

Avista Corp.
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August 12, 2013

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

2013 AUG 14 AM 8:36
COMMUNICATIONS SECTION
REGISTRATION UNIT

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

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In July, actual net power costs were greater than authorized costs by \$1,311,417. In addition, the Company identified a correction to the deferral amount that was recorded in January through April of \$335,190, which is described below. The year-to-date actual net power costs were lower than authorized costs by \$3,705,246, which is within the \$4 million deadband, therefore there is no ERM deferral at July 31, 2013.

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 \$343,550 for the month of July 2013. After adjusting for revenue-sensitive expenses, \$328,125 of amortization of the deferral balance was recorded.

Actual net power costs for July 2013 were greater than the authorized level due primarily to lower hydro generation and the loss of generation from Colstrip Unit 4. Hydro generation was 95 aMW below the authorized level. On July 1, 2013, Colstrip Unit 4 suffered a generator fault and is expected to be out of service through January 2014.

Colstrip and Kettle Falls generation was 76 aMW and 4 aMW below the authorized levels, respectively. Natural gas-fired generation was 65 aMW above the authorized level. The average power purchase price was \$35.45/MWh compared to an authorized price of \$37.58/MWh. The average natural gas price was \$3.74/dth compared to an authorized price of \$3.30/dth. The net transmission expense (transmission expense less transmission revenue) was below the

authorized level. Washington retail sales were 67 aMW above the authorized level.

In July 2013, the Company identified an adjustment that needed to be recorded to the ERM deferral account. For January through April 2013, the Company had computed the power purchase expense on one contract using rates from the previous year in error. The impact overstated the power purchase expense and therefore understated the deferral account. The cumulative effect for those four months was \$335,190, which was recorded in July 2013. The Company also recorded interest of \$2,593 in the ERM deferral account related to this correction. Please see the workpapers provided in Attachment A for additional details in this correction.

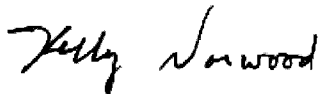
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In July 2013, actual net REC revenues were less than authorized revenues by \$2,371. The Company records 100% of the net REC revenues in a separate deferral account per Order 09, Docket UE-120436.

Interest is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral balances net of associated deferred federal income tax. The Company's weighted cost of debt is used as the interest rate. The interest rate is updated semi-annually and interest is compounded semi-annually. The January and July reports contain the supporting workpapers for the semi-annual updates of the weighted cost of debt used in the interest calculations. Page 28 of this report for July 2013 shows the calculation of the weighted cost of debt at June 30, 2013, which will be used for the July through December 2013 period.

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

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

Sincerely,



Kelly Norwood
Vice President State and Federal Regulation

JP

Enclosure

C: Mary Kimball, S. Bradley Van Cleve

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

MONTH OF JULY 2013

Detail Balances (AVISTA CORP) - 07/13/2013 ED.WA-EL					
Balance Type Actual			Currency Type Total		
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
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	
201307	USD	424,037.00		-6,167.00	

ERM Deferral Balance (Current Year - 2013)

Account 186280.ED.WA

	Amount	Journal ID
Balance 6/30/13	-\$430,204.00	
Deferral - Current Month	762,497.00	481 - WA ERM
Deferral - Correction (Note 1)	-335,190.00	481 - WA ERM
Interest - Current Month	-677.00	481 - WA ERM
Interest - Correction (Note 1)	-2,593.00	481 - WA ERM
Balance 07/31/13	<u>-\$6,167.00</u>	
Year to date deferrals	\$0.00	
Year to date interest	<u>-6,167.00</u>	
Balance in account	<u>-\$6,167.00</u>	

	Total	Absorbed	Deferred
First \$4,000,000 at 100%	-\$3,705,246.00	-\$3,705,246.00	\$0.00
\$4,000,000 to \$10,000,000 at 75%	0.00	0.00	0.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u>-\$3,705,246.00</u>	<u>-\$3,705,246.00</u>	<u>\$0.00</u>

Note 1: The deferral was improperly computed in January - March of 2013. The cumulative effect of the correction was recorded in July 2013.

Detail Balances (AVISTA CORP) - 001 186290 ED.WA.DI					
Balance Type		Actual		Currency Type Total	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
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	
201307	USD	-28,222.00		-9,140,041.14	

ERM Deferral Balance (Prior year - 2012)

<u>Account 186290.ED.WA</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 6/30/13	-\$9,111,819.14	
Interest	-28,222.00	481 - WA ERM
Other	0.00	481 - WA ERM
Balance 07/31/13	<u>-\$9,140,041.14</u>	

Detail Balances (AVISTA CORP) - 001 182350 ED WA EU					
Balance Type		Actual		Currency Type Total	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
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	
201307	USD	292,909.00		-11,508,550.00	

Recoverable Deferral Balance

Account 182350.ED.WA

	Amount	Journal ID
Balance 6/30/13	-\$11,801,459.00	
Surcharge Amortization	328,125.00	481 - WA ERM
Interest	-35,216.00	481 - WA ERM
Balance 07/31/13	<u>-\$11,508,550.00</u>	

Detail Balances (AMSTAC CORP) - 001 AMSTAC ED.WA.ED					
Balance Type		Actual		Currency Type Total	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
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	
201307	USD	-241,053.40		7,229,166.23	

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	-\$6,167.00
Account 186290.ED.WA balance	-9,140,041.14
Account 182350.ED.WA balance	-11,508,550.00
Total	-\$20,654,758.14
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$7,229,165
Rounding	1
Balance that should be in account - July 31, 2013	\$7,229,166

Detail Balances (WVSTACORP) - 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	
201307	USD	-1,149.00		-1,142,381.81	

REC Deferral Balance
Account 186322.ED.WA

	Amount	Journal ID
Balance 6/30/13	-\$1,141,232.81	
Deferral	2,371.00	475 - WA REC DEFERRAL
Interest	-3,520.00	475 - WA REC DEFERRAL
Balance 07/31/13	-\$1,142,381.81	

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	
201307	USD	402.15		399,833.63	

DFIT Associated with REC Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	-\$1,142,381.81
Total	-1,142,381.81
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$399,834
Rounding	0
Balance that should be in account - 7/31/2013	\$399,834

Attachment A

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

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201307

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: 08/06/2013 3:35 PM
 Approval Requested: 08/06/2013 3:35 PM

Seq	Co	FERC	Set	JuL	S/L	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	28,222.00		Last year (2012) ERM Balance Interest Accru
20	001	186290 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		28,222.00	Last year (2012) ERM Interest Accru
30	001	182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL	328,125.00		Approved for Recovery ERM Balance Amortization
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		328,125.00	Approved for Recovery ERM Balance Amortization
50	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	35,216.00		Approved for Recovery ERM Balance Interest Accru
60	001	182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL		35,216.00	Approved for Recovery ERM Balance Interest Accru
70	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL	427,307.00		Current Year (2013) ERM
80	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		427,307.00	Current Year (2013) Deferral Expense
90	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	677.00		Current Year (2013) Interest Accru
100	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		677.00	Current Year (2013) Interest accrued current year
110	001	CURRENT YEAR	ED	WA	DL	2,593.00		Interest related to WNP-3 correction
120	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL		2,593.00	Interest related to WNP-3 correction
Totals:						822,140.00	822,140.00	

Prepared by Gina Armstrong
 Reviewed by
 Date 8/6/13
 Date 8/6/13

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

Approved for Entry
 Corporate Accounting use Only
 Date

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.
 The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.
 The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.
 Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

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

Account 186280

				January	DFIT Expense	ADFIT
January	ERM Deferral	0		Deferral	0 Operating	0
January	Interest	0	0	Interest	0 Nonoperating	0
01-31-2013 Balance before interest		0				0 Total
				February	DFIT Expense	ADFIT
February	ERM Deferral	0		Deferral	0 Operating	0
February	Interest	0	0	Interest	0 Nonoperating	0
02-28-2013 Balance before interest		0				0 Total
				March	DFIT Expense	ADFIT
March	ERM Deferral	0		Deferral	0 Operating	0
March	Interest	0	0	Interest	0 Nonoperating	0
03-31-2013 Balance before interest		0				0 Total
				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
				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
				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
				July	DFIT Expense	ADFIT
GL Balance including interest		(430,204)				
Interest related to WNP-3			(2,593)			
GL Balance including interest		(432,797)				
July	ERM Deferral	427,307		Deferral	149,557 Operating	(149,557)
July	Interest		(677)	Interest	(237) Nonoperating	237
07-31-2013 Balance before interest		(5,490)				149,320 Total
				August	DFIT Expense	ADFIT
August	ERM Deferral	0		Deferral	0 Operating	0
August	Interest		(17)	Interest	(6) Nonoperating	6
08-31-2013 Balance before interest		(5,490)				(6) Total
				September	DFIT Expense	ADFIT
September	ERM Deferral	0		Deferral	0 Operating	0
September	Interest		(17)	Interest	(6) Nonoperating	6
09-30-2013 Balance before interest		(5,490)				(6) Total
				October	DFIT Expense	ADFIT
October	ERM Deferral	0		Deferral	0 Operating	0
October	Interest		(17)	Interest	(6) Nonoperating	6
10-31-2013 Balance before interest		(5,490)				(6) Total
				November	DFIT Expense	ADFIT
November	ERM Deferral	0		Deferral	0 Operating	0
November	Interest		(17)	Interest	(6) Nonoperating	6
11-30-2013 Balance before interest		(5,490)				(6) Total
				December	DFIT Expense	ADFIT
December	ERM Deferral	0		Deferral	0 Operating	0
December	Interest		(17)	Interest	(6) Nonoperating	6
12-31-2013 Balance before interest		(5,490)				(6) Total

