

**Avista Corp.**  
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Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170

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WASHINGTON  
UTILITIES AND TRANSPORTATION  
COMMISSION

July 15, 2013

Steven V. King  
Acting 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,  
June 2013

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In June, actual net power costs were greater than authorized costs by \$337,983. The year-to-date difference is \$4,569,743 in the rebate direction. A surcharge deferral entry of \$253,488 was made in June that reduced the rebate deferral recorded in previous months.

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 \$336,930 for the month of June 2013. After adjusting for revenue-sensitive expenses, \$321,802 of amortization of the deferral balance was recorded.

Actual net power costs for June 2013 were slightly greater than the authorized level due to a variety of reasons. Small differences in wholesale power purchase and/or sales prices and volumes could result in such a small difference in the total power supply expense. Hydro generation was 28 aMW above the authorized level. The average power purchase price was \$25.07/MWh compared to an authorized price of \$13.28/MWh. The average natural gas price was \$3.87/dth compared to an authorized price of \$3.25/dth.

Colstrip and Kettle Falls generation was 9 aMW and 14 aMW below the authorized levels, respectively. Natural gas-fired generation was 9 aMW above the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 12 aMW below the authorized level.

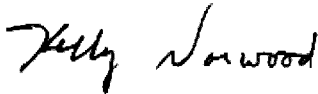
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In June 2013, actual net REC revenues were greater than authorized revenues by \$181,478. The Company records 100% of the net REC revenues in a separate deferral account 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 June 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 JUNE 2013

Detail Balances (AVISTA CORP) - 001,186280 ED.WA.DL						
		Balance Type	Actual	Currency Type		Total
Period	Currency		PTD	PTD Converted	YTD	YTD Converted
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	
201306	USD		251,774.00		-430,204.00	

**ERM Deferral Balance (Current Year - 2013)**

**Account 186280.ED.WA**

	Amount	Journal ID
Balance 05/31/13	-\$681,978.00	
Deferral	253,488.00	481 - WA ERM
Interest	-1,714.00	481 - WA ERM
Balance 06/30/13	<u>-\$430,204.00</u>	
Year to date deferrals	-\$427,307.00	
Year to date interest	-2,897.00	
Balance in account	<u>-\$430,204.00</u>	

	Total	Absorbed	Deferred
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%	-569,743.00	-142,436.00	-427,307.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u>-\$4,569,743.00</u>	<u>-\$4,142,436.00</u>	<u>-\$427,307.00</u>

Detail Balances (AVISTA CORP) - 001.186290.ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
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	
201306	USD	-27,677.00		-9,111,819.14	

**ERM Deferral Balance (Prior year - 2012)**

**Account 186290.ED.WA**

	<u>Amount</u>	<u>Journal ID</u>
Balance 05/31/13	-\$9,084,142.14	
Interest	-27,677.00	481 - WA ERM
Other	0.00	481 - WA ERM
Balance 06/30/13	<u>-\$9,111,819.14</u>	

Detail Balances (AVISTA CORP) - 001.182350.ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
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	
201306	USD	285,518.00		-11,801,459.00	

**Recoverable Deferral Balance**

**Account 182350.ED.WA**

Balance 05/31/13

Surcharge Amortization

Interest

Balance 06/30/13

Amount	Journal ID
-\$12,086,977.00	
321,802.00	481 - WA ERM
-36,284.00	481 - WA ERM
<u>-\$11,801,459.00</u>	

Detail Balances (AVISTA CORP) - 001 283280.ED.WA.DL					
		Balance Type	Actual	Currency Type	Total
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
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	
201306	USD	-178,365.25		7,470,219.63	

**DFIT Associated with ERM Deferrals**

**Account 283280.ED.WA**

Account 186280.ED.WA balance	-	\$430,204.00
Account 186290.ED.WA balance	-	9,111,819.14
Account 182350.ED.WA balance	-	11,801,459.00
Total	-	\$21,343,482.14
Federal income tax rate	-	35%
Deferred FIT related to deferrals		\$7,470,219
Rounding		1
Balance that should be in account - June 30, 2013		\$7,470,220

Detail Balances (AVISTA 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	
201306	USD	-184,694.00		-1,141,232.81	

**REC Deferral Balance**  
**Account 186322.ED.WA**

Balance 05/31/13  
 Deferral  
 Interest  
 Balance 06/30/13

Amount	Journal ID
-\$956,538.81	
-181,478.00	475 - WA REC DEFERRAL
-3,216.00	475 - WA REC DEFERRAL
<u>-\$1,141,232.81</u>	



Detail Balances (AVISTA 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	
201306	USD	64,642.90		399,431.48	

**DFIT Associated with REC Deferrals**

**Account 283305.ED.WA**

Account 186322.ED.WA balance	-\$1,141,232.81
Total	-1,141,232.81
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$399,431
Rounding	0
Balance that should be in account - 6/30/2013	\$399,431

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of June 2013

ERM Deferral Journal

**Avista Corporation Journal Entry**

Effective Date: 201306

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: 07/05/2013 3:04 PM  
 Approval Requested: 07/05/2013 3:04 PM

