	(10,464,285)	(10,520,225)	(10,576,346)	(10,632,466)	(10,299,213)
ED.C3.314000	(6,767,048)	(6,780,816)	(6,794,584)	(6,808,352)	(6,822,121)	(6,835,889)	(6,849,657)	(6,863,425)	(6,877,194)	(6,890,962)	(6,904,730)	(6,918,499)	(6,932,267)	(6,849,657)
ED.C3.315000	(6,792,173)	(6,803,182)	(6,814,216)	(6,825,261)	(6,836,327)	(6,847,407)	(6,858,499)	(6,869,608)	(6,880,735)	(6,891,889)	(6,903,075)	(6,914,280)	(6,925,484)	(6,858,609)
ED.C3.317000	(37,970,208)	(38,040,626)	(38,111,161)	(38,181,879)	(38,252,782)	(38,323,732)	(38,394,773)	(38,466,254)	(38,538,140)	(38,610,049)	(38,681,859)	(38,753,577)	(38,825,296)	(38,396,049)
ED.C4.310200	(33,193,544)	(33,286,539)	(33,379,864)	(33,473,713)	(33,568,086)	(33,662,593)	(33,757,358)	(33,853,375)	(33,950,541)	(34,047,775)	(34,144,725)	(34,241,416)	(34,338,108)	(33,760,984)
ED.C4.313000	(185)	(194)	(202)	(210)	(218)	(227)	(235)	(243)	(251)	(260)	(268)	(276)	(284)	(235)
ED.C4.314000	(7,901,884)	(7,939,768)	(7,977,693)	(8,015,684)	(8,053,741)	(8,091,814)	(8,129,920)	(8,168,183)	(8,206,589)	(8,245,005)	(8,283,384)	(8,321,731)	(8,360,079)	(8,130,375)
ED.C4.315000	(4,321,038)	(4,331,534)	(4,342,030)	(4,352,525)	(4,363,021)	(4,373,516)	(4,384,012)	(4,394,508)	(4,405,003)	(4,415,499)	(4,425,994)	(4,436,490)	(4,446,986)	(4,384,012)
ED.C4.316000	(2,918,919)	(2,924,742)	(2,930,588)	(2,936,470)	(2,942,387)	(2,948,314)	(2,954,258)	(2,960,289)	(2,966,398)	(2,972,512)	(2,978,606)	(2,984,683)	(2,990,759)	(2,954,507)
ED.C4.317000	(210,856,957)	(211,346,051)	(211,836,000)	(212,326,925)	(212,818,970)	(213,311,411)	(213,804,436)	(214,299,629)	(214,796,853)	(215,294,584)	(215,792,330)	(216,289,939)	(216,787,549)	(213,811,615)
Sum														

Remove FERC 3:

(b)



estmatt
 (used NOR +
 Dec estimated
 deprec. exp)

Asset Category	Depreciation Amt SUM												
	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	2013 Total
ED.C3.310200	-	-	-	-	-	-	-	-	-	-	-	-	-
ED.C3.311000	66,337	66,360	66,371	66,392	66,404	66,417	66,432	66,449	66,476	66,506	66,523	66,523	797,189
ED.C3.312000	126,154	126,214	126,243	126,298	126,331	126,364	126,405	126,450	126,521	126,600	126,647	126,647	1,516,873
ED.C3.313000	8	8	8	8	8	8	8	8	8	8	8	8	99
ED.C3.314000	54,195	54,431	54,544	54,759	54,887	55,016	55,176	55,351	55,628	55,939	56,121	56,121	662,169
ED.C3.315000	13,768	13,768	13,768	13,768	13,768	13,768	13,768	13,768	13,768	13,768	13,769	13,769	165,219
ED.C3.316000	11,010	11,033	11,045	11,067	11,080	11,093	11,109	11,127	11,155	11,186	11,204	11,204	133,311
ED.C3.317000	-	-	-	-	-	-	-	-	-	-	-	-	-
ED.C4.310200	70,418	70,534	70,719	70,903	70,950	71,041	71,481	71,885	71,909	71,810	71,719	71,719	855,087
ED.C4.311000	92,994	93,325	93,850	94,372	94,508	94,765	96,017	97,166	97,234	96,950	96,692	96,692	1,144,564
ED.C4.312000	8	8	8	8	8	8	8	8	8	8	8	8	99
ED.C4.313000	8	8	8	8	8	8	8	8	8	8	8	8	99
ED.C4.314000	37,894	37,925	37,991	38,057	38,074	38,106	38,263	38,407	38,415	38,380	38,347	38,347	458,195
ED.C4.315000	10,496	10,496	10,496	10,496	10,496	10,496	10,496	10,496	10,496	10,496	10,496	10,496	125,947
ED.C4.316000	5,823	5,846	5,862	5,918	5,927	5,944	6,030	6,109	6,114	6,094	6,077	6,077	71,840
ED.C4.317000	489,094	489,949	490,925	492,045	492,441	493,025	495,193	497,223	497,731	497,746	497,609	497,609	5,930,592
Sum													

↑
 e
 estimati
 (used Nov)

Remove FERC 3:

Grouped By: Total Tax Classes

Jurisdiction : Federal	Beginning Difference	Current Difference	Ending Difference	ARAM Rate	Beginning DFIT Balance	Current DFIT	Ending DFIT Balance	C
Type : Fed CIAC								
Tax Year : 2013								
V2013 50%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	
Colstrip 4	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
Total Tax Classes	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
Fed CIAC	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
Jurisdiction Totals:	\$71,664,605.94	(\$3,755,327.49)	\$67,909,278.45		\$21,682,974.40	(\$1,014,503.77)	\$20,668,470.63	
Company Totals:	\$71,664,605.94	(\$3,755,327.49)	\$67,909,278.45		\$21,682,974.40	(\$1,014,503.77)	\$20,668,470.63	

AMA
 ADFIT

BEG 21,682,974.40 ←
 END 20,668,470.63 ←
 - 42,351,444.0*

- 42,351,444.0*
 2.0 =
 AMA 21,175,722.0* (A)

Ferc Acct (Multiple Items)

Sum of Transaction Amt SUM		
Accounting Year	Accounting Period	Total
2011	201101	1,076,227
	201102	783,712
	201103	726,917
	201104	1,438,646
	201105	2,428,841
	201106	1,332,513
	201107	793,980
	201108	578,641
	201109	1,060,500
	201110	910,596
	201111	875,499
	201112	1,203,214
2011 Total		13,209,284
2013	201301	1,153,310
	201302	836,311
	201303	944,987
	201304	954,870
	201305	2,444,639
	201306	654,094
	201307	833,755
	201308	1,089,296
	201309	940,962
	201310	992,923
	201311	892,207
	201312	404
2013 Total		11,737,758
Grand Total		24,947,042

(f)

2013 0**

Jan-Nov 11,737,758.+
 Dec 1,279,351.+ (a)
 estimate 42,841.- (b)
 12,974,268.* (d)

Pluth, Jeanne

From: Moses, Tara
Sent: Wednesday, December 18, 2013 4:03 PM
To: Pluth, Jeanne
Subject: FW: Colstrip O&M Total for 2013

Update:

We will be crediting Colstrip O&M in December in the amount of \$42,841.19. (h)

This is the amount of O&M that is directly attributable to the Unit 4 outage/repair and as such is being reimbursed by insurance proceeds received.

This will bring the December total expense to \$1,236,510 for organization N06. Total expenses for the year to \$12,841,477 for organization N06.

TARA

Tara Moses
Resource Accounting Analyst



1411 E Mission MCS-7
Spokane, WA 99202
P 509.495.2032
<http://www.avistautilities.com>

From: Moses, Tara
Sent: Tuesday, December 17, 2013 4:03 PM
To: Pluth, Jeanne
Subject: Colstrip O&M Total for 2013

Good Afternoon Jeanne,

For December 2013 we will be expensing \$1,279,351 for Colstrip O&M. (g)

This will bring the total O&M for the year to \$12,884,318.

Please let me know if you need any further information.

TARA

Tara Moses
Resource Accounting Analyst



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Spokane, WA 99202
P 509.495.2032
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CS2 and Colstrip

Amortization:	2011	2012	2013	2014	2015	2016
2011 Deferral	-	(129,063)	(129,063)	(129,063)	(129,063)	-
2012 Deferral	-	-	1,102,752	1,102,752	1,102,752	1,102,752
Total Annual Amortization	-	(129,063)	973,689	973,689	973,689	1,102,752

Colstrip (Actual)

Amortization:	2011	2012	2013	2014	2015	2016
2011 Deferral	(4,140)	(1,035)	(1,035)	(1,035)	(1,035)	-
2012 Deferral	-	-	3,130	3,130	3,130	3,130
Total Annual Amortization	-	(1,035)	2,095	2,095	2,095	3,130

Colstrip (Authorized)

Amortization:	2011	2012	2013	2014	2015	2016
2011 Deferral	(4,140)	(1,035)	(1,035)	(1,035)	(1,035)	-
2012 Deferral	21,300	-	5,325	5,325	5,325	5,325
Total Annual Amortization	-	(1,035)	4,290	4,290	4,290	5,325

5) Colstrip Deferred Maintenance - Amortization Actual vs Authorized in 2013.xlsx
 Summary

		64.87%	65.24%	65.24%
		2011	2012 - Authorized	2012 - Actual
CS2	Actual	1,309,259	9,102,296	8,427,675
	Base	2,079,554	1,743,229	1,743,229
	Deferral	(770,295)	7,359,067	6,684,446
	WA Share	(499,690)	4,801,055	4,360,933
Colstrip	Actual	7,017,941	4,805,950	4,752,114
	Base	7,043,470	4,675,358	4,675,358
	Deferral	(25,529)	130,592	76,756
	WA Share	(16,561)	85,198	50,076
Total	Actual	8,327,200	13,908,246	13,179,789
	Base	9,123,024	6,418,587	6,418,587
	Deferral	(795,824)	7,489,659	6,761,202
	WA Share	(516,251)	4,886,254	4,411,008
Annual Amortization				
CS2		(124,923)	1,200,264	1,090,233
Colstrip		(4,140)	21,300	12,519
Total		(129,063)	1,221,563	1,102,752

System		2011 Test Period (AMA)	Restating ADJ - 2011 EOP	Depreciation Study	Restated Balance	PF 2012 Capital Additions (EOP)	PF 2013 Capital Additions (AMA)	Pro Formed Balance
Gross plant		294,455,326	3,372,173		297,827,498	2,900,000	406,000	301,133,498
Accumulated depreciation		(200,912,294)	(2,383,778)		(203,296,071)	(7,925,333)	(2,909,603)	(214,131,007)
Accumulated deferred FIT		(24,266,482)	717,698		(23,548,784)	1,736,058	1,719,553	(20,093,173)
Net rate base		69,276,550	1,706,092	-	70,982,643	(3,289,275)	(784,050)	66,909,318
Depreciation expense		7,782,809	102,524	(2,077,127)	5,808,206	79,000	11,000	5,898,206
Operation and maintenance expense		13,209,284			13,209,284			13,209,284
Total fixed costs		20,992,093	102,524	(2,077,127)	19,017,490	79,000	11,000	19,107,490

Asset Category	201012	201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112	2011 AMA
ED.C3.310200	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362	1,270,362
ED.C3.311000	50,516,934	50,528,892	50,530,341	50,517,322	50,518,546	50,527,893	50,542,184	50,550,405	50,553,763	50,556,435	50,690,125	50,755,107	50,782,159	50,576,713
ED.C3.312000	76,878,225	76,897,980	77,076,078	76,785,771	76,984,751	77,266,595	77,825,305	78,098,619	78,120,585	78,151,871	78,207,041	78,216,887	78,040,014	77,599,215
ED.C3.313000	-	846	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,032
ED.C3.314000	18,668,655	18,668,352	18,682,334	18,683,574	18,667,530	18,796,890	19,089,179	20,299,454	20,310,166	20,192,418	23,131,478	23,133,746	22,183,515	20,008,434
ED.C3.315000	9,389,494	9,389,530	9,389,530	9,389,530	9,389,893	9,391,138	9,393,307	9,393,651	9,393,651	9,393,651	9,559,592	9,559,592	9,549,749	9,426,057
ED.C3.316000	8,838,752	8,848,055	8,849,399	8,844,222	8,845,019	8,845,504	8,845,924	8,846,291	8,846,953	8,847,677	8,848,237	8,848,724	9,072,329	8,855,962
ED.C3.317000	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732	18,732
ED.C4.310200	49,668,109	49,680,067	49,681,516	49,668,420	49,669,644	49,684,805	49,720,676	49,725,989	49,729,350	49,731,631	49,865,321	49,879,481	49,925,999	49,736,163
ED.C4.311000	50,136,357	50,256,482	50,328,897	50,009,957	50,033,420	50,064,360	50,109,080	50,192,266	50,187,351	50,206,343	50,270,279	50,330,296	50,317,921	50,183,739
ED.C4.312000	-	-	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	2,962
ED.C4.313000	16,304,243	16,304,243	16,304,243	15,713,811	15,714,020	15,714,761	15,726,769	15,726,769	15,728,590	15,733,990	15,739,744	15,742,013	15,727,646	15,847,075
ED.C4.314000	6,706,343	6,706,343	6,706,343	6,706,343	6,706,343	6,706,343	6,706,343	6,706,343	6,706,343	6,706,343	6,706,343	6,706,343	6,706,343	6,706,343
ED.C4.315000	4,212,497	4,221,800	4,223,144	4,217,967	4,218,764	4,219,249	4,219,669	4,220,036	4,220,698	4,221,422	4,221,981	4,222,469	4,225,958	4,220,535
ED.C4.316000	292,606,703	292,891,664	293,067,689	291,832,781	292,063,794	292,513,402	293,473,300	295,045,687	295,093,313	295,037,647	298,536,005	298,690,522	297,827,498	294,455,326
ED.C4.317000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	292,606,703	292,891,664	293,067,689	291,832,781	292,063,794	292,513,402	293,473,300	295,045,687	295,093,313	295,037,647	298,536,005	298,690,522	297,827,498	294,455,326

(1)

