

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



October 11, 2013

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

2013 OCT 14 AM 8:19
RECEIVED
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
COMMUNICATIONS SECTION

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

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In September, actual net power costs were greater than authorized costs by \$3,017,729. Year-to-date actual net power costs were greater than authorized costs by \$528,879, which is within the \$4 million deadband, therefore there is no ERM deferral at September 30, 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 \$369,577 for the month of September 2013. After adjusting for revenue-sensitive expenses, \$352,983 of amortization of the deferral balance was recorded.

Actual net power costs for September 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 83 aMW below the authorized level.

Colstrip generation was 89 aMW below the authorized level. Kettle Falls generated 1 aMW below the authorized level. Natural gas-fired generation was 46 aMW above the authorized level. The average power purchase price was \$34.73/MWh compared to an authorized price of \$34.82/MWh. The average natural gas price was \$3.85/dth compared to an authorized price of \$3.32/dth. The net transmission expense (transmission expense less transmission revenue) was above the authorized level. Washington retail sales were 14 aMW above the authorized level.

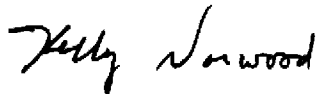
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In September 2013, actual net REC revenues were less than authorized revenues by \$11,745. The Company records 100% of the net REC revenues in a separate deferral account 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 September 2013.

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

Sincerely,

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

Kelly Norwood
Vice President State and Federal Regulation

JP

Enclosure

C: Mary Kimball, S. Bradley Van Cleve

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

MONTH OF SEPTEMBER 2013

Page Items: Statind: DL Fere Acct: 186280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201309	0.00	0.00	0.00
				6,391,961.00	

ERM Deferral Balance (Current Year - 2013)

Account 186280.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 8/31/13	\$0.00	
Deferral - Current Month	0.00	481 - WA ERM
Interest - Current Month	0.00	481 - WA ERM
Balance 09/30/13	<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%	\$528,879.00	\$528,879.00	\$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>\$528,879.00</u>	<u>\$528,879.00</u>	<u>\$0.00</u>

Page Items: Statind: DL Fere Acct: 186290

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201309	-9,168,093.14	-28,137.00	-9,196,230.14
				-9,196,230.14	

ERM Deferral Balance (Prior year - 2012)

Account 186290.ED.WA

Balance 8/31/13

Interest - Current Month

Balance 09/30/13

Amount	Journal ID
-\$9,168,093.14	
-28,137.00	481 - WA ERM
<u>-\$9,196,230.14</u>	

Page Items: Statind: DL Ferc Acct: 182350

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201309	-11,181,714.00	319,218.00	-10,862,496.00
				2,445,078.00	

Recoverable Deferral Balance

Account 182350.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 8/31/13	-\$11,181,714.00	
Surcharge Amortization	352,983.00	481 - WA ERM
Interest	-33,765.00	481 - WA ERM
Balance 09/30/13	<u>-\$10,862,496.00</u>	

Page Items: Statind: DL Fere Acct: 283280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201309	7,122,433.38	-101,878.35	7,020,555.03
				128,458.90	

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	-9,196,230.14
Account 182350.ED.WA balance	-10,862,496.00
Total	<u>-\$20,058,726.14</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$7,020,554</u>
Rounding	1
Balance that should be in account - Sept 30, 2013	<u>\$7,020,555</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
ED	WA	201309	-1,084,038.81	8,437.00	-1,075,601.81
				-1,075,601.81	

REC Deferral Balance
Account 186322.ED.WA

Balance 8/31/13
 Deferral
 Interest
 Balance 09/30/13

Amount	Journal ID
-\$1,084,038.81	
11,745.00	475 - WA REC DEFERRAL
-3,308.00	475 - WA REC DEFERRAL
<u>-\$1,075,601.81</u>	

Page Items: Statind: DL Fero 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
ED	WA	201309	379,413.58	-3,663.95	375,749.63
				375,749.63	

DFIT Associated with REC Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	-\$1,075,601.81
Total	-1,075,601.81
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$376,461
Rounding	0
Balance that should be in account - Sept 30, 2013	\$376,461
Adjustment (1)	-711
Balance 9/30/13	\$375,750

NSJ001-Return to Accrual

(1) An adjustment was recorded to DFIT in error. This will be reversed in October 2013..

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of September 2013

ERM Deferral Journal

Printed 10/04/2013 at 2:59 pm

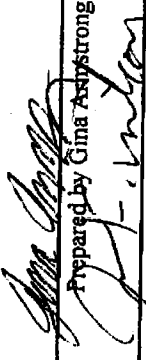
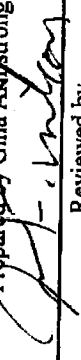
Avista Corporation Journal Entry

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

Effective Date: 201309
 Last Saved by: Gina Armstrong
 Submitted by: Gina Armstrong
 Approved by:

Last Saved: 10/04/2013 2:58 PM
 Approval Requested: 10/04/2013 2:58 PM

Seq	Co.	FERC	ED	WA	DL	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	28,137.00		Last year (2012) ERM Balance Interest Accrual
20	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		28,137.00	Last year (2012) ERM Interest Accrual
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	352,983.00		Approved for Recovery ERM Balance Amortization
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		352,983.00	Approved for Recovery ERM Balance Amortization
50	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	33,765.00		Approved for Recovery ERM Balance Interest Accr.
60	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		33,765.00	Approved for Recovery ERM Balance Interest Accr.
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	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 DEFERRALS	ED	WA	DL	0.00		Current Year (2013) Interest Accrual - REverse
100	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		0.00	Current Year (2013) Interest accrual current year
Totals:						414,885.00	414,885.00	