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	\$129,304,907	\$21,539,745	\$20,980,073	\$20,906,309	\$16,041,013	\$13,967,056	\$13,786,696					
447 Sale for Resale	(\$96,979,971)	(\$12,805,975)	(\$16,583,592)	(\$17,876,080)	(\$15,261,742)	(\$9,777,064)	(\$9,058,133)					
Less SMUD RECs	\$2,885,834	\$386,645	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947					
501 Thermal Fuel	\$13,460,653	\$2,623,111	\$2,267,901	\$2,859,659	\$2,916,331	\$701,348	\$1,040,716					
547 CT Fuel	\$81,538,289	\$9,204,962	\$8,536,356	\$4,654,597	\$5,964,734	\$3,148,968	\$9,346,053					
456 Transmission Revenue	(\$6,307,007)	(\$951,740)	(\$252,995)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)					
565 Transmission Expense	\$10,197,808	\$1,484,501	\$1,466,679	\$1,491,322	\$1,474,542	\$1,398,415	\$1,460,032					
557 Broker Fees	\$633,256	\$97,884	\$97,812	\$97,888	\$106,962	\$88,556	\$92,545					
Less Clearwater directly assigned to ID	-\$9,188,314	(\$1,653,450)	(\$1,386,702)	(\$1,535,034)	(\$1,490,740)	(\$1,612,419)	(\$1,509,969)	\$0	\$0	\$0	\$0	\$0
Adjusted Actual Net Expense	\$85,545,435	\$19,815,683	\$18,767,614	\$10,426,771	\$6,994,874	\$7,675,988	\$15,752,861	\$0	\$0	\$0	\$0	\$0
Total through	July											Dec-13
AUTHORIZED NET EXPENSE-SYSTEM												
1 555 Purchased Power	\$78,391,941	\$14,997,446	\$12,710,808	\$10,429,524	\$8,530,863	\$8,277,524	\$8,213,533	\$10,240,223	\$8,039,783	\$9,414,550	\$12,788,401	\$13,454,232
2 447 Sale for Resale	(\$49,340,450)	(\$6,903,038)	(\$6,574,919)	(\$8,035,136)	(\$7,465,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
3 Less SMUD RECs	\$2,587,783	\$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	\$16,161,606	\$2,779,051	\$2,667,744	\$2,020,557	\$1,704,426	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
5 547 CT Fuel	\$44,497,026	\$9,324,060	\$8,646,899	\$4,998,775	\$3,034,991	\$2,592,359	\$7,522,825	\$8,820,667	\$9,214,543	\$9,279,297	\$9,863,116	\$10,707,641
6 456 Transmission Revenue	(\$6,239,582)	(\$963,388)	(\$845,492)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$1,100,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
7 565 Transmission Expense	\$10,202,215	\$1,520,361	\$1,465,382	\$1,508,739	\$1,443,538	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
8 557 Broker Fees	\$522,587	\$42,656	\$42,615	\$97,390	\$52,577	\$70,281	\$66,808	\$78,848	\$86,944	\$43,956	\$52,896	\$100,670
9 Authorized Net Expense	\$94,883,126	\$21,181,117	\$19,506,829	\$18,466,383	\$10,609,004	\$6,834,044	\$11,453,706	\$16,143,082	\$14,899,984	\$15,248,767	\$18,376,206	\$19,689,045
0 Actual - Authorized Net Expense	\$662,309	(\$1,365,434)	(\$363,739)	(\$182,233)	\$161,830	\$841,946	\$4,299,156					
1 Resource Optimization	-\$2,874,173	(\$6,780)	\$78,226	(\$1,097,189)	(\$750,100)	(\$544,872)	(\$732,484)	\$181,026	\$0	\$0	\$0	\$0
2 Adjusted Net Expense	(\$2,211,864)	(\$1,372,214)	(\$2,662,988)	(\$932,333)	(\$383,042)	\$109,461	\$4,480,181	\$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%
4 Washington Share	(\$1,443,020)	(\$895,232)	(\$1,737,334)	(\$608,254)	(\$249,897)	\$71,412	\$2,922,870	\$0	\$0	\$0	\$0	\$0
5 WA Retail Revenue Adjustment	(\$1,815,306)	(\$777,950)	\$601,550	(\$391,924)	(\$601,707)	\$266,571	(\$1,911,453)					
6 Net Power Cost (+) Surcharge (-)	(\$3,258,326)	(\$1,673,182)	(\$1,136,784)	(\$246,978)	(\$1,000,178)	\$337,983	\$1,311,417					
7 WNP Correction*						(\$446,920)						
28 Cumulative Balance		(\$1,673,182)	(\$2,808,968)	(\$3,056,944)	(\$4,056,122)	(\$4,907,726)	(\$4,969,743)	(\$3,705,246)				
29 Cumulative Balance with WNP Correction		\$0	\$0	\$0	(\$42,092)	(\$680,795)	(\$427,307)	\$0				
Referral Amount, Cumulative (Customer)		\$0	\$0	(\$42,092)	(\$638,703)	\$253,488	\$427,307					
Referral Amount, Monthly		\$0	\$0	\$42,092	(\$638,703)	(\$253,488)	(\$427,307)					
Account 557280 Entry; (+) Rebate, (-) Surcharge		\$0	\$0	\$0	\$42,092	(\$638,703)	(\$427,307)					
Company Band Gross Margin Impact, Cumulative		(\$1,673,182)	(\$2,808,968)	(\$3,056,944)	(\$4,014,030)	(\$4,226,931)	(\$4,142,436)	(\$3,705,246)				

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 Short-Term Purchases	\$10,052,771	\$10,888,066	\$10,689,484	\$10,344,154	\$8,180,110	\$9,436,198	\$7,862,245					
2 Chelan County PUD (Rocky Reach Slice)	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401					
3 Chelan County PUD (Wells Settlement)	\$89,289	\$42,583	\$38,244	\$135,745	\$167,140	\$172,891	\$138,381					
4 Douglas County PUD (Wells)	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593					
5 Grant County PUD (Priest Rapids/Wanapum)	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376					
6 Bonneville Power Admin. (WNP-3)	\$3,356,106	\$3,032,593	\$1,658,844	\$1,608,783	\$0	\$0	\$0					
7 Inland Power & Light - Deer Lake	\$644	\$621	\$685	\$768	\$676	\$521	\$567					
8 Small Power	\$127,824	\$168,708	\$128,300	\$140,576	\$111,001	\$126,114	\$139,364					
9 Silmson Lumber	\$177,403	\$154,919	\$135,319	\$125,179	\$129,012	\$81,885	\$194,464					
10 City of Spokane - Waste-to-Energy	\$231,637	\$275,639	\$406,100	\$307,498	\$324,224	\$231,428	\$32,888					
11 JP Morgan Ventures - Stateline Wind	\$591,664	\$466,708	\$509,194	\$609,241	\$505,588	\$488,783	\$472,546					
12 Raindrom Power, LLC (Lancaster PPA)	\$235,641	\$345,786	\$293,496	\$411,800	\$312,828	\$208,228	\$254,926					
13 Palouse Wind	\$2,109,744	\$2,110,000	\$2,160,263	\$1,943,616	\$1,984,557	\$1,908,583	\$2,128,422					
14 Cleanwater (PFI)	\$1,215,984	\$1,578,213	\$1,721,857	\$2,221,211	\$1,053,388	\$1,011,101	\$962,765					
15 WPM Ancillary Services	\$1,653,450	\$1,386,702	\$1,535,034	\$1,490,740	\$1,612,419	\$1,509,969	\$58,292					
16 Non-Mon. Accruals	\$61,878	\$52,609	\$52,182	\$51,745	\$51,463	\$48,977	\$51,463					
17 Total 555 Purchased Power	\$21,539,745	\$22,104,015	\$20,980,073	\$20,906,309	\$18,041,013	\$13,987,056	\$13,786,898					
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-89												
447 SALES FOR RESALE												
19 Short-Term Sales	(\$9,056,956)	(\$11,348,693)	(\$11,775,498)	(\$13,082,535)	(\$10,809,836)	(\$5,837,066)	(\$5,845,463)					
20 Peaker LLC/PG&E Cap Sale	(\$145,955)	(\$146,410)	(\$145,150)	(\$145,955)	(\$145,250)	(\$146,085)	(\$145,250)					
21 Nichols Pumping Index Sale	(\$99,524)	(\$93,651)	(\$133,766)	(\$101,858)	(\$101,936)	(\$102,251)	(\$169,046)					
22 SovereignKaiser Load Following	(\$6,543)	(\$5,984)	(\$6,779)	(\$6,563)	(\$6,444)	(\$6,137)	(\$6,461)					
23 Pend Oreille LEAS	(\$42,340)	(\$38,776)	(\$40,340)	(\$36,228)	(\$33,952)	(\$30,729)	(\$36,030)					
24 SMUD 60 + 25	(\$1,801,862)	(\$1,856,398)	(\$2,081,277)	(\$2,052,824)	(\$2,006,593)	(\$2,142,267)	(\$1,718,263)					
25 Merchant Ancillary Services	(\$1,752,795)	(\$2,029,502)	(\$2,399,840)	(\$2,450,904)	(\$2,157,036)	(\$1,512,529)	(\$1,137,571)					
26 Total 447 Sales for Resale	(\$12,905,975)	(\$15,517,408)	(\$16,583,692)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)	(\$9,068,133)					
501 FUEL-DOLLARS												
27 Kettle Falls Wood-501110	\$678,253	\$531,718	\$739,340	\$510,421	\$133,459	\$172,443	\$593,700					
28 Kettle Falls Gas-501120	(\$53)	\$2,227	\$522	\$3,987	(\$8)	\$2,389	\$3,377					
29 Colstrip Coal-501140	\$1,916,780	\$1,733,757	\$2,113,384	\$2,367,077	\$566,714	\$1,180,614	\$400,943					
30 Colstrip Oil-501160	\$28,151	\$199	\$5,413	\$14,646	\$2,184	\$41,026	\$42,696					
31 Total 501 Fuel Expense	\$2,623,111	\$2,267,901	\$2,859,659	\$2,916,331	\$701,349	\$1,061,686	\$1,040,716					
501 FUEL-TONS												
32 Kettle Falls	43,023	36,056	51,328	37,387	10,073	2,691	42,546					
33 Colstrip	97,687	92,223	95,656	90,401	56,119	47,533	48,286					
501 FUEL-COST PER TON												
34 Kettle Falls	\$15.76	\$14.75	\$14.40	\$13.65	\$13.25	(\$64.06)	\$13.95					
35 Colstrip	\$19.62	\$19.80	\$22.09	\$26.41	\$10.08	\$24.84	\$8.30					
547 FUEL												
36 NE CT Gas/Oil-547213	(\$14)	\$1,281	\$36	\$4,643	\$51	(\$114)	\$1,003					
37 Boulder Park-547216	\$52,379	(\$19)	\$45,838	\$12,945	\$32,645	\$32,227	\$131,083					
38 Kettle Falls CT-547211	\$14,890	\$0	\$7,806	\$2,376	\$1,795	(\$34)	\$37,873					
39 Coyote Springs-547610	\$4,463,471	\$4,301,488	\$5,331,017	\$2,349,259	\$3,121,509	\$1,471,859	\$4,637,808					
40 Lancaster-547312	\$4,599,425	\$4,233,735	\$5,208,243	\$2,275,487	\$2,784,972	\$1,609,055	\$4,282,617					
41 Raindrom CT-547310	\$74,811	(\$129)	\$86,649	\$9,887	\$23,762	\$36,975	\$255,479					
42 Total 547 Fuel Expense	\$9,204,982	\$8,536,356	\$10,681,689	\$4,654,597	\$5,964,734	\$3,149,968	\$9,346,063					

