

Avista Corp.  
1411 East Mission P.O. Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170



September 17, 2013

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

2013 SEP 19 AM 8:08  
RECEIVED  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION  
OLYMPIA, WA

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

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In August, actual net power costs were greater than authorized costs by \$1,216,396. Year-to-date actual net power costs were lower than authorized costs by \$2,488,850, which is within the \$4 million deadband, therefore there is no ERM deferral at August 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 \$379,464 for the month of August 2013. After adjusting for revenue-sensitive expenses, \$362,426 of amortization of the deferral balance was recorded.

Actual net power costs for August 2013 were greater than the authorized level due primarily to lower hydro generation and the loss of generation from Colstrip Unit 4. On July 1, 2013, Colstrip Unit 4 suffered a generator fault and is expected to be out of service through January 2014. Hydro generation was 19 aMW below the authorized level.

Colstrip generation was 83 aMW below the authorized level. Kettle Falls generated at the authorized level. Natural gas-fired generation was 86 aMW above the authorized level. The average power purchase price was \$35.67/MWh compared to an authorized price of \$34.86/MWh. The average natural gas price was \$3.72/dth compared to an authorized price of \$3.31/dth. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 29 aMW above the authorized level.

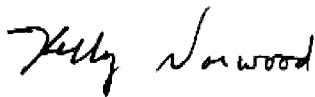
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In August 2013, actual net REC revenues were less than authorized revenues by \$36,869. The Company records 100% of the net REC revenues in a separate deferral account 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 August 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 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 AUGUST 2013

Page Items: Statind: DL Part Acct: 186280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201209	-6,723,549.00	331,588.00	-6,391,961.00
ED	WA	201210	-6,391,961.00	414,565.00	-5,977,396.00
ED	WA	201211	-5,977,396.00	-1,332,731.00	-7,310,127.00
ED	WA	201212	-7,310,127.00	-1,446,511.00	-8,756,638.00
ED	WA	201301	-8,756,638.00	8,756,638.00	0.00
ED	WA	201302	0.00	0.00	0.00
ED	WA	201303	0.00	0.00	0.00
ED	WA	201304	0.00	-42,157.00	-42,157.00
ED	WA	201305	-42,157.00	-639,821.00	-681,978.00
ED	WA	201306	-681,978.00	251,774.00	-430,204.00
ED	WA	201307	-430,204.00	424,037.00	-6,167.00
ED	WA	201308	-6,167.00	6,167.00	0.00
				6,723,549.00	

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

**Account 186280.ED.WA**

	<u>Amount</u>	<u>Journal ID</u>
Balance 7/31/13	-\$6,167.00	
Deferral - Current Month	0.00	481 - WA ERM
Interest - Current Month	6,167.00	481 - WA ERM
Balance 08/31/13	<u>\$0.00</u>	
Year to date deferrals	\$0.00	
Year to date interest	0.00	
Balance in account	<u>\$0.00</u>	

	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	-\$2,488,850.00	-\$2,488,850.00	\$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>-\$2,488,850.00</u>	<u>-\$2,488,850.00</u>	<u>\$0.00</u>

Note 1: The Company is within the deadband, therefore, all interest was reversed.

Page Items: Statind: DL Perc Acct: 186290

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201209	0.00	0.00	0.00
ED	WA	201210	0.00	0.00	0.00
ED	WA	201211	0.00	0.00	0.00
ED	WA	201212	0.00	0.00	0.00
ED	WA	201301	0.00	-8,783,727.00	-8,783,727.00
ED	WA	201302	-8,783,727.00	-136,735.00	-8,920,462.00
ED	WA	201303	-8,920,462.00	-108,326.14	-9,028,788.14
ED	WA	201304	-9,028,788.14	-27,677.00	-9,056,465.14
ED	WA	201305	-9,056,465.14	-27,677.00	-9,084,142.14
ED	WA	201306	-9,084,142.14	-27,677.00	-9,111,819.14
ED	WA	201307	-9,111,819.14	-28,222.00	-9,140,041.14
ED	WA	201308	-9,140,041.14	-28,052.00	-9,168,093.14
				-9,168,093.14	

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

**Account 186290.ED.WA**

	<u>Amount</u>	<u>Journal ID</u>
Balance 7/31/13	-\$9,140,041.14	
Interest - Current Month	-28,137.00	481 - WA ERM
Interest - Correction	85.00	481 - WA ERM
Balance 08/31/13	<u>-\$9,168,093.14</u>	

Page Items: Statind: DL Ferc Acct: 182350

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201209	-13,266,772.00	-40,802.00	-13,307,574.00
ED	WA	201210	-13,307,574.00	-40,802.00	-13,348,376.00
ED	WA	201211	-13,348,376.00	-40,802.00	-13,389,178.00
ED	WA	201212	-13,389,178.00	-40,802.00	-13,429,980.00
ED	WA	201301	-13,429,980.00	68,875.00	-13,361,105.00
ED	WA	201302	-13,361,105.00	369,570.00	-12,991,535.00
ED	WA	201303	-12,991,535.00	314,872.00	-12,676,663.00
ED	WA	201304	-12,676,663.00	302,076.00	-12,374,587.00
ED	WA	201305	-12,374,587.00	287,610.00	-12,086,977.00
ED	WA	201306	-12,086,977.00	285,518.00	-11,801,459.00
ED	WA	201307	-11,801,459.00	292,909.00	-11,508,550.00
ED	WA	201308	-11,508,550.00	326,836.00	-11,181,714.00
				2,085,058.00	

**Recoverable Deferral Balance**

**Account 182350.ED.WA**

	<u>Amount</u>	<u>Journal ID</u>
Balance 7/31/13	-\$11,508,550.00	
Surcharge Amortization	362,426.00	481 - WA ERM
Interest	-34,870.00	481 - WA ERM
Interest - Correction	-720.00	481 - WA ERM
Balance 08/31/13	<u><u>-\$11,181,714.00</u></u>	

Page Items: Statind: DL Part Acct: 283280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201209	6,996,613.23	-104,517.10	6,892,096.13
ED	WA	201210	6,892,096.13	-128,075.05	6,764,021.08
ED	WA	201211	6,764,021.08	480,736.55	7,244,757.63
ED	WA	201212	7,244,757.63	520,559.55	7,765,317.18
ED	WA	201301	7,765,317.18	-14,625.10	7,750,692.08
ED	WA	201302	7,750,692.08	-81,492.25	7,669,199.83
ED	WA	201303	7,669,199.83	-72,291.05	7,596,908.78
ED	WA	201304	7,596,908.78	-81,284.70	7,515,624.08
ED	WA	201305	7,515,624.08	132,960.80	7,648,584.88
ED	WA	201306	7,648,584.88	-178,365.25	7,470,219.63
ED	WA	201307	7,470,219.63	-241,053.40	7,229,166.23
ED	WA	201308	7,229,166.23	-106,732.85	7,122,433.38
				125,820.15	

**DFIT Associated with ERM Deferrals**

**Account 283280.ED.WA**

Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	-9,168,093.14
Account 182350.ED.WA balance	-11,181,714.00
Total	<u>-\$20,349,807.14</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$7,122,432</u>
Rounding	1
Balance that should be in account - August 31, 2013	<u>\$7,122,433</u>

