

Avista Corp.
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June 13, 2013

Steven V. King
Acting Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

2013 JUN 17 AM 8:45
COMMUNICATIONS SECTION
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report,
May 2013

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In May, actual net power costs were lower than authorized costs by \$851,604. The year-to-date difference is \$4,907,726 in the rebate direction. A deferral entry of \$638,703 was made in the rebate 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 \$340,167 for the month of May 2013. After adjusting for revenue-sensitive expenses, \$324,894 of amortization of the deferral balance was recorded.

Actual net power costs for May 2013 were lower than the authorized level due partly to better than authorized hydro generation and partly to stronger power prices, which increased the amount of natural gas-fired generation sold into the market. Hydro generation was 16 aMW above the authorized level. The average power purchase price was \$22.78/MWh compared to an authorized price of \$17.84/MWh. The average natural gas price was \$3.69/dth compared to an authorized price of \$3.19/dth.

Colstrip and Kettle Falls generation was 1 aMW above and 15 aMW below the authorized levels, respectively. Natural gas-fired generation was 131 aMW above the authorized level. The net transmission expense (transmission expense less transmission revenue) was above the authorized level. Washington retail sales were 25 aMW above the authorized level.

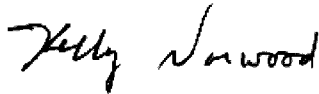
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In May 2013, actual net REC revenues were greater than authorized revenues by \$266,123. The Company records 100% of the net REC revenues in a separate deferral account 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 21 of this report for January 2013 shows the calculation of the weighted cost of debt at December 31, 2012, which will be used for the January through June 2013 period.

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

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

Sincerely,

A handwritten signature in black ink that reads "Kelly Norwood". The signature is written in a cursive, flowing style.

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 MAY 2013

Detail Balances (AVISTA CORP) - 001.186280.ED.WA.DL							
Balance Type		Actual		Currency Type		Total	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted		
201207	USD	-795,045.00		-4,262,769.00			
201208	USD	-2,460,780.00		-6,723,549.00			
201209	USD	331,588.00		-6,391,961.00			
201210	USD	414,565.00		-5,977,396.00			
201211	USD	-1,332,731.00		-7,310,127.00			
201212	USD	-1,446,511.00		-8,756,638.00			
201213	USD	0.00		-8,756,638.00			
201301	USD	8,756,638.00		0.00			
201302	USD	0.00		0.00			
201303	USD	0.00		0.00			
201304	USD	-42,157.00		-42,157.00			
201305	USD	639,821.00		-681,978.00			

ERM Deferral Balance (Current Year - 2013)

Account 186280.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 04/30/13	-\$42,157.00	
Deferral	-638,703.00	481 - WA ERM
Interest	-1,118.00	481 - WA ERM
Balance 05/31/13	<u><u>-\$681,978.00</u></u>	
Year to date deferrals	-\$680,795.00	
Year to date interest	-1,183.00	
Balance in account	<u><u>-\$681,978.00</u></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 75%	-907,726.00	-226,931.00	-680,795.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u><u>-\$4,907,726.00</u></u>	<u><u>-\$4,226,931.00</u></u>	<u><u>-\$680,795.00</u></u>

Detail Balances (AVISTA CORP) - 001.188290.ED.WA.DL

Balance Type **Actual** Currency Type **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201207	USD	0.00		0.00	
201208	USD	0.00		0.00	
201209	USD	0.00		0.00	
201210	USD	0.00		0.00	
201211	USD	0.00		0.00	
201212	USD	0.00		0.00	
201213	USD	0.00		0.00	
201301	USD	-8,783,727.00		-8,783,727.00	
201302	USD	-136,735.00		-8,920,462.00	
201303	USD	-108,326.14		-9,028,788.14	
201304	USD	-27,677.00		-9,056,465.14	
201305	USD	-27,677.00		-9,084,142.14	

ERM Deferral Balance (Prior year - 2012)

Account 186290.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 04/30/13	-\$9,056,465.14	
Interest	-27,677.00	481 - WA ERM
Other	0.00	481 - WA ERM
Balance 05/31/13	<u>-\$9,084,142.14</u>	

Detail Balances (AVISTA CORP) - 001 182350.ED.WA.DL

Balance Type **Actual** Currency Type **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201207	USD	-40,802.00		-13,225,970.00	
201208	USD	-40,802.00		-13,266,772.00	
201209	USD	-40,802.00		-13,307,574.00	
201210	USD	-40,802.00		-13,348,376.00	
201211	USD	-40,802.00		-13,389,178.00	
201212	USD	-40,802.00		-13,429,980.00	
201213	USD	0.00		-13,429,980.00	
201301	USD	68,875.00		-13,361,105.00	
201302	USD	369,570.00		-12,991,535.00	
201303	USD	314,872.00		-12,676,663.00	
201304	USD	302,076.00		-12,374,587.00	
201305	USD	287,610.00		-12,086,977.00	

Recoverable Deferral Balance

Account 182350.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 04/30/13	-\$12,374,587.00	
Surcharge Amortization	324,894.00	481 - WA ERM
Interest	-37,284.00	481 - WA ERM
Balance 05/31/13	<u>-\$12,086,977.00</u>	

Detail Balances (AVISTA CORP) - 001 283280.ED.WA.DL

Balance Type **Actual** Currency Type **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201207	USD	292,546.45		6,121,059.53	
201208	USD	875,553.70		6,996,613.23	
201209	USD	-104,517.10		6,892,096.13	
201210	USD	-128,075.05		6,764,021.08	
201211	USD	480,736.55		7,244,757.63	
201212	USD	520,559.55		7,765,317.18	
201213	USD	0.00		7,765,317.18	
201301	USD	-14,625.10		7,750,692.08	
201302	USD	-81,492.25		7,669,199.83	
201303	USD	-72,291.05		7,596,908.78	
201304	USD	-81,284.70		7,515,624.08	
201305	USD	132,960.80		7,648,584.88	