Seq	Co	FERC	Exp	Debit	Credit	Comment
10	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	27,677.00		Last year (2012) ERM Balance Interest Accrual
20	001	186290	- REGULATORY ASSET ERM DEFERRED		27,677.00	Last year (2012) ERM Interest Accrual
30	001	182350	- REGULATORY ASSET ERM APPROVED FOR RECOVERY	321,802.00		Approved for Recovery ERM Balance Amortization
40	001	557290	- WA ERM AMORTIZATION		321,802.00	Approved for Recovery ERM Balance Amortization
50	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	36,284.00		Approved for Recovery ERM Balance Interest Accr.
60	001	182350	- REGULATORY ASSET ERM APPROVED FOR RECOVERY		36,284.00	Approved for Recovery ERM Balance Interest Accr.
70	001	186280	- REGULATORY ASSET ERM DEFERRED CURRENT YEAR	253,488.00		Current Year (2013) ERM
80	001	557280	- DEFERRED POWER SUPPLY EXPENSE		253,488.00	Current Year (2013) Deferral Expense
90	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	1,714.00		Current Year (2013) Interest Accrual
100	001	186280	- REGULATORY ASSET ERM DEFERRED CURRENT YEAR		1,714.00	Current Year (2013) Interest accrual current year
<b>Totals:</b>				<b>640,965.00</b>	<b>640,965.00</b>	

Prepared by: Gina Armstrong Date: 7/5/13  
 Reviewed by: [Signature] Date: 7/5/13

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

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	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	(85)		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	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	DFIT Expense	ADFIT
July	GL Balance including interest	(430,204)		Deferral	0 Operating	0
July	ERM Deferral	0		Interest	(466) Nonoperating	466
July	Interest	(1,331)			(466) Total	466
07-31-2013	Balance before interest	(430,204)				
				August	DFIT Expense	ADFIT
August	ERM Deferral	0		Deferral	0 Operating	0
August	Interest	(1,331)		Interest	(466) Nonoperating	466
08-31-2013	Balance before interest	(430,204)			(466) Total	466
				September	DFIT Expense	ADFIT
September	ERM Deferral	0		Deferral	0 Operating	0
September	Interest	(1,331)		Interest	(466) Nonoperating	466
09-30-2013	Balance before interest	(430,204)			(466) Total	466
				October	DFIT Expense	ADFIT
October	ERM Deferral	0		Deferral	0 Operating	0
October	Interest	(1,331)		Interest	(466) Nonoperating	466
10-31-2013	Balance before interest	(430,204)			(466) Total	466
				November	DFIT Expense	ADFIT
November	ERM Deferral	0		Deferral	0 Operating	0
November	Interest	(1,331)		Interest	(466) Nonoperating	466
11-30-2013	Balance before interest	(430,204)			(466) Total	466
				December	DFIT Expense	ADFIT
December	ERM Deferral	0		Deferral	0 Operating	0
December	Interest	(1,331)		Interest	(466) Nonoperating	466
12-31-2013	Balance before interest	(430,204)			(466) Total	466

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

Line No.		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
	<b>WASHINGTON ACTUALS</b>												
1	555 Purchased Power	\$115,518,211	\$22,104,015	\$20,960,073	\$20,906,309	\$16,041,013	\$13,967,056						
2	447 Sale for Resale	(\$87,921,838)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)						
3	Less SMUD RECs	\$2,590,887	\$386,645	\$392,734	\$449,034	\$461,124	\$487,575						
4	501 Thermal Fuel	\$12,419,937	\$2,267,801	\$2,858,659	\$2,916,331	\$701,349	\$1,051,586						
5	547 CT Fuel	\$42,182,206	\$9,204,962	\$10,681,589	\$4,654,597	\$5,964,734	\$3,149,968						
6	456 Transmission Revenue	-\$9,097,002	(\$1,195,617)	(\$252,955)	(\$714,204)	(\$822,311)	(\$1,160,135)						
7	565 Transmission Expense	\$8,737,776	\$1,484,501	\$1,491,322	\$1,474,542	\$1,422,317	\$1,398,415						
8	557 Broker Fees	\$540,711	\$87,884	\$97,888	\$106,982	\$100,809	\$68,556						
9	Less Cleanwater directly assigned to ID	-\$9,188,314	(\$1,653,450)	(\$1,535,034)	(\$1,430,740)	(\$1,612,419)	(\$1,509,969)						
10	<b>Adjusted Actual Net Expense</b>	<b>\$78,792,574</b>	<b>\$19,815,683</b>	<b>\$18,111,644</b>	<b>\$10,428,771</b>	<b>\$6,994,874</b>	<b>\$7,875,988</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total through June</b>												
	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>												
11	555 Purchased Power	\$68,176,408	\$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	\$12,768,401	\$13,454,232
12	447 Sale for Resale	(\$41,588,081)	(\$6,903,036)	(\$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	\$2,303,814	\$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	\$13,422,574	\$2,779,051	\$2,667,744	\$2,020,557	\$1,704,426	\$2,739,032	\$2,967,332	\$2,919,939	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
15	547 CT Fuel	\$36,974,201	\$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	(\$5,079,315)	(\$963,388)	(\$699,857)	(\$845,492)	(\$729,613)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
17	565 Transmission Expense	\$8,761,040	\$1,520,361	\$1,465,382	\$1,508,739	\$1,443,538	\$1,396,752	\$1,441,175	\$1,488,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,844,372
18	557 Broker Fees	\$456,779	\$42,656	\$64,015	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,968	\$52,696	\$100,670
19	<b>Authorized Net Expense</b>	<b>\$83,429,420</b>	<b>\$21,181,117</b>	<b>\$19,506,829</b>	<b>\$10,508,004</b>	<b>\$6,833,044</b>	<b>\$6,834,043</b>	<b>\$11,453,706</b>	<b>\$18,143,062</b>	<b>\$14,999,984</b>	<b>\$15,248,767</b>	<b>\$18,376,205</b>	<b>\$19,689,045</b>
20	<b>Actual - Authorized Net Expense</b>	<b>(\$3,636,846)</b>	<b>(\$1,365,434)</b>	<b>(\$2,739,215)</b>	<b>(\$353,739)</b>	<b>(\$182,233)</b>	<b>\$841,945</b>	<b>(\$732,484)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
21	Resource Optimization	-\$3,055,199	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$544,872)						
22	Adjusted Net Expense	(\$6,692,045)	(\$1,372,214)	(\$2,662,989)	(\$932,333)	(\$383,042)	\$109,481	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington Allocation		65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
24	Washington Share	(\$4,365,880)	(\$895,232)	(\$1,737,334)	(\$946,585)	(\$249,897)	\$71,412	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$203,853)	(\$777,950)	\$601,550	\$699,807	(\$391,924)	\$266,571						
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$4,569,743)</b>	<b>(\$1,673,182)</b>	<b>(\$1,135,784)</b>	<b>(\$246,978)</b>	<b>(\$851,604)</b>	<b>\$337,983</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27	<b>Cumulative Balance</b>	<b>(\$1,673,182)</b>	<b>(\$2,808,966)</b>	<b>(\$3,055,944)</b>	<b>(\$4,056,122)</b>	<b>(\$4,907,726)</b>	<b>(\$4,569,743)</b>						
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$42,092)	(\$680,795)	(\$427,307)							
	Deferral Amount, Monthly	\$0	\$0	(\$42,092)	(\$638,703)	\$253,488							
	<b>Acct 557280 Entry: (+) Surcharge (-) Rebate, (+) Surcharge</b>	<b>\$427,307</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,092</b>	<b>\$638,703</b>	<b>(\$253,488)</b>						
	<b>Company Band Gross Margin Impact, Cumulative</b>	<b>(\$1,673,182)</b>	<b>(\$2,808,966)</b>	<b>(\$3,055,944)</b>	<b>(\$4,014,030)</b>	<b>(\$4,226,931)</b>	<b>(\$4,142,436)</b>						