 Prepared by Gina Armstrong
 Date: 10/04/13

 Reviewed by
 Date: 10/14/13

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

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	555 Purchased Power	\$158,832,520	\$21,599,745	\$22,104,015	\$20,960,073	\$20,906,308	\$13,867,056	\$13,786,696	\$15,535,001	\$13,992,612			
2	447 Sale for Resale	(\$114,439,199)	(\$12,905,975)	(\$15,517,405)	(\$16,563,592)	(\$17,876,060)	(\$15,261,742)	(\$9,058,133)	(\$9,203,995)	(\$8,255,293)			
3	Less SMUD RECS	\$3,462,116	\$386,645	\$413,776	\$392,734	\$449,034	\$481,124	\$294,947	\$288,514	\$287,768			
4	501 Thermal Fuel	\$17,463,566	\$2,623,111	\$2,267,901	\$2,859,859	\$4,654,597	\$7,01,349	\$1,051,588	\$2,033,601	\$1,969,312			
5	547 CT Fuel	\$73,208,670	\$9,204,962	\$8,536,356	\$10,681,589	\$4,654,597	\$3,148,968	\$9,346,063	\$11,151,698	\$10,518,703			
6	456 Transmission Revenue	-\$8,215,097	(\$951,740)	(\$1,195,617)	(\$252,985)	(\$714,204)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$941,026)			
7	565 Transmission Expense	\$13,053,676	\$1,484,501	\$1,465,879	\$1,491,322	\$1,474,542	\$1,398,415	\$1,460,032	\$1,450,352	\$1,405,516			
8	557 Broker Fees	\$837,625	\$87,884	\$78,612	\$97,888	\$106,962	\$100,809	\$86,556	\$100,901	\$103,468			
9	Less Cleantwater directly assigned to ID	-\$9,188,314	(\$1,653,450)	(\$1,386,702)	(\$1,535,034)	(\$1,480,740)	(\$1,612,419)	\$0	\$0	\$0			
10	Adjusted Actual Net Expense	\$135,015,563	\$19,815,883	\$16,767,614	\$18,111,644	\$10,426,771	\$6,994,874	\$15,752,861	\$20,289,008	\$19,181,120	\$0	\$0	\$0
Total through													
September													
11	555 Purchased Power	\$94,871,947	\$14,997,446	\$12,710,608	\$10,428,624	\$8,530,863	\$8,277,524	\$8,213,533	\$10,240,223	\$8,939,783	\$9,414,550	\$12,788,401	\$13,454,232
12	447 Sale for Resale	(\$60,440,853)	(\$6,903,038)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
13	Less SMUD RECS	\$3,455,721	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
14	501 Thermal Fuel	\$22,048,877	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,704,426	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
15	547 CT Fuel	\$62,532,336	\$9,324,060	\$8,646,899	\$8,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$8,820,667	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
16	456 Transmission Revenue	(\$8,211,661)	(\$963,386)	(\$698,857)	(\$845,492)	(\$729,613)	(\$833,539)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$878,220)
17	565 Transmission Expense	\$13,183,426	\$1,520,361	\$1,465,382	\$1,508,739	\$1,443,538	\$1,396,752	\$1,441,175	\$1,488,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
18	557 Broker Fees	\$686,379	\$42,656	\$40,015	\$49,281	\$57,390	\$52,577	\$46,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
19	Authorized Net Expense	\$127,926,172	\$21,181,117	\$19,506,829	\$18,465,383	\$10,609,004	\$8,834,044	\$11,463,706	\$16,143,062	\$14,899,984	\$15,246,767	\$18,376,205	\$19,589,045
20	Actual - Authorized Net Expense	\$7,089,391	(\$1,365,434)	(\$2,739,215)	(\$363,739)	(\$182,233)	\$161,830	\$4,299,155	\$2,145,946	\$4,281,136			
21	Resource Optimization	-\$1,262,587	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$544,872)	\$181,026	\$779,983	\$831,603			
22	Adjusted Net Expense	\$5,826,804	(\$1,372,214)	(\$2,662,989)	(\$1,450,928)	(\$932,333)	(\$383,042)	\$109,461	\$2,925,929	\$5,112,739	\$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	\$3,801,407	(\$985,292)	(\$1,737,334)	(\$946,585)	(\$608,254)	(\$249,897)	\$71,412	\$2,922,870	\$1,908,876	\$3,355,551	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$2,825,608)	(\$777,950)	\$601,550	\$699,607	(\$391,924)	(\$601,707)	\$266,571	(\$1,611,453)	(\$692,480)	(\$317,822)		
26	Net Power Cost (+) Surcharge (-) Rebate	\$975,799	(\$1,673,182)	(\$1,135,784)	(\$248,978)	(\$1,000,178)	(\$851,504)	\$337,983	\$1,311,417	\$1,216,396	\$3,017,729		
27	WNP Correction*							(\$446,920)					
28	Cumulative Balance												
	Deferral Amount, Cumulative (Customer)	(\$1,673,182)	(\$2,808,966)	(\$3,056,944)	(\$4,056,122)	(\$4,907,728)	(\$4,569,743)	(\$3,705,246)	(\$2,488,650)	\$528,879			
	Deferral Amount, Monthly	\$0	\$0	\$0	(\$42,092)	(\$680,795)	(\$427,307)	\$0	\$0	\$0			
	Acct 667280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	(\$42,092)	(\$638,703)	\$253,488	\$427,307	\$0	\$0			
	Company Band Gross Margin Impact	\$0	\$0	\$0	\$42,092	(\$638,703)	(\$253,488)	(\$427,307)	\$0	\$0			
	Cumulative	(\$1,673,182)	(\$2,808,966)	(\$3,056,944)	(\$4,014,030)	(\$4,226,931)	(\$4,142,436)	(\$3,705,246)	(\$2,488,650)	\$528,879			