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	-\$681,978.00
Account 186290.ED.WA balance	-9,084,142.14
Account 182350.ED.WA balance	-12,086,977.00
Total	<u>-\$21,853,097.14</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$7,648,584</u>
Rounding	1
Balance that should be in account - Feb 28, 2013	<u>\$7,648,585</u>

Detail Balances (AWISTA CORP) - 001.186322.ED.WA.DL

Balance Type **Actual** Currency Type **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201212	USD	-277,010.00		-277,010.00	
201213	USD	0.00		-277,010.00	
201301	USD	28,287.00		-248,723.00	
201302	USD	-115,804.81		-364,527.81	
201303	USD	-62,201.00		-426,728.81	
201304	USD	-261,163.00		-687,891.81	
201305	USD	-268,647.00		-956,538.81	

REC Deferral Balance
Account 186322.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 04/30/13	-\$687,891.81	
Deferral	-266,123.00	475 - WA REC DEFERRAL
Interest	-2,524.00	475 - WA REC DEFERRAL
Balance 05/31/13	-\$956,538.81	

Detail Balances (AMISTA CORP) - 001.283305.ED.WA.DL

Balance Type **Actual** Currency Type **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201212	USD	96,953.50		96,953.50	
201213	USD	0.00		96,953.50	
201301	USD	-9,900.45		87,053.05	
201302	USD	40,531.68		127,584.73	
201303	USD	21,770.35		149,355.08	
201304	USD	91,407.05		240,762.13	
201305	USD	94,026.45		334,788.58	

DFIT Associated with REC Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	-\$956,538.81
Total	-956,538.81
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$334,789
Rounding	0
Balance that should be in account - 3/31/2013	\$334,789

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of May 2013

ERM Deferral Journal

Printed 06/06/2013 at 4:56 pm

Avista Corporation Journal Entry

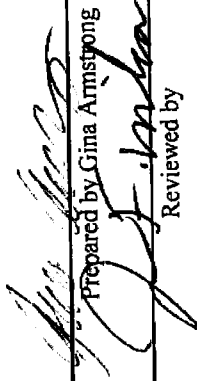
Effective Date: 201305

Journal: 481-WA ERM
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved by: Gina Armstrong
 Submitted by: Gina Armstrong
 Approved by:

Last Saved: 06/06/2013 4:56 PM
 Approval Requested: 06/06/2013 4:56 PM

Seq	Co	FERC	Set	Jur	S/L	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	27,677.00		Last year (2012) ERM Balance Interest Accrual
20	001	186290 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		27,677.00	Last year (2012) ERM Interest Accrual
30	001	182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL	324,894.00		Approved for Recovery ERM Balance Amortization
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		324,894.00	Approved for Recovery ERM Balance Amortization
50	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	37,284.00		Approved for Recovery ERM Balance Interest Accr
50	001	182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL		37,284.00	Approved for Recovery ERM Balance Interest Accr
70	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		638,703.00	Current Year (2013) ERM
80	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	638,703.00		Current Year (2013) Deferral Expense
90	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	1,118.00		Current Year (2013) Interest Accrual
100	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		1,118.00	Current Year (2013) Interest accrual current year
Totals:						1,029,676.00	1,029,676.00	


 Prepared by Gina Armstrong
 Reviewed by
 Date 6/6/13
 Date 6/6/13

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

Approved for Entry
 Corporate Accounting use Only

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	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186280

				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	DFIT Expense	ADFIT
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	DFIT Expense	ADFIT
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	DFIT Expense	ADFIT
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	DFIT Expense	ADFIT
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	DFIT Expense	ADFIT
June	ERM Deferral	0		Deferral	0 Operating	0
June	Interest		(2,106)	Interest	(737) Nonoperating	737
06-30-2013	Balance before interest	(680,795)			(737) Total	737
				July	DFIT Expense	ADFIT
July	GL Balance including interest	(684,084)		Deferral	0 Operating	0
July	ERM Deferral	0		Interest	(741) Nonoperating	741
July	Interest		(2,117)		(741) Total	741
07-31-2013	Balance before interest	(684,084)				
				August	DFIT Expense	ADFIT
August	ERM Deferral	0		Deferral	0 Operating	0
August	Interest		(2,117)	Interest	(741) Nonoperating	741
08-31-2013	Balance before interest	(684,084)			(741) Total	741
				September	DFIT Expense	ADFIT
September	ERM Deferral	0		Deferral	0 Operating	0
September	Interest		(2,117)	Interest	(741) Nonoperating	741
09-30-2013	Balance before interest	(684,084)			(741) Total	741
				October	DFIT Expense	ADFIT
October	ERM Deferral	0		Deferral	0 Operating	0
October	Interest		(2,117)	Interest	(741) Nonoperating	741
10-31-2013	Balance before interest	(684,084)			(741) Total	741
				November	DFIT Expense	ADFIT
November	ERM Deferral	0		Deferral	0 Operating	0
November	Interest		(2,117)	Interest	(741) Nonoperating	741
11-30-2013	Balance before interest	(684,084)			(741) Total	741
				December	DFIT Expense	ADFIT
December	ERM Deferral	0		Deferral	0 Operating	0
December	Interest		(2,117)	Interest	(741) Nonoperating	741
12-31-2013	Balance before interest	(684,084)			(741) Total	741