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

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>555 PURCHASED POWER</b>												
1	\$10,052,771	\$10,888,066	\$10,669,484	\$10,344,154	\$6,180,110	\$6,436,198		\$0	\$0	\$0	\$0	\$0
2	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401		\$0	\$0	\$0	\$0	\$0
3	\$89,299	\$42,593	\$38,244	\$135,745	\$167,140	\$172,891		\$0	\$0	\$0	\$0	\$0
4	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593		\$0	\$0	\$0	\$0	\$0
5	\$513,376	\$513,376	\$513,239	\$513,376	\$513,376	\$513,376		\$0	\$0	\$0	\$0	\$0
6	\$3,356,106	\$3,032,593	\$1,856,844	\$1,608,783	\$0	\$0		\$0	\$0	\$0	\$0	\$0
7	\$644	\$821	\$685	\$798	\$676	\$521		\$0	\$0	\$0	\$0	\$0
8	\$127,624	\$168,708	\$128,300	\$140,576	\$111,001	\$126,114		\$0	\$0	\$0	\$0	\$0
9	\$177,403	\$154,919	\$135,319	\$125,179	\$129,012	\$81,985		\$0	\$0	\$0	\$0	\$0
10	\$231,637	\$275,639	\$406,100	\$307,498	\$324,224	\$231,426		\$0	\$0	\$0	\$0	\$0
11	\$591,664	\$466,708	\$509,194	\$509,241	\$505,586	\$469,783		\$0	\$0	\$0	\$0	\$0
12	\$235,641	\$345,786	\$293,496	\$411,800	\$312,826	\$208,228		\$0	\$0	\$0	\$0	\$0
13	\$2,109,744	\$2,110,000	\$2,160,263	\$1,943,616	\$1,984,557	\$1,908,583		\$0	\$0	\$0	\$0	\$0
14	\$1,215,994	\$1,578,213	\$1,721,857	\$2,221,211	\$1,053,388	\$1,011,101		\$0	\$0	\$0	\$0	\$0
15	\$1,653,450	\$1,386,702	\$1,535,034	\$1,490,740	\$1,612,419	\$1,509,969		\$0	\$0	\$0	\$0	\$0
16	\$61,878	\$52,609	\$52,182	\$51,745	\$51,463	\$48,977		\$0	\$0	\$0	\$0	\$0
17	(\$14,480)	(\$49,702)	\$2,838	(\$35,147)	(\$41,761)	\$91,010		\$0	\$0	\$0	\$0	\$0
18	\$21,539,745	\$22,104,016	\$20,980,073	\$20,908,309	\$18,041,013	\$13,967,056		\$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												
<b>447 SALES FOR RESALE</b>												
19	(\$9,056,956)	(\$11,348,683)	(\$11,775,436)	(\$13,082,535)	(\$10,809,836)	(\$5,837,066)		\$0	\$0	\$0	\$0	\$0
20	(\$145,955)	(\$146,410)	(\$146,150)	(\$145,150)	(\$145,955)	(\$146,085)		\$0	\$0	\$0	\$0	\$0
21	(\$99,524)	(\$93,651)	(\$133,786)	(\$101,856)	(\$101,936)	(\$102,251)		\$0	\$0	\$0	\$0	\$0
22	(\$6,543)	(\$5,984)	(\$6,779)	(\$6,563)	(\$6,444)	(\$6,137)		\$0	\$0	\$0	\$0	\$0
23	(\$42,340)	(\$36,776)	(\$40,340)	(\$36,228)	(\$33,952)	(\$30,729)		\$0	\$0	\$0	\$0	\$0
24	(\$1,801,862)	(\$1,856,399)	(\$2,081,277)	(\$2,052,624)	(\$2,006,583)	(\$2,142,267)		\$0	\$0	\$0	\$0	\$0
25	(\$1,752,795)	(\$2,029,502)	(\$2,399,840)	(\$2,450,904)	(\$2,157,036)	(\$1,572,529)		\$0	\$0	\$0	\$0	\$0
26	(\$12,905,975)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)		\$0	\$0	\$0	\$0	\$0
<b>501 FUEL-DOLLARS</b>												
27	\$678,253	\$531,718	\$739,340	\$510,421	\$133,459	(\$172,443)		\$0	\$0	\$0	\$0	\$0
28	(\$53)	\$2,227	\$522	\$3,987	(\$8)	\$2,389		\$0	\$0	\$0	\$0	\$0
29	\$1,916,760	\$1,733,757	\$2,113,384	\$2,387,077	\$565,714	\$1,180,614		\$0	\$0	\$0	\$0	\$0
30	\$28,151	\$199	\$6,413	\$14,846	\$2,184	\$41,026		\$0	\$0	\$0	\$0	\$0
31	\$2,623,111	\$2,267,901	\$2,859,658	\$2,916,331	\$701,349	\$1,051,586		\$0	\$0	\$0	\$0	\$0
<b>501 FUEL-TONS</b>												
32	43,023	36,056	51,328	37,387	10,073	2,691		\$0	\$0	\$0	\$0	\$0
33	97,687	92,223	95,656	90,401	56,119	47,533		\$0	\$0	\$0	\$0	\$0
34	\$15,76	\$14,75	\$14,40	\$13,65	\$13,25	(\$64,08)		\$0	\$0	\$0	\$0	\$0
35	\$19,62	\$18,80	\$22,09	\$26,41	\$10,08	\$24,84		\$0	\$0	\$0	\$0	\$0
<b>501 FUEL-COST PER TON</b>												
36	(\$14)	\$1,281	\$36	\$4,643	\$51	(\$114)		\$0	\$0	\$0	\$0	\$0
37	\$52,379	(\$19)	\$45,638	\$12,945	\$32,227	\$32,227		\$0	\$0	\$0	\$0	\$0
38	\$14,890	\$0	\$7,806	\$2,376	\$1,795	(\$34)		\$0	\$0	\$0	\$0	\$0
39	\$4,463,471	\$4,301,488	\$5,331,017	\$2,349,259	\$3,121,509	\$1,471,859		\$0	\$0	\$0	\$0	\$0
40	\$4,599,425	\$4,233,735	\$5,208,243	\$2,275,487	\$2,784,972	\$1,609,055		\$0	\$0	\$0	\$0	\$0
41	\$74,811	(\$129)	\$88,649	\$9,887	\$23,762	\$36,975		\$0	\$0	\$0	\$0	\$0
42	\$9,204,862	\$8,536,356	\$10,681,589	\$4,654,597	\$5,964,734	\$3,149,968		\$0	\$0	\$0	\$0	\$0