Page Items: Statind: DL Ferc Acct: 186322

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201212	0.00	-277,010.00	-277,010.00
ED	WA	201301	-277,010.00	28,287.00	-248,723.00
ED	WA	201302	-248,723.00	-115,804.81	-364,527.81
ED	WA	201303	-364,527.81	-62,201.00	-426,728.81
ED	WA	201304	-426,728.81	-261,163.00	-687,891.81
ED	WA	201305	-687,891.81	-268,647.00	-956,538.81
ED	WA	201306	-956,538.81	-184,694.00	-1,141,232.81
ED	WA	201307	-1,141,232.81	-1,149.00	-1,142,381.81
ED	WA	201308	-1,142,381.81	58,343.00	-1,084,038.81
				-1,084,038.81	

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

	Amount	Journal ID
Balance 7/31/13	-\$1,142,381.81	
Deferral	36,869.00	475 - WA REC DEFERRAL
Interest	-3,383.00	475 - WA REC DEFERRAL
Deferral - Correct July	24,819.00	475 - WA REC DEFERRAL
Interest - Correct July	38.00	475 - WA REC DEFERRAL
Balance 08/31/13	<u>-\$1,084,038.81</u>	



Page Items: Statind: DL ▼ Farc Acct: 283305

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201212	0.00	96,953.50	96,953.50
ED	WA	201301	96,953.50	-9,900.45	87,053.05
ED	WA	201302	87,053.05	40,531.68	127,584.73
ED	WA	201303	127,584.73	21,770.35	149,355.08
ED	WA	201304	149,355.08	91,407.05	240,762.13
ED	WA	201305	240,762.13	94,026.45	334,788.58
ED	WA	201306	334,788.58	64,642.90	399,431.48
ED	WA	201307	399,431.48	402.15	399,833.63
ED	WA	201308	399,833.63	-20,420.05	379,413.58
				379,413.58	

**DFIT Associated with REC Deferrals**

**Account 283305.ED.WA**

Account 186322.ED.WA balance	-\$1,084,038.81
Total	-1,084,038.81
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$379,414
Rounding	0
Balance that should be in account - 8/31/2013	\$379,414

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of August 2013

ERM Deferral Journal

**Avista Corporation Journal Entry**

Effective Date: 201308

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: 09/06/2013 3:42 PM  
 Approval Requested: 09/06/2013 3:42 PM

Seq	Co	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	28,137.00		Last year (2012) ERM Balance Interest Accrual
20	001	186290 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		28,137.00	Last year (2012) ERM Interest Accrual
30	001	182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL	362,426.00		Approved for Recovery ERM Balance Amortization
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		362,426.00	Approved for Recovery ERM Balance Amortization
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	34,870.00		Approved for Recovery ERM Balance Interest Accr
60	001	182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL		34,870.00	Approved for Recovery ERM Balance Interest Accr
70	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL	0.00		Current Year (2013) ERM
80	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	Current Year (2013) Deferral Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	6,167.00		Current Year (2013) Interest Accrual - REverse
100	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		6,167.00	Current Year (2013) Interest accrual current year
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	85.00		Last year (2012) ERM - Fix July Interest
120	001	186290 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		85.00	Last year (2012) ERM - Fix July Interest
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	720.00		Approved for Recovery ERM - Fix July Interest
140	001	182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL		720.00	Approved for Recovery ERM - Fix July Interest
		FOR RECOVERY					432,405.00	
		<b>Totals:</b>				<b>432,405.00</b>	<b>432,405.00</b>	

### Avista Corporation Journal Entry

Effective Date: 201308

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD


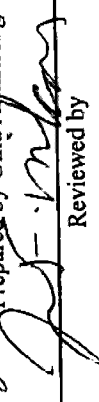
Last Saved by: Gina Armstrong

Last Saved: 09/06/2013 3:42 PM

Submitted by: Gina Armstrong

Approval Requested: 09/06/2013 3:42 PM

Approved by:

  
Prepared by Gina Armstrong  
  
Reviewed by  
Date: 9/6/13  
Date: 9/6/13

Explanation:

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

Date

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	5.701%
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 Total	0
				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
March	ERM Deferral	0		Defe		0
March	Interest	0	0	Inter		0
03-31-2013 Balance before interest						0
April	ERM Deferral	(42,092)		Defe		732
April	Interest		(65)	Inter		23
04-30-2013 Balance before interest						755
May	ERM Deferral	(638,703)		Defe		346
May	Interest		(1,118)	Inter		391
05-31-2013 Balance before interest						337
June	ERM Deferral	253,488		Defe		721
June	Interest		(1,714)	Inter		300
06-30-2013 Balance before interest						121
GL Balance including interest						
Interest related to WNP-3						(2,593)
GL Balance including interest						(432,797)
July	ERM Deferral	427,307		Defe		357
July	Interest		(677)	Inter		337
07-31-2013 Balance before interest						320
August	ERM Deferral	0		Defe		0
August	Interest		(17)	Inter		6
08-31-2013 Balance before interest						6
September	ERM Deferral	0		Defe		0
September	Interest		(17)	Inter		6
09-30-2013 Balance before interest						6
October	ERM Deferral	0		Defe		0
October	Interest		(17)	Inter		6
10-31-2013 Balance before interest						6
				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					(6) Total	6
				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					(6) Total	6