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

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
555 PURCHASED POWER												
1	\$10,052,771	\$10,888,086	\$10,689,484	\$10,344,154	\$8,180,110	\$6,436,198	\$7,862,245	\$9,668,979	\$7,303,907	\$0	\$0	\$0
2	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$0	\$0	\$0
3	\$42,593	\$42,593	\$42,593	\$42,593	\$42,593	\$42,593	\$42,593	\$42,593	\$42,593	\$0	\$0	\$0
4	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$0	\$0	\$0
5	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$0	\$0	\$0
6	\$3,356,106	\$3,032,593	\$1,656,844	\$1,608,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$644	\$821	\$685	\$798	\$876	\$521	\$0	\$0	\$0	\$0	\$0	\$0
8	\$127,624	\$168,708	\$128,300	\$140,576	\$111,001	\$128,114	\$139,364	\$86,251	\$73,688	\$0	\$0	\$0
9	\$177,403	\$164,919	\$135,319	\$125,178	\$129,012	\$81,886	\$194,464	\$195,593	\$182,927	\$0	\$0	\$0
10	\$231,637	\$275,639	\$406,100	\$307,488	\$324,224	\$231,428	\$32,888	\$12,027	\$13,676	\$0	\$0	\$0
11	\$591,684	\$466,708	\$509,194	\$509,241	\$489,783	\$489,783	\$472,546	\$815,409	\$608,197	\$0	\$0	\$0
12	\$235,641	\$345,766	\$293,496	\$411,800	\$312,826	\$208,228	\$254,926	\$210,469	\$303,073	\$0	\$0	\$0
13	\$2,109,744	\$2,110,000	\$2,160,263	\$1,943,616	\$1,984,957	\$1,908,563	\$2,128,422	\$2,202,464	\$2,159,705	\$0	\$0	\$0
14	\$1,215,984	\$1,578,213	\$1,721,857	\$2,221,211	\$1,053,388	\$1,011,101	\$962,765	\$751,218	\$1,521,793	\$0	\$0	\$0
15	\$1,653,450	\$1,386,702	\$1,535,034	\$1,490,740	\$1,612,419	\$1,509,969	\$0	\$0	\$0	\$0	\$0	\$0
16	\$61,878	\$52,608	\$52,182	\$51,745	\$51,463	\$48,977	\$0	\$0	\$0	\$0	\$0	\$0
17	(\$14,480)	(\$48,702)	\$2,638	(\$35,147)	(\$41,761)	\$91,010	(\$106,205)	\$51,781	\$77,362	\$0	\$0	\$0
18	\$21,638,745	\$22,104,915	\$20,960,073	\$20,906,309	\$16,041,013	\$13,967,056	\$13,786,696	\$15,535,001	\$13,992,812	\$0	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99												
447 SALES FOR RESALE												
19	(\$9,056,956)	(\$11,348,683)	(\$11,775,438)	(\$13,082,535)	(\$10,809,838)	(\$5,837,056)	(\$5,845,493)	(\$6,255,142)	(\$5,061,379)	\$0	\$0	\$0
20	(\$145,955)	(\$146,410)	(\$146,150)	(\$145,150)	(\$145,955)	(\$146,085)	(\$145,250)	(\$145,250)	(\$145,150)	\$0	\$0	\$0
21	(\$99,524)	(\$93,651)	(\$133,768)	(\$101,856)	(\$101,936)	(\$102,251)	(\$169,045)	(\$124,842)	(\$150,130)	\$0	\$0	\$0
22	(\$6,543)	(\$5,984)	(\$6,779)	(\$6,563)	(\$6,444)	(\$6,137)	(\$6,461)	(\$6,452)	(\$6,448)	\$0	\$0	\$0
23	(\$42,340)	(\$36,399)	(\$40,340)	(\$36,228)	(\$33,952)	(\$30,729)	(\$38,030)	(\$30,888)	(\$32,608)	\$0	\$0	\$0
24	(\$1,801,862)	(\$1,856,399)	(\$2,081,277)	(\$2,052,824)	(\$2,006,583)	(\$2,142,267)	(\$1,718,283)	(\$1,816,051)	(\$1,622,244)	\$0	\$0	\$0
25	(\$1,752,765)	(\$2,029,502)	(\$2,399,840)	(\$2,450,904)	(\$2,157,529)	(\$1,137,571)	(\$1,137,571)	(\$1,025,370)	(\$1,237,274)	\$0	\$0	\$0
26	(\$12,905,976)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,084)	(\$9,059,133)	(\$9,203,985)	(\$8,286,233)	\$0	\$0	\$0
501 FUEL-DOLLARS												
27	\$678,253	\$531,718	\$739,340	\$510,421	\$133,459	(\$172,443)	\$593,700	\$639,202	\$738,306	\$0	\$0	\$0
28	(\$53)	\$2,227	\$522	\$3,987	(\$8)	\$2,389	\$3,377	\$746	\$193	\$0	\$0	\$0
29	\$1,916,760	\$1,733,757	\$2,113,384	\$2,387,077	\$595,714	\$1,180,614	\$400,943	\$1,350,678	\$1,230,813	\$0	\$0	\$0
30	\$28,151	\$199	\$6,413	\$14,846	\$2,184	\$41,026	\$42,898	\$42,975	\$0	\$0	\$0	\$0
31	\$2,623,111	\$2,267,901	\$2,859,659	\$2,916,331	\$701,349	\$1,051,586	\$1,040,716	\$2,033,601	\$1,969,312	\$0	\$0	\$0
501 FUEL-TONS												