Avisia 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	\$20,461,843	\$17,390,867	\$17,917,729	\$10,601,177	\$7,445,354	\$8,391,646	\$0	\$0	\$0	\$0	\$0	\$0
<b>456 TRANSMISSION REVENUE</b>												
44	456100 ED AN	(\$951,740)	(\$663,617)	(\$784,995)	(\$714,204)	(\$1,160,135)	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	\$0	(\$12,224,000)	(\$286,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Exclude Prior Year BPA Settlement	\$0	\$11,692,000	\$796,000	\$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)	(\$1,160,135)	\$0	\$0	\$0	\$0	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>												
49	565000 ED AN	\$1,482,471	\$1,464,649	\$1,489,292	\$1,472,512	\$1,420,287	\$1,396,365	\$0	\$0	\$0	\$0	\$0
50	565312 ED AN	\$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	\$0	\$0	\$0	\$0	\$0
52	Total 565 Transmission Expense	\$1,484,501	\$1,466,679	\$1,491,322	\$1,474,542	\$1,422,317	\$1,398,415	\$0	\$0	\$0	\$0	\$0
53	Total 557170 ED AN Broker Fees	\$87,884	\$78,612	\$97,888	\$106,962	\$100,809	\$68,556	\$0	\$0	\$0	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>												
54	Econ Dispatch-557010	\$998,629	\$1,030,570	\$1,608,007	\$751,889	\$284,688	\$814,688	\$0	\$0	\$0	\$0	\$0
55	Econ Dispatch-557150	\$5,165,586	\$4,950,762	\$4,897,734	\$7,725,880	\$10,981,676	\$5,376,596	\$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	\$4,473,129	\$4,685,063	\$1,920,642	\$2,471,180	\$1,168,161	\$0	\$0	\$0	\$0	\$0
59	Fuel DispatchFin-456010	(\$1,086,961)	(\$956,810)	(\$1,551,264)	(\$951,360)	(\$495,557)	(\$1,270,163)	\$0	\$0	\$0	\$0	\$0
60	Fuel Dispatch-456015	(\$1,664,426)	(\$150,271)	(\$303,632)	(\$1,294,351)	(\$3,445,176)	(\$97,753)	\$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)	(\$6,717,600)	\$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 Optimization Subtotal	(\$44,609)	\$55,456	(\$1,085,652)	(\$733,756)	(\$532,493)	(\$724,271)	\$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	KPMF 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)	(\$8,213)	\$0	\$0	\$0	\$0	\$0
71	Wind REC Subtotal	(\$9,371)	(\$13,630)	(\$11,637)	(\$16,344)	(\$12,379)	(\$8,213)	\$0	\$0	\$0	\$0	\$0
72	Net Resource Optimization	(\$6,760)	\$75,226	(\$1,097,189)	(\$750,100)	(\$544,872)	(\$732,484)	\$0	\$0	\$0	\$0	\$0
73	Adjusted Actual Net Expense	\$21,075,708	\$17,816,767	\$18,156,755	\$10,718,377	\$7,601,297	\$7,965,898	\$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	427,712							2,885,958
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	288,256							1,953,286
<b>Total Retail Sales</b>	<b>549,545</b>	<b>498,380</b>	<b>457,368</b>	<b>425,912</b>	<b>431,531</b>	<b>415,046</b>							<b>2,777,782</b>
Test Year Retail Sales	525,347	517,091	479,129	413,722	412,815	423,337	437,672	482,257	407,760	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)							6,341
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	\$203,853
<b>Total Revenue Credit - \$</b>	<b>\$777,950</b>	<b>(\$601,550)</b>	<b>(\$699,607)</b>	<b>\$391,924</b>	<b>\$601,707</b>	<b>(\$266,571)</b>							