186280

$J = 0$

$F = 0$

$M = 0$

$A = 65$

$M = 1,118$

$J = 1,714$

$J = 677 + 2593 = 3,270$

$A = 0$

431600 EDWA  
 credit → debit  
 186280

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
<b>WASHINGTON ACTUALS</b>												
555 Purchased Power	\$21,539,745	\$22,104,015	\$20,960,073	\$20,906,309	\$16,041,013	\$13,967,056	\$13,786,686	\$15,535,001				
447 Sale for Resale	(\$106,183,986)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)	(\$9,058,133)	(\$9,203,995)				
Less SMUD RECs	\$3,174,348	\$413,775	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947	\$288,514				
501 Thermal Fuel	\$15,484,254	\$2,267,901	\$2,859,659	\$2,916,331	\$701,349	\$1,051,586	\$1,040,716	\$2,033,601				
547 CT Fuel	\$92,689,967	\$9,204,962	\$10,881,589	\$4,654,597	\$5,964,734	\$3,149,968	\$9,346,063	\$11,151,698				
456 Transmission Revenue	-\$7,374,071	(\$951,740)	(\$252,995)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,200,005)	(\$1,067,064)				
565 Transmission Expense	\$11,648,160	\$1,466,679	\$1,491,322	\$1,474,542	\$1,422,317	\$1,398,415	\$1,460,032	\$1,450,352				
557 Broker Fees	\$734,157	\$97,864	\$97,868	\$106,962	\$100,809	\$68,556	\$92,545	\$100,901				
Less Cleantwater directly assigned to ID	-\$9,186,314	(\$1,653,450)	(\$1,536,024)	(\$1,490,740)	(\$1,612,419)	(\$1,509,969)	\$0	\$0				
0 Adjusted Actual Net Expense	\$119,834,443	\$16,787,614	\$18,111,844	\$10,426,771	\$6,994,874	\$7,676,888	\$16,752,861	\$20,299,008	\$0	\$0	\$0	\$0
<b>Total through August</b>												
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>												
1 555 Purchased Power	\$86,632,164	\$13,232,443	\$12,710,608	\$10,429,524	\$6,530,863	\$8,277,524	\$8,213,533	\$10,240,223	\$8,039,783	\$9,414,550	\$12,768,401	\$13,454,232
2 447 Sale for Resale	(\$54,150,868)	(\$6,903,038)	(\$6,574,919)	(\$8,035,196)	(\$7,462,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$5,289,986)	(\$7,401,091)	(\$9,405,153)	(\$8,733,727)
3 Less SMUD RECs	\$3,071,752	\$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	\$19,128,936	\$2,779,051	\$2,775,501	\$2,020,557	\$1,704,426	\$1,475,295	\$2,739,032	\$2,867,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
5 547 CT Fuel	\$53,317,693	\$9,324,060	\$8,646,899	\$6,377,117	\$4,998,775	\$3,034,991	\$2,692,358	\$8,820,667	\$9,214,643	\$9,278,297	\$9,663,116	\$10,707,641
6 456 Transmission Revenue	(\$7,264,188)	(\$963,388)	(\$845,492)	(\$729,613)	(\$837,939)	(\$1,003,326)	(\$1,160,287)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
7 565 Transmission Expense	\$11,691,263	\$1,520,361	\$1,508,739	\$1,443,538	\$1,426,268	\$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	\$599,435	\$42,656	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$78,948	\$86,944	\$43,966	\$52,696	\$100,670
9 Authorized Net Expense	\$113,028,188	\$21,181,117	\$19,506,828	\$18,485,383	\$10,808,004	\$8,834,044	\$11,453,708	\$16,143,062	\$14,889,884	\$15,288,767	\$18,376,205	\$19,689,046
20 Actual - Authorized Net Expense	\$2,808,256	(\$1,365,434)	(\$2,739,215)	(\$353,739)	(\$182,233)	\$181,830	\$841,945	\$4,299,155	\$2,145,946			
21 Resource Optimization	-\$2,094,190	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$544,872)	(\$732,484)	\$181,026	\$779,983			
22 Adjusted Net Expense	\$714,065	(\$1,372,214)	(\$2,662,989)	(\$1,450,928)	(\$893,233)	(\$363,042)	\$109,461	\$4,480,181	\$2,925,929	\$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	\$465,856	(\$895,232)	(\$1,737,334)	(\$946,585)	(\$608,254)	(\$249,897)	\$71,412	\$2,922,870	\$1,908,876	\$0	\$0	\$0
25 WVA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$2,507,786)	(\$777,950)	\$601,550	\$699,607	(\$391,924)	(\$601,707)	\$286,571	(\$1,611,453)	(\$692,480)			
26 Net Power Cost (+) Surcharge (-) Rebate	(\$2,041,930)	(\$1,673,182)	(\$1,136,784)	(\$246,978)	(\$1,000,178)	(\$851,804)	\$337,983	\$1,311,417	\$1,216,396			
27 WNP Correction*							(\$446,920)					
28 Cumulative Balance		(\$1,873,182)	(\$2,808,966)	(\$3,085,944)	(\$4,068,122)	(\$4,807,756)	(\$4,569,743)	(\$3,705,246)	(\$2,488,860)			
Deferral Amount, Cumulative (Customer)		\$0	\$0	(\$42,092)	(\$680,795)	(\$427,307)	\$0	\$0	\$0			
Deferral Amount, Monthly		\$0	\$0	(\$42,092)	(\$638,703)	\$263,488	\$427,307	\$0	\$0			
Net 567280 Entry (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$42,092	\$638,703	(\$263,488)	(\$427,307)	\$0	\$0			
Company Band Gross Margin Impact, Cumulative		(\$1,873,182)	(\$2,808,966)	(\$3,085,944)	(\$4,014,030)	(\$4,142,436)	(\$3,705,246)	(\$2,488,860)				

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	\$10,668,484	\$10,344,154	\$8,180,110	\$6,436,198	\$7,862,246	\$9,668,979	\$0	\$0	\$0	\$0
2	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401
3	\$89,299	\$42,583	\$38,244	\$135,745	\$167,140	\$172,891	\$138,381	\$109,257	\$151,593	\$151,593	\$151,593	\$151,593
4	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593
5	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376
6	\$3,356,108	\$3,032,593	\$1,668,844	\$1,608,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$844	\$821	\$685	\$798	\$876	\$521	\$567	\$563	\$563	\$563	\$563	\$563
8	\$127,624	\$168,708	\$128,300	\$140,576	\$111,001	\$126,114	\$139,364	\$86,251	\$195,593	\$194,464	\$195,593	\$195,593
9	\$177,403	\$154,919	\$135,319	\$125,179	\$128,012	\$81,885	\$194,464	\$195,593	\$195,593	\$195,593	\$195,593	\$195,593
10	\$231,637	\$275,639	\$406,100	\$307,498	\$524,224	\$231,426	\$32,888	\$12,027	\$615,409	\$615,409	\$615,409	\$615,409
11	\$591,664	\$456,708	\$509,194	\$509,241	\$505,988	\$489,783	\$472,546	\$210,469	\$210,469	\$210,469	\$210,469	\$210,469
12	\$235,641	\$345,786	\$293,496	\$411,800	\$312,826	\$208,228	\$254,928	\$2,202,464	\$2,202,464	\$2,202,464	\$2,202,464	\$2,202,464
13	\$2,109,744	\$2,110,000	\$2,160,263	\$1,943,616	\$1,984,657	\$1,908,583	\$2,128,422	\$751,218	\$751,218	\$751,218	\$751,218	\$751,218
14	\$1,215,994	\$1,678,213	\$1,721,867	\$2,221,211	\$1,053,368	\$1,011,101	\$962,785	\$0	\$0	\$0	\$0	\$0
15	\$1,653,450	\$1,386,702	\$1,535,034	\$1,490,740	\$1,612,419	\$1,508,969	\$56,282	\$51,781	\$51,781	\$51,781	\$51,781	\$51,781
16	\$61,878	\$52,609	\$52,182	\$51,745	\$51,463	\$48,977	\$56,282	\$0	\$0	\$0	\$0	\$0
17	(\$14,480)	(\$49,702)	\$2,838	(\$35,147)	(\$41,761)	\$91,010	(\$106,205)	(\$19,632)	\$0	\$0	\$0	\$0
18	\$21,539,746	\$22,104,016	\$20,960,973	\$20,906,308	\$16,041,013	\$13,987,056	\$13,786,698	\$15,536,901	\$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)	(\$11,775,438)	(\$13,082,535)	(\$10,809,836)	(\$5,837,066)	(\$5,845,493)	(\$6,255,142)	\$0	\$0	\$0	\$0
20	(\$145,955)	(\$146,410)	(\$146,150)	(\$145,150)	(\$145,955)	(\$146,085)	(\$146,250)	(\$145,250)	\$0	\$0	\$0	\$0
21	(\$96,524)	(\$93,651)	(\$133,768)	(\$101,856)	(\$101,936)	(\$102,251)	(\$169,045)	(\$124,842)	\$0	\$0	\$0	\$0
22	(\$6,543)	(\$5,984)	(\$6,779)	(\$6,563)	(\$6,444)	(\$6,137)	(\$6,461)	(\$6,452)	\$0	\$0	\$0	\$0
23	(\$42,340)	(\$38,776)	(\$40,340)	(\$36,228)	(\$33,952)	(\$30,729)	(\$36,030)	(\$30,868)	\$0	\$0	\$0	\$0
24	(\$1,801,862)	(\$1,856,399)	(\$2,061,277)	(\$2,052,824)	(\$2,006,583)	(\$2,142,267)	(\$1,718,283)	(\$1,616,051)	\$0	\$0	\$0	\$0
25	(\$1,752,795)	(\$2,029,502)	(\$2,399,840)	(\$2,450,904)	(\$2,157,039)	(\$1,512,529)	(\$1,137,571)	(\$1,025,370)	\$0	\$0	\$0	\$0
26	(\$12,906,975)	(\$15,917,406)	(\$16,693,692)	(\$17,876,080)	(\$15,261,742)	(\$9,777,064)	(\$9,058,133)	(\$9,203,995)	\$0	\$0	\$0	\$0
<b>501 FUEL-DOLLARS</b>												
27	\$678,253	\$531,718	\$739,340	\$510,421	\$133,459	(\$172,443)	\$593,700	\$639,202	\$0	\$0	\$0	\$0
28	(\$53)	\$2,227	\$522	\$3,987	(\$8)	\$2,389	\$3,377	\$746	\$0	\$0	\$0	\$0
29	\$1,916,780	\$1,733,757	\$2,113,384	\$2,367,077	\$566,714	\$1,180,614	\$400,943	\$1,350,678	\$0	\$0	\$0	\$0
30	\$28,151	\$199	\$6,413	\$14,846	\$2,184	\$41,026	\$42,696	\$42,975	\$0	\$0	\$0	\$0
31	\$2,623,111	\$2,287,901	\$2,859,658	\$2,916,331	\$701,349	\$1,051,686	\$1,040,716	\$2,033,601	\$0	\$0	\$0	\$0
<b>501 FUEL-TONS</b>												
32	43,023	36,056	51,328	37,387	10,073	2,691	42,546	47,072	\$0	\$0	\$0	\$0
33	97,687	92,223	95,656	90,401	56,119	47,533	46,286	50,276	\$0	\$0	\$0	\$0
<b>501 FUEL-COST PER TON</b>												
34	\$15.76	\$14.75	\$14.40	\$13.66	\$13.25	(\$64.08)	\$13.95	\$13.59	\$0	\$0	\$0	\$0
35	\$19.62	\$18.80	\$22.09	\$26.41	\$10.08	\$24.84	\$6.30	\$26.87	\$0	\$0	\$0	\$0
36	(\$14)	\$1,281	\$36	\$4,643	\$51	(\$114)	\$1,003	\$8	\$0	\$0	\$0	\$0
37	\$52,379	(\$19)	\$45,838	\$12,945	\$32,645	\$32,227	\$131,083	\$195,597	\$0	\$0	\$0	\$0
38	\$14,890	\$0	\$7,806	\$2,376	\$1,795	(\$34)	\$37,873	\$57,756	\$0	\$0	\$0	\$0
39	\$4,463,471	\$4,301,488	\$5,331,017	\$2,349,259	\$3,121,508	\$1,471,859	\$4,637,808	\$5,399,218	\$0	\$0	\$0	\$0
40	\$4,599,425	\$4,233,735	\$5,208,243	\$2,275,487	\$2,784,972	\$1,609,055	\$4,282,617	\$5,175,795	\$0	\$0	\$0	\$0
41	\$74,811	(\$129)	\$86,649	\$9,887	\$23,762	\$36,975	\$255,479	\$323,324	\$0	\$0	\$0	\$0
42	\$9,204,962	\$8,536,356	\$10,861,569	\$4,654,597	\$5,984,734	\$3,149,968	\$9,346,063	\$11,161,688	\$0	\$0	\$0	\$0