32	43,023	36,056	51,328	37,387	10,073	2,691	42,546	47,072	54,916	\$0	\$0	\$0
33	97,687	92,223	95,656	90,401	56,119	47,533	48,286	50,276	47,869	\$0	\$0	\$0
34	\$15,76	\$14,75	\$14,40	\$13,65	\$13,25	(\$64,08)	\$13,95	\$13,58	\$13,44	\$0	\$0	\$0
35	\$19,62	\$18,80	\$22,09	\$26,41	\$10,08	\$24,84	\$8,30	\$26,87	\$25,70	\$0	\$0	\$0
547 FUEL												
36	(\$14)	\$1,281	\$36	\$4,843	\$51	(\$114)	\$1,003	\$8	(\$54)	\$0	\$0	\$0
37	\$52,379	(\$19)	\$45,838	\$12,945	\$32,645	\$32,227	\$131,083	\$195,597	\$121,969	\$0	\$0	\$0
38	\$14,890	\$0	\$7,806	\$2,376	\$1,785	(\$34)	\$37,873	\$57,756	\$48,405	\$0	\$0	\$0
39	\$4,463,471	\$4,301,488	\$5,331,017	\$2,349,259	\$3,121,509	\$1,471,859	\$4,637,808	\$5,395,218	\$5,474,704	\$0	\$0	\$0
40	\$4,598,425	\$4,233,735	\$5,208,243	\$2,275,487	\$1,609,055	\$4,282,817	\$5,175,795	\$4,724,868	\$4,724,868	\$0	\$0	\$0
41	\$74,811	(\$129)	\$88,649	\$9,887	\$23,762	\$36,975	\$255,479	\$323,324	\$148,781	\$0	\$0	\$0
42	\$9,204,862	\$8,636,956	\$10,861,589	\$4,654,597	\$5,964,734	\$3,149,968	\$9,346,063	\$11,151,688	\$10,518,703	\$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	\$17,917,728	\$10,601,177	\$7,446,364	\$8,391,646	\$15,115,342	\$19,516,305	\$18,225,394	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
44	(\$951,740)	(\$663,617)	(\$784,995)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$841,026)	\$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)	(\$252,995)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$841,026)	\$0	\$0	\$0
565 TRANSMISSION EXPENSE												
49	\$1,482,471	\$1,464,649	\$1,489,292	\$1,472,512	\$1,420,287	\$1,396,385	\$1,458,002	\$1,448,322	\$1,403,486	\$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	\$2,030	\$0	\$0	\$0
52	\$1,484,501	\$1,466,679	\$1,491,322	\$1,474,642	\$1,422,317	\$1,398,415	\$1,460,032	\$1,450,352	\$1,405,516	\$0	\$0	\$0
53	\$87,884	\$78,612	\$97,888	\$108,962	\$100,809	\$88,556	\$92,645	\$100,901	\$103,468	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
54	\$988,629	\$1,030,370	\$1,808,007	\$751,889	\$284,688	\$814,688	\$2,304,310	\$4,405,623	\$5,559,392	\$0	\$0	\$0
55	\$5,165,686	\$4,950,782	\$4,897,734	\$7,725,880	\$10,981,676	\$5,378,596	\$4,806,778	\$2,424,826	\$2,727,692	\$0	\$0	\$0
56	\$0	\$5,100	\$1,743,892	\$0	\$0	\$0	\$194,425	\$168,118	\$372,916	\$0	\$0	\$0
57	\$0	(\$5,100)	(\$1,743,892)	\$0	\$0	\$0	(\$194,425)	(\$168,118)	(\$372,916)	\$0	\$0	\$0
58	\$4,446,559	\$4,473,128	\$4,685,083	\$1,920,842	\$2,471,190	\$1,168,161	\$1,529,046	\$5,145,837	\$2,741,758	\$0	\$0	\$0
59	(\$1,086,961)	(\$956,610)	(\$1,551,264)	(\$561,360)	(\$495,557)	(\$1,270,163)	(\$1,298,298)	(\$2,009,451)	(\$2,588,640)	\$0	\$0	\$0
60	(\$1,864,428)	(\$130,671)	(\$303,632)	(\$1,284,351)	(\$3,445,178)	(\$97,753)	(\$570,764)	(\$475,270)	(\$158,728)	\$0	\$0	\$0
61	(\$7,893,966)	(\$9,311,944)	(\$10,821,480)	(\$9,276,456)	(\$10,329,312)	(\$6,717,800)	(\$6,580,010)	(\$6,703,299)	(\$7,439,036)	\$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)	\$55,456	(\$1,085,562)	(\$739,756)	(\$532,493)	(\$724,271)	\$191,042	\$788,298	\$841,436	\$0	\$0	\$0
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	\$34,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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)	(\$9,833)	\$0	\$0	\$0
71	(\$9,371)	(\$13,630)	(\$11,637)	(\$16,344)	(\$12,379)	(\$8,213)	(\$10,016)	(\$8,283)	(\$9,833)	\$0	\$0	\$0
72	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$644,872)	(\$732,484)	\$181,026	\$779,963	\$831,603	\$0	\$0	\$0
73	\$21,076,708	\$17,616,767	\$18,156,755	\$10,716,377	\$7,601,297	\$7,965,898	\$15,638,940	\$20,760,477	\$19,724,955	\$0	\$0	\$0