**Electric Revenue Report by Revenue Class**  
**Current Month and Year-to-Date**  
**for Accounting Period : 201306 , State Code : WA**

Accounting Period	201306	State Code	WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage
01 RESIDENTIAL	212,712	164,333,507	14,491,024	213,141	1,346,624,520
18 THEFT OF SERVICE-ELECTRIC	0	0	1,793	0	0
21 FIRM COMMERCIAL	23,345	176,071,733	16,793,376	23,301	1,052,212,692
31 FIRM- INDUSTRIAL	358	77,115,603	4,679,266	357	457,267,093
39 FIRM-PUMPING-IRRIGATION ONLY	577	8,010,412	603,674	571	16,519,030
51 LIGHTING-PUBLIC STREET AND HIWAY	381	1,388,362	419,332	379	8,416,823
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	0	0	0
80 INTERDEPARTMENT REVENUE	53	792,056	71,296	54	4,917,780
83 MISC-SERVICE REVENUE SNP	0	0	31,564	0	0
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	24,442	0	0
Total WA	237,426	427,711,673	37,115,766	237,803	2,885,957,938
Total WA	237,426	427,711,673	37,115,766	237,803	2,885,957,938

Accounting Period	201306	State Code	WA	Ytd Revenue Amt
REVENUE CLASS				
01 RESIDENTIAL				118,135,081
18 THEFT OF SERVICE-ELECTRIC				9,121
21 FIRM COMMERCIAL				100,253,680
31 FIRM- INDUSTRIAL				27,688,419
39 FIRM-PUMPING-IRRIGATION ONLY				1,305,157
51 LIGHTING-PUBLIC STREET AND HIWAY				2,509,377
61 ENERGY EXCHANGE-RESIDENTIAL				-268
80 INTERDEPARTMENT REVENUE				444,861
83 MISC-SERVICE REVENUE SNP				192,509
85 MISC-RENT FROM ELECTRIC PROPERTY				146,667
Total WA				250,684,605
Total WA				250,684,605

Revenue Report: Revenue Class LIKE :Revenue Class, Source Id IN ('REVCSS','REVCORR','REHBL','REVCAE','REVCORRR')

06-13 Electric Unbilled Calc.xlsx

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
<b>ELECTRIC UNBILLED KWH AND REVENUE</b>										
<b>WASHINGTON</b>										
2800	Residential Service		01	001	\$ 91,484,001	\$ 7,982,322	\$ (107,586,378)	\$ (9,960,319)	(12,101,977)	\$ (1,077,987)
2800	Residential Farm Gen		01	012	\$ 2,242,110	\$ 316,369	\$ (2,528,234)	\$ (350,007)	(284,124)	\$ (33,638)
2800	Residential Farm Lg		01	022	\$ 1,674,319	\$ 122,864	\$ (1,736,786)	\$ (132,036)	(122,467)	\$ (9,172)
2800	Residential Farm Pump		01	032	\$ 418,527	\$ 99,768,957	\$ (347,257)	\$ (37,083)	(9,579,425)	\$ 4,755
2800	Commercial General		21	011	\$ 24,214,790	\$ 2,732,998	\$ (24,599,201)	\$ (2,733,094)	(384,411)	\$ (60,096)
2800	Commercial Lg General		21	021	\$ 63,856,299	\$ 4,956,988	\$ (63,440,044)	\$ (4,959,248)	415,255	\$ (3,360)
2800	Commercial Extra Lg		21	025	\$ 22,663,232	\$ 1,416,772	\$ (22,968,160)	\$ (1,428,967)	(304,918)	\$ (13,215)
2800	Commercial Pump		21	031	\$ 4,813,063	\$ 119,546,384	\$ (2,989,903)	\$ (245,614)	(1,813,160)	\$ 142,706
2800	Industrial General		31	011	\$ 239,168	\$ 26,289	\$ (252,623)	\$ (27,834)	(13,465)	\$ (1,565)
2800	Industrial Lg General		31	021	\$ 5,440,854	\$ 403,732	\$ (5,431,402)	\$ (605,049)	9,452	\$ (1,317)
2800	Industrial Extra Lg		31	025	\$ 64,520,178	\$ 3,666,903	\$ (66,824,094)	\$ (3,683,217)	(2,303,876)	\$ (116,314)
2800	Industrial Pump		31	031	\$ 2,760,322	\$ 72,950,512	\$ (4,220,724)	\$ (182,006)	539,868	\$ 41,814
<b>WASHINGTON TOTAL</b>					\$ 288,265,653	\$ 22,177,975	\$ (300,922,186)	\$ (300,922,186)	(12,666,333)	\$ (1,127,399)
<b>IDAHO</b>										
3800	Residential Service		01	001	\$ 44,782,415	\$ 3,860,064	\$ (61,377,278)	\$ (4,432,907)	(6,594,863)	\$ (672,843)
3800	Residential Farm Gen		01	012	\$ 896,844	\$ 109,215	\$ (1,042,071)	\$ (124,298)	(145,227)	\$ (15,084)
3800	Residential Farm Lg		01	022	\$ 478,317	\$ 32,572	\$ (505,247)	\$ (34,398)	(26,930)	\$ (1,786)
3800	Residential Farm Pump		01	032	\$ 179,389	\$ 17,594	\$ (126,312)	\$ (13,440)	35,057	\$ 4,254
3800	Commercial General		21	011	\$ 14,769,033	\$ 1,411,468	\$ (15,441,804)	\$ (1,478,516)	(673,571)	\$ (67,048)
3800	Commercial Lg General		21	021	\$ 28,469,852	\$ 1,932,513	\$ (28,546,441)	\$ (1,947,373)	(86,589)	\$ (14,880)
3800	Commercial Extra Lg		21	025	\$ 4,795,729	\$ 263,082	\$ (4,900,113)	\$ (268,238)	(104,384)	\$ (5,154)
3800	Commercial Pump		21	031	\$ 1,763,793	\$ 152,490	\$ (1,231,539)	\$ (106,736)	532,254	\$ 45,754
3800	Industrial General		31	011	\$ 209,264	\$ 19,480	\$ (221,045)	\$ (20,611)	(11,781)	\$ (1,121)
3800	Industrial Lg General		31	021	\$ 4,932,642	\$ 310,216	\$ (5,020,890)	\$ (316,788)	(85,248)	\$ (5,972)
3800	Industrial Extra Lg		31	025	\$ 19,752,775	\$ 1,053,662	\$ (20,436,968)	\$ (1,079,048)	(683,189)	\$ (25,366)
3800	Industrial Pump		31	031	\$ 1,402,056	\$ 26,299,738	\$ (1,136,809)	\$ (97,254)	268,251	\$ 23,324
<b>IDAHO TOTAL</b>					\$ 122,424,030	\$ 9,283,864	\$ (129,985,310)	\$ (129,985,310)	(7,561,220)	\$ (635,902)
<b>WASHINGTON &amp; IDAHO TOTAL</b>					\$ 410,679,683	\$ 0,0766	\$ (430,907,496)	\$ 0,0771	\$ (33,224,940)	\$ (1,763,301)