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

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
43	\$20,461,843	\$17,390,867	\$17,917,729	\$10,801,177	\$7,445,364	\$8,381,546	\$15,115,342	\$19,516,305	\$0	\$0	\$0	\$0
<b>458 TRANSMISSION REVENUE</b>												
44	(\$951,740)	(\$663,617)	(\$764,965)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	\$0	\$0	\$0	\$0
45	\$0	(\$12,224,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	\$0	\$11,692,000	\$798,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	(\$951,740)	(\$1,195,617)	(\$252,965)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	\$0	\$0	\$0	\$0
<b>585 TRANSMISSION EXPENSE</b>												
49	\$1,482,471	\$1,484,649	\$1,489,292	\$1,472,512	\$1,420,287	\$1,396,385	\$1,458,002	\$1,448,322	\$0	\$0	\$0	\$0
50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0
52	\$1,484,501	\$1,486,678	\$1,491,322	\$1,474,542	\$1,422,317	\$1,396,415	\$1,460,032	\$1,460,362	\$0	\$0	\$0	\$0
53	\$87,884	\$78,612	\$97,888	\$108,962	\$100,809	\$68,656	\$92,645	\$100,901	\$0	\$0	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>												
54	\$988,629	\$1,030,570	\$1,808,007	\$751,689	\$284,688	\$814,688	\$2,304,310	\$4,405,623	\$0	\$0	\$0	\$0
55	\$5,165,596	\$4,960,782	\$4,897,734	\$7,725,880	\$10,981,676	\$5,378,596	\$4,806,778	\$2,424,828	\$0	\$0	\$0	\$0
56	\$0	\$5,100	\$1,743,692	\$0	\$0	\$0	\$194,425	\$188,118	\$0	\$0	\$0	\$0
57	\$0	\$0	(\$1,743,692)	\$0	\$0	\$0	(\$194,425)	(\$188,118)	\$0	\$0	\$0	\$0
58	\$4,446,559	\$4,473,129	\$4,685,083	\$1,920,642	\$2,471,190	\$1,168,161	\$1,529,046	\$5,145,837	\$0	\$0	\$0	\$0
59	(\$1,086,961)	(\$956,810)	(\$1,551,284)	(\$561,360)	(\$495,557)	(\$1,270,163)	(\$1,298,298)	(\$2,009,451)	\$0	\$0	\$0	\$0
60	(\$1,664,426)	(\$130,271)	(\$303,632)	(\$1,294,351)	(\$3,445,176)	(\$97,753)	(\$570,784)	(\$475,270)	\$0	\$0	\$0	\$0
61	(\$7,893,996)	(\$9,311,944)	(\$10,621,480)	(\$9,276,456)	(\$10,329,312)	(\$6,717,800)	(\$6,580,010)	(\$8,703,299)	\$0	\$0	\$0	\$0
62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	(\$44,609)	\$55,486	(\$1,085,562)	(\$733,756)	(\$632,483)	(\$724,271)	\$191,042	\$788,286	\$0	\$0	\$0	\$0
<b>65 Misc. Power Exp. Authorized</b>												
65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	\$47,200	\$34,400	\$34,400	\$14,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	\$47,200	\$34,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>69 Wind REC Exp Authorized</b>												
69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	(\$9,371)	(\$13,630)	(\$11,637)	(\$16,344)	(\$12,379)	(\$8,213)	(\$10,016)	(\$8,283)	\$0	\$0	\$0	\$0
71	(\$9,371)	(\$13,630)	(\$11,637)	(\$16,344)	(\$12,379)	(\$8,213)	(\$10,016)	(\$8,283)	\$0	\$0	\$0	\$0
<b>72 Net Resource Optimization</b>												
72	(\$6,780)	\$75,226	(\$1,097,189)	(\$760,100)	(\$544,872)	(\$732,484)	\$181,026	\$779,983	\$0	\$0	\$0	\$0
<b>73 Adjusted Actual Net Expense</b>												
73	\$21,075,708	\$17,816,787	\$18,166,755	\$10,718,377	\$7,801,297	\$7,966,898	\$15,638,940	\$20,780,477	\$0	\$0	\$0	\$0