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
WASHINGTON ACTUALS												
555 Purchased Power	\$101,551,155	\$21,538,745	\$22,104,015	\$20,960,073	\$20,906,309	\$16,041,013	\$0	\$0	\$0	\$0	\$0	\$0
447 Sale for Resale	(\$78,144,774)	(\$12,905,975)	(\$15,517,405)	(\$17,876,060)	(\$15,261,742)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less SMUD RECs	\$2,103,312	\$386,645	\$413,775	\$392,734	\$449,034	\$461,124	\$0	\$0	\$0	\$0	\$0	\$0
501 Thermal Fuel	\$11,368,351	\$2,623,111	\$2,267,901	\$2,859,859	\$2,916,331	\$701,349	\$0	\$0	\$0	\$0	\$0	\$0
547 CT Fuel	\$39,042,238	\$9,204,962	\$8,536,356	\$10,681,589	\$4,654,597	\$5,964,734	\$0	\$0	\$0	\$0	\$0	\$0
456 Transmission Revenue	(\$3,935,867)	(\$951,740)	(\$1,195,617)	(\$252,995)	(\$714,204)	(\$822,311)	\$0	\$0	\$0	\$0	\$0	\$0
565 Transmission Expense	\$7,339,361	\$1,484,501	\$1,466,879	\$1,491,322	\$1,474,542	\$1,422,317	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker Fees	\$472,155	\$97,884	\$78,612	\$97,888	\$106,962	\$100,809	\$0	\$0	\$0	\$0	\$0	\$0
Less Cleanwater directly assigned to ID	(\$7,678,345)	(\$1,653,450)	(\$1,395,702)	(\$1,535,034)	(\$1,490,740)	(\$1,612,419)	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Actual Net Expense	\$72,116,586	\$19,815,683	\$16,787,814	\$18,111,644	\$10,426,771	\$6,994,874	\$0	\$0	\$0	\$0	\$0	\$0
Total through												
AUTHORIZED NET EXPENSE-SYSTEM												
1 555 Purchased Power	\$59,900,884	\$14,997,446	\$13,232,443	\$12,710,808	\$10,429,524	\$8,530,863	\$8,277,524	\$10,240,223	\$6,039,783	\$9,414,550	\$12,786,401	\$13,454,232
2 447 Sale for Resale	(\$35,229,270)	(\$6,903,038)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$6,405,153)	(\$8,733,727)
3 Less SMUD RECs	\$1,919,845	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
4 501 Thermal Fuel	\$11,947,279	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,704,426	\$1,475,295	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
5 547 CT Fuel	\$34,381,842	\$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
3 456 Transmission Revenue	(\$4,075,989)	(\$963,388)	(\$699,857)	(\$845,482)	(\$729,613)	(\$637,639)	(\$1,003,326)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
5 565 Transmission Expense	\$7,364,288	\$1,520,361	\$1,465,382	\$1,508,739	\$1,443,538	\$1,426,268	\$1,396,752	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
7 557 Broker Fees	\$386,498	\$42,556	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
Authorized Net Expense	\$76,695,377	\$21,181,117	\$19,506,829	\$18,465,383	\$10,609,004	\$6,834,043	\$11,453,708	\$18,143,082	\$14,899,984	\$15,248,767	\$18,376,205	\$19,689,045
Actual - Authorized Net Expense	(\$4,478,791)	(\$1,365,434)	(\$2,739,215)	(\$353,739)	(\$182,233)	\$161,830	\$0	\$0	\$0	\$0	\$0	\$0
1 Resource Optimization	-\$2,322,715	(\$6,780)	\$76,228	(\$1,097,189)	(\$750,100)	(\$544,872)	\$0	\$0	\$0	\$0	\$0	\$0
2 Adjusted Net Expense	(\$6,801,506)	(\$1,372,214)	(\$2,662,989)	(\$1,450,928)	(\$932,333)	(\$383,042)	\$0	\$0	\$0	\$0	\$0	\$0
3 Washington Allocation	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
4 Washington Share	(\$4,437,302)	(\$895,232)	(\$1,737,334)	(\$946,585)	(\$608,254)	(\$249,897)	\$0	\$0	\$0	\$0	\$0	\$0
WA Retail Revenue Adjustment	(\$470,424)	(\$777,950)	\$601,550	\$699,607	(\$391,924)	(\$801,707)	\$0	\$0	\$0	\$0	\$0	\$0
(+) Surcharge (-) Rebate	(\$4,907,726)	(\$1,673,182)	(\$1,135,784)	(\$246,978)	(\$1,000,176)	(\$851,604)	\$0	\$0	\$0	\$0	\$0	\$0
Net Power Cost (+) Surcharge (-) Rebate	(\$4,907,726)	(\$1,673,182)	(\$1,135,784)	(\$246,978)	(\$1,000,176)	(\$851,604)	\$0	\$0	\$0	\$0	\$0	\$0
7 Cumulative Balance	(\$1,673,182)	(\$2,808,966)	(\$3,055,944)	(\$4,056,122)	(\$4,907,726)	(\$5,759,330)	(\$6,611,160)	(\$7,462,994)	(\$8,314,878)	(\$9,166,712)	(\$10,018,546)	(\$10,870,380)
ferral Amount, Cumulative (Customer)	\$0	\$0	\$0	\$0	(\$42,092)	(\$680,795)	\$0	\$0	\$0	\$0	\$0	\$0
ferral Amount, Monthly	\$0	\$0	\$0	\$0	(\$42,092)	(\$638,703)	\$0	\$0	\$0	\$0	\$0	\$0
ct 557280 Entry: (+) Rebate, (-) Surcharge	\$680,795	\$0	\$0	\$0	\$42,092	\$638,703	\$0	\$0	\$0	\$0	\$0	\$0
Company Band Gross Margin Impact, Cumulative	(\$1,673,182)	(\$2,808,966)	(\$3,055,944)	(\$4,014,030)	(\$4,226,931)	(\$4,438,826)	(\$4,650,726)	(\$4,862,626)	(\$5,074,526)	(\$5,286,426)	(\$5,498,326)	(\$5,710,226)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$89,289	\$42,583	\$38,244	\$135,745	\$167,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	\$513,376	\$513,376	\$513,239	\$513,376	\$513,376	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$3,356,106	\$3,032,593	\$1,656,844	\$1,608,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$644	\$821	\$685	\$798	\$676	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$127,624	\$168,708	\$128,300	\$140,576	\$111,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$177,403	\$154,919	\$135,319	\$125,179	\$129,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$231,637	\$275,638	\$406,100	\$307,498	\$324,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	\$591,664	\$466,708	\$509,194	\$509,241	\$505,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	\$235,641	\$345,786	\$293,496	\$411,800	\$312,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$2,109,744	\$2,110,000	\$2,160,263	\$1,943,616	\$1,984,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$1,215,984	\$1,578,213	\$1,721,857	\$2,221,211	\$1,053,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	\$1,653,460	\$1,386,702	\$1,535,034	\$1,490,740	