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				0	January	DFIT Expense	ADFIT
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	ADFIT
February	2012 Trans. Revenue Adj.		(7,545)	Interest	(9,584) Nonoperating		9,584
February	2012 REC Expense Adjustment		(27,383)		(9,584) Total		9,584
02-28-2013	Balance before interest		(8,865,990)				
March				0	March	DFIT Expense	ADFIT
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	ADFIT
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	ADFIT
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	ADFIT
June	Interest		(27,677)	Deferral Interest	(9,687) Nonoperating		9,687
	Balance including interest		(8,946,764)		(9,687) Total		9,687
	ERM Transfer to 182350		0				
06-30-2013	Balance		(8,946,764)				
July				0	July	DFIT Expense	ADFIT
July	Interest		0	Deferral Interest	0 Nonoperating		0
07-31-2013	Balance before interest		0		0 Total		0
August				0	August	DFIT Expense	ADFIT
August	Interest		0	Deferral Interest	0 Nonoperating		0
08-31-2013	Balance before interest		0		0 Total		0
September				0	September	DFIT Expense	ADFIT
September	Interest		0	Deferral Interest	0 Nonoperating		0
09-30-2013	Balance before interest		0		0 Total		0
October				0	October	DFIT Expense	ADFIT
October	Interest		0	Deferral Interest	0 Nonoperating		0
10-31-2013	Balance before interest		0		0 Total		0
November				0	November	DFIT Expense	ADFIT
November	Interest		0	Deferral Interest	0 Nonoperating		0
11-30-2013	Balance before interest		0		0 Total		0
December				0	December	DFIT Expense	ADFIT
December	Interest		0	Deferral Interest	0 Nonoperating		0
12-31-2013	Balance before interest		0		0 Total		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
<b>January</b>					
January	Surcharge Amortization	110,250		DFIT Expense	ADFIT
January	Interest		(41,375)	Amortization	38,588 Operating (38,588)
				Interest	(14,481) Nonoperating 14,481
01-31-2013	Balance before interest	(13,319,730)			24,107 Total (24,107)
<b>February</b>					
February	Surcharge Amortization	401,167		DFIT Expense	ADFIT
February	Interest		(40,597)	Amortization	140,408 Operating (140,408)
				Interest	(14,209) Nonoperating 14,209
02-28-2013	Balance before interest	(12,918,563)			126,199 Total (126,199)
<b>March</b>					
March	Surcharge Amortization	363,286		DFIT Expense	ADFIT
March	Interest		(39,414)	Amortization	127,150 Operating (127,150)
				Interest	(13,795) Nonoperating 13,795
03-31-2013	Balance before interest	(12,555,277)			113,355 Total (113,355)
<b>April</b>					
April	Surcharge Amortization	340,364		DFIT Expense	ADFIT
April	Interest		(38,288)	Amortization	119,127 Operating (119,127)
				Interest	(13,401) Nonoperating 13,401
04-30-2013	Balance before interest	(12,214,913)			105,726 Total (105,726)
<b>May</b>					
May	Surcharge Amortization	324,894		DFIT Expense	ADFIT
May	Interest		(37,284)	Amortization	113,713 Operating (113,713)
				Interest	(13,049) Nonoperating 13,049
05-31-2013	Balance before interest	(11,890,019)			100,664 Total (100,664)
<b>June</b>					
June	Balance transfer			DFIT Expense	ADFIT
June	Surcharge Amortization	321,802		Amortization	112,631 Operating (112,631)
June	Interest	0	(36,284)	Interest	(12,699) Nonoperating 12,699
06-30-2013	Balance including interest	(11,568,217)			99,932 Total (99,932)
<b>July</b>					
July	GL Balance including interest	(11,568,217)		DFIT Expense	ADFIT
July	Surcharge Amortization	0		Amortization	0 Operating 0
July	Interest		(35,798)	Interest	(12,529) Nonoperating 12,529
07-31-2013	Balance before interest	(11,568,217)			(12,529) Total 12,529
<b>August</b>					
August	Surcharge Amortization	0		DFIT Expense	ADFIT
August	Interest		(35,798)	Amortization	0 Operating 0
				Interest	(12,529) Nonoperating 12,529
08-31-2013	Balance before interest	(11,568,217)			(12,529) Total 12,529
<b>September</b>					
September	Surcharge Amortization	0		DFIT Expense	ADFIT
September	Interest		(35,798)	Amortization	0 Operating 0
				Interest	(12,529) Nonoperating 12,529
09-30-2013	Balance before interest	(11,568,217)			(12,529) Total 12,529
<b>October</b>					
October	Surcharge Amortization	0		DFIT Expense	ADFIT
October	Interest		(35,798)	Amortization	0 Operating 0
				Interest	(12,529) Nonoperating 12,529
10-31-2013	Balance before interest	(11,568,217)			(12,529) Total 12,529
<b>November</b>					
November	Surcharge Amortization	0		DFIT Expense	ADFIT
November	Interest		(35,798)	Amortization	0 Operating 0
				Interest	(12,529) Nonoperating 12,529
11-30-2013	Balance before interest	(11,568,217)			(12,529) Total 12,529
<b>December</b>					
December	Surcharge Amortization	0		DFIT Expense	ADFIT
December	Interest		(35,798)	Amortization	0 Operating 0
				Interest	(12,529) Nonoperating 12,529
12-31-2013	Balance before interest	(11,568,217)			(12,529) Total 12,529