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	\$20,461,843	\$17,390,867	\$17,917,729	\$10,801,177	\$7,446,354	\$8,391,546	\$15,116,342	\$0	\$0	\$0	\$0	\$0
466 TRANSMISSION REVENUE												
44	466100 ED AN	(\$951,740)	(\$663,617)	(\$784,995)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	\$0	\$0	\$0	\$0
45	466120 ED AN - BPA Settlement	\$0	(\$12,224,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Exclude Prior Year BPA Settlement	\$0	\$11,692,000	\$798,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	466705 ED AN - Do not include Low Voltage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Total 466 Transmission Revenue	(\$951,740)	(\$1,195,617)	(\$252,995)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	\$0	\$0	\$0	\$0
468 TRANSMISSION EXPENSE												
49	565000 ED AN	\$1,482,471	\$1,464,648	\$1,488,292	\$1,472,512	\$1,420,287	\$1,396,365	\$1,458,002	\$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	\$2,030	\$0	\$0	\$0	\$0
52	Total 668 Transmission Expense	\$1,484,501	\$1,466,678	\$1,491,322	\$1,474,542	\$1,422,317	\$1,398,415	\$1,460,032	\$0	\$0	\$0	\$0
53	Total 557170 ED AN Broker Fees	\$87,884	\$78,912	\$97,888	\$108,962	\$100,809	\$88,566	\$92,545	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
54	Econ Dispatch-557010	\$988,629	\$1,030,570	\$1,808,007	\$751,889	\$284,688	\$814,888	\$2,304,310	\$0	\$0	\$0	\$0
55	Econ Dispatch-557150	\$5,165,586	\$4,950,782	\$4,897,734	\$7,725,880	\$10,981,676	\$5,378,596	\$4,806,778	\$0	\$0	\$0	\$0
56	Gas Bookouts-557700	\$0	\$5,100	\$1,743,692	\$0	\$0	\$0	(\$194,425)	\$0	\$0	\$0	\$0
57	Gas Bookouts-557711	\$0	(\$5,100)	(\$1,743,692)	\$0	\$0	\$0	\$1,529,046	\$0	\$0	\$0	\$0
58	Intraco Thermal Gas-557730	\$4,446,559	\$4,473,129	\$4,685,083	\$1,920,642	\$2,471,180	\$1,168,161	\$1,270,163	\$0	\$0	\$0	\$0
59	Fuel Dispatch-In-456010	(\$1,086,951)	(\$956,810)	(\$1,551,264)	(\$561,360)	(\$495,557)	(\$1,270,163)	(\$1,298,298)	\$0	\$0	\$0	\$0
60	Fuel Dispatch-456015	(\$1,664,426)	(\$130,271)	(\$303,632)	(\$1,294,351)	(\$3,445,178)	(\$97,753)	(\$570,784)	\$0	\$0	\$0	\$0
61	Intraco Thermal Gas-456730	(\$7,893,986)	(\$9,311,944)	(\$10,621,480)	(\$9,276,456)	(\$10,329,312)	(\$6,717,800)	(\$6,580,010)	\$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)	\$65,456	(\$1,085,652)	(\$733,766)	(\$632,493)	(\$724,271)	\$181,042	\$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 557365	(\$9,371)	(\$13,630)	(\$11,637)	(\$16,344)	(\$12,379)	(\$8,213)	(\$10,016)	\$0	\$0	\$0	\$0
71	Wind REC Subtotal	(\$9,371)	(\$13,630)	(\$11,637)	(\$16,344)	(\$12,379)	(\$8,213)	(\$10,016)	\$0	\$0	\$0	\$0
72	Net Resource Optimization	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$544,872)	(\$732,484)	\$161,028	\$0	\$0	\$0	\$0
73	Adjusted Actual Net Expense	\$21,076,708	\$17,816,767	\$18,156,765	\$10,716,377	\$7,601,297	\$7,965,888	\$15,638,940	\$0	\$0	\$0	\$0

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	\$128,619,868	\$21,889,740	\$20,843,004	\$20,785,749	\$16,041,013	\$13,967,056	\$13,786,886					
447 Sale for Resale	(\$96,979,971)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)	(\$9,056,133)					
Less SMUD RECS	\$386,645	\$413,775	\$392,734	\$448,034	\$461,124	\$487,575	\$294,947					
501 Thermal Fuel	\$13,460,653	\$2,287,901	\$2,858,658	\$2,916,331	\$701,349	\$1,051,586	\$1,040,716					
547 CT Fuel	\$51,538,269	\$8,536,356	\$10,681,589	\$4,654,597	\$5,964,734	\$3,149,988	\$9,346,063					
456 Transmission Revenue	(\$6,307,007)	(\$1,195,617)	(\$252,985)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)					
565 Broker Fees	\$10,197,808	\$1,466,678	\$1,491,322	\$1,474,542	\$1,422,317	\$1,398,415	\$1,460,032					
Less Cleanwater directly assigned to ID	\$633,256	\$78,864	\$97,868	\$108,962	\$100,809	\$68,556	\$92,545					
Adjusted Actual Net Expense	\$84,880,396	\$19,576,548	\$17,994,875	\$10,310,211	\$8,984,874	\$7,875,988	\$15,752,861					
AUTHORIZED NET EXPENSE-SYSTEM												
555 Purchased Power	\$68,178,408	\$14,997,448	\$12,710,808	\$10,428,524	\$8,530,863	\$8,277,524	\$8,213,533	\$10,240,223	\$8,036,783	\$9,414,550	\$12,788,401	\$13,454,232
447 Sale for Resale	(\$41,588,081)	(\$6,253,765)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,406,193)	(\$8,733,727)
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
501 Thermal Fuel	\$13,422,574	\$2,779,051	\$2,775,501	\$2,020,557	\$1,704,426	\$1,475,285	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
547 CT Fuel	\$36,974,201	\$8,542,060	\$8,646,899	\$8,377,117	\$3,034,951	\$2,592,359	\$7,522,825	\$8,820,867	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
456 Transmission Revenue	(\$5,079,315)	(\$893,388)	(\$845,492)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,934)	(\$878,220)
565 Broker Fees	\$8,761,040	\$1,520,361	\$1,508,739	\$1,443,538	\$1,426,268	\$1,386,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
Less Cleanwater directly assigned to ID	\$456,779	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$76,948	\$86,944	\$43,966	\$52,696	\$100,670
Adjusted Actual Net Expense	\$83,429,420	\$21,181,117	\$18,486,383	\$10,609,004	\$8,833,044	\$6,834,043	\$11,453,706	\$18,143,062	\$14,899,884	\$15,248,767	\$18,376,205	\$19,889,045
3 Authorized Net Expense	(\$22,730)	(\$1,802,669)	(\$2,955,490)	(\$289,783)	\$181,830	\$841,945	\$4,299,155					
0 Actual - Authorized Net Expense	\$2,874,173	(\$6,780)	\$76,226	(\$1,097,189)	(\$544,872)	(\$732,484)	\$181,026					
1 Resource Optimization	(\$2,896,903)	(\$1,609,348)	(\$2,877,264)	(\$1,567,997)	(\$383,042)	\$109,461	\$4,480,181					
2 Adjusted Net Expense		65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
3 Washington Allocation												
4 Washington Share	(\$1,889,940)	(\$1,049,938)	(\$1,877,127)	(\$884,298)	(\$249,897)	\$71,412	\$2,922,870					
5 WA Retail Revenue Adjustment	(\$1,815,306)	(\$777,950)	\$691,550	\$699,607	(\$601,707)	\$266,571	(\$1,611,453)					
(+) Surcharge (-) Rebate												
Net Power Cost (+) Surcharge (-)	(\$3,705,246)	(\$1,276,577)	(\$323,354)	(\$1,076,222)	(\$861,604)	\$337,983	\$1,311,417					
Rebate												
27 Cumulative Balance	(\$1,827,889)	(\$3,103,466)	(\$3,426,820)	(\$4,503,042)	(\$5,354,646)	(\$5,016,663)	(\$3,705,246)					
deferral Amount, Cumulative (Customer)	\$0	\$0	\$0	(\$377,282)	(\$1,015,985)	(\$762,497)	\$0					
deferral Amount, Monthly	\$0	\$0	\$0	(\$377,282)	(\$638,703)	\$253,488	\$762,497					
ccct 55780 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$377,282	\$638,703	(\$253,488)	(\$762,497)					
company Band Gross Margin Impact, Cumulative	(\$1,827,889)	(\$3,103,466)	(\$3,426,820)	(\$4,125,780)	(\$4,338,661)	(\$4,254,166)	(\$3,705,246)					
Cumulative Balance before WNP Fix												
Difference												
Need to add to July Cumulative Balance												

Need to add to July Cumulative Balance

Correct of Washington ERM Journal DJ481
Due to WNP-3 Rates

WNP-3 (BPA 573)

Effective November 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price per Settlement Agreement, Cause No. U-86-99

This means Avista is able to surcharge the Washington customers the difference between the Contract Price and the Mid-Point price. To perform this calculation in the WA deferral spread sheet, Avista takes the volume times the difference in contract rates and the mid-point and adds it to purchase power expense. In Jan-April 2013, Avista was using the wrong rates. Instead of using the difference of (\$0.89 which is the contract rate of \$41.760 minus the midpoint rate of \$40.87), Avista was using \$4.065 (prior year contract rate of \$40.795 minus the prior year midpoint rate of \$36.73) which was increasing the overall purchase power expense.

557280 WA Deferral Expense

	As Recorded	Corrected	Difference	
J	\$0	\$0	\$0	In Deadband
F	\$0	\$0	\$0	In Deadband
M	\$0	\$0	\$0	In Deadband
A	\$42,092 R	\$377,282 R	-\$335,190	557280 understated
M	\$638,703 R	\$638,703 R	\$0	Okay
J	-\$253,488 S	-\$253,488 S	\$0	Okay
Total	\$427,307	\$762,497	-\$335,190	

Debit 557280-ED-WA - Deferred Power Supply
 Credit 186280-ED-WA - Current Year ERM

\$335,190
 \$335,190

This entry would have been needed to be made but it will correct itself in July based on the new cumulative balance

431600 Interest Expense

	As Recorded	Corrected	Difference
J	\$0	\$0	\$0
F	\$0	\$0	\$0
M	\$0	\$0	\$0
A	\$65	\$584	-\$519
M	\$1,118	\$2,155	-\$1,037
J	\$1,714	\$2,751	-\$1,037
Total	\$2,897	\$5,490	-\$2,593

Need to Debit 431600 - Interest Expense
 Need to Credit 186280 - Current Year ERM

\$2,593
 \$2,593

This entry still needs to be made as interest is still owed on the outstanding interest earned

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.