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
<b>Retail Sales - MWh</b>													
Total Billed Sales	551,864	547,330	478,059	450,828	430,368	427,712	434,903	478,754					3,799,615
Deduct Prior Month Unbilled	(396,432)	(394,313)	(345,363)	(324,873)	(299,760)	(300,922)	(288,256)	(341,148)					(2,690,866)
Add Current Month Unbilled	394,313	345,363	324,873	299,760	300,922	288,256	341,148	366,190					2,660,624
<b>Total Retail Sales</b>	<b>549,546</b>	<b>498,380</b>	<b>457,568</b>	<b>425,912</b>	<b>431,531</b>	<b>415,046</b>	<b>487,795</b>	<b>503,795</b>					<b>3,769,373</b>
<b>Test Year Retail Sales</b>	<b>525,347</b>	<b>517,091</b>	<b>479,129</b>	<b>413,722</b>	<b>412,816</b>	<b>423,337</b>	<b>437,672</b>	<b>482,267</b>	<b>407,780</b>	<b>448,468</b>	<b>476,296</b>	<b>551,952</b>	<b>5,574,856</b>
<b>Difference from Test Year</b>	<b>24,198</b>	<b>(18,711)</b>	<b>(21,761)</b>	<b>12,190</b>	<b>18,716</b>	<b>(8,291)</b>	<b>50,123</b>	<b>21,539</b>					<b>78,003</b>
<b>Production Rate - \$/MWh</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>	<b>\$32.15</b>
<b>Total Revenue Credit - \$</b>	<b>\$777,960</b>	<b>(\$601,550)</b>	<b>(\$699,607)</b>	<b>\$391,924</b>	<b>\$601,707</b>	<b>(\$266,671)</b>	<b>\$1,611,463</b>	<b>\$692,480</b>					<b>\$2,607,786</b>

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>										
Residential Service	2800	01	001		136,359,639	\$ 11,146,749	\$ (122,364,492)	\$ (10,033,137)	12,995,147	\$ 1,112,612
Residential Farm Gen	2800	01	012		2,795,966	\$ 377,422	\$ (2,669,706)	\$ (366,796)	106,260	\$ 18,666
Residential Farm Lg	2800	02	022		2,156,827	\$ 161,795	\$ (1,976,782)	\$ (146,923)	160,045	\$ 14,873
Residential Farm Pump	2800	01	032		976,223	\$ 81,227	\$ (768,916)	\$ (66,435)	219,307	\$ 14,792
Commercial General	2800	21	011		32,703,483	\$ 3,665,813	\$ (30,472,637)	\$ (3,398,399)	2,230,846	\$ 286,414
Commercial Lg General	2800	21	021		79,968,964	\$ 6,168,087	\$ (78,271,381)	\$ (6,988,171)	1,697,603	\$ 208,696
Commercial Extra Lg	2800	21	025		26,938,273	\$ 1,565,716	\$ (25,832,303)	\$ (1,664,066)	1,105,970	\$ (67,290)
Commercial Pump	2800	21	031		8,287,223	\$ 533,748	\$ (5,737,357)	\$ (482,004)	2,519,856	\$ 181,744
Industrial General	2800	31	011		284,732	\$ 31,569	\$ (265,971)	\$ (29,160)	16,781	\$ 2,389
Industrial Lg General	2800	31	021		6,508,156	\$ 484,738	\$ (6,193,316)	\$ (455,860)	314,840	\$ 28,878
Industrial Extra Lg	2800	31	025		65,643,189	\$ 3,075,342	\$ (62,453,624)	\$ (3,466,223)	3,099,565	\$ 208,120
Industrial Pump	2800	31	031		4,718,413	\$ 364,205	\$ (4,141,643)	\$ (327,484)	678,870	\$ 35,751
<b>WASHINGTON TOTAL</b>					<b>388,190,088</b>	<b>\$ 29,376,382</b>	<b>\$ (341,146,018)</b>	<b>\$ (26,349,627)</b>	<b>25,042,070</b>	<b>\$ 2,027,555</b>
<b>IDAHO</b>										
Residential Service	3600	01	001		61,748,128	\$ 5,234,503	\$ (49,691,412)	\$ (6,040,390)	2,054,716	\$ 194,113
Residential Farm Gen	3600	01	012		1,179,893	\$ 135,854	\$ (1,139,874)	\$ (131,176)	38,729	\$ 4,478
Residential Farm Lg	3600	01	022		690,816	\$ 42,882	\$ (607,933)	\$ (39,988)	42,963	\$ 2,698
Residential Farm Pump	3600	01	032		325,408	\$ 29,098	\$ (285,971)	\$ (24,514)	59,457	\$ 4,584
Commercial General	3600	21	011		20,663,394	\$ 1,916,416	\$ (19,301,870)	\$ (1,803,615)	1,361,524	\$ 111,802
Commercial Lg General	3600	21	021		36,874,460	\$ 2,460,937	\$ (36,526,079)	\$ (2,356,462)	1,448,361	\$ 94,475
Commercial Extra Lg	3600	21	025		6,500,323	\$ 297,613	\$ (6,533,397)	\$ (286,664)	(33,044)	\$ (1,171)
Commercial Pump	3600	21	031		2,859,346	\$ 246,644	\$ (2,278,746)	\$ (194,180)	689,598	\$ 54,464
Industrial General	3600	31	011		244,066	\$ 22,308	\$ (227,976)	\$ (21,004)	16,081	\$ 1,302
Industrial Lg General	3600	31	021		6,657,340	\$ 366,616	\$ (6,898,360)	\$ (367,986)	(32,010)	\$ (1,360)
Industrial Extra Lg	3600	31	025		20,418,256	\$ 1,070,084	\$ (20,316,913)	\$ (1,231,035)	96,343	\$ (160,951)
Industrial Pump	3600	31	031		2,440,558	\$ 203,340	\$ (2,165,761)	\$ (183,195)	274,787	\$ 20,145
<b>IDAHO TOTAL</b>					<b>153,989,698</b>	<b>\$ 12,016,791</b>	<b>\$ (152,948,263)</b>	<b>\$ (11,692,134)</b>	<b>6,321,435</b>	<b>\$ 324,557</b>
<b>WASHINGTON &amp; IDAHO TOTAL</b>					<b>541,179,186</b>	<b>\$ 41,393,173</b>	<b>\$ (484,096,271)</b>	<b>\$ (38,040,661)</b>	<b>31,063,505</b>	<b>\$ 2,352,512</b>

**Electric Revenue Report by Revenue Class**  
**Current Month and Year-to-Date**  
**for Accounting Period : 201308 , State Code : WA**

Accounting Period	201308	State Code	WA	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage
REVENUE CLASS								
01 RESIDENTIAL				212,987	197,518,481	17,388,004	213,129	1,716,267,656
18 THEFT OF SERVICE-ELECTRIC				0	0	1,392	0	0
21 FIRM COMMERCIAL				23,364	196,296,217	18,533,289	23,315	1,426,156,673
31 FIRM- INDUSTRIAL				357	73,262,606	4,513,458	357	604,998,513
39 FIRM-PUMPING-IRRIGATION ONLY				579	9,478,049	710,584	574	34,525,788
51 LIGHTING-PUBLIC STREET AND HIWAY				381	1,391,348	416,622	380	11,196,798
61 ENERGY EXCHANGE-RESIDENTIAL				0	0	0	0	0
80 INTERDEPARTMENT REVENUE				53	807,278	73,913	54	6,469,281
83 MISC-SERVICE REVENUE SNP				0	0	29,141	0	0
85 MISC-RENT FROM ELECTRIC PROPERTY				0	0	24,442	0	0
Total WA				237,721	478,753,979	41,690,846	237,807	3,799,614,709
Total WA				237,721	478,753,979	41,690,846	237,807	3,799,614,709