\$1,612,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$61,878	\$52,609	\$52,182	\$51,745	\$51,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	(\$14,480)	(\$49,702)	\$2,838	(\$35,147)	(\$41,761)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	\$21,539,745	\$22,104,015	\$20,960,073	\$20,906,309	\$16,041,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	(\$145,955)	(\$146,410)	(\$146,150)	(\$145,150)	(\$145,955)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	(\$93,524)	(\$93,651)	(\$93,768)	(\$93,956)	(\$93,956)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(\$6,543)	(\$5,984)	(\$6,779)	(\$6,563)	(\$6,444)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	(\$42,340)	(\$36,776)	(\$40,340)	(\$36,228)	(\$33,952)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	(\$1,801,862)	(\$1,856,399)	(\$2,081,277)	(\$2,052,824)	(\$2,006,583)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	(\$1,752,795)	(\$2,029,502)	(\$2,399,840)	(\$2,450,904)	(\$2,157,035)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	(\$12,905,975)	(\$15,517,405)	(\$16,583,592)	(\$17,876,080)	(\$15,261,742)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS												
27	\$678,253	\$531,718	\$739,340	\$510,421	\$133,459	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	(\$53)	\$2,227	\$522	\$3,987	(\$8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	\$1,916,760	\$1,733,757	\$2,113,384	\$2,387,077	\$565,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	\$28,151	\$189	\$6,413	\$14,846	\$2,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	\$2,623,111	\$2,267,901	\$2,859,659	\$2,916,331	\$701,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS												
32	43,023	36,056	51,328	37,387	10,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	97,687	92,223	95,656	90,401	56,119	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-COST PER TON												
34	\$15.76	\$14.75	\$14.40	\$13.65	\$13.25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	\$19.62	\$18.80	\$22.09	\$26.41	\$10.08	\$0	\$0	\$0	\$0	\$0	\$0	\$0
						wood						
						coal						
547 FUEL												
36	(\$14)	\$1,281	\$36	\$4,543	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	\$52,379	(\$19)	\$45,838	\$12,945	\$32,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$14,890	\$0	\$7,806	\$2,376	\$1,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$4,463,471	\$4,301,488	\$5,331,017	\$2,349,259	\$3,121,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	\$4,589,425	\$4,233,735	\$5,208,243	\$2,275,487	\$2,784,972	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	\$74,811	(\$129)	\$88,549	\$9,887	\$23,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$9,204,962	\$8,536,356	\$10,681,589	\$4,654,597	\$5,964,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	\$17,380,867	\$17,917,728	\$10,801,177	\$7,445,354	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
44	456100 ED AN	(\$951,740)	(\$663,617)	(\$784,995)	(\$714,204)	(\$822,311)	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	\$0	(\$12,224,000)	(\$266,000)	\$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
47	456705 ED AN - Do not include Low Voltage	\$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)	\$0	\$0	\$0	\$0	\$0	\$0
585 TRANSMISSION EXPENSE												
49	585000 ED AN	\$1,482,471	\$1,464,649	\$1,489,292	\$1,472,512	\$1,420,287	\$0	\$0	\$0	\$0	\$0	\$0
50	585312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	585710 ED AN	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 585 Transmission Expense	\$1,484,501	\$1,466,678	\$1,491,322	\$1,474,542	\$1,422,317	\$0	\$0	\$0	\$0	\$0	\$0
53	Total 557170 ED AN Broker Fees	\$87,884	\$78,612	\$97,888	\$106,962	\$100,809	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
54	Econ Dispatch-557010	\$988,629	\$1,030,570	\$1,808,007	\$751,889	\$284,688	\$0	\$0	\$0	\$0	\$0	\$0
55	Econ Dispatch-557150	\$5,165,586	\$4,950,782	\$4,897,734	\$7,725,880	\$10,981,676	\$0	\$0	\$0	\$0	\$0	\$0
56	Gas Bookouts-557700	\$0	\$5,100	\$1,743,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	Gas Bookouts-557711	\$0	(\$5,100)	(\$1,743,692)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Intraco Thermal Gas-557730	\$4,446,559	\$4,473,128	\$4,685,083	\$1,920,642	\$2,471,190	\$0	\$0	\$0	\$0	\$0	\$0
59	Fuel Dispatch Fin -456010	(\$1,086,961)	(\$956,610)	(\$1,551,264)	(\$561,360)	(\$495,557)	\$0	\$0	\$0	\$0	\$0	\$0
60	Fuel Dispatch-456015	(\$1,664,426)	(\$130,271)	(\$303,632)	(\$1,294,351)	(\$3,445,178)	\$0	\$0	\$0	\$0	\$0	\$0
61	Intraco Thermal Gas-456730	(\$7,893,996)	(\$9,311,944)	(\$10,621,480)	(\$9,276,456)	(\$10,329,312)	\$0	\$0	\$0	\$0	\$0	\$0
62	Fuel Bookouts-456711	\$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
64	Resource Optimizaton Subtotal	(\$44,609)	\$55,456	(\$1,085,552)	(\$733,756)	(\$532,493)	\$0	\$0	\$0	\$0	\$0	\$0
65	Misc. Power Exp. Authorized	\$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
67	KFWF Contract Buyout	\$47,200	\$34,400	\$34,400	\$14,400	\$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
69	Wind REC Exp Authorized	\$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)	\$0	\$0	\$0	\$0	\$0	\$0
71	Wind REC Subtotal	(\$9,371)	(\$13,630)	(\$11,637)	(\$16,344)	(\$12,379)	\$0	\$0	\$0	\$0	\$0	\$0
72	Net Resource Optimization	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$544,872)	\$0	\$0	\$0	\$0	\$0	\$0
73	Adjusted Actual Net Expense	\$21,075,708	\$17,816,767	\$18,156,755	\$10,718,377	\$7,801,297	\$0	\$0	\$0	\$0	\$0	\$0