Remove FERC 317 - ARO is not included in rates

Asset Category	Reserve Ending Balance SUM													
	201012	201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112	2011 AMA
ED.C3.310200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ED.C3.311000	(39,002,799)	(39,098,792)	(39,194,798)	(39,277,775)	(39,373,759)	(39,469,753)	(39,565,770)	(39,661,808)	(39,757,857)	(39,853,911)	(39,950,096)	(40,046,469)	(40,117,336)	(39,567,571)
ED.C3.312000	(56,098,597)	(56,271,708)	(56,445,041)	(56,285,808)	(56,458,799)	(56,632,332)	(56,806,811)	(56,982,225)	(57,157,972)	(57,333,778)	(57,509,682)	(57,685,659)	(57,632,653)	(56,869,620)
ED.C3.313000	-	(1)	(6)	(14)	(23)	(31)	(39)	(47)	(56)	(64)	(72)	(80)	(89)	(40)
ED.C3.314000	(9,492,657)	(9,545,395)	(9,598,153)	(9,640,320)	(9,693,106)	(9,746,053)	(9,799,567)	(9,855,204)	(9,912,565)	(9,969,775)	(10,030,970)	(10,096,319)	(9,202,671)	(9,769,591)
ED.C3.315000	(6,304,392)	(6,323,875)	(6,343,359)	(6,362,842)	(6,382,326)	(6,401,811)	(6,421,300)	(6,440,791)	(6,460,283)	(6,479,775)	(6,499,439)	(6,519,275)	(6,529,258)	(6,420,992)
ED.C3.316000	(6,409,068)	(6,425,723)	(6,442,388)	(6,453,062)	(6,469,719)	(6,486,378)	(6,503,037)	(6,519,698)	(6,536,359)	(6,553,021)	(6,569,685)	(6,586,349)	(6,590,551)	(6,503,769)
ED.C3.317000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ED.C4.310200	(35,641,411)	(35,738,689)	(35,835,981)	(35,920,165)	(36,017,433)	(36,114,718)	(36,212,052)	(36,309,427)	(36,406,811)	(36,504,200)	(36,601,722)	(36,699,388)	(36,797,046)	(36,214,984)
ED.C4.311000	(31,060,349)	(31,178,728)	(31,297,335)	(31,076,589)	(31,194,556)	(31,312,588)	(31,430,708)	(31,548,967)	(31,667,320)	(31,785,701)	(31,904,179)	(32,022,804)	(32,085,234)	(31,499,356)
ED.C4.312000	-	-	(4)	(12)	(21)	(29)	(37)	(45)	(54)	(62)	(70)	(78)	(87)	(38)
ED.C4.313000	(7,424,523)	(7,472,077)	(7,519,631)	(6,975,892)	(7,021,724)	(7,067,558)	(7,113,410)	(7,159,280)	(7,205,152)	(7,251,035)	(7,296,935)	(7,342,845)	(7,372,638)	(7,235,343)
ED.C4.314000	(3,980,695)	(3,995,169)	(4,009,644)	(4,024,118)	(4,038,593)	(4,053,067)	(4,067,542)	(4,082,016)	(4,096,491)	(4,110,965)	(4,125,440)	(4,139,914)	(4,154,389)	(4,067,542)
ED.C4.315000	(2,716,284)	(2,724,929)	(2,733,585)	(2,736,249)	(2,744,897)	(2,753,546)	(2,762,196)	(2,770,847)	(2,779,498)	(2,788,152)	(2,796,806)	(2,805,462)	(2,814,121)	(2,763,448)
ED.C4.316000	(198,130,774)	(198,775,088)	(199,419,926)	(198,752,846)	(199,394,957)	(200,037,865)	(200,682,470)	(201,330,356)	(201,980,416)	(202,630,438)	(203,285,094)	(203,944,644)	(203,296,071)	(200,912,294)
ED.C4.317000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(198,130,774)	(198,775,088)	(199,419,926)	(198,752,846)	(199,394,957)	(200,037,865)	(200,682,470)	(201,330,356)	(201,980,416)	(202,630,438)	(203,285,094)	(203,944,644)	(203,296,071)	(200,912,294)

Remove FERC 3:

Asset Category	Depreciation Amt SUM												
	201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112	2011 Total
ED.C3.310200	-	-	-	-	-	-	-	-	-	-	-	-	-
ED.C3.311000	95,994	96,006	95,995	95,984	95,994	96,017	96,038	96,049	96,055	96,184	96,373	96,460	1,153,149
ED.C3.312000	173,111	173,333	173,095	172,992	173,533	174,478	175,414	175,747	175,807	175,904	175,977	175,789	2,095,179
ED.C3.313000	1	5	8	8	8	8	8	8	8	8	8	8	89
ED.C3.314000	52,739	52,758	52,779	52,787	52,947	53,514	55,636	57,361	57,210	61,195	65,350	64,011	678,288
ED.C3.315000	19,483	19,483	19,483	19,484	19,485	19,489	19,491	19,492	19,492	19,664	19,836	19,826	234,709
ED.C3.316000	16,655	16,665	16,661	16,657	16,659	16,659	16,660	16,661	16,662	16,664	16,665	16,876	200,145
ED.C3.317000	-	-	-	-	-	-	-	-	-	-	-	-	-
ED.C4.310200	97,278	97,292	97,280	97,269	97,285	97,335	97,375	97,383	97,389	97,522	97,667	97,726	1,168,800
ED.C4.311000	118,380	118,607	118,316	117,968	118,032	118,120	118,259	118,353	118,381	118,479	118,625	118,681	1,420,200
ED.C4.312000	-	4	8	8	8	8	8	8	8	8	8	8	87
ED.C4.313000	-	-	-	-	-	-	-	-	-	-	-	-	-
ED.C4.314000	47,554	47,554	46,893	45,832	45,834	45,852	45,870	45,872	45,883	45,899	45,911	45,893	554,648
ED.C4.315000	14,475	14,475	14,475	14,475	14,475	14,475	14,475	14,475	14,475	14,475	14,475	14,475	173,694
ED.C4.316000	8,645	8,656	8,652	8,648	8,649	8,650	8,651	8,652	8,653	8,654	8,656	8,660	103,825
ED.C4.317000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	644,314	644,838	643,446	642,111	642,908	644,605	647,886	650,061	650,022	654,656	659,549	658,413	7,782,809

(P)

Remove FERC 3'

Grouped By: Total Tax Classes

Jurisdiction : Federal	Type : Fed CIAC	Tax Year : 2011	Beginning Difference	Current Difference	Ending Difference	ARAM Rate	Beginning DFIT Balance	Current DFIT	Ending DFIT Balance	C
V2008			\$0.00	\$0.00	\$0.00	35.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2008 50%			\$0.00	\$0.00	\$0.00	35.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2009			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2009 50%			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2010			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2010 100%			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2011			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2011 100%			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Colstrip 3			\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
V2008			\$0.00	\$0.00	\$0.00	35.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2008 50%			\$0.00	\$0.00	\$0.00	35.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2009			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2009 50%			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2010			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2010 100%			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2011			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
V2011 100%			\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Colstrip 4			\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Tax Classes			\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Fed CIAC			\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Jurisdiction Totals:			\$83,479,228.41	(\$5,296,460.40)	\$78,182,768.01		\$24,984,178.62	(\$1,435,394.33)	\$23,548,784.29	
Company Totals:			\$83,479,228.41	(\$5,296,460.40)	\$78,182,768.01		\$24,984,178.62	(\$1,435,394.33)	\$23,548,784.29	

9

**BEFORE THE WASHINGTON
 UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of)	DOCKET NO. UE-060181
)	
AVISTA CORPORATON, d/b/a)	
AVISTA UTILITIES,)	
)	
)	SETTLEMENT AGREEMENT
)	
For Continuation of the Company's)	
Energy Recovery Mechanism, with)	
Certain Modifications)	
)	
.....)	

RECEIVED
 RECORDS MANAGEMENT
 06 JUN - 7 PM 2:19
 STATE OF WASH.
 UTIL. AND TRANSP.
 COMMISSION

I. PARTIES

1. This Settlement Agreement is entered into by Avista Corporation (the "Company"), the Staff of the Washington Utilities and Transportation Commission ("Staff"); the Public Counsel Section of the Washington Office of Attorney General ("Public Counsel"), and the Industrial Customers of Northwest Utilities ("ICNU"), jointly referred to herein as the "Parties." The aforementioned represent all parties of record in this docket. The Parties agree this Settlement Agreement is in the public interest and should be accepted as a resolution of all issues in this docket. The Parties understand this Settlement Agreement is subject to Commission approval.

II. INTRODUCTION

2. The Company's Energy Cost Recovery Mechanism (ERM) was established pursuant to a Settlement Stipulation (ERM Stipulation) between Avista, Staff, Public Counsel, and ICNU, adopted by the Commission on June 18, 2002, in the Fifth Supplemental Order in Docket No. UE-011595.

3. On January 31, 2006, the Company filed its Petition for continuation of the ERM, with certain modifications, together with supporting testimony. The filing satisfies a condition in the ERM Stipulation, as well as a condition established in the Commission's Order No. 05, "Approving and Adopting Settlement Agreement with Conditions," entered on December 21, 2005, in Avista's most recent general rate proceeding, Docket Nos. UE-050482 and UG-050483. In paragraph 177 of that order, the Commission required Avista to file a petition on or before January 31, 2006, to initiate further review of the ERM.

4. At the prehearing conference held on February 21, 2006, the Industrial Customers of Northwest Utilities ("ICNU") was granted permission to intervene and participate along with Staff and Public Counsel.

5. After analysis of the filing, and the pre-filing of testimony by Staff, ICNU, and Public Counsel, all parties commenced discussions for purposes of resolving or narrowing the contested issues in this proceeding in a settlement conference held April 26, 2006.

6. The Parties have reached agreement on all issues in this proceeding and wish to present their agreement for the Commission's consideration. The Parties therefore adopt the following Settlement Agreement in the interest of expediting the disposition of this proceeding.

III. AGREEMENT

6. Energy Recovery Mechanism. Certain modifications to the existing Energy Recovery Mechanism (ERM) will be implemented as follows:

- (A) Deadband/Sharing Bands. – The \$9 million annual deadband (referred to as the "Company Band" in the ERM Stipulation) will be reduced to \$4 million, and a 50%/50% sharing between the Company and its customers will apply to differences between actual and base power supply costs between \$4 and \$10 million. A 90% Customer/10% Company sharing

will apply to all differences between actual and base power costs in excess of \$10 million.

- (B) Transmission Revenues and Expenses. –The current ERM tracks the variation in net power supply expense, including purchased power and fuel expense, less wholesale sales revenue. Under the Settlement, transmission revenues (FERC Account 456.100) and expenses (FERC Account 565) will be included in net power costs and expenses under the ERM. Accordingly, monthly variations in transmission revenues and expenses will be included in the monthly ERM calculations.
- (C) Transmission Fixed-Cost Component. – The fixed-cost component of transmission approved for inclusion in rates in the then most recent rate case that is used to deliver power to the Company’s system, as well as that used to provide access to the market for the Company’s excess power, will be included in the retail revenue credit in the ERM. Until changed, the retail revenue credit, including the transmission fixed costs, is \$39.03/MWh.
- (D) Long-Term Power Supply Contracts. – For any new power contract, or any power contract that has been renewed or extended, with a term longer than two years and of more than 50 megawatts (MW), costs in excess of the lower of the average embedded cost of power supply determined in the then most recent rate case (currently \$32.89/MWh) or the average market rate during the contract (based on the average annual price of the Dow Jones Mid-Columbia Firm Index), shall be excluded from actual power supply costs until such time as the contract is incorporated in base rates pursuant to a general rate case. Such costs, if approved, would be recoverable only on a going-forward basis. The contracting of up to 50 aMW under Avista’s current renewable energy RFP is exempt from this limitation.
- (E) Treatment of Major Plant Outages. – For recovery of fixed costs associated with the Kettle Falls, Colstrip 3 & 4, and Coyote Springs 2 generating plants when the plants fail to meet a 70% availability factor during the ERM review period, the Company must demonstrate that: (1) the fixed costs set in rates were in fact incurred for the time the plants had an outage that reduced the availability factor below 70%; and (2) the outage was not the result of imprudent actions on the part of the Company. The fixed costs for each of the plants include return on rate base net of tax, depreciation expense, and operation and maintenance expense not included in the net power costs and other production costs related to these plants. To the extent that the actual fixed costs are below the level used to calculate base rates, or to the extent the outage was the result of imprudent actions and some level of cost is disallowed these disallowed costs or reductions in actual costs are to be subtracted. No adjustment is necessary to the normal method of calculating the retail revenue credit and the same

Order
to
refund
excess
fixed
costs

retail revenue credit factor will be used that would have been used absent such an event.

- (F) Brokerage Fees. – Broker fees include fees paid to third-party brokers who facilitate electricity and natural gas turbine fuel purchases and sales. Those fees are a component of the Company’s power supply expense and will vary from the amount embedded in rates. Monthly variations in broker fees will be included in the monthly ERM calculations.
- (G) Effective Date of Revisions to ERM. – The Parties agree that all revisions to the ERM resulting from this Settlement shall be effective beginning January 1, 2006, and shall remain in effect until the conclusion of the review described in paragraph (H), except as otherwise specified in this Agreement.
- (H) Review of ERM. – Avista will initiate a filing not sooner than five (5) years from the date this Settlement is approved, to allow all interested parties the opportunity to review the ERM, and make recommendations to the Commission related to the continuation, modification or elimination of the mechanism.
- (I) ERM Stipulation. - Except as expressly provided herein or in previous orders of the Commission, the ERM Stipulation shall remain in full force and effect.

7. Matters Deferred to Next General Rate Case (GRC).

With respect to matters deferred to the Company’s next general rate case (GRC), the parties agree as follows:

- (1) The Company agrees to file testimony in its next GRC on the cost of capital impact of the ERM;
- (2) The Company will file a prudence case on its hedging strategy for power purchases and purchases of gas used for power generation, on a prospective basis, in its next GRC;
- (3) Consideration of the allocation of common costs related to the retail revenue credit will be addressed in the next GRC; and
- (4) Consideration of a production property adjustment will be addressed in the next GRC.

average bill impact to customers effective January 1, 2014 would be 2.0 % on average.³

6. For the base rate change effective January 1, 2014, Avista will file conforming tariffs by October 1, 2013. Avista will include in its tariff transmittal letter a statement of the ERM balances existing at that time, by year, and the 2013 ERM balance to date.

7. The Settling Parties agree to a 9.8 percent return on equity, with a 47.0 percent common equity ratio, and adopt the capital structure and resulting rate of return as set forth below:

Agreed-upon Cost of Capital			
	Percent of Total Capital	Cost	Component
Total Debt	53.00%	5.72%	3.03% (Y)
Common Equity	47.00%	9.80%	4.61%
Total	<u>100.00%</u>		<u>7.64%</u> (X)

8. The Settling Parties have explicitly not agreed to a specific attrition allowance, but have taken into account the respective litigation positions of the parties in reaching this agreement.

B. Other Settlement Components

9. Depreciation Rates: The Settling Parties agree to accept, effective January 1, 2013, the updated electric and natural gas depreciation rates, including for transportation equipment, as provided within the Depreciation Study filed by the Company.

³ Effective January 1, 2014, the ERM offset of \$4.400 million for 2013 will expire, and will be replaced by a new ERM offset of \$9.000 million. The reduction to the ERM balance associated with this \$9.000 million credit to customers (which includes revenue-related adjustments) is \$8.596 million. ERM deferral dollars will be used on a first-in, first-out (FIFO) basis from 2011 and 2012.