Rating Period: 06-SEP-13 08:48:16 AM  
 Revenue Class LIKE : Revenue Class, Source Id IN ('REVCSS','REVCORR','REVBHL','REVCAE','REVCORRR')

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

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 MWhts
	Volume - MWhts												
System NR 141888	12						1,298	893					2,203
System 142305	1,750	8,400	470	9,697	6,942	14,350							41,609
System 141868	6,599	16,800	1,400	21,100	14,749	28,700	5,154	300					94,802
CS2 141878	27,929	16,800	33,588	14,782	22,450	7,300	30,748	35,708					189,305
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												801
Lanc 166019				100									100
Lanc 166020				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>37,200</b>	<b>36,901</b>					<b>379,060</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>35,902</b>	<b>36,008</b>					<b>376,857</b>

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 Dollars
	Dollars												
System NR 141888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System 142305	\$15,750	\$75,600	\$4,230	\$87,273	\$62,478	\$129,150	\$0	\$0	\$0	\$0	\$0	\$0	\$374,481
System 141868	\$62,691	\$159,600	\$13,300	\$200,450	\$140,116	\$272,650	\$48,963	\$2,850	\$0	\$0	\$0	\$0	\$900,619
CS2 141878	\$223,432	\$134,400	\$268,704	\$118,256	\$179,600	\$58,400	\$245,984	\$285,664	\$0	\$0	\$0	\$0	\$1,514,440
CS2 142314	\$59,565	\$44,175	\$106,500	\$41,880	\$78,930	\$27,375	\$0	\$0	\$0	\$0	\$0	\$0	\$358,425
Mid C 141880	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,200
Mid C 142315	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
Lanc 166019	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Lanc 166020	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$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>\$294,947</b>	<b>\$288,514</b>					<b>\$3,174,348</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>\$294,947</b>	<b>\$288,514</b>					<b>\$3,174,348</b>



Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/12 is		5.711%	Actual cost of debt at 06/30/13 is		5.701%
The monthly rate is:		0.00476 Before Tax 0.0030935 After Tax 35.00% Tax rate	The monthly rate is:		0.00475 Before Tax 0.0030880 After Tax 35.00% Tax rate
<b>Account 186290</b>			<b>\$3,064,823</b>		
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)					
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
Balance including interest (9,111,819)			(9,687) Total 9,687		
06-30-2013 Balance (9,111,819)					
July 0			<u>July</u> <u>DFIT Expense</u> <u>ADFIT</u>		
July	Interest - corrected	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
07-31-2013 Balance before interest (9,111,819)			(9,848) Total 9,848		
August 0			<u>August</u> <u>DFIT Expense</u> <u>ADFIT</u>		
August	Interest	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
08-31-2013 Balance before interest (9,111,819)			(9,848) Total 9,848		
September 0			<u>September</u> <u>DFIT Expense</u> <u>ADFIT</u>		
September	Interest	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
09-30-2013 Balance before interest (9,111,819)			(9,848) Total 9,848		
October 0			<u>October</u> <u>DFIT Expense</u> <u>ADFIT</u>		
October	Interest	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
10-31-2013 Balance before interest (9,111,819)			(9,848) Total 9,848		
November 0			<u>November</u> <u>DFIT Expense</u> <u>ADFIT</u>		
November	Interest	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
11-30-2013 Balance before interest (9,111,819)			(9,848) Total 9,848		
December 0			<u>December</u> <u>DFIT Expense</u> <u>ADFIT</u>		
December	Interest	(28,137)	Deferral Interest	(9,848) Nonoperating	9,848
12-31-2013 Balance before interest (9,111,819)			(9,848) Total 9,848		

Recorded 28,222  
 5/13 - 28,137  
 (85) f.x



**Changes Semiannually on January 1 and July 1**

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

**Account 182350**

12-31-2012 GL Balance including interest		(13,429,980)		4,700,493
January	Surcharge Amortization	110,250		
January	Interest		(41,375)	
01-31-2013	Balance before interest	(13,319,730)		
February	Surcharge Amortization	401,167		
February	Interest		(40,512)	
02-28-2013	Balance before interest	(12,918,563)		
March	Surcharge Amortization	363,286		
March	Interest		(39,332)	
03-31-2013	Balance before interest	(12,555,277)		
April	Surcharge Amortization	340,364		
April	Interest		(38,288)	
04-30-2013	Balance before interest	(12,214,913)		
May	Surcharge Amortization	324,894		
May	Interest		(37,284)	
05-31-2013	Balance before interest	(11,890,019)		
June	Surcharge Amortization	321,802		
June	Interest	0	(36,284)	
06-30-2013	Balance including interest	(11,568,217)		
July	GL Balance including interest	(11,801,292)		
July	Surcharge Amortization	328,125		
July	Interest - corrected		(35,936)	
07-31-2013	Balance before interest	(11,473,167)		
August	Surcharge Amortization	362,426		
August	Interest		(34,870)	
08-31-2013	Balance before interest	(11,110,741)		
September	Surcharge Amortization	0		
September	Interest		(34,310)	
09-30-2013	Balance before interest	(11,110,741)		
October	Surcharge Amortization	0		
October	Interest		(34,310)	
10-31-2013	Balance before interest	(11,110,741)		
November	Surcharge Amortization	0		
November	Interest		(34,310)	
11-30-2013	Balance before interest	(11,110,741)		
December	Surcharge Amortization	0		
December	Interest		(34,310)	
12-31-2013	Balance before interest	(11,110,741)		

Month	DFIT Expense	ADFIT
<b>January</b>		
Amortization	38,588 Operating	(38,588)
Interest	(14,481) Nonoperating	14,481
	24,107 Total	(24,107)
<b>February</b>		
Amortization	140,408 Operating	(140,408)
Interest	(14,179) Nonoperating	14,179
	126,229 Total	(126,229)
<b>March</b>		
Amortization	127,150 Operating	(127,150)
Interest	(13,766) Nonoperating	13,766
	113,384 Total	(113,384)
<b>April</b>		
Amortization	119,127 Operating	(119,127)
Interest	(13,401) Nonoperating	13,401
	105,726 Total	(105,726)
<b>May</b>		
Amortization	113,713 Operating	(113,713)
Interest	(13,049) Nonoperating	13,049
	100,664 Total	(100,664)
<b>June</b>		
Amortization	112,631 Operating	(112,631)
Interest	(12,699) Nonoperating	12,699
	99,932 Total	(99,932)
<b>July</b>		
Amortization	114,844 Operating	(114,844)
Interest	(12,578) Nonoperating	12,578
	102,266 Total	(102,266)
<b>August</b>		
Amortization	126,849 Operating	(126,849)
Interest	(12,205) Nonoperating	12,205
	114,644 Total	(114,644)
<b>September</b>		
Amortization	0 Operating	0
Interest	(12,009) Nonoperating	12,009
	(12,009) Total	12,009
<b>October</b>		
Amortization	0 Operating	0
Interest	(12,009) Nonoperating	12,009
	(12,009) Total	12,009
<b>November</b>		
Amortization	0 Operating	0
Interest	(12,009) Nonoperating	12,009
	(12,009) Total	12,009
<b>December</b>		
Amortization	0 Operating	0
Interest	(12,009) Nonoperating	12,009
	(12,009) Total	12,009