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								2,458,246
Deduct Prior Month Unbilled	(396,432)	(394,313)	(345,363)	(324,673)	(299,760)	(300,922)	-	-	-	-	-	-	(2,061,462)
Add Current Month Unbilled	394,313	345,363	324,673	299,760	300,922								1,665,030
Total Retail Sales	549,546	498,380	457,368	425,912	431,531	(300,922)	-	-	-	-	-	-	2,061,814
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								14,632
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								\$470,423

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 201305 , State Code : WA

Accounting Period	201305	State Code	WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage
01 RESIDENTIAL	212,869	179,723,628	15,764,371	213,227	1,182,291,013
18 THEFT OF SERVICE-ELECTRIC	0	0	1,203	0	0
21 FIRM COMMERCIAL	23,304	168,689,042	16,224,974	23,292	876,140,959
31 FIRM- INDUSTRIAL	357	73,907,704	4,514,724	356	380,151,490
39 FIRM-PUMPING-IRRIGATION ONLY	579	5,914,943	456,785	570	8,508,618
51 LIGHTING-PUBLIC STREET AND HIWAY	380	1,388,030	419,241	379	7,028,461
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	0	0	0
80 INTERDEPARTMENT REVENUE	54	744,825	68,172	54	4,125,724
83 MISC-SERVICE REVENUE SNP	0	0	32,523	0	0
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	24,437	0	0
Total WA	237,543	430,368,172	37,506,430	237,878	2,458,246,265
Total WA	237,543	430,368,172	37,506,430	237,878	2,458,246,265

Rating Period: 06-13-08 to 06-13-13
 Revenue Class LIKE : Revenue Class, Source Id IN ('REVCSS','REVCORR','REVHBL','REVCAE','REVCORRR')

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	107,685,378	\$ 9,080,319	(117,216,348)	\$ (10,139,099)	(9,632,370)	\$ (1,078,780)
Residential Farm Gen	2800	01	012	2,628,234	\$ 350,007	(2,793,972)	\$ (375,737)	(287,738)	\$ (25,730)
Residential Farm Lg	2800	01	022	1,736,786	\$ 132,036	(1,830,633)	\$ (139,847)	(83,747)	\$ (6,331)
Residential Farm Pump	2800	01	032	347,357	\$ 37,063	(160,673)	\$ (23,022)	188,784	\$ 14,041
Commercial General	2800	21	011	24,699,201	\$ 2,783,084	(24,276,860)	\$ (2,747,672)	320,351	\$ 45,522
Commercial Lg General	2800	21	021	63,440,044	\$ 4,989,248	(69,123,068)	\$ (4,886,738)	4,317,036	\$ 293,510
Commercial Extra Lg	2800	21	025	22,968,160	\$ 1,429,987	(22,607,698)	\$ (1,387,882)	360,451	\$ 32,605
Commercial Pump	2800	21	031	2,999,993	\$ 246,614	(1,641,502)	\$ (130,696)	1,458,401	\$ 114,919
Industrial General	2800	31	011	262,623	\$ 27,854	(289,032)	\$ (31,630)	(36,409)	\$ (3,696)
Industrial Lg General	2800	31	021	5,491,402	\$ 406,049	(6,138,339)	\$ (354,228)	293,063	\$ 20,821
Industrial Extra Lg	2800	31	025	96,824,054	\$ 3,683,217	(93,814,488)	\$ (3,663,274)	3,009,589	\$ 129,943
Industrial Pump	2800	31	031	2,210,454	\$ 182,096	(965,438)	\$ (83,483)	1,247,016	\$ 98,573
WASHINGTON TOTAL				309,922,166	\$ 23,305,374	(299,759,559)	\$ (23,670,077)	1,162,827	\$ (364,703)
JAHO									
Residential Service	3800	01	001	51,377,278	\$ 4,432,507	(66,264,807)	\$ (4,901,536)	(4,887,529)	\$ (488,628)
Residential Farm Gen	3800	01	012	1,042,071	\$ 124,299	(1,156,128)	\$ (133,807)	(114,055)	\$ (9,508)
Residential Farm Lg	3800	01	022	605,247	\$ 34,358	(646,948)	\$ (36,722)	(40,701)	\$ (2,364)
Residential Farm Pump	3800	01	032	126,812	\$ 13,440	(86,344)	\$ (11,064)	28,958	\$ 2,356
Commercial General	3800	21	011	16,441,804	\$ 1,478,516	(15,286,687)	\$ (1,447,028)	155,047	\$ 31,488
Commercial Lg General	3800	21	021	28,546,441	\$ 1,947,373	(27,265,309)	\$ (1,871,677)	1,281,132	\$ 75,696
Commercial Extra Lg	3800	21	025	4,900,113	\$ 288,256	(4,896,452)	\$ (278,733)	(96,339)	\$ (10,497)
Commercial Pump	3800	21	031	1,231,539	\$ 106,736	(899,209)	\$ (79,270)	332,330	\$ 27,466
Industrial General	3800	31	011	221,045	\$ 20,611	(224,602)	\$ (20,606)	(3,757)	\$ (75)
Industrial Lg General	3800	31	021	6,020,890	\$ 316,788	(6,170,463)	\$ (326,609)	(149,563)	\$ (8,921)
Industrial Extra Lg	3800	31	025	20,435,866	\$ 1,079,048	(19,789,087)	\$ (1,034,768)	646,878	\$ 44,280
Industrial Pump	3800	31	031	1,136,805	\$ 97,264	(899,808)	\$ (77,808)	237,696	\$ 19,448
JAHO TOTAL				129,985,310	\$ 9,919,966	(132,554,303)	\$ (10,216,715)	(2,608,993)	\$ (299,149)