As recorded

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

Account 186280

				January	DFIT Expense			ADFIT
January	ERM Deferral	0		Deferral	0	Operating		0
January	Interest			Interest	0	Nonoperating		0
01-31-2013 Balance before interest		0				Total		0
				February	DFIT Expense			ADFIT
February	ERM Deferral	0		Deferral	0	Operating		0
February	Interest			Interest	0	Nonoperating		0
02-28-2013 Balance before interest		0				Total		0
				March	DFIT Expense			ADFIT
March	ERM Deferral	0		Deferral	0	Operating		0
March	Interest			Interest	0	Nonoperating		0
03-31-2013 Balance before interest		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)				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)				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)				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)			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)				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)				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)				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)				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)				Total		466

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	\$115,518,211	\$21,539,745	\$20,960,073	\$20,906,309	\$16,041,013	\$13,967,056							
447 Sale for Resale	(\$87,921,838)	(\$12,905,975)	(\$16,583,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)							
Less SMUD RECs	\$2,590,887	\$386,645	\$392,734	\$449,034	\$461,124	\$487,575							
501 Thermal Fuel	\$12,419,937	\$2,823,111	\$2,859,659	\$2,916,331	\$701,349	\$1,051,586							
547 CT Fuel	\$42,192,206	\$9,204,962	\$10,681,589	\$4,654,597	\$5,964,734	\$3,149,868							
456 Transmission Revenue	(\$5,097,002)	(\$951,740)	(\$252,995)	(\$714,204)	(\$822,311)	(\$1,160,135)							
565 Transmission Expense	\$6,737,776	\$1,484,501	\$1,466,879	\$1,474,542	\$1,422,317	\$1,398,415							
557 Broker Fees	\$540,711	\$87,884	\$78,812	\$97,888	\$106,962	\$100,809							
Less Clearwater directly assigned to ID	(\$9,188,314)	(\$1,653,450)	(\$1,386,702)	(\$1,535,034)	(\$1,490,740)	(\$1,612,419)							
Adjusted Actual Net Expense	\$79,792,674	\$19,815,663	\$18,767,614	\$18,111,644	\$10,426,771	\$7,575,988	\$0	\$0	\$0	\$0	\$0	\$0	
Total through	June	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
AUTHORIZED NET EXPENSE-SYSTEM													
555 Purchased Power	\$68,178,406	\$14,997,446	\$13,232,443	\$12,710,608	\$10,429,524	\$8,530,863	\$8,277,524	\$8,213,633	\$10,240,223	\$8,035,783	\$9,414,550	\$12,788,401	\$13,464,232
447 Sale for Resale	(\$41,588,081)	(\$6,903,038)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,406,153)	(\$8,733,727)
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	\$383,969
501 Thermal Fuel	\$13,422,574	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,704,426	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
547 CT Fuel	\$36,974,201	\$9,324,060	\$8,646,899	\$8,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$7,522,825	\$8,820,667	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
456 Transmission Revenue	(\$5,079,315)	(\$963,388)	(\$699,857)	(\$845,492)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$847,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
565 Transmission Expense	\$8,761,040	\$1,520,361	\$1,466,382	\$1,508,739	\$1,443,538	\$1,426,288	\$1,398,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
557 Broker Fees	\$456,779	\$82,656	\$64,015	\$129,860	\$97,390	\$52,877	\$70,281	\$65,808	\$76,948	\$66,944	\$43,966	\$52,696	\$100,670
Authorized Net Expense	\$63,429,420	\$21,181,117	\$19,508,829	\$18,485,383	\$10,609,004	\$6,833,044	\$6,834,043	\$11,463,706	\$15,143,062	\$14,099,884	\$15,248,767	\$18,376,206	\$19,689,045
0 Actual - Authorized Net Expense	(\$3,639,846)	(\$1,385,434)	(\$2,739,215)	(\$353,739)	(\$182,233)	\$161,830	\$841,945						
1 Resource Optimization													
2 Adjusted Net Expense	(\$6,692,045)	(\$1,372,214)	(\$2,862,989)	(\$1,450,928)	(\$932,333)	(\$383,042)	\$109,461	\$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	(\$4,365,890)	(\$895,232)	(\$1,737,334)	(\$946,585)	(\$608,254)	(\$501,707)	\$71,412	\$0	\$0	\$0	\$0	\$0	\$0
5 WA Retail Revenue Adjustment	(\$203,853)	(\$777,950)	\$601,550	\$699,607	(\$391,924)	(\$501,707)	\$286,571	\$0	\$0	\$0	\$0	\$0	\$0
6 Net Power Cost (+) Surcharge (-)	(\$4,869,743)	(\$1,673,182)	(\$1,135,784)	(\$246,978)	(\$1,000,178)	(\$851,604)	\$337,983						
7 Rebate													
27 Cumulative Balance		(\$1,673,182)	(\$2,808,966)	(\$3,055,944)	(\$4,056,122)	(\$4,907,726)	(\$4,569,743)						
deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	(\$42,092)	(\$680,795)	(\$427,307)						
deferral Amount, Monthly		\$0	\$0	\$0	(\$42,092)	(\$638,703)	\$253,488						
net \$57280 Entry: (+) Rebate, (-) Surcharge	\$427,307	\$0	\$0	\$0	\$42,092	\$638,703	(\$253,488)						
Company Band Gross Margin Impact, Cumulative		(\$1,673,182)	(\$2,808,966)	(\$3,055,944)	(\$4,014,030)	(\$4,226,831)	(\$4,142,436)						

As recorded

Corrected
for WNP-3

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.

Actual cost of debt at 12/31/12 is 5.711% The monthly rate is: 0.00476 Before Tax 0.0030935 After Tax 35.00% Tax rate	Actual cost of debt at 06/30/13 is 5.713% The monthly rate is: 0.00476 Before Tax 0.0030945 After Tax 35.00% Tax rate
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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 Total		
				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 Total		
				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 Total		
				April	DFIT Expense	ADFIT
April	ERM Deferral	(377,282)	(584)	Deferral	(132,049) Operating	132,049
April	Interest	(377,282)		Interest	(204) Nonoperating	204
04-30-2013 Balance before interest				(132,253) Total		
				May	DFIT Expense	ADFIT
May	ERM Deferral	(638,703)	(2,155)	Deferral	(223,546) Operating	223,546
May	Interest	(1,015,985)		Interest	(754) Nonoperating	754
05-31-2013 Balance before interest				(224,300) Total		
				June	DFIT Expense	ADFIT
June	ERM Deferral	253,488	(2,751)	Deferral	88,721 Operating	(88,721)
June	Interest	(762,497)		Interest	(963) Nonoperating	963
06-30-2013 Balance before interest				87,758 Total		
GL Balance including interest				(767,987)		
				July	DFIT Expense	ADFIT
July	ERM Deferral	0	(2,377)	Deferral	0 Operating	0
July	Interest	(767,987)		Interest	(832) Nonoperating	832
07-31-2013 Balance before interest				(832) Total		
				August	DFIT Expense	ADFIT
August	ERM Deferral	0	(2,377)	Deferral	0 Operating	0
August	Interest	(767,987)		Interest	(832) Nonoperating	832
08-31-2013 Balance before interest				(832) Total		
				September	DFIT Expense	ADFIT
September	ERM Deferral	0	(2,377)	Deferral	0 Operating	0
September	Interest	(767,987)		Interest	(832) Nonoperating	832
09-30-2013 Balance before interest				(832) Total		
				October	DFIT Expense	ADFIT
October	ERM Deferral	0	(2,377)	Deferral	0 Operating	0
October	Interest	(767,987)		Interest	(832) Nonoperating	832
10-31-2013 Balance before interest				(832) Total		
				November	DFIT Expense	ADFIT
November	ERM Deferral	0	(2,377)	Deferral	0 Operating	0
November	Interest	(767,987)		Interest	(832) Nonoperating	832
11-30-2013 Balance before interest				(832) Total		
				December	DFIT Expense	ADFIT
December	ERM Deferral	0	(2,377)	Deferral	0 Operating	0
December	Interest	(767,987)		Interest	(832) Nonoperating	832
12-31-2013 Balance before interest				(832) Total		