DOCKETS UE-120436 and UG-120437 (consolidated)
ORDER 09
DOCKETS UE-110876 and UG-110877 (consolidated)
ORDER 14

PAGE 12

the first year and \$1.400 million in additional rates (or 0.9 percent on average) in the second year.²⁵

- 31 Electric customers would see a credit of \$4.4 million during 2013 to mitigate the \$13.650 million rate increase.²⁶ Likewise, the settling parties agree that electric customers should receive a \$9 million credit to mitigate the 2014 rate increase.²⁷ Both credits would originate from monies in the ERM deferral balance, and the 2014 credit would be contingent upon the availability of such funds.²⁸ The settling parties envision these credits would reduce each year's electric rate increase to 2 percent on average.²⁹
- 32 *Cost of Capital, Capital Structure and Rate of Return – Electric and Natural Gas.* The settling parties propose a 9.8 percent ROE, with a 47.0 percent common equity ratio, and an overall rate of return of 7.64 percent.³⁰
- 33 *Attrition.* While the settling parties state that each of their respective litigation positions have been taken into account in reaching the agreement, the settling parties have explicitly not agreed to a specific attrition allowance.³¹

²⁵ Id.

²⁶ Id., ¶ 4.

²⁷ Id., ¶ 5.

²⁸ Id., ¶¶ 4 and 5.

²⁹ Id.

³⁰ Id., ¶7.

³¹ Id., ¶ 8.

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-12A
For Twelve Months Ended December 31, 2011		
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio	100.000%	65.240%	34.760%
2	Input	Number of Customers	358,302	235,192	123,110
		Percent	100.000%	65.641%	34.359%
3	E-OPS	Direct Distribution Operating Expense	22,800,910	15,596,742	7,204,168
		Percent	100.000%	68.404%	31.596%
	Input	Jurisdictional 4-Factor Ratio	23,354,099	15,611,998	7,742,101
		Direct O & M Accts 500 - 598	31,755,308	22,688,342	9,066,966
		Direct O & M Accts 901 - 935	55,109,407	38,300,340	16,809,067
		Total	100.000%	69.499%	30.501%
		Percentage	9,528,184	6,357,387	3,170,797
		Direct Labor Accts 500 - 598	5,139,180	3,872,295	1,266,885
		Direct Labor Accts 901 - 935	14,667,364	10,229,682	4,437,682
		Total	100.000%	69.745%	30.255%
		Percentage	360,451	236,623	123,828
		Number of Customers	100.000%	65.646%	34.354%
		Percentage	818,616,195	517,581,147	301,035,048
		Net Direct Plant	100.000%	63.226%	36.774%
		Percentage	400,000%	268,116%	131.884%
4		Total Percentages	100.000%	67.029%	32.971%
		Percent			

Accounting for Colstrip Outage
Meeting September 26, 2013Order 03 – Docket UE-060181
Paragraph 9, Section 5

Treatment of Major Plant Outages. If Kettle Falls, Colstrip 3 & 4, or Coyote Springs 2 fails to meet a 70% availability factor during the ERM review period, the Company must demonstrate that:

- The fixed costs set in rates were in fact incurred for the time the plants had an outage that reduced the availability factor below 70%.
- The outage was not the result of imprudent actions on the part of the Company.

The fixed costs for each of the plants include return on rate base net of tax, depreciation expense, and operation and maintenance expense not included in the net power costs and other production costs related to these plants. If the actual fixed costs are below the level used to calculate base rates, or the outage resulted from imprudent actions and some level of cost is disallowed, **base rates will be adjusted to reflect the lower actual costs** or the disallowed costs. No adjustment is necessary to the normal method of calculating the retail revenue credit and the same retail revenue credit factor will be used that would have been used absent such an event.

Note: This is slightly different wording than the Settlement. Settlement said: “To the extent that the actual fixed costs are below the level used to calculate base rates, or to the extent the outage was the result of imprudent actions and some level of cost is disallowed these disallowed costs or **reductions in actual costs are to be subtracted.**”

Summary of 2009 Filing:

- 2009 Outage
- 1) There was an extended outage that reduced availability below 70%.
 - 2) It was demonstrated that actual costs exceeded costs set in rates (See calculation)
 - 3) Conclusion in McKenzie’s testimony was “Since the actual Colstrip plant fixed costs were higher during 2009 than the amount set in rates, there is no reduction in fixed costs to be subtracted from the ERM deferrals for 2009.”
 - 4) Staff agreed that no ERM adjustment due to the outage was necessary. They noted the effect of the outage was mitigated by lower natural gas and power prices during the outage.

2013 Issues:

- 1) Determine authorized plant and O&M
 - a. 2012 Attrition vs Pro Formed Capital
 - b. Deferred Colstrip O&M

Moses, Tara

Deferral Report

Month of Dec 2013

56

From: McArthur, Ben
Sent: Monday, December 30, 2013 8:40 AM
To: Moses, Tara; Healy, Cindy; Armstrong, Gina; Boni, Jason; Brandon, Annette; Cook, Yvonne; Coulson, Rosemary; Doran, Karen; Finesilver, Ryan; Garbarino, Marcus; Grimsrud, Howard; Groome, Carolyn; Humphries, Ken; Johnson, Frank; Judge, Tami; Kettner, Cheryl; McCauley, Jennifer; McLelland, Ian; Meister, Keri; Nanny, Theresa; Orchard, Janessa D; Pluth, Jeanne; Wenz, Stacey
Subject: RE: New GL FERC account set up
Attachments: New Account Request 407320 201312- Colstrip Reg Exp - 12 19 13.xlsx

Please note that the brand new (not used yet) account set up was changed to be like account 407460 so this made the Report Category change to "OPER", the Resource Cost Code was changed to "N" instead of "Y", and it was switched to roll up to "PRD120" and not COS410 as it was initially set up. Please see the attachment with the aforementioned changes reflected if you have any questions. Thanks.

From: McArthur, Ben
Sent: Thursday, December 19, 2013 2:17 PM
To: Moses, Tara; Healy, Cindy; Armstrong, Gina; Boni, Jason; Brandon, Annette; Cook, Yvonne; Coulson, Rosemary; Doran, Karen; Finesilver, Ryan; Garbarino, Marcus; Grimsrud, Howard; Groome, Carolyn; Humphries, Ken; Johnson, Frank; Judge, Tami; Kettner, Cheryl; McCauley, Jennifer; McLelland, Ian; Meister, Keri; Nanny, Theresa; Orchard, Janessa D; Pluth, Jeanne; Wenz, Stacey
Subject: New GL FERC account set up

Account 407320 REG DEBIT COLSTRIP OUTAGE RETURN has been set up per your request. Note that this is a Resource Cost (i.e. "Y" for resource cost code). Please see the completed attachment or let me know if you have any further questions. Thanks.

Ben x2133

From: Moses, Tara
Sent: Thursday, December 19, 2013 1:35 PM
To: McArthur, Ben
Subject: New Account Request - Colstrip Regulatory Expense

Good Afternoon Ben,

I need to request a new regulatory expense account.

Based on a regulatory settlement, when a major plant outage at Kettle Falls, Colstrip or Coyote fails to meet a 70% availability factor during the ERM review period, a return of fixed costs is required.

During 2013, the extended outage at Colstrip reduced availability below 70%.

Jeanne Pluth in rates calculated the amount to be returned.

We are going to book a regulatory expense and a regulatory liability.

The regulatory liability will be a credit to account 186280 "Regulatory Asset ERM Deferred", the account used for the monthly ERM journals entries.

I need a new regulatory expense account to debit.

I believe I have filled out the attached form correctly, but want to bring attention to a few specific items:

1. This needs to track as an expense to the income statement
2. Needs to be captured as a regulatory expense, outside of power supply

Attachment D

Avista Corporation
Monthly Power Cost Deferral Report
Month of December 2013

ERM Activity – Natural Gas Transport Costs Allocation Journals
Recorded in December 2013

Avista Corporation Journal Entry

Effective Date: 201312
 Last Saved by: Gina Armstrong
 Approval Requested: 01/08/2014 10:42 AM
 Journal: NSJ019 - AVA Intracompany Gas Transfers from LDC
 Team: Resource Accounting
 Type: C
 Category: NSJ
 Currency: USD
 Submitted by: Gina Armstrong
 Approved by:

Seq	Co.	FERC	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	808,681.00		
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE		773,982.00	
30	001	419600 - INTEREST ON ENERGY DEFERRALS		34,699.00	
40	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	440,430.00		
50	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	64,835.00		
60	001	557380 - IDAHO PCA-DEF		499,372.00	
70	001	419600 - INTEREST ON ENERGY DEFERRALS		5,893.00	
80	001	191010 - CURR UNRECOV PGA DEFERRED	35,056.22		
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS		35,056.22	
100	001	191010 - CURR UNRECOV PGA DEFERRED	4,855.13		
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS		4,855.13	
Totals:			1,353,857.35	1,353,857.35	

Explanation:
 To record intracompany thermal transport cost for LDC to Heat Rate/Thermal not previously allocated for the period Nov. 2011 through Sept. 2013.

Prepared by: Gina Armstrong Date: 1/8/14
 Reviewed by: [Signature] Date: 1/8/14

Approved for Entry
 Corporate Accounting use Only


COPY



*Interoffice Memorandum
State & Federal Regulation*

DATE: January 9, 2014

TO: Christy Burmeister-Smith and Distribution List

FROM: Kelly Norwood 

SUBJECT: Adjustment of Transport Costs between Electric and Natural Gas

The Company identified an error relating to the allocation of AECO natural gas supply volumes between the Company's Power Supply operations ("Thermal") and the Company's natural gas operations ("LDC"), as described in the attached memo from Avista's Gas Supply Department. The errors occurred from November 2011 through September 2013.

Correction of the error results in costs that shift from the WA/ID natural gas operations to the WA/ID electric operations. This reallocation of costs will impact the PGAs for the natural gas operations and the WA ERM and ID PCA for the electric operations.

For WA electric costs, the Company determined the sharing of Washington's reallocation of costs in the ERM between customers and the Company by reviewing the applicable deadbands and sharing bands within the ERM for each of the past years, as if costs had actually been recorded during the respective prior periods. Under the ERM, Avista defers a portion of net power supply and transmission costs that are above or below the level of authorized costs reflected in base rates, subject to a deadband and sharing bands. The sharing of the costs between customers and the Company should be based on the sharing that would have occurred if the costs had flowed through the ERM during each year 2011 through 2013, as incremental dollar amounts to what actually occurred each year.

This accounting treatment is similar to the accounting treatment the Company agreed to in 2002 with the Staff of the Washington Utilities and Transportation Commission (Staff), and the Industrial Customers of Northwest Utilities (ICNU) related to a multi-year purchased power contract with Enron. During the first ERM deferral period of July 1, 2002 through December 31, 2002, the Company proposed to recover the net cost associated with a buyout of a multi-year purchased power contract with Enron. The Company had recorded the termination cost as a current purchased power expense for the month of October 2002. Staff and ICNU recommended that the termination costs be amortized over the original delivery period of the energy contract (2004 to 2006), rather than be recorded in the single month of the settlement transaction. The Company agreed to the Staff/ICNU approach, and the Settlement Stipulation approved in Docket No. UE-030751 at page 6 provided for an amortization of the termination payment over the original 2004 to 2006 delivery period of the contract. Thus, the amortization of the Enron termination payment was subject to the ERM sharing bands during the 2004 to 2006 period.

In this instance, assigning the costs to the specific years that the costs relate to, and applying the ERM deadband and sharing bands for those years to determine the amount allocable to customers and the Company, is consistent with the methodology previously adopted for the Enron termination payment.

For ID electric costs, the Company split the costs between customers and the Company using the 90/10 sharing applicable to the PCA.

Interest has been calculated on the amounts recorded in the PGA, ERM and PCA for each period as if the costs had been recorded in the prior periods they normally would have occurred.

A summary of the adjustment follows:

Summary of Impact to Avista Earnings:	2011	2012	2013	Total
Increase Electric Costs (547/557)	15,509	82,709	221,943	320,161
Interest Income - Electric	(293)	(12,973)	(27,326)	(40,592)
Interest Expense - Gas	329	14,566	35,937	50,832
Net Impact - Increased Costs	<u>15,545</u>	<u>84,302</u>	<u>230,554</u>	<u>330,401</u>

Summary of Impact to Deferrals:	
ID PCA	505,265
WA ERM	808,681
ID PGA	(487,554)
WA PGA	<u>(1,156,794)</u>
Net Impact - Increased Liability	<u>(330,401)</u>

Detail Journal Entries:

<u>Journal</u>	<u>FERC</u>	<u>Ser</u>	<u>Jur</u>	<u>FERC Description</u>	<u>Debit</u>	<u>Credit</u>
NSJ022	547610	ED	AN	FUEL COYOTE SPRINGS 2 CT	1,593,515	
NSJ019	182385	ED	ID	REGULATORY ASSET ID PCA DEFERRAL 1	440,430	
NSJ019	182386	ED	ID	REGULATORY ASSET ID PCA DEFERRAL 2	64,835	
NSJ019	419600	ED	ID	INTEREST ON ENERGY DEFERRALS		5,893
NSJ019	557380	ED	ID	IDAHO PCA-DEF		499,372
NSJ019	186280	ED	WA	REGULATORY ASSET ERM DEFERRED CURRENT YEAR	808,681	
NSJ019	419600	ED	WA	INTEREST ON ENERGY DEFERRALS		34,699
NSJ019	557280	ED	WA	DEFERRED POWER SUPPLY EXPENSE		773,982
NSJ022	804001	GD	AN	GAS COSTS-DEMAND		1,593,515
NSJ025	191010	GD	ID	CURR UNRECOV PGA DEFERRED		5,916
NSJ025	191010	GD	ID	CURR UNRECOV PGA DEFERRED		481,638
NSJ025	431600	GD	ID	INTEREST EXPENSE ENERGY DEFERRALS	5,916	
NSJ025	805120	GD	ID	DEFER CURRENT UNRECOVERED GAS COSTS	481,638	
NSJ025	191010	GD	WA	CURR UNRECOV PGA DEFERRED		44,916
NSJ025	191010	GD	WA	CURR UNRECOV PGA DEFERRED		1,111,877
NSJ025	431600	GD	WA	INTEREST EXPENSE ENERGY DEFERRALS	44,916	
NSJ025	805120	GD	WA	DEFER CURRENT UNRECOVERED GAS COSTS	1,111,877	

Journals used to Record Transaction:

NSJ017	To record intracompany thermal transport costs from LDC to Heat Rate/Thermal not previously allocated for the period Nov 2011 thru Sep 2013 (Reversed with NSJ022)
NSJ019	To record intracompany thermal transport cost for LDC to Heat Rate/Thermal not previously allocated for the period Nov 2011 through Sept. 2013
NSJ022	To reverse NSJ017 and reclass to Thermal (CS2) transport costs. Also to correct deferral interest expense calculations related to gas costs on NSJ019.
NSJ025	To reverse gas deferral interest on \$1.6M recorded in NSJ022 and to correct allocation for WA/ID.