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 06/30/12 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186290 \$3,064,823

12-31-2012 GL Balance including interest			(8,756,638)			January			DFIT Expense			ADFIT		
January		0				Interest		(9,481)	Nonoperating					9,481
January	Interest		(27,089)											9,481
01-31-2013	Balance before interest	(8,756,638)												
February			(101,807)			February			DFIT Expense			ADFIT		
February	2012 Trans. Revenue Adj.	(101,807)				Interest		(9,584)	Nonoperating					9,584
February	2012 REC Expense Adjustment	(7,546)												9,584
February	Interest		(27,383)											9,584
02-28-2013	Balance before interest	(8,865,990)	(27,383)											
March			(80,774)			March			DFIT Expense			ADFIT		
March		0				Interest		(9,643)	Nonoperating					9,643
March	Palouse Transfer from 186810	(80,774)												9,643
March	Interest		(27,552)											9,643
03-31-2013	Balance before interest	(8,946,764)												
April			0			April			DFIT Expense			ADFIT		
April		0				Deferral		(9,687)	Nonoperating					9,687
April	Interest		(27,677)			Interest								9,687
04-30-2013	Balance before interest	(8,946,764)												9,687
May			0			May			DFIT Expense			ADFIT		
May		0				Deferral		(9,687)	Nonoperating					9,687
May	Interest		(27,677)			Interest								9,687
05-31-2013	Balance before interest	(8,946,764)												9,687
June			0			June			DFIT Expense			ADFIT		
June		0				Deferral		(9,687)	Nonoperating					9,687
June	Interest		(27,677)			Interest								9,687
June	Balance including interest	(8,946,764)												9,687
June	ERM Transfer to 182350	0												9,687
06-30-2013	Balance	(8,946,764)												
July			0			July			DFIT Expense			ADFIT		
July		0				Deferral		0	Nonoperating					0
July	Interest		0			Interest								0
07-31-2013	Balance before interest	0												0
August			0			August			DFIT Expense			ADFIT		
August		0				Deferral		0	Nonoperating					0
August	Interest		0			Interest								0
08-31-2013	Balance before interest	0												0
September			0			September			DFIT Expense			ADFIT		
September		0				Deferral		0	Nonoperating					0
September	Interest		0			Interest								0
09-30-2013	Balance before interest	0												0
October			0			October			DFIT Expense			ADFIT		
October		0				Deferral		0	Nonoperating					0
October	Interest		0			Interest								0
10-31-2013	Balance before interest	0												0
November			0			November			DFIT Expense			ADFIT		
November		0				Deferral		0	Nonoperating					0
November	Interest		0			Interest								0
11-30-2013	Balance before interest	0												0
December			0			December			DFIT Expense			ADFIT		
December		0				Deferral		0	Nonoperating					0
December	Interest		0			Interest								0
12-31-2013	Balance before interest	0												0

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 06/30/12 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 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	Amortization	DFIT Expense	ADFIT
January	Interest	(41,375)	Interest	38,588 Operating	(38,588)
01-31-2013	Balance before interest	(13,319,730)		(14,481) Nonoperating	14,481
				24,107 Total	(24,107)
February					
February	Surcharge Amortization	401,167	Amortization	DFIT Expense	ADFIT
February	Interest	(40,597)	Interest	140,408 Operating	(140,408)
02-28-2013	Balance before interest	(12,918,563)		(14,209) Nonoperating	14,209
				126,199 Total	(126,199)
March					
March	Surcharge Amortization	363,286	Amortization	DFIT Expense	ADFIT
March	Interest	(39,414)	Interest	127,150 Operating	(127,150)
03-31-2013	Balance before interest	(12,555,277)		(13,795) Nonoperating	13,795
				113,355 Total	(113,355)
April					
April	Surcharge Amortization	340,364	Amortization	DFIT Expense	ADFIT
April	Interest	(38,288)	Interest	119,127 Operating	(119,127)
04-30-2013	Balance before interest	(12,214,913)		(13,401) Nonoperating	13,401
				105,726 Total	(105,726)
May					
May	Surcharge Amortization	324,894	Amortization	DFIT Expense	ADFIT
May	Interest	(37,284)	Interest	113,713 Operating	(113,713)
05-31-2013	Balance before interest	(11,890,019)		(13,049) Nonoperating	13,049
				100,664 Total	(100,664)
June					
June	Surcharge Amortization	0	Amortization	DFIT Expense	ADFIT
June	Interest	(36,782)	Interest	0 Operating	0
06-30-2013	Balance including interest	(11,890,019)		(12,874) Nonoperating	12,874
				(12,874) Total	12,874
July					
July	GL Balance including interest	(11,890,019)	Amortization	DFIT Expense	ADFIT
July	Surcharge Amortization	0	Interest	0 Operating	0
July	Interest	(36,794)		(12,878) Nonoperating	12,878
07-31-2013	Balance before interest	(11,890,019)		(12,878) Total	12,878
August					
August	Surcharge Amortization	0	Amortization	DFIT Expense	ADFIT
August	Interest	(36,794)	Interest	0 Operating	0
08-31-2013	Balance before interest	(11,890,019)		(12,878) Nonoperating	12,878
				(12,878) Total	12,878
September					
September	Surcharge Amortization	0	Amortization	DFIT Expense	ADFIT
September	Interest	(36,794)	Interest	0 Operating	0
09-30-2013	Balance before interest	(11,890,019)		(12,878) Nonoperating	12,878
				(12,878) Total	12,878
October					
October	Surcharge Amortization	0	Amortization	DFIT Expense	ADFIT
October	Interest	(36,794)	Interest	0 Operating	0
10-31-2013	Balance before interest	(11,890,019)		(12,878) Nonoperating	12,878
				(12,878) Total	12,878
November					
November	Surcharge Amortization	0	Amortization	DFIT Expense	ADFIT
November	Interest	(36,794)	Interest	0 Operating	0
11-30-2013	Balance before interest	(11,890,019)		(12,878) Nonoperating	12,878
				(12,878) Total	12,878
December					
December	Surcharge Amortization	0	Amortization	DFIT Expense	ADFIT
December	Interest	(36,794)	Interest	0 Operating	0
12-31-2013	Balance before interest	(11,890,019)		(12,878) Nonoperating	12,878
				(12,878) Total	12,878