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
TOTAL	\$21,302,610	\$21,889,740	\$20,843,004	\$20,789,749	\$16,041,013	\$13,967,056	\$6,213,533	\$10,240,223	\$8,039,783	\$9,414,550	\$12,788,401	\$13,454,232
WASHINGTON ACTUALS	\$114,833,172	\$12,905,975	\$15,517,405	\$17,876,060	\$15,261,742	\$9,777,064	\$7,752,359	\$4,810,418	\$6,289,986	\$7,401,091	\$8,405,153	\$8,733,727
555 Purchased Power	(\$87,921,836)	\$386,645	\$413,775	\$449,034	\$461,124	\$487,575	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
447 Sale for Resale	\$2,590,887	\$2,623,111	\$2,897,901	\$2,916,331	\$701,349	\$1,051,588	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
Less SMUD RECs	\$12,419,937	\$9,204,962	\$8,536,356	\$10,681,589	\$4,654,597	\$3,149,968	\$1,475,295	\$8,820,667	\$9,214,543	\$9,279,297	\$9,883,116	\$10,707,541
501 Thermal Fuel	\$42,192,208	(\$951,740)	(\$1,195,517)	(\$714,204)	(\$822,311)	(\$1,160,135)	\$7,522,825	\$8,820,667	\$9,474,722	(\$1,081,246)	(\$884,834)	(\$679,220)
547 CT Fuel	-\$5,097,002	\$1,484,501	\$1,466,879	\$1,491,322	\$1,474,542	\$1,398,415	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$884,834)	(\$679,220)
456 Transmission Revenue	\$8,737,776	\$87,984	\$78,612	\$106,962	\$100,809	\$88,556	\$1,441,175	\$1,489,048	\$1,492,163	\$1,558,734	\$1,674,187	\$1,944,372
555 Broker Fees	\$540,711	\$1,386,702	\$1,535,450	\$1,490,740	\$1,612,419	(\$1,509,989)	\$85,808	\$76,948	\$86,944	\$43,966	\$52,896	\$100,670
557 Broker Fees	-\$9,188,314	\$16,853,339	\$17,994,876	\$10,310,211	\$8,994,874	\$7,876,988	\$70,281	\$76,948	\$86,944	\$43,966	\$52,896	\$100,670
Less Cleanwater directly assigned to ID	\$79,107,535	\$19,576,548	\$17,994,876	\$10,310,211	\$8,994,874	\$7,876,988	\$70,281	\$76,948	\$86,944	\$43,966	\$52,896	\$100,670
Adjusted Actual Net Expense	\$83,428,420	\$4,321,885	(\$4,700,808)	(\$299,793)	\$161,830	\$841,845	\$6,834,043	\$16,143,082	\$14,899,984	\$15,248,767	\$18,376,205	\$19,889,046
AUTHORIZED NET EXPENSE-SYSTEM	\$83,428,420	\$4,321,885	(\$4,700,808)	(\$299,793)	\$161,830	\$841,845	\$6,834,043	\$16,143,082	\$14,899,984	\$15,248,767	\$18,376,205	\$19,889,046
555 Purchased Power	\$68,178,408	\$14,997,446	\$13,232,443	\$10,428,524	\$8,530,863	\$6,277,524	\$6,213,533	\$10,240,223	\$8,039,783	\$9,414,550	\$12,788,401	\$13,454,232
447 Sale for Resale	(\$41,588,081)	(\$6,903,038)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$7,752,359)	(\$4,810,418)	(\$6,289,986)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
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
501 Thermal Fuel	\$13,422,574	\$2,779,051	\$2,667,744	\$2,775,501	\$1,704,426	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
547 CT Fuel	\$36,974,201	\$9,324,080	\$8,646,899	\$10,998,775	\$3,034,991	\$2,592,359	\$7,522,825	\$8,820,667	\$9,214,543	\$9,279,297	\$9,883,116	\$10,707,541
456 Transmission Revenue	(\$5,079,315)	(\$963,388)	(\$845,492)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$884,834)	(\$679,220)
555 Transmission Expense	\$8,761,040	\$1,520,361	\$1,485,382	\$1,443,538	\$1,426,268	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,558,734	\$1,674,187	\$1,944,372
557 Broker Fees	\$456,779	\$42,656	\$54,015	\$97,390	\$52,577	\$70,281	\$85,808	\$76,948	\$86,944	\$43,966	\$52,896	\$100,670
Authorized Net Expense	\$83,428,420	\$4,321,885	(\$4,700,808)	(\$299,793)	\$161,830	\$841,845	\$6,834,043	\$16,143,082	\$14,899,984	\$15,248,767	\$18,376,205	\$19,889,046
0 Actual - Authorized Net Expense	(\$4,321,885)	(\$1,602,589)	(\$470,808)	(\$299,793)	\$161,830	\$841,845	\$6,834,043	\$16,143,082	\$14,899,984	\$15,248,767	\$18,376,205	\$19,889,046
1 Resource Optimization	-\$3,055,199	(\$6,780)	(\$1,097,189)	(\$750,100)	(\$544,872)	(\$732,484)	\$0	\$0	\$0	\$0	\$0	\$0
2 Adjusted Net Expense	(\$7,377,084)	(\$1,609,349)	(\$2,877,284)	(\$1,567,997)	(\$383,042)	(\$109,461)	\$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	(\$4,812,810)	(\$1,049,939)	(\$1,877,127)	(\$1,022,961)	(\$664,298)	(\$249,897)	\$0	\$0	\$0	\$0	\$0	\$0
WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$203,853)	(\$777,950)	(\$699,607)	(\$391,824)	(\$601,707)	\$266,571	\$0	\$0	\$0	\$0	\$0	\$0
Net Power Cost (+) Surcharge (-) Rebate	(\$5,016,663)	(\$1,827,889)	(\$3,233,354)	(\$1,076,232)	(\$851,604)	\$337,983	\$0	\$0	\$0	\$0	\$0	\$0
27 Cumulative Balance	(\$1,827,889)	(\$3,103,466)	(\$3,426,820)	(\$4,603,042)	(\$5,354,648)	(\$5,016,663)	\$0	\$0	\$0	\$0	\$0	\$0
referral Amount, Cumulative (Customer)	\$0	\$0	\$0	(\$377,282)	(\$1,015,985)	(\$762,497)	\$0	\$0	\$0	\$0	\$0	\$0
referral Amount, Monthly	\$0	\$0	\$0	(\$377,282)	(\$638,703)	\$253,488	\$0	\$0	\$0	\$0	\$0	\$0
oct 557280 Entry: (+) Rebate, (-) Surcharge	\$762,497	\$0	\$0	\$377,282	\$638,703	(\$263,488)	\$0	\$0	\$0	\$0	\$0	\$0
Company Band Gross Margin Impact, Cumulative	(\$1,827,889)	(\$3,103,466)	(\$3,426,820)	(\$4,125,760)	(\$4,339,661)	(\$4,254,166)	\$0	\$0	\$0	\$0	\$0	\$0

Corrected for WNP-3

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

	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
Retail Sales - MWh													
Total Billed Sales	551,564	547,330	478,059	450,826	430,368	427,712	434,903						3,320,861
Deduct Prior Month Unbilled	(396,432)	(394,313)	(345,363)	(324,673)	(299,760)	(300,922)	(286,256)						(2,349,718)
Add Current Month Unbilled	394,313	345,363	324,673	299,760	300,922	288,256	341,148						2,294,434
Total Retail Sales	549,545	498,380	457,368	425,912	431,531	415,046	487,795						3,265,677
Test Year Retail Sales	525,347	617,091	479,129	413,722	412,815	423,337	437,672	482,267	407,780	448,458	476,298	651,952	5,574,856
Difference from Test Year	24,198	(18,711)	(21,761)	12,190	18,716	(8,291)	50,123						56,484
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	(\$801,650)	(\$899,607)	\$391,924	\$601,707	(\$268,671)	\$1,811,463						\$1,816,306

REVENUE CLASS CODE	TOWN	ACCOUNT DESCRIPTION	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
01	2800	Residential Service	001	122,384,492	\$ 10,033,137	\$ (86,484,007)	\$ (7,982,322)	26,907,491	\$ 2,050,815
01	2800	Residential Farm Gen	012	2,659,706	\$ 368,758	\$ (2,242,110)	\$ (318,369)	417,996	\$ 42,387
01	2800	Residential Farm Lg	022	1,976,782	\$ 146,923	\$ (1,814,319)	\$ (122,864)	361,463	\$ 24,059
01	2800	Residential Farm Pump	032	759,916	\$ 69,435	\$ (413,627)	\$ (41,818)	341,399	\$ 24,617
21	2800	Commercial General	011	30,472,937	\$ 3,389,399	\$ (24,214,790)	\$ (2,732,998)	6,257,947	\$ 666,401
21	2800	Commercial Lg General	021	78,271,391	\$ 6,959,171	\$ (63,866,299)	\$ (4,965,868)	14,416,062	\$ 1,003,283
21	2800	Commercial Extra Lg	025	25,832,303	\$ 1,554,006	\$ (22,669,232)	\$ (1,416,772)	3,169,071	\$ 237,234
21	2800	Commercial Pump	031	5,737,967	\$ 492,004	\$ (4,813,063)	\$ (398,220)	924,304	\$ 63,764
31	2800	Industrial General	011	265,971	\$ 29,160	\$ (239,158)	\$ (26,269)	20,813	\$ 2,891
31	2800	Industrial Lg General	021	6,193,316	\$ 465,860	\$ (5,440,864)	\$ (403,732)	752,462	\$ 52,126
31	2800	Industrial Extra Lg	025	62,453,824	\$ 3,466,222	\$ (64,920,179)	\$ (3,886,903)	(2,066,554)	\$ (100,881)
31	2800	Industrial Pump	031	4,141,643	\$ 327,454	\$ (2,760,322)	\$ (223,820)	1,391,221	\$ 103,834
ASHINGTON TOTAL				341,149,018	\$ 28,348,627	\$ (22,177,976)	\$ (2,217,976)	52,692,195	\$ 4,170,552
01	3800	Residential Service	001	59,691,412	\$ 5,040,390	\$ (44,782,416)	\$ (3,660,064)	14,908,997	\$ 1,180,326
01	3800	Residential Farm Gen	012	1,139,874	\$ 131,176	\$ (896,844)	\$ (108,216)	243,030	\$ 21,961
01	3800	Residential Farm Lg	022	607,933	\$ 39,966	\$ (476,317)	\$ (32,573)	129,616	\$ 7,414
01	3800	Residential Farm Pump	032	265,871	\$ 24,514	\$ (179,369)	\$ (17,694)	86,502	\$ 6,820
21	3800	Commercial General	011	19,301,870	\$ 1,804,613	\$ (14,748,033)	\$ (1,411,488)	4,533,837	\$ 392,045
21	3800	Commercial Lg General	021	36,626,079	\$ 2,356,462	\$ (28,459,862)	\$ (1,932,513)	7,066,227	\$ 423,848
21	3800	Commercial Extra Lg	025	5,633,367	\$ 298,684	\$ (4,786,728)	\$ (263,082)	737,638	\$ 35,602
21	3800	Commercial Pump	031	2,278,748	\$ 194,180	\$ (1,763,793)	\$ (152,480)	515,955	\$ 41,690
31	3800	Industrial General	011	227,975	\$ 21,004	\$ (208,264)	\$ (19,480)	18,711	\$ 1,514
31	3800	Industrial Lg General	021	6,895,390	\$ 367,995	\$ (4,932,642)	\$ (310,616)	956,708	\$ 57,179
31	3800	Industrial Extra Lg	025	20,318,913	\$ 1,231,035	\$ (18,762,776)	\$ (1,063,692)	566,137	\$ 177,353
31	3800	Industrial Pump	031	2,165,761	\$ 183,185	\$ (1,405,069)	\$ (120,678)	760,705	\$ 62,917
YAH0 TOTAL				152,945,263	\$ 11,892,134	\$ (122,424,030)	\$ (1,694,666)	30,924,163	\$ 2,408,470
WASHINGTON & IDAHO TOTAL				494,096,271	\$ 0.0770	\$ (410,679,943)	\$ 0.0765	\$ (31,481,839)	\$ 8,579,022

Electric Revenue Report by Revenue Class
 Current Month and Year-to-Date
 for Accounting Period : 201307 , State Code : WA