Interoffice Memorandum *Energy Resources*

DATE: January 3, 2014

TO: File

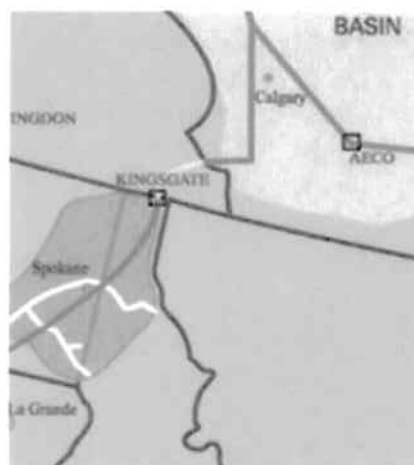
FROM: Steve Harper

SUBJECT: Error Related to Allocation of AECO Natural Gas Supply

This memo addresses an error that occurred between November 2011 through September 2013 related to the allocation of natural gas transportation volumes between the Company's Power Supply operations ("Thermal") and the Company's natural gas operations ("LDC").

By way of background, both the LDC and Thermal operations have contracts for fixed transportation capacity on TransCanada Pipeline – Alberta ("TCPL-AB"), TransCanada Pipeline – British Columbia ("TCPL-BC") and TransCanada Gas Transmission Northwest ("GTN"). Thermal operations has firm transportation contracts to transport natural gas from Alberta (AECO) to its natural gas generating facilities located in Oregon and Idaho. The LDC has firm transportation contracts in order to serve customer load requirements in its natural gas service territories.

Avista's Gas Supply Department is responsible for purchasing daily natural gas for both Thermal and LDC operations, and arranging for the transportation of the natural gas to the appropriate destination. Effective November 1, 2011, Thermal operations did not renew one of their firm transportation contracts, for approximately 10,000 Dth/day, originating at AECO and terminating at Kingsgate. The map below shows the locations of AECO and Kingsgate.



The change in Thermal's firm transportation from AECO to Kingsgate inadvertently was not captured in the Company's system until October 2013 when the error was found. However, Gas Supply continued to schedule natural gas from AECO to Kingsgate as if Thermal still had the prior contractual volumes. The result of this error was that Thermal operations, for the November 2011 through September 2013

time period, used the LDC's firm transportation from AECO to Kingsgate, and likewise did not compensate the LDC for its use.

In order to correct this error, intra-company transactions will be recorded to appropriately record costs to the Washington Energy Recovery Mechanism and Idaho Power Cost Adjustment accounts, and provide the offsetting benefit to the Washington and Idaho Purchased Gas Cost Adjustment ("PGA") accounts.

The following table summarizes the volumes by month with appropriate costs:

Month	Monthly Ave	Monthly Ave	Pipeline		Monthly Total (CDN \$)	Foreign	Total in USD	Total by Year
	Volume on TCPL-AB (Gigajoules)	Volume on TCPL-BC (Gigajoules)	Tariff Cost on TCPL- AB (CDN \$)	Pipeline Tariff Cost on TCPL- BC (CDN \$)		Exchange Rate		
11/30/2011	9,177	9,767	\$53,317.79	\$26,429.76	\$79,747.55	0.98	\$78,152.60	
12/31/2011	8,576	9,006	\$49,829.00	\$24,369.00	\$74,197.99	0.9836	\$72,981.14	\$151,133.74
1/31/2012	9,513	9,729	\$47,175.93	\$27,833.98	\$75,009.91	0.9968	\$74,769.88	
2/29/2012	9,337	9,856	\$46,304.58	\$28,195.20	\$74,499.78	1.0107	\$75,296.93	
3/31/2012	9,694	10,059	\$48,072.55	\$28,776.03	\$76,848.57	1.0017	\$76,979.21	
4/30/2012	8,979	9,351	\$44,529.01	\$26,752.17	\$71,281.18	1.0122	\$72,150.81	
5/31/2012	9,286	9,805	\$46,050.39	\$28,049.73	\$74,100.12	0.9679	\$71,721.51	
6/30/2012	0	0	\$0.00	\$0.00	\$0.00	0.9823	\$0.00	
7/31/2012	9,867	10,151	\$48,931.57	\$29,039.29	\$77,970.86	0.9971	\$77,744.74	
8/31/2012	9,903	10,115	\$49,111.38	\$28,937.15	\$78,048.52	1.014	\$79,141.20	
9/30/2012	9,866	10,136	\$48,924.83	\$28,998.03	\$77,922.86	1.0162	\$79,185.21	
10/31/2012	9,653	10,169	\$47,869.23	\$29,090.55	\$76,959.77	0.9998	\$76,944.38	
11/30/2012	8,405	8,871	\$41,680.89	\$25,379.46	\$67,060.35	1.0061	\$67,469.42	
12/31/2012	9,426	9,943	\$46,743.05	\$28,446.04	\$75,189.09	1.0066	\$75,685.34	\$827,088.62
1/31/2013	10,252	10,834	\$49,638.47	\$25,015.57	\$74,654.03	1.0021	\$74,810.80	
2/28/2013	9,747	10,262	\$47,195.32	\$23,693.83	\$70,889.15	0.9703	\$68,783.74	
3/31/2013	9,539	10,055	\$46,186.43	\$23,216.58	\$69,403.01	0.9823	\$68,174.58	
4/30/2013	9,241	9,760	\$44,745.73	\$22,535.05	\$67,280.78	0.9922	\$66,755.99	
5/31/2013	9,085	9,443	\$43,988.32	\$21,802.92	\$65,791.24	0.967	\$63,620.13	
6/30/2013	9,646	10,082	\$46,705.13	\$23,278.99	\$69,984.11	0.9514	\$66,582.88	
7/31/2013	9,555	9,992	\$46,263.12	\$23,070.12	\$69,333.25	0.974	\$67,530.59	
8/31/2013	9,575	9,790	\$46,360.74	\$22,604.46	\$68,965.21	0.9488	\$65,434.19	
9/30/2013	10,103	10,233	\$52,234.23	\$23,626.29	\$75,860.53	0.9702	\$73,599.89	\$615,292.79
					\$1,610,997.86 CDN		\$1,593,515.15 USD	1,593,515.15 USD

Avista Corp. - Resource Accounting
Summary of AECO Natural Gas Supply Costs - Intracompany Transfer Adjustment - Dec. 2013
LDC to Thermal (NSJ 17 and 19)

Nova Pipeline Costs		Foothills Pipeline Costs				Total Additional Cost Both Pipelines				Washington				Idaho				
		Monthly Average Additional Usage Gjs	Cost per GJ	Total Cost CDN \$	Monthly Average Usage Gjs	Cost per GJ	Total Cost CDN \$	Monthly Total Both Pipelines CDN \$	Foreign Exchange Rate at End of Month F/X Rate	Total Costs Transferred to Thermal USD \$	WA P/T Ratio %	WA Share USD \$	WA Deferral Adjustment in Surcharge taking into Account the Bands USD \$	Total Adjustment with Interest USD \$	ID P/T Ratio %	ID Share USD \$	ID Deferral Adjustment in Surcharge Direction - 90% USD \$	Total Adjustment with Interest USD \$
Nov-11	9,177	\$5.81	\$53,318	9,767	\$2.71	\$26,430	\$79,748	0.9800	\$78,153	64.87%	\$50,698	\$45,628	\$45,697	34.84%	\$27,228	\$24,506	\$24,506	\$24,506
Dec-11	8,576	\$5.81	\$49,829	9,006	\$2.71	\$24,369	\$74,198	0.9836	\$72,981	64.87%	\$47,343	\$42,609	\$42,812	34.84%	\$25,427	\$22,884	\$22,884	\$22,904
Jan-12	9,513	\$4.96	\$47,176	9,729	\$2.86	\$27,834	\$75,010	0.9968	\$74,770	65.16%	\$48,720	\$0	\$271	34.84%	\$26,050	\$23,445	\$23,445	\$23,484
Feb-12	9,337	\$4.96	\$46,305	9,856	\$2.86	\$28,195	\$74,500	1.0107	\$75,297	65.16%	\$49,063	\$0	\$271	34.84%	\$26,233	\$23,610	\$23,610	\$23,669
Mar-12	9,694	\$4.96	\$48,073	10,059	\$2.86	\$28,776	\$76,849	1.0017	\$76,979	65.16%	\$50,160	\$110,957	\$111,398	34.84%	\$26,820	\$24,138	\$24,138	\$24,216
Apr-12	8,979	\$4.96	\$44,529	9,351	\$2.86	\$26,752	\$71,281	1.0122	\$72,151	65.16%	\$47,013	\$35,260	\$35,924	34.84%	\$25,137	\$22,624	\$22,624	\$22,772
May-12	9,286	\$4.96	\$46,050	9,805	\$2.86	\$28,050	\$74,100	0.9679	\$71,722	65.16%	\$46,734	\$35,050	\$35,822	34.84%	\$24,988	\$22,489	\$22,489	\$22,607
Jun-12	0	\$4.96	\$0	0	\$2.86	\$0	\$0	0.9823	\$0	65.16%	\$0	\$0	\$825	34.84%	\$0	\$0	\$0	\$136
Jul-12	9,867	\$4.96	\$48,932	10,151	\$2.86	\$29,039	\$77,971	0.9971	\$77,745	65.16%	\$50,658	\$37,994	\$38,898	34.84%	\$27,086	\$24,378	\$24,378	\$24,514
Aug-12	9,903	\$4.96	\$49,111	10,115	\$2.86	\$28,937	\$78,049	1.0140	\$79,141	65.16%	\$51,568	\$90,264	\$91,366	34.84%	\$27,573	\$24,816	\$24,816	\$24,972
Sep-12	9,866	\$4.96	\$48,925	10,136	\$2.86	\$28,998	\$77,923	1.0162	\$79,185	65.16%	\$51,597	\$46,437	\$47,751	34.84%	\$27,588	\$24,829	\$24,829	\$25,007
Oct-12	9,653	\$4.96	\$47,869	10,169	\$2.86	\$29,091	\$76,960	0.9998	\$76,944	65.16%	\$50,137	\$45,123	\$46,579	34.84%	\$26,807	\$24,127	\$24,127	\$24,325
Nov-12	8,405	\$4.96	\$41,681	8,871	\$2.86	\$25,379	\$67,060	1.0061	\$67,469	65.16%	\$49,317	\$39,567	\$41,153	34.84%	\$23,506	\$21,156	\$21,156	\$21,374
Dec-12	9,426	\$4.96	\$46,743	9,943	\$2.86	\$28,446	\$75,189	1.0066	\$75,685	65.16%	\$48,807	\$44,385	\$46,101	34.84%	\$26,369	\$23,732	\$23,732	\$23,969
Jan-13	10,252	\$4.84	\$49,638	10,834	\$2.31	\$25,016	\$74,654	1.0021	\$74,811	65.24%	\$48,875	\$573,274	\$1,809	34.84%	\$26,064	\$23,458	\$23,458	\$23,714
Feb-13	9,747	\$4.84	\$47,195	10,262	\$2.31	\$23,694	\$70,889	0.9703	\$68,784	65.24%	\$44,875	\$0	\$1,809	34.84%	\$23,964	\$21,568	\$21,568	\$21,844
Mar-13	9,539	\$4.84	\$46,186	10,055	\$2.31	\$23,217	\$69,403	0.9823	\$68,175	65.24%	\$44,477	\$0	\$1,809	34.84%	\$23,752	\$21,377	\$21,377	\$21,671
Apr-13	9,241	\$4.84	\$44,746	9,760	\$2.31	\$22,535	\$67,281	0.9922	\$66,756	65.24%	\$43,552	\$0	\$43,966	34.76%	\$23,204	\$20,884	\$20,884	\$21,196
May-13	9,085	\$4.84	\$43,988	9,443	\$2.31	\$21,803	\$65,791	0.9670	\$63,620	65.24%	\$41,506	\$0	\$73,355	34.76%	\$22,114	\$19,903	\$19,903	\$20,233
Jun-13	9,646	\$4.84	\$46,705	10,082	\$2.31	\$23,279	\$69,984	0.9514	\$66,583	65.24%	\$43,439	\$0	\$25,048	34.76%	\$23,144	\$20,830	\$20,830	\$21,176
Jul-13	9,555	\$4.84	\$46,263	9,992	\$2.31	\$23,070	\$69,333	0.9740	\$67,531	65.24%	\$44,057	\$0	(\$134,198)	34.76%	\$23,474	\$21,126	\$21,126	\$21,490
Aug-13	9,575	\$4.84	\$46,361	9,790	\$2.31	\$22,604	\$68,965	0.9488	\$65,434	65.24%	\$42,689	\$0	\$1,840	34.76%	\$22,745	\$20,470	\$20,470	\$20,852
Sep-13	10,103	\$5.17	\$52,234	10,233	\$2.31	\$23,626	\$75,861	0.9702	\$73,600	65.24%	\$48,017	\$0	\$1,840	34.76%	\$25,583	\$23,025	\$23,025	\$23,424
Oct-13													\$1,840					\$418
Nov-13													\$1,840					\$418
Dec-13													\$202,858					\$421
2011 Total			\$103,147			\$50,799	\$153,946		\$151,134		\$98,040	\$88,236	\$88,509		\$52,655	\$47,389	\$47,410	\$47,410
2012 Total			\$515,393			\$309,498	\$824,891		\$827,089		\$338,931	\$485,038	\$496,357		\$288,158	\$259,342	\$260,996	\$260,996
2013 Total			\$423,317			\$208,844	\$632,161		\$615,293		\$401,417	\$573,274	\$223,815		\$214,045	\$192,641	\$196,860	\$196,860
Total Adjustment			\$1,041,858			\$569,140	\$1,610,998		\$1,593,515		\$1,038,388	\$1,146,549	\$808,681		\$554,858	\$499,372	\$505,265	\$505,265

Total WA & ID: **\$1,313,947**

Avista Corp. - Resource Accounting
Summary of Washington's Adjustment of AECO Natural Gas Supply Costs
Intracompany Transfer Adjustment - Dec. 2013
LDC to Thermal