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

Retail Sales - MWh	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	YTD
Total Billed Sales	551,864	547,330	478,059	450,826	430,368	427,712	434,903	478,754	467,518				4,267,133
Deduct Prior Month Unbilled	(396,432)	(394,313)	(345,363)	(324,673)	(299,760)	(300,922)	(288,256)	(341,148)	(366,190)				(3,057,056)
Add Current Month Unbilled	394,313	345,363	324,673	299,760	300,922	288,256	341,148	366,190	316,337				2,976,961
Total Retail Sales	549,645	498,380	457,368	425,912	431,531	415,046	487,795	503,796	417,666				4,187,038
Test Year Retail Sales	525,347	517,091	479,129	413,722	412,815	423,337	437,672	482,257	407,780	448,458	475,296	551,952	5,574,856
Difference from Test Year	24,198	(18,711)	(21,761)	12,190	18,716	(8,291)	50,123	21,539	9,886				87,888
Production Rate - \$/MWh	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15
Total Revenue Credit - \$	\$777,950	(\$601,650)	(\$699,607)	\$391,924	\$601,707	(\$266,571)	\$1,611,453	\$692,480	\$317,822	\$32.15	\$32.15	\$32.15	\$2,825,608

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
 for Accounting Period : 201309 , State Code : WA

Accounting Period	201309	State Code	WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage
01 RESIDENTIAL	213,820	186,989,821	16,612,944	213,206	1,903,257,477
18 THEFT OF SERVICE-ELECTRIC	0	0	377	0	0
21 FIRM COMMERCIAL	23,333	194,404,731	18,485,570	23,317	1,620,561,404
31 FIRM- INDUSTRIAL	355	76,518,544	4,749,422	357	681,517,057
39 FIRM-PUMPING-IRRIGATION ONLY	577	7,447,396	567,799	574	41,973,184
51 LIGHTING-PUBLIC STREET AND HIWAY	381	1,391,744	419,078	380	12,588,542
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	0	0	0
80 INTERDEPARTMENT REVENUE	64	766,232	71,768	55	7,235,513
83 MISC-SERVICE REVENUE SNP	0	0	29,290	0	0
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	24,442	0	0
Total WA	238,530	467,518,468	40,960,691	237,888	4,267,133,177
Total WA	238,530	467,518,468	40,960,691	237,888	4,267,133,177

Running Report: 10/15/13 08:48:51 AM, Electric, Revenue Class LIKE :Revenue Class, Source Id IN ('REVCSS','REVCORR','REVBHL','REVCAE','REVCORRR')

ELECTRIC UNBILLED KWH AND REVENUE

ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
WASHINGTON									
Residential Service	2800	01	001	109,800,848	\$ 9,172,849	\$ (135,369,639)	\$ (11,146,749)	(25,768,994)	\$ (1,972.9C)
Residential Farm Gen	2800	012	012	2,481,882	\$ 346,873	\$ (2,765,966)	\$ (377,423)	(284,314)	\$ (31.44)
Residential Farm Lg	2800	01	022	1,891,748	\$ 137,536	\$ (2,165,827)	\$ (61,796)	(354,079)	\$ (24.26)
Residential Farm Pump	2800	01	032	848,910	\$ 114,829,866	\$ 87,894	\$ (87,225)	(330,313)	\$ (23.33)
Commercial General	2800	21	011	27,298,175	\$ 3,106,918	\$ (32,703,483)	\$ (3,688,913)	(5,405,308)	\$ (579.89)
Commercial Lg General	2800	21	021	68,636,394	\$ 6,961,532	\$ (79,968,964)	\$ (6,168,067)	(11,332,960)	\$ (806.53)
Commercial Extra Lg	2800	21	025	24,982,025	\$ 1,877,192	\$ (26,938,273)	\$ (1,866,716)	(2,278,248)	\$ (10.47)
Commercial Pump	2800	21	031	6,469,085	\$ 904,178	\$ (8,257,223)	\$ (833,748)	(1,788,128)	\$ (129.57)
Industrial General	2800	31	011	237,967	\$ 26,882	\$ (284,792)	\$ (31,569)	(46,765)	\$ (4.99)
Industrial Lg General	2800	31	021	5,576,219	\$ 418,188	\$ (6,506,166)	\$ (484,738)	(802,937)	\$ (66.55C)
Industrial Extra Lg	2800	31	025	66,844,822	\$ 3,683,744	\$ (65,543,189)	\$ (3,676,342)	301,633	\$ 8.40C
Industrial Pump	2800	31	031	3,033,567	\$ 244,024	\$ (4,719,413)	\$ (364,205)	(1,624,846)	\$ (120.181)
WASHINGTON TOTAL				316,337,209	\$ 24,635,683	\$ (77,054,490)	\$ (4,655,844)	(49,852,878)	\$ (3,740,785)
IDAHO									
Residential Service	3800	01	001	51,602,784	\$ 4,407,519	\$ (6,746,128)	\$ (5,234,503)	(10,243,344)	\$ (826.984)
Residential Farm Gen	3800	012	012	1,053,852	\$ 124,628	\$ (1,179,603)	\$ (135,654)	(125,751)	\$ (11.026)
Residential Farm Lg	3800	01	022	543,924	\$ 36,467	\$ (650,816)	\$ (42,662)	(106,692)	\$ (6.225)
Residential Farm Pump	3800	01	032	237,957	\$ 22,072	\$ (325,498)	\$ (29,095)	(87,441)	\$ (7.028)
Commercial General	3800	21	011	17,983,460	\$ 1,681,705	\$ (20,863,394)	\$ (1,916,415)	(2,679,914)	\$ (238.710)
Commercial Lg General	3800	21	021	33,009,375	\$ 2,210,321	\$ (36,974,460)	\$ (2,459,937)	(3,965,065)	\$ (240.616)
Commercial Extra Lg	3800	21	025	5,218,332	\$ 287,014	\$ (5,500,323)	\$ (287,513)	(281,991)	\$ (10.499)
Commercial Pump	3800	21	031	2,379,667	\$ 199,815	\$ (2,989,346)	\$ (249,844)	(589,679)	\$ (48.820)
Industrial General	3800	31	011	203,971	\$ 18,800	\$ (244,066)	\$ (22,306)	(40,065)	\$ (3.505)
Industrial Lg General	3800	31	021	5,439,238	\$ 341,648	\$ (6,867,340)	\$ (366,615)	(418,102)	\$ (24.967)
Industrial Extra Lg	3800	31	025	19,770,981	\$ 1,040,771	\$ (20,416,286)	\$ (1,070,084)	(647,275)	\$ (29.313)
Industrial Pump	3800	31	031	1,787,782	\$ 147,632	\$ (2,440,568)	\$ (203,340)	(672,605)	\$ (55.708)
IDAHO TOTAL				139,111,323	\$ 10,518,382	(158,969,858)	(1,562,348)	(19,858,365)	\$ (1,488,409)
WASHINGTON & IDAHO TOTAL				455,448,532	\$ 0.0772	\$ (525,159,776)	\$ 0.0769	(89,711,244)	\$ (5,239,208)