Accounting Period	201307	State Code	WA	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage
REVENUE CLASS								
01 RESIDENTIAL				213,201	172,124,655	15,161,873	213,149	1,518,749,175
18 THEFT OF SERVICE-ELECTRIC				0	0	2,518	0	0
21 FIRM COMMERCIAL				23,348	177,647,764	17,028,892	23,308	1,229,860,456
31 FIRM- INDUSTRIAL				357	74,468,814	4,542,808	357	531,735,907
39 FIRM-PUMPING-IRRIGATION ONLY				582	8,528,709	643,309	573	25,047,739
51 LIGHTING-PUBLIC STREET AND HIWAY				381	1,388,627	419,303	379	9,805,450
61 ENERGY EXCHANGE-RESIDENTIAL				0	0	0	0	0
80 INTERDEPARTMENT REVENUE				53	744,223	68,890	54	5,662,003
83 MISC-SERVICE REVENUE SNP				0	0	26,461	0	0
85 MISC-RENT FROM ELECTRIC PROPERTY				0	0	24,442	0	0
Total WA				237,922	434,902,792	37,918,496	237,820	3,320,860,730
Total WA				237,922	434,902,792	37,918,496	237,820	3,320,860,730

Rating: 1616146556940746100, Electric, Revenue Class LIKE :Revenue Class, Source Id IN ('REVCSS','REVCORR','REVHBL','REVCAE','REVCORRR')

AVISTA CORPORATION
 12000 West 10th Street, Suite 1000
 Denver, CO 80202
 July 26, 2013

Line No.	Description	Coupon Rate (b)	Maturity Date (c)	Settlement Date (d)	Principal Amount (e)	Issuance Costs (f)	SWAP Loss/(Gain) (g)	Discount (Premium) (h)	Loss/Reop Expenditures (i)	Net Proceeds (j)	Yield to Maturity (k)	Principal Outstanding 6/30/2013 (l)	Effective Cost (m)	Line No.
1	FMS - SERIES A	7.530%	5/5/2023	5/8/1993	5,500,000	42,712	-	-	993,011	4,494,277	9.359%	5,300,000	514,744	1
2	FMS - SERIES A	7.540%	5/5/2023	5/7/1993	1,000,000	7,786	-	-	175,412	816,822	9.375%	1,000,000	93,747	2
3	FMS - SERIES A	7.390%	5/11/2018	5/11/1993	7,000,000	54,364	-	-	1,221,663	5,717,753	9.297%	7,000,000	850,114	3
4	FMS - SERIES A	7.450%	8/11/2018	6/9/1993	15,500,000	120,377	-	50,220	2,140,440	13,188,663	8.934%	15,500,000	1,387,715	4
5	FMS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	(1,769,126)	6,945,636	7.244%	7,000,000	607,064	5
6	ADVANCE ASSOCIAT	1.355%	8/1/2037	5/3/1997	40,000,000	1,268,066	-	-	-	40,473,039	1.321%	40,000,000	528,329	6
7	Series C Setup C	N/A	6/15/2013	6/15/1998	25,000,000	666,169	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,963	7
8	FMS - SERIES C	6.370%	6/19/2028	6/19/1998	90,000,000	159,304	-	239,400	7,244,918	81,323,001	6.462%	90,000,000	5,815,420	8
9	FMS - SERIES C	5.450%	12/1/2019	11/18/2004	160,000,000	1,182,881	(4,445,000)	387,500	1,700,376	150,584,188	6.222%	150,000,000	9,332,891	9
10	FMS - 5.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	3,739,000	222,000	-	141,397,696	6.120%	150,000,000	17,603,224	10
11	FMS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	16,395,000	835,000	-	230,523,581	7.041%	250,000,000	12,288,615	11
12	FMS - 5.70%	5.950%	5/1/2022	4/2/2008	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,818	4.907%	250,000,000	945,329	12
13	5.85% SERIES	5.125%	12/30/2013	12/30/2010	50,000,000	303,790	-	-	8,273,964	45,342,897	5.578%	50,000,000	2,900,325	13
14	1.88% SERIES	3.880%	12/20/2020	12/20/2010	52,000,000	393,338	-	-	6,273,964	45,342,897	5.789%	52,000,000	2,375,887	14
15	3.89% SERIES	5.550%	12/20/2040	12/20/2010	35,000,000	259,834	-	-	5,263,822	73,750,197	5.340%	35,000,000	4,598,871	15
16	5.55% SERIES	4.450%	12/14/2041	12/14/2011	85,000,000	692,833	10,657,000	-	-	60,617,277	5.868%	85,000,000	4,684,533	16
17	4.45% SERIES	4.230%	11/28/2047	11/30/2012	80,000,000	730,833	16,546,870	-	105,020	60,617,277	5.868%	1,283,000,000	74,955,347	17
18														18
19														19
20														20
21	Repurchase	8.85%	6/5/2028	5/24/2002	10,000,000	-	-	-	-2,228,153	12,228,153	6.981%	10,000,000	-188,084	21
22	Repurchase	8.83%	6/5/2028	4/3/2003	10,000,000	-	-	-	-450,789	10,450,789	8.385%	10,000,000	-43,861	22
23	Repurchase	8.83%	12/29/2022	3/11/2003	5,000,000	-	-	-	82,363	4,907,637	9.029%	5,000,000	10,341	23
24	Repurchase	5.72%	3/1/2034	12/30/2009	17,000,000	-	-	-	1,916,297	15,083,703	6.861%	17,000,000	169,446	24
25	Repurchase	6.55%	10/1/2032	12/31/2008	56,700,000	-	-	-	3,709,174	52,990,826	7.034%	56,700,000	324,360	25
26														26
27														27
28														28
29														29
30														30
31														31

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT JUNE 30, 2013

57,304,403
 1,350,304,403

Adjusted Weighted Average Cost of Debt 5.701%

1 Average Monthly Average Rate over a twelve month period

INTEREST RATE
 JULY - DEC, 2013

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

System NR	Deal #	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
		Volume - MWhs												
								1,298						
System NR	141888	12			9,697	6,942	14,350							1,310
System	142305	1,750	8,400	470	21,100	14,749	28,700	5,154						41,609
System	141868	6,599	16,800	1,400	14,782	22,450	7,300	30,748						94,502
CS2	141878	27,929	16,800	33,588	14,782	22,450	7,300	30,748						153,597
CS2	142314	7,942	5,890	14,200	5,584	10,524	3,650							47,790
Mid C	141880	2,400												2,400
Mid C	142315	801			100									801
Lanc	166019													100
Lanc	166020				50									50
Total All Deals		47,433	47,890	49,658	51,313	54,665	54,000	37,200						342,159
Total Excluding "Brown"		47,421	47,890	49,658	51,313	54,665	54,000	35,902						340,849
Power Deal 141888														

		Dollars													Dollars		
System NR	141888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$374,481
System	142305	\$15,750	\$75,600	\$4,230	\$87,273	\$62,478	\$129,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$897,769
System	141868	\$62,691	\$159,600	\$13,300	\$200,450	\$140,116	\$272,650	\$48,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,228,776
CS2	141878	\$223,432	\$134,400	\$268,704	\$118,256	\$179,600	\$58,400	\$245,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$358,425
CS2	142314	\$59,565	\$44,175	\$106,500	\$41,880	\$78,930	\$27,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,200
Mid C	141880	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
Mid C	142315	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Lanc	166019	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
Lanc	166020	\$0	\$0	\$0	\$375	\$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	\$487,575	\$294,947						\$0	\$0	\$0	\$2,885,834
Total Excluding "Brown"		\$386,645	\$413,775	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947						\$0	\$0	\$0	\$2,885,834
Power Deal 141888																	

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		5.701%
The monthly rate is:		0.00476 Before Tax	The monthly rate is:		0.00475 Before Tax
		0.0030935 After Tax			0.0030880 After Tax
		35.00% Tax rate			35.00% Tax rate
Account 186290			\$3,064,823		
12-31-2012 GL Balance including interest		(8,756,638)			
January		0	<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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	2012 Trans. Revenue Adj.	(101,807)	<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
February	2012 REC Expense Adjustment	(7,545)	Interest	(9,584) Nonoperating	9,584
February	Interest	(27,383)		(9,584) Total	9,584
02-28-2013	Balance before interest	(8,865,990)	(27,383)		
March		0	<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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	<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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	<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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	<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
June	Interest	(27,677)	Deferral Interest	(9,687) Nonoperating	9,687
06-30-2013	Balance including interest	(9,139,202)		(9,687) Total	9,687
	Balance	(9,139,202)	<u>July</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
July		0	Deferral Interest	(9,878) Nonoperating	9,878
July	Interest	(28,222)		(9,878) Total	9,878
07-31-2013	Balance before interest	(9,139,202)	<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
August		0	Deferral Interest	(9,895) Nonoperating	9,895
August	Interest	(28,272)		(9,895) Total	9,895
08-31-2013	Balance before interest	(9,139,202)	<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
September		0	Deferral Interest	(9,895) Nonoperating	9,895
September	Interest	(28,272)		(9,895) Total	9,895
09-30-2013	Balance before interest	(9,139,202)	<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
October		0	Deferral Interest	(9,895) Nonoperating	9,895
October	Interest	(28,272)		(9,895) Total	9,895
10-31-2013	Balance before interest	(9,139,202)	<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
November		0	Deferral Interest	(9,895) Nonoperating	9,895
November	Interest	(28,272)		(9,895) Total	9,895
11-30-2013	Balance before interest	(9,139,202)	<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
December		0	Deferral Interest	(9,895) Nonoperating	9,895
December	Interest	(28,272)		(9,895) Total	9,895
12-31-2013	Balance before interest	(9,139,202)			