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

Schedule	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate		Current Month	
		Before 01-Jan-13 (c)	On/After 01-Jan-13 (d)	Before 01-Jan-13 (e)	On/After 01-Jan-13 (f)	Before 01-Jan-13 (g)	On/After 01-Jan-13 (h)	Rebate Revenue (i)	Rebate Revenue (g)+(h)
1	157,012,413	0.00%	100.00%	0.0000	(0.0800)	0	-125,610	-125,610	
11	40,303,857	0.00%	100.00%	0.0000	(0.1100)	0	-44,334	-44,334	
12	3,693,029	0.00%	100.00%	0.0000	(0.1100)	0	-4,062	-4,062	
21	114,604,031	0.00%	100.00%	0.0000	(0.0830)	0	-95,121	-95,121	
22	2,668,790	0.00%	100.00%	0.0000	(0.0830)	0	-2,216	-2,216	
25	89,779,844	0.00%	100.00%	0.0000	(0.0530)	0	-47,583	-47,583	
30	4,101,550	0.00%	100.00%	0.0000	(0.0730)	0	-2,994	-2,994	
31	12,389,271	0.00%	100.00%	0.0000	(0.0730)	0	-9,044	-9,044	
32	1,041,713	0.00%	100.00%	0.0000	(0.0730)	0	-760	-760	
41-46	1,381,723	0.00%	100.00%	0.0000	(0.2460)	0	-3,399	-3,399	
47	468,162	0.00%	100.00%	0.0000	(0.2460)	0	-1,152	-1,152	
48	266,290	0.00%	100.00%	0.0000	(0.2460)	0	-655	-655	
Schedule Totals	427,711,673					\$0	-\$336,930	-\$336,930	

kWh not subject to surcharge	0	Conversion factor	0.955100
Sch 28		Amortization	-\$321,802
Total kWh	427,711,673	FIT rate	-35%
		DFIT expense	\$112,631

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201306 , State Code : WA

Accounting Period:201306 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	203,022	157,012,413	13,108,115.76	203,461	1,292,640,242	107,867,862.94
011	21,059	40,303,857	4,670,789.56	20,910	257,430,198	29,533,032.34
012	8,533	3,693,029	524,372.84	8,516	29,974,393	3,925,484.69
021	1,938	114,604,031	10,168,787.75	2,044	690,218,493	60,840,334.42
022	55	2,669,790	224,244.75	58	20,184,380	1,660,056.32
025	20	89,779,844	5,112,535.01	21	536,067,331	30,434,427.62
030	32	4,101,550	277,663.71	32	7,710,822	523,981.52
031	1,173	12,389,271	992,625.95	1,167	35,964,771	2,999,539.96
032	1,218	1,041,713	101,025.12	1,220	2,962,533	343,064.23
041	11	8,720	1,953.17	11	52,320	11,678.45
042	288	1,124,387	374,989.97	287	6,822,087	2,242,815.17
044	13	24,502	3,105.12	13	147,012	18,579.34
044A	1	-	336.00	1	-	2,016.00
045	11	84,237	5,968.60	11	505,422	35,824.26
046	52	139,877	13,415.49	52	837,154	80,197.80
047	-	468,162	105,403.12	-	2,824,993	637,474.45
048	-	266,290	63,154.13	-	1,615,787	384,847.63
058	-	-	1,302,211.37	-	-	8,764,622.90
058A	-	-	(6,433.47)	-	-	(53,684.08)
090	-	-	-	-	-	(268.00)
095	-	-	14,779.00	-	-	90,874.25
099	-	-	56,723.45	-	-	341,842.37
Sum	237,426	427,711,673	37,115,766.40	237,803	2,885,957,938	250,684,604.58