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 MWhts
		12						1,298	893					
System	141888	1,750	8,400	470	9,697	6,942	14,350							2,203
System	142305	6,599	16,800	1,400	21,100	14,749	28,700	5,154	300					41,609
CS2	141878	27,929	16,800	33,588	14,782	22,450	7,300	30,748	35,708					94,802
CS2	142314	7,942	5,890	14,200	5,584	10,524	3,650			35,971				225,276
Mid C	141880	2,400												47,790
Mid C	142315	801												2,400
Lanc	166019				100									801
Lanc	166020				50									100
Total All Deals		47,433	47,890	49,658	51,313	54,665	54,000	37,200	36,901	35,971				415,031
Total Excluding "Brown"														
Power Deal 141888		47,421	47,890	49,658	51,313	54,665	54,000	35,902	36,008	35,971				412,828

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 Dollars
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	141888	\$15,750	\$75,600	\$4,230	\$87,273	\$62,478	\$129,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	142305	\$62,691	\$159,600	\$13,300	\$200,450	\$140,116	\$272,650	\$48,963	\$2,850	\$0	\$0	\$0	\$0	\$374,481
CS2	141878	\$223,432	\$134,400	\$268,704	\$118,256	\$179,600	\$58,400	\$245,984	\$285,664	\$287,768	\$0	\$0	\$0	\$900,619
CS2	142314	\$59,565	\$44,175	\$106,500	\$41,880	\$78,930	\$27,375	\$0	\$0	\$0	\$0	\$0	\$0	\$1,802,208
Mid C	141880	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$358,425
Mid C	142315	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,200
Lanc	166019	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
Lanc	166020	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Total All Deals		\$386,645	\$413,775	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$0	\$0	\$0	\$3,462,116
Total Excluding "Brown"														
Power Deal 141888		\$386,645	\$413,775	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$0	\$0	\$0	\$3,462,116

Changes Semiannually on January 1 and July 1

The rate is based on Avlsta'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 186290					
12-31-2012 GL Balance including interest		(8,756,638)			\$3,064,823
January		0	January		DFIT Expense
January Interest		(27,089)	Interest		ADFIT
01-31-2013 Balance before interest		(8,756,638)			(9,481) Nonoperating
					9,481
					(9,481) Total
					9,481
February 2012 Trans. Revenue Adj.		(101,807)	February		DFIT Expense
February 2012 REC Expense Adjustment		(7,545)	Interest		ADFIT
February Interest		(27,383)			(9,584) Nonoperating
02-28-2013 Balance before interest		(8,865,990)			9,584
					(9,584) Total
					9,584
March		0	March		DFIT Expense
March Palouse Transfer from 186810		(80,774)	Interest		ADFIT
March Interest		(27,552)			(9,643) Nonoperating
03-31-2013 Balance before interest		(8,946,764)			9,643
					(9,643) Total
					9,643
April		0	April		DFIT Expense
April Interest		(27,677)	Deferral		ADFIT
04-30-2013 Balance before interest		(8,946,764)	Interest		(9,687) Nonoperating
					9,687
					(9,687) Total
					9,687
May		0	May		DFIT Expense
May Interest		(27,677)	Deferral		ADFIT
05-31-2013 Balance before interest		(8,946,764)	Interest		(9,687) Nonoperating
					9,687
					(9,687) Total
					9,687
June		0	June		DFIT Expense
June Interest		(27,677)	Deferral		ADFIT
Balance Including Interest		(9,111,819)	Interest		(9,687) Nonoperating
06-30-2013 Balance		(9,111,819)			9,687
					(9,687) Total
					9,687
July		0	July		DFIT Expense
July Interest - corrected		(28,137)	Deferral		ADFIT
07-31-2013 Balance before interest		(9,111,819)	Interest		(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848
August		0	August		DFIT Expense
August Interest		(28,137)	Deferral		ADFIT
08-31-2013 Balance before interest		(9,111,819)	Interest		(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848
September		0	September		DFIT Expense
September Interest		(28,137)	Deferral		ADFIT
09-30-2013 Balance before interest		(9,111,819)	Interest		(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848
October		0	October		DFIT Expense
October Interest		(28,137)	Deferral		ADFIT
10-31-2013 Balance before interest		(9,111,819)	Interest		(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848
November		0	November		DFIT Expense
November Interest		(28,137)	Deferral		ADFIT
11-30-2013 Balance before interest		(9,111,819)	Interest		(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848
December		0	December		DFIT Expense
December Interest		(28,137)	Deferral		ADFIT
12-31-2013 Balance before interest		(9,111,819)	Interest		(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848

Changes Semiannually on January 1 and July 1
 The rate is based on Avista's actual cost of debt, updated semiannually.
 The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.
 The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

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

Account 182350				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	383,286		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	Surcharge Amortization	321,802		June	DFIT Expense		ADFIT
June	Interest	0	(36,284)	Amortization	112,631	Operating	(112,631)
06-30-2013	Balance including interest	(11,568,217)		Interest	(12,699)	Nonoperating	12,699
					99,932	Total	(99,932)
July	GL Balance including interest	(11,801,292)		July	DFIT Expense		ADFIT
July	Surcharge Amortization	328,125		Amortization	114,844	Operating	(114,844)
July	Interest - corrected		(35,936)	Interest	(12,578)	Nonoperating	12,578
07-31-2013	Balance before interest	(11,473,167)			102,266	Total	(102,266)
August	Surcharge Amortization	382,426		August	DFIT Expense		ADFIT
August	Interest		(34,870)	Amortization	126,849	Operating	(126,849)
08-31-2013	Balance before interest	(11,110,741)		Interest	(12,205)	Nonoperating	12,205
					114,644	Total	(114,644)
September	Surcharge Amortization	352,983		September	DFIT Expense		ADFIT
September	Interest		(33,765)	Amortization	123,544	Operating	(123,544)
09-30-2013	Balance before interest	(10,757,758)		Interest	(11,818)	Nonoperating	11,818
					111,726	Total	(111,726)
October	Surcharge Amortization	0		October	DFIT Expense		ADFIT
October	Interest		(33,220)	Amortization	0	Operating	0
10-31-2013	Balance before interest	(10,757,758)		Interest	(11,627)	Nonoperating	11,627
					(11,627)	Total	11,627
November	Surcharge Amortization	0		November	DFIT Expense		ADFIT
November	Interest		(33,220)	Amortization	0	Operating	0
11-30-2013	Balance before interest	(10,757,758)		Interest	(11,627)	Nonoperating	11,627
					(11,627)	Total	11,627
December	Surcharge Amortization	0		December	DFIT Expense		ADFIT
December	Interest		(33,220)	Amortization	0	Operating	0
12-31-2013	Balance before interest	(10,757,758)		Interest	(11,627)	Nonoperating	11,627
					(11,627)	Total	11,627