Calculation of Adjustment Using Attached Deferral Spreadsheets				Interest Calculation - Interest is compounded semi-annually in January and July						
Original Deferral Amount	Adjusted Deferral Amount	Difference = Deferral Adjustment in Surcharge Direction	Beginning Balance for Interest Calculation	Interest Rate	Interest	Adjustment due to zero balance in 2013	Deferral Adj.	Compound Interest	Ending Balance for Interest Calc.	
Nov-11	\$2,081,002	2,035,374	\$45,628	\$0	5.617%	\$69	\$45,628		\$45,628	
Dec-11	\$2,344,363	2,301,754	\$42,609	\$45,628	5.617%	\$204	\$42,609	\$273	\$88,509	
Jan-12	\$0	\$0	\$0	\$88,509	5.645%	\$271	\$0	\$0	\$88,509	
Feb-12	\$0	\$0	\$0	\$88,509	5.645%	\$271	\$0	\$0	\$88,509	
Mar-12	\$463,935	\$352,978	\$110,957	\$88,509	5.645%	\$440	\$110,957		\$199,467	
Apr-12	\$674,363	\$639,103	\$35,260	\$199,467	5.645%	\$664	\$35,260		\$234,727	
May-12	\$1,800,970	\$1,765,920	\$35,050	\$234,727	5.645%	\$771	\$35,050		\$269,777	
Jun-12	\$509,295	\$509,295	\$0	\$269,777	5.645%	\$825	\$0	\$3,242	\$273,019	
Jul-12	\$783,102	\$745,108	\$37,994	\$273,019	5.713%	\$904	\$37,994		\$311,013	
Aug-12	\$2,443,843	\$2,353,579	\$90,264	\$311,013	5.713%	\$1,102	\$90,264		\$401,277	
Sep-12	-\$351,760	-\$398,198	\$46,437	\$401,277	5.713%	\$1,314	\$46,437		\$447,714	
Oct-12	-\$433,522	-\$478,645	\$45,123	\$447,714	5.713%	\$1,455	\$45,123		\$492,837	
Nov-12	\$1,313,774	\$1,274,207	\$39,567	\$492,837	5.713%	\$1,586	\$39,567		\$532,404	
Dec-12	\$1,420,598	\$1,376,213	\$44,385	\$532,404	5.713%	\$1,716	\$44,385	\$8,077	\$584,866	
Jan-13	\$0	\$0	\$0	\$584,866	5.711%	\$1,809	\$0	\$0	\$584,866	
Feb-13	\$0	\$0	\$0	\$584,866	5.711%	\$1,809	\$0	\$0	\$584,866	
Mar-13	\$0	\$0	\$0	\$584,866	5.711%	\$1,809	\$0	\$0	\$584,866	
Apr-13	\$42,092	\$0	\$42,092	\$584,866	5.711%	\$1,874	\$42,092		\$626,958	
May-13	\$638,703	-\$513,383	\$1,152,086	\$626,958	5.711%	\$2,050	\$71,305		\$698,263	
Jun-13	-\$253,488	-\$286,067	\$32,579	\$698,263	5.711%	\$2,195	\$22,853	\$11,547	\$732,663	
Jul-13	-\$427,307	-\$227,317	-\$199,990	\$732,663	5.701%	\$2,052	(\$136,250)	(\$692)	\$595,721	
Aug-13	\$0	\$0	\$0	\$595,721	5.701%	\$1,840	\$0	\$0	\$595,721	
Sep-13	\$0	\$0	\$0	\$595,721	5.701%	\$1,840	\$0	\$0	\$595,721	
Oct-13	\$0	\$0	\$0	\$595,721	5.701%	\$1,840	\$0	\$0	\$595,721	
Nov-13	\$0	\$0	\$0	\$595,721	5.701%	\$1,840	\$0	\$0	\$595,721	
Dec-13	-\$518,651	-\$719,359	\$200,708	\$595,721	5.701%	\$2,150	\$200,708	\$11,560	\$807,989	
Total						\$34,699	\$773,982		\$808,681	
Accounting Entries				Debit	Credit					
Regulatory Asset ERM Deferred Current Year	186280			\$808,681						
Deferred Power Supply Expense	557280				\$773,982					
Interest Income on Energy Deferrals	419600			\$808,681	\$34,699					
				\$808,681	\$808,681					

Avista Corp. - Resource Accounting
 2011 WASHINGTON POWER COST DEFERRALS - AS RECORDED

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	\$16,733,775	\$16,287,090	\$17,785,701	\$20,740,203	\$19,696,948	\$21,775,311
2	447 Sale for Resale	(\$11,503,112)	(\$6,726,578)	(\$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	501 Thermal Fuel	\$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
4	547 CT Fuel	\$5,189,184	\$3,527,911	\$1,360,752	\$3,733,340	\$1,732,816	\$1,274,849	\$3,282,448	\$6,133,245	\$7,338,197	\$3,157,243	\$6,902,645	\$9,349,637
5	456 Transmission Revenue	(\$740,040)	(\$728,798)	(\$938,596)	(\$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	565 Transmission Expense	\$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	557 Broker Fees	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,008	\$76,848	\$86,944	\$93,966	\$52,996	\$100,670
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)	(\$1,665,897)	(\$1,680,007)	(\$1,533,746)	(\$1,650,145)	(\$1,669,545)	(\$1,770,021)
9	Adjusted Actual Net Expense	\$18,179,146	\$16,654,495	\$15,659,324	\$9,544,822	\$7,380,411	\$7,290,322	\$9,439,685	\$13,855,948	\$15,099,313	\$15,022,953	\$16,578,091	\$18,698,400
AUTHORIZED NET EXPENSE-SYSTEM													
10	555 Purchased Power	\$11,944,984	\$9,846,565	\$10,853,067	\$6,732,714	\$4,927,815	\$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)	(\$4,350,662)	(\$5,618,561)	(\$5,671,884)	(\$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	\$1,556,472	\$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	\$12,566,795	\$11,569,604	\$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	\$1,489,947	\$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	\$23,965,556
18	Actual - Authorized Net Expense	(\$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	Resource Optimization	\$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
20	Adjusted Net Expense	(\$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	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	(\$473,007)	(\$1,614,946)	\$357,979	(\$980,592)	(\$2,210,097)	(\$2,320,194)
23	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$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	Net Power Cost (+) Surcharge (-) Rebate	(\$2,197,278)	(\$3,438,443)	(\$1,963,023)	(\$1,760,595)	\$1,437,679	\$1,061,254	(\$457,537)	(\$3,879,345)	(\$682,362)	(\$2,511,739)	(\$2,312,224)	(\$2,604,847)
25	Cumulative Balance	(\$2,197,278)	(\$5,635,721)	(\$7,598,744)	(\$9,359,279)	(\$7,921,600)	(\$6,860,346)	(\$7,317,883)	(\$11,197,228)	(\$11,779,691)	(\$14,291,330)	(\$16,603,554)	(\$19,208,401)
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,226,791)	(\$2,699,058)	(\$4,019,459)	(\$2,941,200)	(\$2,145,259)	(\$2,488,412)	(\$5,577,506)	(\$6,101,632)	(\$8,362,197)	(\$10,443,199)	(\$12,787,561)
	Deferral Amount, Monthly	\$0	(\$1,226,791)	(\$1,472,267)	(\$1,320,401)	\$1,078,260	\$795,941	(\$343,153)	(\$3,089,093)	(\$524,126)	(\$2,260,565)	(\$2,081,002)	(\$2,344,363)
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$1,226,791	\$1,472,267	\$1,320,401	(\$1,078,260)	(\$795,941)	\$343,153	\$3,089,093	\$524,126	\$2,260,565	\$2,081,002	\$2,344,363
	Company Band Gross Margin Impact, Cumulative	(\$2,197,278)	(\$4,408,930)	(\$4,895,686)	(\$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
2011 WASHINGTON POWER COST DEFERRALS - ADJUSTED FOR INTRACOMPANY TRANSFER OF GAS COSTS

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	\$19,063,388	\$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
2	447 Sale for Resale	(\$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	501 Thermal Fuel	\$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
4	547 CT Fuel	\$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	\$3,157,243	\$8,902,645	\$9,349,637
5	456 Transmission Revenue	(\$740,040)	(\$728,798)	(\$838,596)	(\$796,223)	(\$808,629)	(\$1,402,418)	(\$1,876,464)	(\$1,556,228)	(\$1,318,465)	(\$1,522,659)	(\$999,301)	(\$1,117,079)
6	565 Transmission Expense	\$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	\$1,566,999	\$1,540,233
7	557 Broker Fees	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
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)	(\$1,665,897)	(\$1,690,007)	(\$1,533,746)	(\$1,650,145)	(\$1,669,545)	(\$1,770,021)
9	Adjusted Actual Net Expense	\$18,179,146	\$16,654,495	\$15,659,324	\$9,544,822	\$7,380,411	\$7,290,322	\$9,439,685	\$13,855,948	\$15,099,313	\$15,022,953	\$16,578,091	\$18,698,400
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)	(\$4,350,662)	(\$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	\$1,556,472	\$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	\$11,569,604	\$13,114,461	\$14,845,319
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	\$1,563,916	\$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	\$11,240,639	\$17,168,148	\$16,063,688	\$18,506,590	\$21,138,950	\$23,965,556
18	Actual - Authorized Net Expense	(\$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	Resource Optimization before Adjustment	\$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
20	Intracompany Gas Adjustment											\$78,153	\$72,981
21	Adjusted Resource Optimization	\$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	\$1,232,048	\$1,763,454
22	Adjusted Net Expense	(\$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)	(\$3,328,811)	(\$3,503,702)
23	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%
24	Washington Share	(\$2,351,621)	(\$1,427,952)	(\$1,940,841)	(\$109,728)	\$1,864,279	\$1,812,011	(\$473,007)	(\$1,514,946)	\$357,979	(\$980,592)	(\$2,159,400)	(\$2,272,851)
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$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)
26	Net Power Cost (+) Surcharge (-) Rebate	(\$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)	(\$2,261,527)	(\$2,557,504)
27	Cumulative Balance	(\$2,197,278)	(\$5,635,721)	(\$7,598,744)	(\$9,359,279)	(\$7,921,600)	(\$6,860,346)	(\$7,317,883)	(\$11,197,228)	(\$11,779,591)	(\$14,291,330)	(\$16,552,856)	(\$19,110,361)
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,226,791)	(\$2,699,058)	(\$4,019,459)	(\$2,941,200)	(\$2,145,259)	(\$2,488,412)	(\$5,577,506)	(\$6,101,632)	(\$8,362,197)	(\$10,397,571)	(\$12,699,325)
	Deferral Amount, Monthly	\$0	(\$1,226,791)	(\$1,472,267)	(\$1,320,401)	\$1,078,260	\$795,941	(\$343,153)	(\$3,089,093)	(\$524,126)	(\$2,260,565)	(\$2,035,374)	(\$2,301,754)
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$1,226,791	\$1,472,267	\$1,320,401	(\$1,078,260)	(\$795,941)	\$343,153	\$3,089,093	\$524,126	\$2,260,565	\$2,035,374	\$2,301,754
	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)	(\$6,155,286)	(\$6,411,036)

Avista Corp. - Resource Accounting
2012 WASHINGTON POWER COST DEFERRALS - AS RECORDED

Line No.	WASHINGTON ACTUALS	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
1	555 Purchased Power	\$23,141,987	\$20,794,370	\$19,562,184	\$15,582,228	\$14,344,417	\$14,388,492	\$20,047,557	\$21,177,850	\$18,906,988	\$21,436,597	\$24,319,447	\$26,814,280
2	447 Sale for Resale	(\$13,950,055)	(\$12,418,742)	(\$9,996,182)	(\$9,118,086)	(\$8,828,586)	(\$8,800,004)	(\$11,449,453)	(\$13,066,498)	(\$12,639,812)	(\$15,581,737)	(\$16,841,980)	(\$15,313,281)
3	501 Thermal Fuel	\$2,994,673	\$2,060,120	\$2,131,703	\$1,107,755	\$227,310	\$1,053,807	\$1,886,877	\$4,066,824	\$2,825,222	\$3,005,125	\$2,310,754	\$2,304,324
4	547 CT Fuel	\$8,638,904	\$7,667,226	\$4,484,187	\$2,102,862	\$1,198,996	\$1,199,228	\$3,643,106	\$6,804,943	\$8,513,800	\$9,607,532	\$6,641,432	\$3,552,584
5	456 Transmission Revenue	(\$990,722)	(\$725,693)	(\$765,880)	(\$895,158)	(\$1,463,279)	(\$1,464,906)	(\$1,383,720)	(\$1,254,831)	(\$999,158)	(\$1,049,828)	(\$796,622)	(\$780,900)
6	565 Transmission Expense	\$1,495,285	\$1,530,877	\$1,480,538	\$1,427,248	\$1,371,518	\$1,420,883	\$1,420,256	\$1,460,814	\$1,516,270	\$1,488,098	\$1,470,876	\$1,468,952
7	557 Broker Fees	\$77,415	\$62,390	\$58,885	\$75,121	\$61,843	\$65,621	\$82,534	\$77,307	\$68,750	\$79,496	\$98,716	\$91,023
8	Less Cleantwater directly assigned to ID	(\$1,684,910)	(\$1,538,596)	(\$1,141,844)	(\$1,659,201)	(\$1,652,935)	(\$1,440,266)	(\$1,454,087)	(\$1,482,371)	(\$1,464,087)	(\$1,520,956)	(\$1,500,226)	(\$1,559,026)
9	Palouse Wind Deferral - System												
10	Adjusted Actual Net Expense	\$19,722,577	\$17,431,952	\$15,813,571	\$8,622,769	\$5,259,284	\$6,422,855	\$12,793,070	\$17,783,838	\$16,731,397	\$17,520,955	\$15,799,815	\$16,684,413
AUTHORIZED NET EXPENSE-SYSTEM													
11	555 Purchased Power	\$12,917,361	\$11,733,560	\$11,415,839	\$9,228,929	\$6,768,390	\$7,014,446	\$8,036,703	\$9,562,739	\$7,187,264	\$7,175,089	\$10,508,310	\$11,173,530
12	447 Sale for Resale	(\$4,971,201)	(\$4,445,361)	(\$3,677,772)	(\$3,285,131)	(\$3,661,500)	(\$2,904,168)	(\$4,522,777)	(\$2,695,392)	(\$4,625,192)	(\$5,333,974)	(\$6,423,358)	(\$4,412,315)
13	501 Thermal Fuel	\$3,077,916	\$2,852,038	\$2,928,523	\$2,181,146	\$1,469,354	\$1,158,670	\$2,765,418	\$3,115,273	\$3,016,591	\$3,166,434	\$3,066,764	\$3,109,968
14	547 CT Fuel	\$10,117,831	\$9,788,887	\$6,347,309	\$3,075,716	\$1,946,215	\$2,204,865	\$7,105,068	\$10,387,613	\$10,550,699	\$12,385,545	\$12,581,796	\$12,215,779
15	456 Transmission Revenue	(\$1,089,933)	(\$819,912)	(\$917,298)	(\$784,567)	(\$999,459)	(\$1,185,338)	(\$1,148,996)	(\$1,062,294)	(\$1,047,237)	(\$1,035,702)	(\$984,334)	(\$842,050)
16	565 Transmission Expense	\$1,526,636	\$1,474,958	\$1,529,717	\$1,425,005	\$1,430,460	\$1,438,762	\$1,477,824	\$1,441,409	\$1,454,077	\$1,433,340	\$1,473,058	\$1,535,929
17	557 Broker Fees	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500
18	Authorized Net Expense	\$21,609,110	\$20,014,670	\$17,656,818	\$11,871,598	\$6,983,960	\$7,757,937	\$13,743,740	\$20,779,848	\$16,566,642	\$17,821,242	\$20,252,736	\$22,811,341
19	Actual - Authorized Net Expense	(\$1,886,533)	(\$2,582,718)	(\$1,843,247)	(\$3,248,830)	(\$1,724,676)	(\$1,335,082)	(\$950,670)	(\$2,996,010)	(\$154,755)	(\$300,387)	(\$4,452,921)	(\$6,126,928)
20	Resource Optimization	\$891,615	\$1,114,023	\$912,435	\$646,874	(\$352,587)	\$794,487	\$253,506	(\$12,760)	\$32,049	\$91,263	\$100,605	\$600,754
21	Adjusted Net Expense	(\$994,918)	(\$1,468,694)	(\$930,811)	(\$2,601,955)	(\$2,077,263)	(\$2,129,569)	(\$697,164)	(\$3,008,770)	\$196,804	(\$209,124)	(\$4,352,315)	(\$5,526,173)
22	Washington Allocation	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%
23	Washington Share	(\$648,289)	(\$957,001)	(\$606,517)	(\$1,695,434)	(\$1,353,544)	(\$1,387,627)	(\$454,272)	(\$1,960,514)	\$128,238	(\$136,265)	(\$2,835,969)	(\$3,600,855)
24	WA Retail Revenue Adjustment	(\$511,457)	(\$867,834)	(\$907,483)	\$796,283	(\$1,047,749)	\$708,567	(\$589,864)	(\$614,497)	\$282,607	\$617,956	\$1,376,220	\$1,808,371
25	Net Power Cost (+) Surcharge (-) Rebate	(\$1,159,746)	(\$1,944,835)	(\$1,514,000)	(\$899,151)	(\$2,401,293)	(\$679,060)	(\$1,044,136)	(\$2,775,011)	\$390,845	\$481,691	(\$1,459,749)	(\$1,792,484)
26	Cumulative Balance before Adj.	(\$1,159,746)	(\$3,104,581)	(\$4,618,580)	(\$5,517,731)	(\$7,919,025)	(\$8,598,085)	(\$9,642,220)	(\$12,417,232)	(\$12,026,387)	(\$11,544,696)	(\$13,004,445)	(\$14,796,928)
Adj. Cumulative balance for REC Deferral per UE-120436 and UG-120437 Order 14 (Page 32)													
27	Adjusted Cumulative Balance	(\$1,159,746)	(\$3,104,581)	(\$4,618,580)	(\$5,517,731)	(\$7,919,025)	(\$8,598,085)	(\$9,642,220)	(\$12,417,232)	(\$12,026,387)	(\$11,544,696)	(\$13,004,445)	(\$14,582,887)
input	10,000,000 and up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,417,232)	(\$2,026,387)	(\$1,544,696)	(\$3,004,445)	(\$4,582,887)
input	4,000,000 to \$10M	\$0	\$0	(\$618,580)	(\$1,517,731)	(\$3,919,025)	(\$4,598,085)	(\$5,642,220)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)
input	0 to \$4M	(\$1,159,746)	(\$3,104,581)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)
	check #-should be zero	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$463,935)	(\$1,138,298)	(\$2,939,268)	(\$3,448,563)	(\$4,231,665)	(\$6,675,509)	(\$6,323,748)	(\$5,890,226)	(\$7,204,000)	(\$8,624,599)
	Deferral Amount, Monthly	\$0	\$0	(\$463,935)	(\$674,363)	(\$1,800,970)	(\$509,295)	(\$783,102)	(\$2,443,843)	(\$351,760)	(\$433,522)	(\$1,313,774)	(\$1,420,598)
	Access/57280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$463,935	\$674,363	\$1,800,970	\$509,295	\$783,102	\$2,443,843	(\$351,760)	(\$433,522)	(\$1,313,774)	(\$1,420,598)
	Company Band Gross Margin Impact, Cumulative	(\$1,159,746)	(\$3,104,581)	(\$4,154,645)	(\$4,379,433)	(\$4,979,756)	(\$5,149,521)	(\$5,410,555)	(\$5,741,723)	(\$5,702,639)	(\$5,654,470)	(\$5,800,444)	(\$5,958,289)