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

Schedule (a)	kWh or \$ (b)	Proration Percentages		Rebate Rates		Current Month Rebate Revenue		Total (l)
		Before 01-Jan-13 (c)	On/After 01-Jan-13 (d)	Before 01-Jan-13 (e)	On/After 01-Jan-13 (f)	Rate Before 01-Jan-13 (g)	Rate On/After 01-Jan-13 (h)	
1	172,072,750	0.00%	100.00%	0.000¢	(0.080¢)	0	-137,658	-137,658
11	39,880,067	0.00%	100.00%	0.000¢	(0.110¢)	0	-43,868	-43,868
12	4,058,924	0.00%	100.00%	0.000¢	(0.110¢)	0	-4,465	-4,465
21	110,801,405	0.00%	100.00%	0.000¢	(0.083¢)	0	-91,965	-91,965
22	2,774,540	0.00%	100.00%	0.000¢	(0.083¢)	0	-2,303	-2,303
25	86,670,290	0.00%	100.00%	0.000¢	(0.053¢)	0	-45,935	-45,935
30	2,916,810	0.00%	100.00%	0.000¢	(0.073¢)	0	-2,129	-2,129
31	8,305,659	0.00%	100.00%	0.000¢	(0.073¢)	0	-6,063	-6,063
32	764,649	0.00%	100.00%	0.000¢	(0.073¢)	0	-558	-558
41-46	1,381,282	0.00%	100.00%	0.000¢	(0.246¢)	0	-3,398	-3,398
47	472,055	0.00%	100.00%	0.000¢	(0.246¢)	0	-1,161	-1,161
48	269,741	0.00%	100.00%	0.000¢	(0.246¢)	0	-664	-664
Schedule Totals	430,368,172					\$0	-\$340,167	-\$340,167

kWh not subject to surcharge	0
Sch 28	0
Total kWh	430,368,172
Conversion factor	0.955100
Amortization	-\$324,894
FIT rate	-35%
DFIT expense	\$113,713

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201305 , State Code : WA

Accounting Period:201305 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	203,177	172,072,750	14,297,429.72	203,548	1,135,627,829	94,759,747.18
011	21,000	39,880,067	4,652,494.99	20,880	217,126,341	24,862,242.78
012	8,530	4,058,924	562,058.77	8,513	26,281,364	3,401,111.85
021	1,949	110,801,405	9,871,615.11	2,066	575,614,462	50,671,546.67
022	56	2,774,540	233,310.05	58	17,514,590	1,435,811.57
025	22	86,670,290	4,960,905.34	22	446,287,487	25,321,892.61
030	33	2,916,810	197,655.21	32	3,609,272	246,317.81
031	1,182	8,305,659	694,546.32	1,165	23,575,500	2,006,914.01
032	1,219	764,649	79,392.15	1,220	1,920,820	242,039.11
041	11	8,720	1,953.17	11	43,600	9,725.28
042	287	1,123,946	374,885.44	286	5,697,700	1,867,825.20
044	13	24,502	3,105.12	13	122,510	15,474.22
044A	1	-	336.00	1	-	1,680.00
045	11	84,237	5,968.60	11	421,185	29,855.66
046	52	139,877	13,415.49	52	697,277	66,782.31
047	-	472,055	106,076.15	-	2,356,831	532,071.33
048	-	269,741	63,746.17	-	1,349,497	321,693.50
058	-	-	1,322,456.73	-	-	7,462,411.53
058A	-	-	(7,110.42)	-	-	(47,250.61)
090	-	-	-	-	-	(268.00)
095	-	-	15,102.12	-	-	76,095.25
099	-	-	57,087.82	-	-	285,118.92
Sum	237,543	430,368,172	37,506,430.05	237,878	2,458,246,265	213,568,838.18

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of May 2013

REC Revenues Deferral Journal

Printed 06/06/2013 at 8:57 am

Avista Corporation Journal Entry

Effective Date: 201305

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Gina Armstrong

Submitted by: Gina Armstrong

Approved by:

Last Saved: 06/06/2013 8:56 AM

Approval Requested: 06/06/2013 8:56 AM

Seq	Co.	FERC	ED	JUL	S.I.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	266,123.00		WA REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		266,123.00	WA REC Balance
30	001	419016 - INTEREST INCOME ON REC DEFERRAL	ED	WA	DL	0.00		WA REC Interest Income Accrual
40	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	0.00		WA REC Balance Interest Income Accrual
50	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	2,524.00		WA REC Interest Expense Accrual
50	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	268,647.00	2,524.00	WA REC Balance Interest Expense Accrual
Totals:						268,647.00	268,647.00	

Gina Armstrong
 Prepared by Gina Armstrong
 Date 6/6/13

[Signature]
 Reviewed by
 Date 6/6/13

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

Approved for Entry
 Corporate Accounting use Only

Avista Corp. - Resources 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	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186322-ED-WA

Beginning Balance before interest			(277,010)			
				<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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)
				<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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)				
				<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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
				<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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
				<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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
				<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
June	REC Deferral	0		Deferral	0 Operating	0
June	Interest	(2,935)		Interest	(1,027) Nonoperating	1,027
06-30-2013	Balance before interest	(948,867)			(1,027) Total	1,027
				<u>July</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
July	GL Balance including interest	(959,474)		Deferral	0 Operating	0
July	REC Deferral	0		Interest	(1,039) Nonoperating	1,039
July	Interest	(2,969)			(1,039) Total	1,039
07-31-2013	Balance before interest	(959,474)				
				<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
August	REC Deferral	0		Deferral	0 Operating	0
August	Interest	(2,969)		Interest	(1,039) Nonoperating	1,039
08-31-2013	Balance before interest	(959,474)			(1,039) Total	1,039
				<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
September	REC Deferral	0		Deferral	0 Operating	0
September	Interest	(2,969)		Interest	(1,039) Nonoperating	1,039
09-30-2013	Balance before interest	(959,474)			(1,039) Total	1,039
				<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
October	REC Deferral	0		Deferral	0 Operating	0
October	Interest	(2,969)		Interest	(1,039) Nonoperating	1,039
10-31-2013	Balance before interest	(959,474)			(1,039) Total	1,039
				<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
November	REC Deferral	0		Deferral	0 Operating	0
November	Interest	(2,969)		Interest	(1,039) Nonoperating	1,039
11-30-2013	Balance before interest	(959,474)			(1,039) Total	1,039
				<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
December	REC Deferral	0		Deferral	0 Operating	0
December	Interest	(2,969)		Interest	(1,039) Nonoperating	1,039
12-31-2013	Balance before interest	(959,474)			(1,039) Total	1,039

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
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

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

	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
Actual													
Non WA EIA - Voluntary REC Revenue	(\$70,550)	(\$82,772)	(\$213,066)	(\$408,270)	(\$448,670)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,223,328)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$386,645)	(\$413,775)	(\$392,734)	(\$449,034)	(\$461,124)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,103,312)
Total	(\$457,195)	(\$496,547)	(\$805,800)	(\$954,804)	(\$909,794)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,424,141)
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)	(\$489,762)	(\$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)	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	(\$645,829)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$60,500
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$83,749	\$11,097	\$77,028	\$6,186	\$9,270	\$465,220	\$313,596	\$313,596	\$303,480	\$313,596	\$303,902	\$313,596	\$2,504,315
Total (+) = Surcharge	\$44,657	(\$40,217)	(\$104,580)	(\$389,126)	(\$407,942)	\$486,678	\$345,054	\$345,054	\$334,938	\$424,054	\$335,360	\$345,054	\$1,718,987
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	(\$25,503)	(\$33,477)	(\$118,481)	(\$245,832)	(\$272,189)	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	(\$651,819)
SMUD (65.24%)	\$54,638	\$7,240	\$50,253	\$4,036	\$6,048	\$296,886	\$204,590	\$204,590	\$197,990	\$204,590	\$198,265	\$204,590	\$1,633,815
Total - 100% Surcharge (+) or Rebate (-)	\$29,134	(\$26,237)	(\$68,228)	(\$280,296)	(\$266,141)	\$317,509	\$226,113	\$226,113	\$218,514	\$304,113	\$218,789	\$226,113	\$1,142,497

Accounting Entries
 186322-ED-WA
 557322-ED-WA

Debit
 Credit

Debit Credit
 Credit Debit
 Debit Credit

Sacramento Municipal Utility District (SMUD) Deal Delivery Summary From Nucleus

Avista Corp. - Resource Accounting

System NR	Deal #	Volume - MWhs												Total MWhs		
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13			
		12														12
141888	141888	1,750	8,400	470	9,697	6,942										27,259
142305	142305	6,599	16,800	1,400	21,100	14,749										60,648
141868	141868	27,929	16,800	33,588	14,782	22,450										115,549
141878	141878	7,942	5,890	14,200	5,584	10,524										44,140
142314	142314	2,400														2,400
141880	141880	801														801
142315	142315				100											100
166019	166019															50
166020	166020				50											50
Total All Deals		47,433	47,890	49,658	51,313	54,665										250,959
Total Excluding "Brown"		47,421	47,890	49,658	51,313	54,665										250,947
Power Deal 141888																

System NR	Deal #	Dollars												Total 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			
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141888	141888	\$15,750	\$75,600	\$4,230	\$87,273	\$62,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245,331
142305	142305	\$62,691	\$159,600	\$13,300	\$200,450	\$140,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$576,156
141868	141868	\$223,432	\$134,400	\$268,704	\$118,256	\$179,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$924,392
141878	141878	\$59,565	\$44,175	\$106,500	\$41,880	\$78,930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$331,050
142314	142314	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,200
141880	141880	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
142315	142315	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
166019	166019	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
166020	166020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All Deals		\$386,645	\$413,775	\$392,734	\$449,034	\$461,124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,103,312
Total Excluding "Brown"		\$386,645	\$413,775	\$392,734	\$449,034	\$461,124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,103,312
Power Deal 141888																