Recorded 35,216  
 S/O 35,936  
 + 720



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

Schedule (a)	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate		Current Month Rebate Revenue	
		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)	Total (i)	(g)+(h)
1	189,032,850	0.00%	100.00%	0.000¢	(0.080¢)	0	-151,226	-151,226	-151,226
11	46,170,883	0.00%	100.00%	0.000¢	(0.110¢)	0	-50,788	-50,788	-50,788
12	3,876,866	0.00%	100.00%	0.000¢	(0.110¢)	0	-4,265	-4,265	-4,265
21	121,412,541	0.00%	100.00%	0.000¢	(0.083¢)	0	-100,772	-100,772	-100,772
22	2,999,180	0.00%	100.00%	0.000¢	(0.083¢)	0	-2,489	-2,489	-2,489
25	89,439,231	0.00%	100.00%	0.000¢	(0.053¢)	0	-47,403	-47,403	-47,403
30	3,752,386	0.00%	100.00%	0.000¢	(0.073¢)	0	-2,739	-2,739	-2,739
31	18,133,112	0.00%	100.00%	0.000¢	(0.073¢)	0	-13,237	-13,237	-13,237
32	1,815,017	0.00%	100.00%	0.000¢	(0.073¢)	0	-1,325	-1,325	-1,325
41-46	1,384,836	0.00%	100.00%	0.000¢	(0.246¢)	0	-3,407	-3,407	-3,407
47	468,373	0.00%	100.00%	0.000¢	(0.246¢)	0	-1,152	-1,152	-1,152
48	268,611	0.00%	100.00%	0.000¢	(0.246¢)	0	-661	-661	-661
Schedule Totals	478,753,886					\$0	-\$379,464	-\$379,464	-\$379,464

kWh not subject to surcharge	Conversion factor	0.955100
Sch 62	Amortization	<b>-\$362,426</b>
Total kWh	FIT rate	-35%
	DFIT expense	\$126,849

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201308 , State Code : WA

Accounting Period:201308 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	203,239	189,032,850	15,822,122.24	203,436	1,646,252,518	137,436,836.63
011	21,076	46,170,883	5,273,395.18	20,949	345,154,149	39,607,800.76
012	8,583	3,876,866	541,147.62	8,530	37,441,352	4,979,214.98
021	1,937	121,412,541	10,755,092.32	2,018	926,042,406	81,825,258.52
022	55	2,999,180	251,748.49	57	25,835,140	2,137,289.09
025	21	89,439,231	5,122,926.88	21	713,133,904	40,563,590.23
030	32	3,752,386	255,571.66	32	14,953,057	1,015,939.66
031	1,178	18,133,112	1,403,612.99	1,170	67,453,364	5,466,653.35
032	1,224	1,815,017	157,982.99	1,221	6,302,353	637,322.54
041	11	8,720	1,953.17	11	69,760	15,584.79
042	288	1,123,085	372,057.82	287	9,069,164	2,989,791.18
044	13	24,502	3,105.12	13	196,016	24,789.58
044A	1	-	336.00	1	-	2,688.00
045	11	88,969	6,371.68	11	679,564	48,235.52
046	52	139,560	13,392.74	52	1,116,501	106,996.21
047	-	468,373	105,736.81	-	3,762,109	848,820.22
048	-	268,611	63,870.04	-	2,153,259	512,344.56
058	-	-	1,480,052.20	-	-	11,575,111.12
058A	-	-	(6,576.62)	-	-	(66,762.46)
062	-	93 (1)	-	-	93	-
090	-	-	-	-	-	(268.00)
095	-	-	13,047.14	-	-	118,622.78
099	-	-	53,899.40	-	-	448,086.72
Sum	237,721	478,753,979	41,690,845.87	237,807	3,799,614,709	330,293,945.98

(1) WILL BE CORRECTED IN 2013.09.

Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of August 2013

REC Revenues Deferral Journal

**Avista Corporation Journal Entry**

Effective Date: 201308

Journal: 475-WASHINGTON REC DEFERRAL

Last Saved by: Gina Armstrong

Last Saved: 09/06/2013 11:24 AM

Team: Resource Accounting

Submitted by: Gina Armstrong

Approval Requested: 09/06/2013 11:25 AM

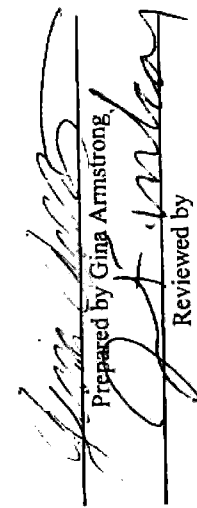
Type: C

Approved by:

Category: DJ

Currency: USD

Seq	Co.	FERC	Exp	Ser.	Jul.	S.I.	Debit	Credit	Comment
10	001	557322	- DEF POWER SUPPLY EXP-RECS	ED	WA	DL		36,869.00	WA REC Deferral Expense
20	001	186322	- MISC DEF DEBIT - WA REC DEF	ED	WA	DL	36,869.00		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	3,383.00		WA REC Interest Expense Accrual
60	001	186322	- MISC DEF DEBIT - WA REC DEF	ED	WA	DL	3,383.00		WA REC Balance Interest Expense Accrual
70	001	557322	- DEF POWER SUPPLY EXP-RECS	ED	WA	DL	2,371.00		Reverse July Entry
80	001	186322	- MISC DEF DEBIT - WA REC DEF	ED	WA	DL	2,371.00		Reverse July Entry
90	001	431016	- INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	3,520.00		Reverse July Entry
100	001	186322	- MISC DEF DEBIT - WA REC DEF	ED	WA	DL	3,520.00		Reverse July Entry
110	001	557322	- DEF POWER SUPPLY EXP-RECS	ED	WA	DL	27,190.00		July correction
120	001	186322	- MISC DEF DEBIT - WA REC DEF	ED	WA	DL	27,190.00		July correction
130	001	431016	- INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	3,482.00		July correction
140	001	186322	- MISC DEF DEBIT - WA REC DEF	ED	WA	DL	3,482.00		July correction
<b>Totals:</b>							<b>76,815.00</b>	<b>76,815.00</b>	

  
 Prepared by Gina Armstrong  
 Reviewed by \_\_\_\_\_  
 Date 9/6/13  
 Date 9/6/13

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

Approved for Entry \_\_\_\_\_  
 Corporate Accounting use Only

Avista Corp. - Resources Accounting  
 DJ475 - Washington REC Deferral

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/13 is	5.711%	Actual cost of debt at 06/30/13 is	5.701%
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	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	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	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	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 - Corrected	27,190		Deferral	9,517 Operating	(9,517)
July	Interest		(3,482)	Interest	(1,219) Nonoperating	1,219
07-31-2013	Balance before interest	(1,114,043)			8,298 Total	(8,298)
August	REC Deferral	36,869		August	DFIT Expense	ADFIT
August	Interest		(3,383)	Deferral	12,904 Operating	(12,904)
08-31-2013	Balance before interest	(1,077,174)		Interest	(1,184) Nonoperating	1,184
					11,720 Total	(11,720)
September	REC Deferral	0		September	DFIT Expense	ADFIT
September	Interest		(3,326)	Deferral	0 Operating	0
09-30-2013	Balance before interest	(1,077,174)		Interest	(1,164) Nonoperating	1,164
					(1,164) Total	1,164
October	REC Deferral	0		October	DFIT Expense	ADFIT
October	Interest		(3,326)	Deferral	0 Operating	0
10-31-2013	Balance before interest	(1,077,174)		Interest	(1,164) Nonoperating	1,164
					(1,164) Total	1,164
November	REC Deferral	0		November	DFIT Expense	ADFIT
November	Interest		(3,326)	Deferral	0 Operating	0
11-30-2013	Balance before interest	(1,077,174)		Interest	(1,164) Nonoperating	1,164
					(1,164) Total	1,164
December	REC Deferral	0		December	DFIT Expense	ADFIT
December	Interest		(3,326)	Deferral	0 Operating	0
12-31-2013	Balance before interest	(1,077,174)		Interest	(1,164) Nonoperating	1,164
					(1,164) Total	1,164

**Avista Corporation Journal Entry**

Effective Date: 201307

Journal: 475-WASHINGTON REC DEFERRAL

Last Saved by: Gina Armstrong

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

Team: Resource Accounting

Submitted by: Gina Armstrong

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

Type: C

Approved by:

Category: DJ

Currency: USD

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

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

*J.F. [Signature]*  
 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.