Avista Corp. - Resource Accounting
2012 WASHINGTON POWER COST DEFERRALS - ADJUSTED FOR INTRACOMPANY TRANSFER OF GAS COSTS

Line No.	WASHINGTON ACTUALS	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
1	555 Purchased Power	\$23,141,987	\$20,794,370	\$19,562,184	\$15,582,228	\$14,344,417	\$14,388,482	\$20,047,557	\$21,177,850	\$19,906,988	\$21,436,597	\$24,319,447	\$26,814,280
2	447 Sale for Resale	(\$13,950,055)	(\$12,418,742)	(\$9,996,182)	(\$9,118,086)	(\$8,828,586)	(\$8,800,004)	(\$11,449,453)	(\$13,066,498)	(\$12,639,812)	(\$15,581,737)	(\$16,841,980)	(\$15,313,281)
3	501 Thermal Fuel	\$2,984,673	\$2,060,120	\$2,131,703	\$1,107,755	\$2,273,310	\$1,053,807	\$1,886,877	\$4,066,624	\$2,825,222	\$3,005,125	\$2,310,754	\$2,304,324
4	547 CT Fuel	\$8,638,904	\$7,667,226	\$4,484,167	\$2,102,862	\$1,198,968	\$1,199,228	\$3,643,106	\$6,804,943	\$9,513,800	\$9,607,532	\$6,641,432	\$3,552,584
5	456 Transmission Revenue	(\$990,722)	(\$725,693)	(\$765,880)	(\$895,158)	(\$1,463,279)	(\$1,383,720)	(\$1,383,720)	(\$1,254,834)	(\$999,158)	(\$1,049,828)	(\$796,622)	(\$780,900)
6	565 Transmission Expense	\$1,495,285	\$1,530,877	\$1,480,538	\$1,427,248	\$1,371,518	\$1,420,883	\$1,420,256	\$1,460,814	\$1,516,270	\$1,488,098	\$1,470,876	\$1,468,952
7	557 Broker Fees	\$77,415	\$62,390	\$58,865	\$75,121	\$61,843	\$65,621	\$82,534	\$77,307	\$68,750	\$79,496	\$98,716	\$91,023
8	Less Clearwater directly assigned to ID	(\$1,684,910)	(\$1,538,596)	(\$1,141,844)	(\$1,659,201)	(\$1,652,935)	(\$1,440,266)	(\$1,454,087)	(\$1,462,371)	(\$1,464,087)	(\$1,520,956)	(\$1,500,226)	(\$1,559,026)
9	Palouse Wind Deferral - System									\$3,424	\$56,528	\$87,418	\$106,457
10	Adjusted Actual Net Expense	\$19,722,577	\$17,431,952	\$15,813,571	\$8,622,769	\$5,259,284	\$6,422,855	\$12,793,070	\$17,783,838	\$16,731,397	\$17,520,855	\$15,799,815	\$16,684,413
AUTHORIZED NET EXPENSE-SYSTEM													
11	555 Purchased Power	\$12,917,361	\$11,733,560	\$11,415,839	\$9,228,929	\$6,768,390	\$7,014,446	\$8,036,703	\$9,582,739	\$7,187,264	\$7,175,099	\$10,508,310	\$11,173,530
12	447 Sale for Resale	(\$4,971,201)	(\$4,445,361)	(\$3,677,772)	(\$3,285,131)	(\$3,661,500)	(\$2,904,168)	(\$4,522,777)	(\$2,895,392)	(\$2,625,192)	(\$5,333,974)	(\$6,423,358)	(\$4,412,315)
13	501 Thermal Fuel	\$3,077,916	\$2,852,038	\$2,928,523	\$2,181,146	\$1,469,354	\$1,158,870	\$2,765,418	\$3,115,273	\$3,016,531	\$3,166,434	\$3,066,764	\$3,108,968
14	547 CT Fuel	\$10,117,831	\$9,188,887	\$6,347,309	\$3,075,716	\$1,946,215	\$2,204,865	\$7,105,068	\$10,387,613	\$10,550,699	\$12,385,545	\$12,581,796	\$12,215,779
15	456 Transmission Revenue	(\$1,089,903)	(\$819,912)	(\$917,268)	(\$784,567)	(\$999,459)	(\$1,185,338)	(\$1,148,996)	(\$1,062,294)	(\$1,047,237)	(\$1,035,702)	(\$984,334)	(\$842,050)
16	565 Transmission Expense	\$1,526,636	\$1,474,968	\$1,529,717	\$1,425,005	\$1,430,460	\$1,438,762	\$1,477,824	\$1,441,409	\$1,454,077	\$1,433,340	\$1,473,058	\$1,535,929
17	557 Broker Fees	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500
18	Authorized Net Expense	\$21,609,110	\$20,014,670	\$17,656,818	\$11,871,598	\$6,983,960	\$7,757,937	\$13,743,740	\$20,779,848	\$16,566,642	\$17,821,242	\$20,252,736	\$22,811,341
19	Actual - Authorized Net Expense	(\$1,886,533)	(\$2,582,718)	(\$1,843,247)	(\$3,248,850)	(\$1,724,676)	(\$1,335,082)	(\$960,670)	(\$2,996,010)	\$164,755	(\$300,387)	(\$4,452,921)	(\$6,126,928)
20	Resource Optimization	\$891,615	\$1,114,023	\$912,435	\$646,874	(\$352,587)	(\$794,487)	\$253,506	(\$12,760)	\$32,049	\$91,263	\$100,605	\$600,754
21	Intracompany Gas Adjustment	\$74,779	\$75,297	\$76,979	\$72,151	\$71,722	\$0	\$77,745	\$79,141	\$79,185	\$76,944	\$87,469	\$75,985
22	Adjusted Resource Optimization	\$966,395	\$1,189,320	\$989,415	\$719,025	(\$280,865)	(\$794,487)	\$331,251	\$66,382	\$111,235	\$168,208	\$168,075	\$676,440
23	Adjusted Net Expense	(\$994,918)	(\$1,468,694)	(\$930,811)	(\$2,601,955)	(\$2,077,263)	(\$2,129,569)	(\$697,164)	(\$3,008,770)	\$196,804	(\$209,124)	(\$4,352,315)	(\$5,526,173)
24	Washington Allocation	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%
25	Washington Share	(\$648,289)	(\$957,001)	(\$606,517)	(\$1,695,434)	(\$1,353,544)	(\$1,387,627)	(\$454,272)	(\$1,960,514)	\$129,238	(\$136,265)	(\$2,835,969)	(\$3,600,855)
26	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$511,457)	(\$987,834)	(\$907,483)	\$796,283	(\$1,047,749)	\$708,567	(\$589,864)	(\$814,497)	\$282,607	\$617,956	\$1,376,220	\$1,808,371
27	Net Power Cost (+) Surcharge (-) Rebates	(\$1,159,746)	(\$1,944,835)	(\$1,514,000)	(\$899,151)	(\$2,401,293)	(\$679,060)	(\$1,044,136)	(\$2,775,011)	\$390,845	\$481,691	(\$1,459,749)	(\$1,792,484)
28	Cumulative Balance before Adj.	(\$1,159,746)	(\$3,104,581)	(\$4,618,580)	(\$5,517,731)	(\$7,919,025)	(\$8,598,085)	(\$9,642,220)	(\$12,417,232)	(\$12,026,387)	(\$11,544,696)	(\$13,004,445)	(\$14,796,928)
29	Adj. Cumulative balance for REC Deferral per UE-120436 and UG-120437 Order 14 (Page 32)												\$214,041
30	Adjusted Cumulative Balance	(\$1,159,746)	(\$3,104,581)	(\$4,618,580)	(\$5,517,731)	(\$7,919,025)	(\$8,598,085)	(\$9,642,220)	(\$12,417,232)	(\$12,026,387)	(\$11,544,696)	(\$13,004,445)	(\$14,582,887)
Input	10,000,000 and up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,417,232)	(\$2,026,387)	(\$1,544,696)	(\$3,004,445)	(\$4,582,887)
Input	4,000,000 to \$10M	\$0	\$0	(\$618,580)	(\$1,517,731)	(\$3,919,025)	(\$4,588,085)	(\$5,642,220)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)
Input	0 to \$4M	(\$1,159,746)	(\$3,104,581)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)
	check #-should be zero	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$493,935)	(\$1,138,288)	(\$2,939,268)	(\$3,448,563)	(\$4,231,665)	(\$6,675,509)	(\$6,323,748)	(\$5,890,226)	(\$7,204,000)	(\$8,624,598)
	Deferral Amount, Monthly	\$0	\$0	(\$463,935)	(\$674,363)	(\$1,800,970)	(\$509,295)	(\$783,102)	(\$2,443,843)	\$351,760	\$433,522	(\$1,313,774)	(\$1,420,598)
	Accrual Entry (+) Rebate, (-) Surcharge	\$0	\$0	\$463,935	\$674,363	\$1,800,970	\$509,295	\$783,102	\$2,443,843	(\$351,760)	(\$433,522)	\$1,313,774	\$1,420,598
	Company Band Gross Margin Impact, Cumulative	(\$1,159,746)	(\$3,104,581)	(\$4,154,645)	(\$4,379,433)	(\$4,979,756)	(\$5,149,521)	(\$5,410,555)	(\$5,741,723)	(\$5,702,639)	(\$5,654,470)	(\$5,800,444)	(\$5,958,289)

Avista Corp. - Resource Accounting
2013 WASHINGTON POWER COST DEFERRALS - AS RECORDED