Generated from Discoverer on 7/2/2013

**Attachment B**

**Avista Corporation**  
**Monthly Power Cost Deferral Report**  
**Month of June 2013**

**REC Revenues Deferral Journal**




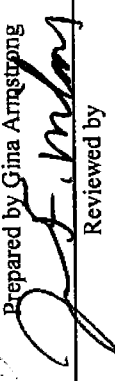
**Avista Corporation Journal Entry**

Journal: 475-WASHINGTON REC DEFERRAL  
 Team: Resource Accounting  
 Type: C  
 Category: DJ  
 Currency: USD

Effective Date: 201306  
 Last Saved by: Gina Armstrong  
 Submitted by: Gina Armstrong  
 Approved by:

Last Saved: 07/03/2013 3:36 PM  
 Approval Requested: 07/03/2013 3:36 PM

Seq	Co.	FERC	Ser.	Jul.	S/L	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	181,478.00		WA REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		181,478.00	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	3,216.00		WA REC Interest Expense Accrual
60	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	184,694.00		WA REC Balance Interest Expense Accrual
<b>Totals:</b>							<b>184,694.00</b>	

  
 Prepared by Gina Armstrong  
  
 Reviewed by  
 Date: 7/3/13  
 Date: 7/3/13  
 Date:

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

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
	GL Balance including interest	(1,141,233)				
				July	DFIT Expense	ADFIT
July	REC Deferral	0		Deferral	0 Operating	0
July	Interest		(3,532)	Interest	(1,236) Nonoperating	1,236
07-31-2013	Balance before interest	(1,141,233)			(1,236) Total	1,236
				August	DFIT Expense	ADFIT
August	REC Deferral	0		Deferral	0 Operating	0
August	Interest		(3,532)	Interest	(1,236) Nonoperating	1,236
08-31-2013	Balance before interest	(1,141,233)			(1,236) Total	1,236
				September	DFIT Expense	ADFIT
September	REC Deferral	0		Deferral	0 Operating	0
September	Interest		(3,532)	Interest	(1,236) Nonoperating	1,236
09-30-2013	Balance before interest	(1,141,233)			(1,236) Total	1,236
				October	DFIT Expense	ADFIT
October	REC Deferral	0		Deferral	0 Operating	0
October	Interest		(3,532)	Interest	(1,236) Nonoperating	1,236
10-31-2013	Balance before interest	(1,141,233)			(1,236) Total	1,236
				November	DFIT Expense	ADFIT
November	REC Deferral	0		Deferral	0 Operating	0
November	Interest		(3,532)	Interest	(1,236) Nonoperating	1,236
11-30-2013	Balance before interest	(1,141,233)			(1,236) Total	1,236
				December	DFIT Expense	ADFIT
December	REC Deferral	0		Deferral	0 Operating	0
December	Interest		(3,532)	Interest	(1,236) Nonoperating	1,236
12-31-2013	Balance before interest	(1,141,233)			(1,236) Total	1,236

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
<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/>			



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

Deal #	System NR	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													12
142305	System	1,750	8,400	470	9,697	6,942	14,350							41,609
141868	System	6,599	16,800	1,400	21,100	14,749	28,700							89,348
141878	CS2	27,929	16,800	33,588	14,782	22,450	7,300							122,849
142314	CS2	7,942	5,890	14,200	5,584	10,524	3,650							47,790
141880	Mid C	2,400												2,400
142315	Mid C	801												801
166019	Lanc				100									100
166020	Lanc				50									50
<b>Total All Deals</b>		<b>47,433</b>	<b>47,890</b>	<b>49,658</b>	<b>51,313</b>	<b>54,665</b>	<b>54,000</b>							<b>304,959</b>
<b>Total Excluding "Brown" Power Deal 141888</b>		<b>47,421</b>	<b>47,890</b>	<b>49,658</b>	<b>51,313</b>	<b>54,665</b>	<b>54,000</b>							<b>304,947</b>

Deal #	System NR	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 Dollars
		Dollars												
141888	12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142305	System	\$15,750	\$75,600	\$4,230	\$87,273	\$62,478	\$129,150							\$374,481
141868	System	\$62,691	\$159,600	\$13,300	\$200,450	\$140,116	\$272,650							\$848,806
141878	CS2	\$223,432	\$134,400	\$268,704	\$118,256	\$179,600	\$58,400							\$982,792
142314	CS2	\$59,565	\$44,175	\$106,500	\$41,880	\$78,930	\$27,375							\$358,425
141880	Mid C	\$19,200	\$0	\$0	\$0	\$0	\$0							\$19,200
142315	Mid C	\$6,008	\$0	\$0	\$0	\$0	\$0							\$6,008
166019	Lanc	\$0	\$0	\$0	\$800	\$0	\$0							\$800
166020	Lanc	\$0	\$0	\$0	\$375	\$0	\$0							\$375
<b>Total All Deals</b>		<b>\$386,645</b>	<b>\$413,775</b>	<b>\$392,734</b>	<b>\$449,034</b>	<b>\$461,124</b>	<b>\$487,575</b>							<b>\$2,590,887</b>
<b>Total Excluding "Brown" Power Deal 141888</b>		<b>\$386,645</b>	<b>\$413,775</b>	<b>\$392,734</b>	<b>\$449,034</b>	<b>\$461,124</b>	<b>\$487,575</b>							<b>\$2,590,887</b>