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

Schedule (a)	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate Before 1-Jan-13 (g)	(b)*(c)*(e)	Rate On/After 1-Jan-13 (h)	(b)*(d)*(f)	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)						
1	178,737,558	0.00%	100.00%	0.000¢	(0.080¢)	0	0	-142,990		-142,990	
11	45,031,151	0.00%	100.00%	0.000¢	(0.110¢)	0	0	-49,534		-49,534	
12	4,027,327	0.00%	100.00%	0.000¢	(0.110¢)	0	0	-4,430		-4,430	
21	121,643,903	0.00%	100.00%	0.000¢	(0.083¢)	0	0	-100,964		-100,964	
22	2,929,840	0.00%	100.00%	0.000¢	(0.083¢)	0	0	-2,432		-2,432	
25	92,481,462	0.00%	100.00%	0.000¢	(0.053¢)	0	0	-49,015		-49,015	
30	3,637,403	0.00%	100.00%	0.000¢	(0.073¢)	0	0	-2,655		-2,655	
31	15,576,976	0.00%	100.00%	0.000¢	(0.073¢)	0	0	-11,371		-11,371	
32	1,333,847	0.00%	100.00%	0.000¢	(0.073¢)	0	0	-974		-974	
41-46	1,363,934	0.00%	100.00%	0.000¢	(0.246¢)	0	0	-3,404		-3,404	
47	466,370	0.00%	100.00%	0.000¢	(0.246¢)	0	0	-1,147		-1,147	
48	268,790	0.00%	100.00%	0.000¢	(0.246¢)	0	0	-661		-661	
Schedule Totals	467,518,561					\$0		-\$369,577		-\$369,577	
kWh not subject to surcharge											
Sch 62	-93										0.955100
Total kWh	467,518,468										-\$352,983
FIT rate											
DFIT expense											
-35%											
\$123,544											

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201309 , State Code : WA

Accounting Period:201309 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	204,035	178,737,558	15,073,894.46	203,502	1,824,990,076	152,510,731.09
011	21,065	45,031,151	5,195,624.68	20,962	390,185,300	44,803,425.44
012	8,617	4,027,327	557,768.05	8,539	41,468,679	5,536,983.03
021	1,930	121,643,903	10,840,514.07	2,008	1,047,686,309	92,665,772.59
022	55	2,929,840	247,363.42	57	28,764,980	2,384,652.51
025	21	92,481,462	5,342,046.84	21	805,615,366	45,905,637.07
030	31	3,637,403	249,603.79	32	18,590,460	1,265,543.45
031	1,173	15,576,976	1,237,134.71	1,170	83,030,340	6,703,788.06
032	1,227	1,333,847	124,013.91	1,222	7,636,200	761,336.45
041	11	8,720	1,974.54	11	78,480	17,559.33
042	288	1,122,092	374,071.14	287	10,191,256	3,363,862.32
044	13	24,502	3,136.88	13	220,518	27,926.46
044A	1	-	336.00	1	-	3,024.00
045	11	89,333	6,424.31	11	768,897	54,659.83
046	52	139,287	13,498.51	52	1,255,788	120,494.72
047	-	466,370	106,220.64	-	4,228,479	955,040.86
048	-	268,790	64,534.40	-	2,422,049	576,878.96
058	-	-	1,461,775.41	-	-	13,036,886.53
058A	-	-	(6,566.77)	-	-	(73,329.23)
062	-	(93)	-	-	-	-
090	-	-	-	-	-	(268.00)
095	-	-	14,288.86	-	-	132,911.64
099	-	-	53,032.94	-	-	501,119.66
Sum	238,530	467,518,468	40,960,690.79	237,888	4,267,133,177	371,254,636.77

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of September 2013

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201309

Journal: 475-WASHINGTON REC DEFERRAL

Last Saved: 10/04/2013 9:00 AM

Team: Resource Accounting

Submitted by: Gina Armstrong

Approval Requested: 10/04/2013 9:00 AM


Type: C

Approved by:

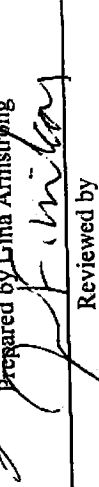
Category: DJ

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S/L	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	11,745.00	11,745.00	WA REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL			WA REC Balance
30	001	419016 - INTEREST INCOME ON REC DEFERRAL	ED	WA	DL	0.00	0.00	WA REC Interest Income Accrual
40	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	3,308.00		WA REC Balance Interest Income Accrual
50	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL		3,308.00	WA REC Interest Expense Accrual
60	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	15,053.00	15,053.00	WA REC Balance Interest Expense Accrual
Totals:								