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
	TOTAL												
1	555 Purchased Power	\$206,882,100	\$22,104,015	\$20,960,073	\$20,906,309	\$16,041,013	\$13,967,056	\$13,786,696	\$15,535,001	\$13,992,612	\$14,076,418	\$18,015,208	\$15,957,955
2	447 Sale for Resale	(\$143,390,665)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)	(\$9,056,133)	(\$9,203,995)	(\$6,255,233)	(\$10,280,282)	(\$11,646,281)	(\$7,024,803)
3	Less SMUD RECS	\$4,333,882	\$386,645	\$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	\$701,349	\$1,040,716	\$2,033,601	\$1,969,312	\$1,842,341	\$1,919,795	\$1,975,554
5	547 CT Fuel	\$108,868,820	\$9,204,962	\$8,536,356	\$10,681,589	\$4,654,597	\$3,149,968	\$9,346,063	\$11,151,698	\$10,518,703	\$10,547,819	\$10,661,040	\$14,451,291
6	456 Transmission Revenue	(\$10,502,252)	(\$951,740)	(\$1,195,617)	(\$252,995)	(\$174,204)	(\$822,311)	(\$1,160,135)	(\$1,067,064)	(\$841,026)	(\$782,926)	(\$607,236)	(\$696,993)
7	565 Transmission Expense	\$17,926,901	\$1,484,501	\$1,466,679	\$1,491,322	\$1,474,542	\$1,422,317	\$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	\$100,809	\$92,545	\$100,901	\$103,468	\$95,159	\$36,174	\$52,355
9	Less Clearwater directly assigned to ID	(\$9,188,314)	(\$1,553,450)	(\$1,386,702)	(\$1,535,034)	(\$1,490,740)	(\$1,509,969)	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$199,153,121	\$19,815,683	\$16,767,614	\$18,111,644	\$10,426,771	\$7,675,988	\$15,752,861	\$20,289,008	\$19,181,120	\$17,335,701	\$20,152,322	\$26,649,636
	Total through December												
	AUTHORIZED NET EXPENSE-SYSTEM												
11	555 Purchased Power	\$130,329,130	\$14,997,446	\$12,710,608	\$10,429,524	\$8,530,863	\$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)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$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	\$1,704,426	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
15	547 CT Fuel	\$92,382,990	\$9,324,060	\$8,646,899	\$6,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$7,522,825	\$8,820,667	\$9,214,643	\$9,279,297	\$10,707,641
16	456 Transmission Revenue	(\$11,065,961)	(\$963,388)	(\$699,857)	(\$845,492)	(\$729,613)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$876,220)
17	565 Transmission Expense	\$18,058,719	\$1,520,361	\$1,465,362	\$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	\$893,711	\$42,656	\$64,015	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$32,696	\$100,670
19	Authorized Net Expense	\$181,240,188	\$21,181,117	\$19,506,829	\$18,465,382	\$10,609,004	\$6,834,043	\$11,453,706	\$18,143,062	\$14,899,984	\$15,248,767	\$18,376,205	\$19,689,045
20	Actual - Authorized Net Expense	\$17,912,933	(\$1,365,434)	(\$2,739,215)	(\$353,739)	\$161,830	\$841,945	\$4,299,155	\$2,145,946	\$4,281,136	\$2,086,934	\$1,776,117	\$6,960,491
21	Resource Optimization - Subtotal	(\$3,123,013)	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$732,484)	\$181,026	\$779,983	\$831,603	(\$340,688)	(\$699,923)	(\$819,815)
22	Intracompany Gas Adjustment	(\$1,593,515)											(\$1,593,515)
23	Adjusted Resource Optimization	(\$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)
24	Adjusted Net Expense	\$13,196,405	(\$1,372,214)	(\$2,662,989)	(\$1,450,928)	(\$932,333)	(\$932,333)	\$109,461	\$4,480,181	\$2,925,929	\$5,112,739	\$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)	\$71,412	\$2,922,870	\$1,908,876	\$3,335,551	\$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)	\$266,571	(\$611,453)	(\$317,822)	(\$318,370)	\$181,096	(\$162,291)
28	Net Power Cost (+) Surcharge (-) Rebate	\$5,484,222	(\$1,673,183)	(\$1,135,784)	(\$246,978)	(\$1,000,178)	\$337,983	\$1,311,417	\$1,216,396	\$3,017,729	\$620,941	\$883,205	\$2,804,277
29	WNP Correction*						(\$446,920)						
30	Cumulative Balance	(\$1,673,183)	(\$2,808,967)	(\$3,055,945)	(\$4,056,123)	(\$4,907,727)	(\$4,569,743)	(\$3,705,246)	(\$2,488,850)	\$528,879	\$1,349,820	\$2,233,025	\$5,037,302
	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
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$42,092	\$638,703	(\$253,488)	(\$427,307)	\$0	\$0	\$0	\$0	(\$518,651)
	Company Band Gross Margin Impact, Cumulative	(\$1,673,183)	(\$2,808,967)	(\$3,055,945)	(\$4,014,031)	(\$4,226,932)	(\$4,142,436)	(\$3,705,246)	(\$2,488,850)	\$528,879	\$1,349,820	\$2,233,025	\$5,037,302

Avista Corp. - Resource Accounting
2013 WASHINGTON POWER COST DEFERRALS - ADJUSTED FOR INTRACOMPANY GAS COST TRANSFER

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	\$13,967,056	\$13,786,696	\$15,635,001	\$13,992,612	\$14,076,418	\$18,015,208	\$15,957,955
2	447 Sale for Resale	(\$143,990,965)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$15,281,742)	(\$9,777,064)	(\$9,058,133)	(\$9,203,995)	(\$9,255,233)	(\$10,280,282)	(\$11,646,281)	(\$7,024,803)
3	Less SMUD RECS	\$4,333,852	\$386,645	\$392,734	\$449,034	\$481,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$286,376	\$296,736
4	501 Thermal Fuel	\$23,201,256	\$2,623,111	\$2,267,901	\$2,916,331	\$701,349	\$1,051,586	\$1,040,716	\$2,033,601	\$1,969,912	\$1,842,341	\$1,919,795	\$1,975,554
5	547 CT Fuel	\$108,868,820	\$9,204,962	\$8,536,356	\$10,681,589	\$4,954,597	\$3,149,968	\$9,346,063	\$11,151,698	\$10,518,703	\$10,547,819	\$10,681,040	\$14,451,291
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	\$1,422,317	\$1,398,415	\$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	\$100,809	\$68,556	\$92,545	\$100,901	\$103,468	\$96,174	\$52,355
9	Less Clearwater directly assigned to ID	(\$9,188,314)	(\$1,553,450)	(\$1,386,702)	(\$1,535,034)	(\$1,490,740)	(\$1,612,419)	(\$1,509,969)	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$199,153,121	\$19,815,683	\$16,767,614	\$18,111,644	\$10,426,771	\$7,875,988	\$15,752,861	\$20,289,008	\$19,181,120	\$17,335,701	\$20,152,322	\$26,649,536
Total through													
December													
11	555 Purchased Power	\$130,329,130	\$14,997,446	\$12,710,608	\$10,429,524	\$8,530,863	\$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)	(\$6,574,919)	(\$8,035,136)	(\$7,482,411)	(\$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	\$1,704,426	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$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)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$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	\$893,711	\$42,556	\$64,015	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
19	Authorized Net Expense	\$181,240,188	\$21,181,117	\$19,506,829	\$18,465,382	\$10,609,004	\$6,834,043	\$11,453,706	\$18,143,062	\$14,899,984	\$15,248,767	\$18,376,205	\$19,689,045
20	Actual - Authorized Net Expense	(\$1,365,434)	(\$2,739,215)	(\$353,739)	(\$182,233)	\$181,830	\$841,945	\$4,299,155	\$2,145,946	\$4,281,136	\$2,086,934	\$1,776,117	\$6,960,491
21	Resource Optimization - Subtotal	(\$3,123,013)	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$544,872)	\$181,026	\$779,883	\$831,603	(\$340,688)	(\$699,923)	(\$819,815)
22	Intracompany Gas Adjustment	(\$1,593,515)											(\$1,593,515)
	Monthly Intracompany Gas Adjustment	\$615,293	\$74,811	\$68,794	\$68,175	\$66,756	\$66,583	\$67,531	\$65,434	\$73,600			
23	Adjusted Resource Optimization	(\$4,101,235)	\$68,031	\$145,010	(\$1,029,014)	(\$683,344)	(\$665,901)	\$248,557	\$945,417	\$905,203	(\$340,688)	(\$699,923)	(\$2,413,330)
24	Adjusted Net Expense	\$13,811,698	(\$1,297,403)	(\$2,594,206)	(\$1,382,753)	(\$865,577)	\$176,044	\$4,547,712	\$2,991,363	\$5,186,339	\$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	\$9,010,752	(\$846,426)	(\$1,692,450)	(\$902,108)	(\$564,702)	\$114,851	\$2,986,927	\$1,951,565	\$3,383,568	\$1,139,251	\$702,109	\$2,966,568
27	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$3,125,113)	(\$777,950)	\$601,550	\$899,607	(\$391,924)	(\$601,707)	\$266,571	(\$1,611,453)	(\$317,822)	(\$318,310)	\$181,096	(\$162,291)
28	Net Power Cost (+) Surcharge (-) Rebate	\$5,885,639	(\$1,624,376)	(\$1,090,910)	(\$956,626)	(\$810,098)	\$381,422	\$1,355,474	\$1,259,085	\$3,065,746	\$620,941	\$883,205	\$2,804,277
29	WNP Correction*						(\$446,920)						
30	Cumulative Balance	(\$1,624,376)	(\$2,715,286)	(\$2,917,787)	(\$3,874,413)	(\$4,684,511)	(\$4,303,089)	(\$3,394,535)	(\$2,135,449)	\$930,296	\$1,751,237	\$2,634,442	\$5,438,719
	Deferral Amount, Cumulative (Customer)	\$0	\$0	\$0	\$0	(\$513,383)	(\$227,317)	\$0	\$0	\$0	\$0	\$0	\$719,359
	Deferral Amount, Monthly	\$0	\$0	\$0	\$0	(\$513,383)	\$286,067	\$227,317	\$0	\$0	\$0	\$0	\$719,359
	Account 87280 Entry (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	\$513,383	(\$286,067)	(\$227,317)	\$0	\$0	\$0	\$0	\$0
	Company Band Gross Margin Impact, Cumulative	(\$1,624,376)	(\$2,715,286)	(\$2,917,787)	(\$3,874,413)	(\$4,171,128)	(\$4,075,772)	(\$3,394,535)	(\$2,135,449)	\$930,296	\$1,751,237	\$2,634,442	\$7,348,348

Avista Corp. - Resource Accounting
Calculation of Washington ERM Interest Associated with Intracompany Gas Cost Adjustment
LDC to Thermal - Dec. 2013

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 12/31/11 is	5.645%	0.003057708	Actual cost of debt at 06/30/11 is	5.617%	0.0030425
Actual cost of debt at 12/31/12 is	5.711%	0.003093458	Actual cost of debt at 06/30/12 is	5.713%	0.0030945
Actual cost of debt at 12/31/13 is	5.711%	0.003093458	Actual cost of debt at 06/30/13 is	5.701%	0.0030880

Account 186280

		January	DFIT Expense	ADFIT
January	Balance including Interest	-		
January	ERM Deferral	0	0 Operating	0
January	Interest	0	0 Nonoperating	0
01-31-2013	Balance before interest	0	0 Total	0
		February	DFIT Expense	ADFIT
February	ERM Deferral	0	0 Operating	0
February	Interest	0	0 Nonoperating	0
02-28-2013	Balance before interest	0	0 Total	0
		March	DFIT Expense	ADFIT
March	ERM Deferral	0	0 Operating	0
March	Interest	0	0 Nonoperating	0
03-31-2013	Balance before interest	0	0 Total	0
		April	DFIT Expense	ADFIT
April	ERM Deferral	42,092	14,732 Operating	(14,732)
April	Interest	65	23 Nonoperating	(23)
04-30-2013	Balance before interest	42,092	14,755 Total	(14,755)
		May	DFIT Expense	ADFIT
May	ERM Deferral	71,305	24,957 Operating	(24,957)
May	Interest	240	84 Nonoperating	(84)
05-31-2013	Balance before interest	113,397	25,041 Total	(25,041)
		June	DFIT Expense	ADFIT
June	ERM Deferral	22,853	7,999 Operating	(7,999)
June	Interest	386	135 Nonoperating	(135)
06-30-2013	Balance before interest	136,250	8,134 Total	(8,134)
	Interest Compound	692		
	GL Balance including interest	137,633		
		July	DFIT Expense	ADFIT
July	ERM Deferral	136,250	47,688 Operating	(47,688)
July	Interest		0 Nonoperating	0
07-31-2013	Balance before interest	0	47,688 Total	(47,688)
		August	DFIT Expense	ADFIT
August	ERM Deferral	0	0 Operating	0
August	Interest	0	0 Nonoperating	0
08-31-2013	Balance before interest	0	0 Total	0
		September	DFIT Expense	ADFIT
September	ERM Deferral	0	0 Operating	0
September	Interest	0	0 Nonoperating	0
09-30-2013	Balance before interest	0	0 Total	0
		October	DFIT Expense	ADFIT
October	ERM Deferral	0	0 Operating	0
October	Interest	0	0 Nonoperating	0
10-31-2013	Balance before interest	0	0 Total	0
		November	DFIT Expense	ADFIT
November	ERM Deferral	0	0 Operating	0
November	Interest	0	0 Nonoperating	0
11-30-2013	Balance before interest	0	0 Total	0
		December	DFIT Expense	ADFIT
December	ERM Deferral	(200,708)	(70,248) Operating	70,248
December	Interest	(310)	(108) Nonoperating	(108)
12-31-2013	Balance before interest	(200,708)	(70,356) Total	70,140

Avista Corp. - Resource Accounting
Summary of Idaho's Adjustment of AECO Natural Gas Supply Costs
Intracompany Transfer Adjustment - Dec. 2013
LDC to Thermal