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	5.701%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00475 Before Tax
	0.0030935 After Tax		0.0030880 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 182350				4,700,493		
12-31-2012 GL Balance including interest				(13,429,980)		
January	Surcharge Amortization	110,250		January	DFIT Expense	ADFIT
January	Interest		(41,375)	Amortization	38,588 Operating	(38,588)
01-31-2013	Balance before interest	(13,319,730)		Interest	(14,481) Nonoperating	14,481
					24,107 Total	(24,107)
February	Surcharge Amortization	401,167		February	DFIT Expense	ADFIT
February	Interest		(40,512)	Amortization	140,408 Operating	(140,408)
02-28-2013	Balance before interest	(12,918,563)		Interest	(14,179) Nonoperating	14,179
					126,229 Total	(126,229)
March	Surcharge Amortization	363,286		March	DFIT Expense	ADFIT
March	Interest		(39,332)	Amortization	127,150 Operating	(127,150)
03-31-2013	Balance before interest	(12,555,277)		Interest	(13,766) Nonoperating	13,766
					113,384 Total	(113,384)
April	Surcharge Amortization	340,364		April	DFIT Expense	ADFIT
April	Interest		(38,288)	Amortization	119,127 Operating	(119,127)
04-30-2013	Balance before interest	(12,214,913)		Interest	(13,401) Nonoperating	13,401
					105,726 Total	(105,726)
May	Surcharge Amortization	324,894		May	DFIT Expense	ADFIT
May	Interest		(37,284)	Amortization	113,713 Operating	(113,713)
05-31-2013	Balance before interest	(11,890,019)		Interest	(13,049) Nonoperating	13,049
					100,664 Total	(100,664)
June	Balance transfer			June	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)
				July	DFIT Expense	ADFIT
July	GL Balance including interest	(11,568,217)		Amortization	114,844 Operating	(114,844)
July	Surcharge Amortization	328,125		Interest	(12,326) Nonoperating	12,326
July	Interest		(35,216)		102,518 Total	(102,518)
07-31-2013	Balance before interest	(11,240,092)		August	DFIT Expense	ADFIT
				Amortization	0 Operating	0
August	Surcharge Amortization	0		Interest	(12,148) Nonoperating	12,148
August	Interest		(34,709)		(12,148) Total	12,148
08-31-2013	Balance before interest	(11,240,092)		September	DFIT Expense	ADFIT
				Amortization	0 Operating	0
September	Surcharge Amortization	0		Interest	(12,148) Nonoperating	12,148
September	Interest		(34,709)		(12,148) Total	12,148
09-30-2013	Balance before interest	(11,240,092)		October	DFIT Expense	ADFIT
				Amortization	0 Operating	0
October	Surcharge Amortization	0		Interest	(12,148) Nonoperating	12,148
October	Interest		(34,709)		(12,148) Total	12,148
10-31-2013	Balance before interest	(11,240,092)		November	DFIT Expense	ADFIT
				Amortization	0 Operating	0
November	Surcharge Amortization	0		Interest	(12,148) Nonoperating	12,148
November	Interest		(34,709)		(12,148) Total	12,148
11-30-2013	Balance before interest	(11,240,092)		December	DFIT Expense	ADFIT
				Amortization	0 Operating	0
December	Surcharge Amortization	0		Interest	(12,148) Nonoperating	12,148
December	Interest		(34,709)		(12,148) Total	12,148
12-31-2013	Balance before interest	(11,240,092)				

JMP 8/6/2013

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

Schedule (a)	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate		Current Month Rebate Revenue		Total (i) (g)+(h)
		Before 1-Jan-13 (c)	On/After 1-Jan-13 (d)	Before 1-Jan-13 (e)	On/After 1-Jan-13 (f)	Before 1-Jan-13 (g)	On/After 1-Jan-13 (h)	On/After 1-Jan-13 (b)*(d)*(f)	On/After 1-Jan-13 (b)*(e)	
1	164,579,426	0.00%	100.00%	0.000¢	(0.080¢)	0	-131,664	0	-131,664	-131,664
11	41,553,068	0.00%	100.00%	0.000¢	(0.110¢)	0	-45,708	0	-45,708	-45,708
12	3,590,093	0.00%	100.00%	0.000¢	(0.110¢)	0	-3,949	0	-3,949	-3,949
21	114,411,372	0.00%	100.00%	0.000¢	(0.083¢)	0	-94,961	0	-94,961	-94,961
22	2,651,580	0.00%	100.00%	0.000¢	(0.083¢)	0	-2,201	0	-2,201	-2,201
25	87,627,342	0.00%	100.00%	0.000¢	(0.053¢)	0	-46,442	0	-46,442	-46,442
30	3,489,849	0.00%	100.00%	0.000¢	(0.073¢)	0	-2,548	0	-2,548	-2,548
31	13,355,481	0.00%	100.00%	0.000¢	(0.073¢)	0	-9,750	0	-9,750	-9,750
32	1,524,803	0.00%	100.00%	0.000¢	(0.073¢)	0	-1,113	0	-1,113	-1,113
41-46	1,382,174	0.00%	100.00%	0.000¢	(0.246¢)	0	-3,400	0	-3,400	-3,400
47	468,743	0.00%	100.00%	0.000¢	(0.246¢)	0	-1,153	0	-1,153	-1,153
48	268,861	0.00%	100.00%	0.000¢	(0.246¢)	0	-661	0	-661	-661
Schedule Totals	434,902,792					\$0	-\$343,550		-\$343,550	
kWh not subject to surcharge	0									
Sch 28 Total kWh	434,902,792									0.955100
Amortization										-\$528,125
FIT rate										-35%
DFIT expense										\$114,844

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201307 , State Code : WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	203,481	164,579,426	13,746,851.45	203,464	1,457,219,668	121,614,714.39
011	21,059	41,553,068	4,801,373.24	20,931	298,983,266	34,334,405.58
012	8,556	3,590,093	512,582.67	8,522	33,564,486	4,438,067.36
021	1,938	114,411,372	10,229,831.78	2,029	804,629,865	71,070,166.20
022	55	2,651,580	225,484.28	57	22,835,960	1,885,540.60
025	21	87,627,342	5,006,235.73	21	623,694,673	35,440,663.35
030	32	3,489,849	236,386.48	32	11,200,671	760,368.00
031	1,180	13,355,481	1,063,500.40	1,169	49,320,252	4,063,040.36
032	1,224	1,524,803	136,275.32	1,221	4,487,336	479,339.55
041	11	8,720	1,953.17	11	61,040	13,631.62
042	288	1,123,992	374,918.19	287	7,946,079	2,617,733.36
044	13	24,502	3,105.12	13	171,514	21,684.46
044A	1	-	336.00	1	-	2,352.00
045	11	85,173	6,039.58	11	590,595	41,863.84
046	52	139,787	13,405.67	52	976,941	93,603.47
047	-	468,743	105,608.96	-	3,293,736	743,083.41
048	-	268,861	63,626.89	-	1,884,648	448,474.52
058	-	-	1,330,436.02	-	-	10,095,058.92
058A	-	-	(6,501.76)	-	-	(60,185.84)
090	-	-	-	-	-	(268.00)
095	-	-	14,701.39	-	-	105,575.64
099	-	-	52,344.95	-	-	394,187.32
Sum	237,922	434,902,792	37,918,495.53	237,820	3,320,860,730	288,603,100.11

AVISTA CORPORATION
 2013 July 15 11:53 AM Central Time
 10/23/2013

Line No.	Description	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reqaq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 6/30/2013	Effective Cost	Line It.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	FMBS - SERIES A	7.530%	5/5/2023	5/5/1993	5,500,000	42,712	-	-	963,011	4,494,277	9.359%	5,500,000	514,744	1
2	FMBS - SERIES A	7.540%	5/5/2023	5/17/1993	1,000,000	7,766	-	-	175,412	818,922	9.276%	1,000,000	93,747	2
3	FMBS - SERIES A	7.390%	5/11/2018	5/17/1993	7,000,000	54,364	-	-	1,227,963	5,717,753	8.267%	7,000,000	690,114	3
4	FMBS - SERIES A	7.450%	6/11/2018	6/9/1993	15,500,000	120,377	-	50,220	2,140,440	13,188,963	8.953%	15,500,000	1,397,715	4
5	FMBS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	5
6	FMBS - SERIES A	1.359%	6/1/2037	6/3/1997	40,000,000	1,286,086	-	-	(1,769,126)	40,473,039	1.321%	40,000,000	528,329	6
7	ADVANCE ASSOCIAT	N/A	8/15/2013	8/15/1998	25,000,000	696,169	-	-	-	24,693,047	6.475%	25,000,000	1,618,963	7
8	Series C Setup C	6.370%	6/19/2028	8/19/1998	90,000,000	156,304	-	239,400	188,649	81,323,001	6.462%	90,000,000	5,915,420	8
9	FMBS - SERIES C	5.450%	12/1/2019	11/18/2004	90,000,000	1,192,691	(4,445,000)	387,500	7,244,918	150,564,188	5.222%	160,000,000	8,332,991	9
10	FMBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,912,935	-	222,000	1,700,376	141,337,696	5.120%	150,000,000	9,179,674	10
11	FMBS - 6.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	-	835,000	2,875,617	230,523,681	7.041%	250,000,000	17,603,224	11
12	FMBS - SERIES	5.125%	5/1/2018	4/2/2008	250,000,000	2,246,419	(10,776,222)	575,000	2,875,617	255,040,618	4.907%	250,000,000	12,288,615	12
13	5.126% SERIES	5.125%	4/1/2022	9/22/2009	250,000,000	365,790	-	-	-	49,694,210	1.891%	50,000,000	945,329	13
14	1.68% SERIES	1.890%	12/30/2013	12/30/2010	52,000,000	393,336	-	-	5,273,664	45,342,997	5.578%	52,000,000	2,900,325	14
15	3.89% SERIES	3.890%	12/20/2040	12/20/2010	35,000,000	259,834	-	-	5,283,622	29,477,345	6.768%	35,000,000	2,375,867	15
16	5.55% SERIES	5.550%	12/14/2041	12/14/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	16
17	4.45% SERIES	4.450%	11/26/2047	11/30/2012	80,000,000	730,833	18,546,870	-	105,020	60,517,277	5.868%	90,000,000	4,694,533	17
18														18
19														19
20														20
21														21
22	Repurchase	8.85%	9/5/2028	5/24/2002	10,000,000			-2,228,153		12,228,153	6.961%		-189,084	22
23	Repurchase	8.83%	6/5/2028	4/3/2003	10,000,000			-490,768		10,460,769	8.395%		-43,661	23
24	Repurchase	8.83%	12/29/2022	3/1/2003	5,000,000			92,363		4,907,637	9.029%		10,341	24
25	Repurchase	5.72%	3/1/2034	12/30/2009	17,000,000			1,916,297		15,083,703	6.661%		159,448	25
26	Repurchase	5.55%	10/1/2032	12/31/2008	66,700,000			3,708,174		62,990,826	7.034%		324,260	26
27					57,304,403						3.083%		75,217,746	27
28													1,769,561	28
29													76,984,596	29
30													1,350,304,403	30
31														31

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT JUNE 30, 2013

3 Short Term-Debt

1 Average Monthly Average Rate over a twelve month period

Adjusted Weighted Average Cost of Debt

5.701%

INTEREST RATE
 July - DEC, 2013

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of July 2013

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201307

Journal: 475-WASHINGTON REC DEFERRAL

Last Saved: 08/06/2013 9:45 AM

Team: Resource Accounting

Last Saved by: Gina Armstrong

Approval Requested: 08/06/2013 9:45 AM

Type: C

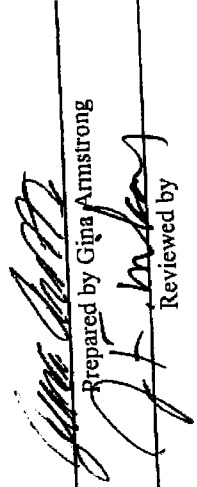
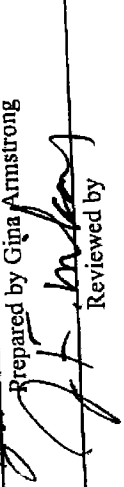
Submitted by: Gina Armstrong