 Prepared by Gina Armstrong Date 10/4/13



 Reviewed by Date 10/21/13

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

Approved for Entry
 Corporate Accounting use Only

Avista Corp. - Resource Accounting
 DJ475 - Washington REC Deferral

Changes Semiannually on January 1 and July 1
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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			<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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)			<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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)			<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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)			<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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)			<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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)			<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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)			<u>July</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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			<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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	11,745			<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
September	Interest		(3,308)		Deferral	4,111 Operating	(4,111)
09-30-2013	Balance before interest	(1,065,429)			Interest	(1,158) Nonoperating	1,158
						2,953 Total	(2,953)
October	REC Deferral	0			<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
October	Interest		(3,290)		Deferral	0 Operating	0
10-31-2013	Balance before interest	(1,065,429)			Interest	(1,152) Nonoperating	1,152
						(1,152) Total	1,152
November	REC Deferral	0			<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
November	Interest		(3,290)		Deferral	0 Operating	0
11-30-2013	Balance before interest	(1,065,429)			Interest	(1,152) Nonoperating	1,152
						(1,152) Total	1,152
December	REC Deferral	0			<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
December	Interest		(3,290)		Deferral	0 Operating	0
12-31-2013	Balance before interest	(1,065,429)			Interest	(1,152) Nonoperating	1,152
						(1,152) Total	1,152

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
June Expense			
186322	\$18		
557322		\$18	
June Total			
186322	\$18	\$181,496	\$181,478 Credit
557322	\$181,496	\$18	-\$181,478 Debit
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
August Revenue			
186322	\$36,887		
557322		\$36,887	
August Expense			
186322		\$18	Recorded incorrectly in August so corrected in September
557322	\$18		
August Total			
186322	\$36,887	\$18	-\$36,869 Debit
557322	\$18	\$36,887	\$36,869 Credit
September Revenue			
186322	\$10,386		
557322		\$10,386	
September Expense			
186322	\$1,323		
557322		\$1,323	
August Expense Correction			
186322	\$36		August Correction
557322		\$36	
September Total			
186322	\$11,745	\$0	-\$11,745 Debit
557322	\$0	\$11,745	\$11,745 Credit

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

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

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

Deal #	System NR	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total MWhs
		Volume - MWhs												
141888	12							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	5,154	300						94,802
141878	27,929	16,800	33,588	14,782	22,450	7,300	30,748	35,708	35,971					225,276
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	37,200	36,901	35,971	-	-	-	-	415,031
Total Excluding "Brown"	47,421	47,890	49,658	51,313	54,665	54,000	35,902	36,008	35,971	-	-	-	-	412,828
Power Deal 141888														

Deal #	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	
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	\$2,850	\$0	\$0	\$0	\$0	\$0	\$900,619
141878	\$223,432	\$134,400	\$268,704	\$118,256	\$179,600	\$58,400	\$245,984	\$285,664	\$287,768	\$0	\$0	\$0	\$0	\$1,802,208
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	\$288,514	\$287,768	\$0	\$0	\$0	\$0	\$3,462,116
Total Excluding "Brown"	\$386,645	\$413,775	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$0	\$0	\$0	\$0	\$3,462,116
Power Deal 141888														

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
Source													
557160-ED-AN	\$76,960	\$54,802	\$49,400	\$43,144	\$29,760	\$28,800	\$0	\$0	\$0	\$0	\$0	\$0	\$282,866
Other Non WA EIA - Voluntary REC Expense													\$0
Less Kettle Falls Contract Buyout	(\$47,200)	(\$34,400)	(\$34,400)	(\$14,400)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$130,400)
Other Non WA EIA - Voluntary REC Broker Fee Expense	\$0	\$0	\$11,952	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$13,952
Total Other Non WA EIA REC Expenses	\$29,760	\$20,402	\$26,952	\$28,744	\$29,760	\$28,800	\$0	\$0	\$2,000	\$0	\$0	\$0	\$166,418
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	\$13,922	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$0	\$0	\$0	\$37,703
Total WA EIA 937 Requirement REC Expenses	\$185,214	\$3,964	\$13,020	\$185,214	\$3,964	\$3,964	\$209,197	\$3,964	\$3,964	\$0	\$0	\$0	\$612,461
Authorized - System													
Other Non WA EIA - Voluntary REC Expense	\$29,760	\$26,680	\$29,760	\$28,760	\$29,760	\$28,800	\$0	\$0	\$0	\$0	\$0	\$0	\$173,720
WA EIA937 Requirement (EWEB) - Expense	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$769,000
Total Authorized	\$214,119	\$30,825	\$33,705	\$213,119	\$33,705	\$32,745	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$942,720
Difference													
Other Non WA EIA - Voluntary REC Expense	\$0	(\$6,478)	(\$2,808)	(\$16)	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	(\$7,302)
WA EIA937 Requirement (EWEB) - Expense	\$854	\$18	\$9,074	\$854	\$18	\$18	\$24,837	\$18	\$18	(\$184,359)	(\$3,945)	(\$3,945)	(\$156,539)
Total	\$854	(\$6,460)	\$6,266	\$838	\$18	\$18	\$24,837	\$18	\$2,018	(\$184,359)	(\$3,945)	(\$3,945)	(\$163,841)
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	\$0	(\$4,228)	(\$1,832)	(\$10)	\$0	\$0	\$0	\$0	\$1,305	\$0	\$0	\$0	(\$4,764)
WA EIA937 Requirement (EWEB) - (100%)	\$854	\$18	\$9,074	\$854	\$18	\$18	\$24,837	\$18	\$18	(\$184,359)	(\$3,945)	(\$3,945)	(\$156,539)
Total - 100% Surcharge (+) or Rebate (-)	\$854	(\$4,210)	\$7,242	\$844	\$18	\$18	\$24,837	\$18	\$1,323	(\$184,369)	(\$3,945)	(\$3,945)	(\$161,303)
Accounting Entries													
186322-ED-WA	Debit	Credit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Credit	Credit	Credit
557322-ED-WA	Credit	Debit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Debit	Debit	Debit