Interest Rate = 1%

From Nov. 2011-June 2012, start compounding interest in Nov. 2012										From July 2012-June 2013, start compounding interest in Nov. 2013				From July 2013-Sep. 2013, no compounding of interest				Total	
Beginning Balance	Interest	Deferral Adj.	Compound Interest	Ending Balance for Interest Calc.	Beginning Balance	Interest	Deferral Adj.	Compound Interest	Ending Balance for Interest Calc.	Beginning Balance	Interest	Deferral Adj.	Ending Balance for Interest Calc.	Deferral Adj.	Interest	Total			
Nov-11	\$0	\$24,506	\$0	\$24,506										\$24,506	\$0	\$24,506			
Dec-11	\$24,506	\$22,884	\$0	\$47,389										\$22,884	\$20	\$22,904			
Jan-12	\$47,389	\$23,445	\$0	\$70,834										\$23,445	\$39	\$23,484			
Feb-12	\$70,834	\$23,610	\$0	\$94,444										\$23,610	\$59	\$23,669			
Mar-12	\$94,444	\$24,138	\$0	\$118,582										\$24,138	\$79	\$24,216			
Apr-12	\$118,582	\$22,624	\$0	\$141,206										\$22,624	\$99	\$22,722			
May-12	\$141,206	\$22,489	\$0	\$163,695										\$22,489	\$118	\$22,607			
Jun-12	\$163,695	\$136	\$0	\$163,695	\$0	\$0	\$0	\$0	\$24,378	\$0	\$0	\$0	\$0	\$0	\$136	\$136			
Jul-12	\$163,695	\$136	\$0	\$163,695	\$24,378	\$20	\$24,816	\$0	\$49,193	\$0	\$0	\$0	\$24,378	\$24,378	\$136	\$24,514			
Aug-12	\$163,695	\$136	\$0	\$163,695	\$49,193	\$41	\$24,829	\$0	\$74,022	\$0	\$0	\$0	\$49,193	\$24,816	\$157	\$24,972			
Sep-12	\$163,695	\$136	\$0	\$163,695	\$74,022	\$62	\$24,127	\$0	\$98,149	\$0	\$0	\$0	\$74,022	\$24,829	\$177	\$25,007			
Oct-12	\$163,695	\$136	\$0	\$163,695	\$98,149	\$82	\$21,156	\$0	\$119,305	\$0	\$0	\$0	\$98,149	\$24,127	\$198	\$24,325			
Nov-12	\$163,695	\$137	\$1,233	\$164,927	\$119,305	\$99	\$23,732	\$0	\$143,037	\$0	\$0	\$0	\$119,305	\$21,156	\$218	\$21,374			
Dec-12	\$164,927	\$137	\$137	\$165,065	\$143,037	\$119	\$23,458	\$0	\$166,494	\$0	\$0	\$0	\$143,037	\$23,732	\$237	\$23,969			
Jan-13	\$165,065	\$138	\$138	\$165,202	\$166,494	\$139	\$21,568	\$0	\$188,062	\$0	\$0	\$0	\$166,494	\$23,458	\$257	\$23,714			
Feb-13	\$165,202	\$138	\$138	\$165,340	\$188,062	\$157	\$21,377	\$0	\$209,439	\$0	\$0	\$0	\$188,062	\$21,568	\$276	\$21,844			
Mar-13	\$165,340	\$138	\$138	\$165,478	\$209,439	\$175	\$20,884	\$0	\$230,323	\$0	\$0	\$0	\$209,439	\$21,377	\$295	\$21,671			
Apr-13	\$165,478	\$138	\$138	\$165,616	\$230,323	\$192	\$19,903	\$0	\$250,226	\$0	\$0	\$0	\$230,323	\$20,884	\$312	\$21,196			
May-13	\$165,616	\$138	\$138	\$165,754	\$250,226	\$209	\$20,830	\$0	\$271,056	\$0	\$0	\$0	\$250,226	\$19,903	\$330	\$20,233			
Jun-13	\$165,754	\$138	\$138	\$165,892	\$271,056	\$226	\$20,830	\$0	\$271,056	\$0	\$0	\$0	\$271,056	\$20,830	\$347	\$21,176			
Jul-13	\$165,892	\$138	\$138	\$166,030	\$271,056	\$226	\$0	\$0	\$271,056	\$21,126	\$18	\$20,470	\$21,126	\$21,126	\$364	\$21,490			
Aug-13	\$166,030	\$138	\$138	\$166,168	\$271,056	\$226	\$0	\$0	\$271,056	\$20,470	\$18	\$20,470	\$41,597	\$20,470	\$382	\$20,852			
Sep-13	\$166,168	\$138	\$138	\$166,307	\$271,056	\$226	\$0	\$0	\$271,056	\$23,025	\$35	\$23,025	\$64,622	\$23,025	\$399	\$23,424			
Oct-13	\$166,307	\$139	\$139	\$166,445	\$271,056	\$226	\$0	\$0	\$271,056	\$0	\$54	\$0	\$64,622	\$0	\$418	\$418			
Nov-13	\$166,445	\$139	\$139	\$166,584	\$271,056	\$226	\$0	\$2,423	\$273,479	\$0	\$54	\$0	\$64,622	\$0	\$418	\$418			
Dec-13	\$166,584	\$139	\$139	\$166,723	\$273,479	\$228	\$0	\$228	\$273,707	\$64,622	\$54	\$0	\$64,622	\$0	\$421	\$421			
Total		\$3,028	\$163,695	\$166,723		\$2,651	\$271,056		\$273,707		\$214	\$64,622	\$64,622	\$499,372	\$5,893	\$505,265			

Accounting Entries	Debit	Credit	Debit	Credit
182385 Regulatory Asset ID PCA Deferral 1	\$166,723			
182386 Regulatory Asset ID PCA Deferral 2			\$64,836	
557380 Idaho PCA - DEF		\$163,695		\$64,622
419600 Interest Income on Energy Deferrals		\$3,028		\$214
	\$166,723	\$166,723	\$64,836	\$64,836

DY_DAY	Monthly Ave Add Nova GI's in G/s	Monthly Ave Add Foothills	Cost Transfer Nova (CDN)	Cost Transfer Foothills (CDN)	Monthly Total (CDN)	FX Rate at close	Total in USD	Jurisdiction Split to WA	WA Monthly Amount	WA Int	WA Cumulative Balance	WA Int Rate	ID Monthly Amount	ID Int	ID Cumulative Balance	ID Int Rate
11-30-2011	9,177	9,767	\$53,317.79	\$25,429.76	\$79,747.55	98.000%	\$78,152.60	68.99%	\$53,917.48	\$73.01	\$53,990.49	3.25%	\$24,235.12	\$10.10	\$24,245.22	1.00%
12-31-2011	8,576	9,006	\$49,829.00	\$24,369.00	\$74,197.99	98.360%	\$72,981.14	69.37%	\$50,627.02	\$214.78	\$104,832.29	3.25%	\$22,354.12	\$29.52	\$46,628.86	1.00%
01-31-2012	9,513	9,729	\$47,175.93	\$27,833.98	\$75,009.91	99.680%	\$74,769.98	70.39%	\$52,690.52	\$355.19	\$157,818.00	3.25%	\$22,139.36	\$48.08	\$68,816.30	1.00%
02-29-2012	9,337	9,856	\$46,304.58	\$28,195.20	\$74,499.78	101.070%	\$75,296.93	71.19%	\$53,603.68	\$500.01	\$211,921.69	3.25%	\$21,693.25	\$66.39	\$90,575.94	1.00%
03-31-2012	9,694	10,059	\$48,072.55	\$28,776.03	\$76,848.57	100.170%	\$76,979.21	70.14%	\$53,993.22	\$647.07	\$266,561.98	3.25%	\$22,985.99	\$85.06	\$113,646.99	1.00%
04-30-2012	8,979	9,351	\$44,529.01	\$26,752.17	\$71,281.18	101.220%	\$72,150.81	69.50%	\$50,144.81	\$789.84	\$317,496.64	3.25%	\$22,006.00	\$103.87	\$135,756.86	1.00%
05-31-2012	9,286	9,805	\$46,050.39	\$28,049.73	\$74,100.12	96.790%	\$71,721.51	69.87%	\$50,111.82	\$927.75	\$368,536.20	3.25%	\$21,609.69	\$121.13	\$157,488.68	1.00%
06-30-2012	-	-	\$0.00	\$0.00	\$0.00	98.230%	\$0.00	67.30%	\$0.00	\$998.12	\$369,534.32	3.25%	\$0.00	\$131.24	\$157,619.92	1.00%
07-31-2012	9,867	10,151	\$48,931.57	\$29,039.29	\$77,970.86	99.710%	\$77,744.74	65.02%	\$50,549.63	\$1,069.27	\$421,153.23	3.25%	\$27,195.11	\$142.68	\$184,957.72	1.00%
08-31-2012	9,903	10,115	\$49,111.38	\$28,937.15	\$78,048.52	101.400%	\$79,141.20	65.40%	\$51,758.34	\$1,210.71	\$474,122.29	3.25%	\$27,382.85	\$165.54	\$212,506.11	1.00%
09-30-2012	9,866	10,136	\$48,924.83	\$28,998.03	\$77,922.86	101.620%	\$79,185.21	63.13%	\$49,989.62	\$1,351.78	\$525,463.69	3.25%	\$29,195.59	\$189.25	\$241,890.95	1.00%
10-31-2012	9,653	10,169	\$47,869.23	\$29,090.55	\$76,959.77	99.980%	\$76,944.38	65.73%	\$50,590.93	\$1,491.64	\$577,546.25	3.25%	\$26,333.45	\$212.56	\$268,456.96	1.00%
11-30-2012	8,405	8,871	\$41,680.89	\$25,379.46	\$67,060.35	100.610%	\$67,469.42	69.13%	\$46,641.61	\$1,627.35	\$625,815.21	3.25%	\$20,827.81	\$232.39	\$289,517.16	1.00%
12-31-2012	9,426	9,943	\$46,743.05	\$28,446.04	\$75,189.09	100.660%	\$75,685.34	69.36%	\$52,510.49	\$1,766.02	\$680,091.72	3.25%	\$23,174.85	\$250.92	\$312,942.93	1.00%
01-31-2013	10,252	10,834	\$49,638.47	\$25,015.57	\$74,654.03	100.210%	\$74,810.80	70.32%	\$52,606.96	\$1,913.15	\$734,611.83	3.25%	\$22,203.85	\$270.04	\$335,416.81	1.00%
02-28-2013	9,747	10,262	\$47,195.32	\$23,693.83	\$70,889.15	97.030%	\$68,783.74	72.82%	\$50,088.32	\$2,057.40	\$786,757.56	3.25%	\$18,695.42	\$287.30	\$354,399.54	1.00%
03-31-2013	9,539	10,055	\$46,186.43	\$23,216.58	\$69,403.01	98.230%	\$68,174.58	68.91%	\$46,979.10	\$2,194.42	\$835,931.08	3.25%	\$21,195.48	\$304.16	\$375,899.18	1.00%
04-30-2013	9,241	9,760	\$44,745.73	\$22,535.05	\$67,280.78	99.220%	\$66,755.99	68.79%	\$45,921.45	\$2,326.17	\$884,178.69	3.25%	\$20,894.54	\$321.93	\$397,055.65	1.00%
05-31-2013	9,085	9,443	\$43,988.32	\$21,802.92	\$65,791.24	96.700%	\$63,520.13	68.98%	\$43,885.17	\$2,454.08	\$930,517.93	3.25%	\$19,794.96	\$339.10	\$417,129.72	1.00%
06-30-2013	9,646	10,082	\$46,705.13	\$23,278.99	\$69,984.11	95.140%	\$66,582.88	67.26%	\$44,783.65	\$2,580.80	\$977,882.37	3.25%	\$21,799.24	\$356.69	\$439,285.65	1.00%
07-31-2013	9,555	9,992	\$46,263.12	\$23,070.12	\$69,333.25	97.400%	\$67,530.59	66.59%	\$44,961.86	\$2,709.32	\$1,025,553.56	3.25%	\$22,568.72	\$375.48	\$462,229.85	1.00%
08-31-2013	9,575	9,790	\$46,360.74	\$22,604.46	\$68,965.21	94.880%	\$65,434.19	64.51%	\$42,211.60	\$2,834.70	\$1,070,599.86	3.25%	\$23,222.59	\$394.87	\$485,847.31	1.00%
09-30-2013	10,103	10,233	\$52,234.23	\$23,626.29	\$75,860.53	97.020%	\$73,599.89	64.31%	\$47,332.09	\$2,963.64	\$1,120,895.58	3.25%	\$26,267.80	\$415.82	\$512,530.92	1.00%
Totals							\$1,599,515.15	check	\$1,085,839.35	\$35,056.22	\$1,120,895.58		\$507,675.80	\$4,855.13	\$512,530.92	
														Check		\$0.00

Cost of Transfer

Totals							\$1,599,515.15	check	\$1,085,839.35	\$35,056.22	\$1,120,895.58		\$507,675.80	\$4,855.13	\$512,530.92	
														Check		\$0.00

CORRECTING ENTRY	Dr	Cr
191010 GD WA		Reverse interest expense on demand allocation correction
431600 GD WA	\$35,056.22	
191010 GD ID		Reverse interest expense on demand allocation correction
431600 GD ID	\$4,855.13	
	\$4,855.13	

WFO
 ED

	New Gas Year			
Nov-11	68.99% ✓	31.01%	68.99%	31.01%
Dec-11	69.37% ✓	30.63%	69.37%	30.63%
Jan-12	70.39% ✓	29.61%	70.39%	29.61%
Feb-12	71.19% ✓	28.81%	71.19%	28.81%
Mar-12	70.14% ✓	29.86%	70.14%	29.86%
Apr-12	69.50% ✓	30.50%	69.50%	30.50%
May-12	69.87% ✓	30.13%	69.87%	30.13%
Jun-12	67.30% ✓	32.70%	67.30%	32.70%
Jul-12	65.02% ✓	34.98%	65.02%	34.98%
Aug-12	65.40% ✓	34.60%	65.40%	34.60%
Sep-12	63.13% ✓	36.87%	63.13%	36.87%
Oct-12	65.75% ✓	34.25%	65.75%	34.25%

	New Gas Year			
Nov-12	69.13% ✓	30.87%	69.13%	30.87%
Dec-12	69.38% ✓	30.62%	69.38%	30.62%
Jan-13	70.32% ✓	29.68%	70.32%	29.68%
Feb-13	72.82% ✓	27.18%	72.82%	27.18%
Mar-13	68.91% ✓	31.09%	68.91%	31.09%
Apr-13	68.79% ✓	31.21%	68.79%	31.21%
May-13	68.98% ✓	31.02%	68.98%	31.02%
Jun-13	67.26% ✓	32.74%	67.26%	32.74%
Jul-13	66.58% ✓	33.42%	66.58%	33.42%
Aug-13	64.51% ✓	35.49%	64.51%	35.49%
Sep-13	64.31% ✓	35.69%	64.31%	35.69%

WA-ID Jurisdictional

Avista Corporation Journal Entry

Journal: NSJ022 - Thermal Transport costs correction
 Team: Resource Accounting
 Type: C
 Category: NSJ
 Currency: USD

Effective Date: 201312
 Last Saved by: Carolyn Groome
 Submitted by: Carolyn Groome
 Approved by:


Last Saved: 01/08/2014 2:50 PM
 Approval Requested: 01/08/2014 2:52 PM

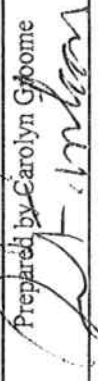
Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	557730 - OTHER POWER EXP-INTRACO THERMAL GAS	ED	AN	DL		1,593,515.15	Reversing entry
20	001	232620 - ACCTS PAY-TURBINE GAS	ZZ	ZZ	DL	1,593,515.15		Reversing entry
30	001	142600 - CUST ACCT REC-RESALE GAS	ZZ	ZZ	DL	1,593,515.15		Reversing entry
40	001	232620 - ACCTS PAY-TURBINE GAS	ZZ	ZZ	DL		1,593,515.15	Reversing entry
50	001	804001 - GAS COSTS-DEMAND	GD	AN	DL		1,593,515.15	Decrease LDC demand costs
60	001	547610 - FUEL COYOTE SPRINGS 2 CT	ED	AN	DL	1,593,515.15		Increase Thermal transport costs
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		70,112.44	WA deferral interest correction
80	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	70,112.44		WA deferral interest correction
90	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		9,710.26	ID deferral interest correction
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9,710.26		ID deferral interest correction
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,115,301.25		WA portion of demand costs
120	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	1,115,301.25	WA portion of demand costs
130	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	478,213.90		ID portion of demand costs
140	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		478,213.90	ID portion of demand costs
Totals:							6,453,883.30	6,453,883.30

REVERSE

Explanation:

To reverse NSJ017 and reclass to Thermal (CS2) transport costs. Also to correct deferral interest expense calculations related to gas costs on NSJ019.


 Prepared by Carolyn Groome
 Date 1/8/14


 Reviewed by
 Date 1/8/14

Approved for Entry
 Corporate Accounting use Only
 Date