Category: DJ

Approved by:

Currency: USD

ED	Co.	FERC	SetL	Jul	SL	Debit	Credit	Comment
0	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	2,371.00	2,371.00	WA REC Deferral Expense
0	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL			WA REC Balance
0	001	419016 - INTEREST INCOME ON REC DEFERRAL	ED	WA	DL	0.00	0.00	WA REC Interest Income Accrual
0	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	3,520.00		WA REC Balance Interest Income Accrual
0	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL		3,520.00	WA REC Interest Expense Accrual
0	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	5,891.00	5,891.00	WA REC Balance Interest Expense Accrual
Totals:								


 Prepared by Gina Armstrong
 Date 8/6/13

 Reviewed by
 Date 8/6/13
 Approved for Entry
 Corporate Accounting use Only
 Date

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

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	5.701%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00475 Before Tax
	0.0030935 After Tax		0.0030880 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186322-ED-WA

Beginning Balance before interest				(277,010)					
January	REC Deferral	29,099		January	DFIT Expense		ADFIT		
January	Interest	(812)		Deferral	10,185 Operating		(10,185)		
01-31-2013	Balance before interest	(247,911)		Interest	(284) Nonoperating		284		
					9,901 Total		(9,901)		
February	REC Deferral	(29,556)		February	DFIT Expense		ADFIT		
February	Transfer 2012 Balance from 254360	(84,839)		Deferral	(10,345) Operating		10,345		
February	Interest	(944)		Interest	(494) Nonoperating		494		
February	EWEB REC Balance Interest from Jan. 2013	(466)			(10,839) Total		10,839		
02-28-2013	Balance before interest	(362,306)							
March	REC Deferral	(60,986)		March	DFIT Expense		ADFIT		
March	Interest	(1,215)		Deferral	(21,345) Operating		21,345		
03-31-2013	Balance before interest	(423,292)		Interest	(425) Nonoperating		425		
					(21,770) Total		21,770		
April	REC Deferral	(259,452)		April	DFIT Expense		ADFIT		
April	Interest	(1,711)		Deferral	(90,808) Operating		90,808		
04-30-2013	Balance before interest	(682,744)		Interest	(599) Nonoperating		599		
					(91,407) Total		91,407		
May	REC Deferral	(266,123)		May	DFIT Expense		ADFIT		
May	Interest	(2,524)		Deferral	(93,143) Operating		93,143		
05-31-2013	Balance before interest	(948,867)		Interest	(883) Nonoperating		883		
					(94,026) Total		94,026		
June	REC Deferral	(181,478)		June	DFIT Expense		ADFIT		
June	Interest	(3,216)		Deferral	(63,517) Operating		63,517		
06-30-2013	Balance before interest	(1,130,345)		Interest	(1,126) Nonoperating		1,126		
					(64,643) Total		64,643		
July	GL Balance including interest	(1,141,233)		July	DFIT Expense		ADFIT		
July	REC Deferral	2,371		Deferral	830 Operating		(830)		
July	Interest	(3,520)		Interest	(1,232) Nonoperating		1,232		
07-31-2013	Balance before interest	(1,138,862)			(402) Total		402		
August	REC Deferral	0		August	DFIT Expense		ADFIT		
August	Interest	(3,517)		Deferral	0 Operating		0		
08-31-2013	Balance before interest	(1,138,862)		Interest	(1,231) Nonoperating		1,231		
					(1,231) Total		1,231		
September	REC Deferral	0		September	DFIT Expense		ADFIT		
September	Interest	(3,517)		Deferral	0 Operating		0		
09-30-2013	Balance before interest	(1,138,862)		Interest	(1,231) Nonoperating		1,231		
					(1,231) Total		1,231		
October	REC Deferral	0		October	DFIT Expense		ADFIT		
October	Interest	(3,517)		Deferral	0 Operating		0		
10-31-2013	Balance before interest	(1,138,862)		Interest	(1,231) Nonoperating		1,231		
					(1,231) Total		1,231		
November	REC Deferral	0		November	DFIT Expense		ADFIT		
November	Interest	(3,517)		Deferral	0 Operating		0		
11-30-2013	Balance before interest	(1,138,862)		Interest	(1,231) Nonoperating		1,231		
					(1,231) Total		1,231		
December	REC Deferral	0		December	DFIT Expense		ADFIT		
December	Interest	(3,517)		Deferral	0 Operating		0		
12-31-2013	Balance before interest	(1,138,862)		Interest	(1,231) Nonoperating		1,231		
					(1,231) Total		1,231		

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

	Debit	Credit	Entry
REC REVENUE & EXPENSE			
557322	\$266,141	\$18	-\$266,123 Debit
<hr/>			
June Revenue			
186322		\$181,496	
557322	\$181,496		
June Expense			
186322	\$18		
557322		\$18	
June Total			
186322	\$18	\$181,496	\$181,478 Credit
557322	\$181,496	\$18	-\$181,478 Debit
<hr/>			
July Revenue			
186322	\$2,353		
557322		\$2,353	
July Expense			
186322	\$18		
557322		\$18	
July Total			
186322	\$2,371	\$0	-\$2,371 Debit
557322	\$0	\$2,371	\$2,371 Credit
<hr/>			

**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

Sta Corp. - Resource Accounting
 475 - Washington REC Deferral
 3 REC Revenue Deferral Calculation
 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
on WA EIA - Voluntary REC Revenue	(\$70,550)	(\$82,772)	(\$213,066)	(\$408,270)	(\$448,870)	(\$277,300)	(\$46,500)	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,547,129)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$2,885,834)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$386,645)	(\$413,775)	(\$392,734)	(\$449,034)	(\$461,124)	(\$487,575)	(\$294,947)	\$0	\$0	\$0	\$0	\$0	\$0 (\$4,530,463)
Total	(\$457,195)	(\$496,547)	(\$605,800)	(\$954,804)	(\$909,794)	(\$764,875)	(\$341,447)	\$0	\$0	\$0	\$0	\$0	\$0
Authorized - System	(\$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)
on WA EIA - Voluntary REC Revenue	\$0	\$0	\$0	(\$79,000)	\$0	\$0	\$0	\$0	\$0	(\$79,000)	\$0	\$0	\$0 (\$158,000)
WA EIA937 Requirement (EWEB) - PGE Revenue	(\$470,394)	(\$424,872)	(\$469,762)	(\$455,220)	(\$470,394)	(\$455,220)	(\$313,596)	(\$313,596)	(\$303,480)	(\$313,596)	(\$303,902)	(\$313,596)	(\$4,607,627)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$501,852)	(\$456,330)	(\$501,220)	(\$585,678)	(\$501,852)	(\$488,678)	(\$345,054)	(\$345,054)	(\$334,938)	(\$424,054)	(\$336,360)	(\$345,054)	(\$5,143,127)
Total Authorized	(\$39,082)	(\$51,314)	(\$181,608)	(\$376,812)	(\$417,212)	(\$245,842)	(\$15,042)	\$0	\$0	\$31,458	\$31,458	\$31,458	(\$1,169,629)
Non WA EIA - Voluntary REC Revenue	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$60,500)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$83,749	\$11,097	\$77,028	\$6,186	\$9,270	(\$32,355)	\$18,649	\$313,596	\$303,480	\$313,596	\$303,902	\$313,596	\$1,721,793
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$44,857	(\$40,217)	(\$104,580)	(\$389,126)	(\$407,942)	(\$278,197)	\$3,607	\$345,054	\$334,938	\$424,054	\$336,360	\$345,054	\$612,866
Total (+) = Surcharge	(\$25,503)	(\$33,477)	(\$118,481)	(\$245,832)	(\$272,189)	(\$160,367)	(\$9,813)	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	(\$763,066)
A Share of Difference	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0 (\$60,500)
Non WA EIA - Voluntary (65.24%)	\$54,638	\$7,240	\$50,253	\$4,036	\$6,048	(\$21,108)	\$12,167	\$204,590	\$197,990	\$204,590	\$198,265	\$204,590	\$1,123,298
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$29,134	(\$26,237)	(\$68,228)	(\$250,296)	(\$266,141)	(\$181,496)	\$2,353	\$226,113	\$218,514	\$304,113	\$218,789	\$226,113	\$420,732
Total - 100% Surcharge (+) or Rebate (-)													

Accounting Entries	Debit	Credit	Debit	Credit	Debit	Credit
186322-ED-WA						
557322-ED-WA						

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
		Volume - MWhs												
141888	12													12
142305	1,750	8,400	470	9,697	6,942	14,350								41,609
141868	6,599	16,800	1,400	21,100	14,749	28,700	5,154							94,502
141878	27,929	16,800	33,588	14,782	22,450	7,300	30,748							153,597
142314	7,942	5,890	14,200	5,584	10,524	3,650								47,790
141880	2,400													2,400
142315	801													801
166019				100										100
166020				50										50
Total All Deals	47,433	47,890	49,658	51,313	54,665	54,000	35,902							340,861
Total Excluding "Brown"	47,421	47,890	49,658	51,313	54,665	54,000	35,902							340,849
Power Deal 141888														

System NR	Dollars													Dollars
	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total	
141888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142305	\$15,750	\$75,600	\$4,230	\$87,273	\$62,478	\$129,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$374,481
141868	\$62,691	\$159,600	\$13,300	\$200,450	\$140,116	\$272,650	\$48,963	\$0	\$0	\$0	\$0	\$0	\$0	\$897,769
141878	\$223,432	\$134,400	\$268,704	\$118,256	\$179,600	\$58,400	\$245,984	\$0	\$0	\$0	\$0	\$0	\$0	\$1,228,776
142314	\$59,565	\$44,175	\$106,500	\$41,880	\$78,930	\$27,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$358,425
141880	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,200
142315	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
166019	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
166020	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
Total All Deals	\$386,645	\$413,775	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947	\$0	\$0	\$0	\$0	\$0	\$0	\$2,885,834
Total Excluding "Brown"	\$386,645	\$413,775	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947	\$0	\$0	\$0	\$0	\$0	\$0	\$2,885,834
Power Deal 141888														