*Reverse July*  
*Entry + Reentered*  
*to correct July*  
*Expense*

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
557322	\$266,141	\$18	-\$266,123 Debit
<hr/>			
June Revenue			
186322		\$181,496	
557322	\$181,496		
June Expense			
186322	\$18		
557322		\$18	
June Total			
186322	\$18	\$181,496	\$181,478 Credit
557322	\$181,496	\$18	-\$181,478 Debit
<hr/>			
July Revenue			
186322	\$2,353		
557322		\$2,353	
July Expense			
186322	\$24,837		} Corrected
557322		\$24,837	
July Total			
186322	\$27,190	\$0	-\$27,190 Debit
557322	\$0	\$27,190	\$27,190 Credit
<hr/>			
August Revenue			
186322	\$36,887		
557322		\$36,887	
August Expense			
186322		\$18	
557322	\$18		
August Total			
186322	\$36,887	\$18	-\$36,869 Debit
557322	\$18	\$36,887	\$36,869 Credit
<hr/>			

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

<b>REC REVENUE &amp; EXPENSE</b>	<b>Debit</b>	<b>Credit</b>	<b>Entry</b>
<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





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

Actual	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
<b>Source</b>													
Other Non WA EIA - Voluntary REC Expense	\$76,960	\$4,802	\$49,400	\$43,144	\$29,760	\$28,800	\$0	\$0	\$0	\$0	\$0	\$0	\$282,866
Less Kettle Falls Contract Buyout	(\$47,200)	(\$34,400)		(\$14,400)									(\$130,400)
Other Non WA EIA - Voluntary REC Broker Fee Expense	\$0	\$0	\$11,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,952
<b>Total Other Non WA EIA REC Expenses</b>	<b>\$29,760</b>	<b>\$20,402</b>	<b>\$29,952</b>	<b>\$28,744</b>	<b>\$29,760</b>	<b>\$28,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$164,418</b>
WA EIA937 Requirement (EWEB) - Expense	\$181,250	\$0	\$7,025	\$181,250	\$0	\$0	\$205,233	\$0	\$0	\$0	\$0	\$0	\$574,758
WA EIA937 Requirement (EWEB) - Broker Fee Expense	\$3,964	\$3,964	(\$7,927)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA 937 Requirement (EWEB) - Broker Fee Expense	\$0	\$0	\$19,922	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$0	\$0	\$0	\$0	\$33,739
<b>Total WA EIA 937 Requirement REC Expenses</b>	<b>\$185,214</b>	<b>\$3,964</b>	<b>\$13,020</b>	<b>\$185,214</b>	<b>\$3,964</b>	<b>\$3,964</b>	<b>\$209,197</b>	<b>\$3,964</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$608,487</b>
<b>Authorized - System</b>													
Other Non WA EIA - Voluntary REC Expense	\$29,760	\$26,880	\$29,760	\$28,760	\$29,760	\$28,800	\$0	\$0	\$0	\$0	\$0	\$0	\$173,720
WA EIA937 Requirement (EWEB) - Expense	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$769,000
<b>Total Authorized</b>	<b>\$214,119</b>	<b>\$30,825</b>	<b>\$33,705</b>	<b>\$213,119</b>	<b>\$33,705</b>	<b>\$32,745</b>	<b>\$184,359</b>	<b>\$3,945</b>	<b>\$3,945</b>	<b>\$184,359</b>	<b>\$3,945</b>	<b>\$3,945</b>	<b>\$942,720</b>
<b>Difference</b>													
Other Non WA EIA - Voluntary REC Expense	\$0	(\$6,478)	(\$2,808)	(\$16)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,302)
WA EIA937 Requirement (EWEB) - Expense	\$854	\$18	\$9,074	\$854	\$18	\$18	\$24,837	\$18	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$160,503)
<b>Total</b>	<b>\$854</b>	<b>(\$6,460)</b>	<b>\$6,266</b>	<b>\$838</b>	<b>\$18</b>	<b>\$18</b>	<b>\$24,837</b>	<b>\$18</b>	<b>(\$3,945)</b>	<b>(\$184,359)</b>	<b>(\$3,945)</b>	<b>(\$3,945)</b>	<b>(\$169,806)</b>
<b>WA Share of Difference</b>													
Non WA EIA - Voluntary (65.24%)	\$0	(\$4,226)	(\$1,832)	(\$10)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,069)
WA EIA937 Requirement (EWEB) - (100%)	\$854	\$18	\$9,074	\$854	\$18	\$18	\$24,837	\$18	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$160,503)
<b>Total - 100% Surcharge (+) or Rebate (-)</b>	<b>\$854</b>	<b>(\$4,208)</b>	<b>\$7,242</b>	<b>\$844</b>	<b>\$18</b>	<b>\$18</b>	<b>\$24,837</b>	<b>\$18</b>	<b>(\$3,945)</b>	<b>(\$184,359)</b>	<b>(\$3,945)</b>	<b>(\$3,945)</b>	<b>(\$166,571)</b>
<b>Accounting Entries</b>													
186322-ED-WA	Debit	Credit	Debit	Debit	Debit	Debit	Debit	Debit	Credit	Credit	Credit	Credit	Credit
557322-ED-WA	Credit	Debit	Credit	Credit	Credit	Credit	Credit	Credit	Debit	Debit	Debit	Debit	Debit

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 MW/hs
		Volume - MW/hs												
141888	12							1,298	893					2,203
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	300							94,802
141878	27,929	16,800	33,588	14,782	22,450	7,300	30,748	35,708						189,305
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
<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>37,200</b>	<b>36,901</b>					<b>379,060</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>35,902</b>	<b>36,008</b>					<b>376,857</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		\$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	\$374,481
141868		\$62,691	\$159,600	\$13,300	\$200,450	\$140,116	\$272,650	\$48,963	\$2,850	\$0	\$0	\$0	\$0	\$900,619
141878		\$223,432	\$134,400	\$268,704	\$118,256	\$179,600	\$58,400	\$245,984	\$285,564	\$0	\$0	\$0	\$0	\$1,514,440
142314		\$59,565	\$44,175	\$106,500	\$41,880	\$78,930	\$27,375	\$0	\$0	\$0	\$0	\$0	\$0	\$358,425
141880		\$19,200	\$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	\$6,008
166019		\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
166020		\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$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>\$294,947</b>	<b>\$288,514</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,174,348</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>\$294,947</b>	<b>\$288,514</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,174,348</b>