

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



November 18, 2013

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

RECEIVED
RECORDS MANAGEMENT
2013 NOV 20 AM 8:41
STATE OF WASH
UTIL. AND TRANSP
COMMISSION

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

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In October, actual net power costs were greater than authorized costs by \$820,941. Year-to-date actual net power costs were greater than authorized costs by \$1,349,820, which is within the \$4 million deadband, therefore there is no ERM deferral at October 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 \$353,066 for the month of October 2013. After adjusting for revenue-sensitive expenses, \$337,213 of amortization of the deferral balance was recorded.

Actual net power costs for October 2013 were greater than the authorized level due primarily to 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. Colstrip generation was 95 aMW below the authorized level.

Hydro generation was 13 aMW above the authorized level. Kettle Falls generated 2 aMW below the authorized level. Natural gas-fired generation was 62 aMW above the authorized level. The average power purchase price was \$32.73/MWh compared to an authorized price of \$34.64/MWh. The average natural gas price was \$3.55/dth compared to an authorized price of \$3.35/dth. The net transmission expense (transmission expense less transmission revenue) was above the authorized level. Washington retail sales were 13 aMW above the authorized level.

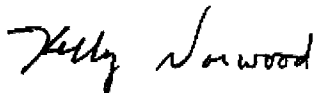
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In October 2013, actual net REC revenues were greater than authorized revenues by \$193,858. The Company records 100% of the net REC revenues in a separate deferral account 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 October 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 OCTOBER 2013

RECEIVED
RECORDS MANAGEMENT
2013 NOV 20 AM 8:41
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Page Items: Statind: DL Ferc Acct: 186280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201310	0.00	0.00	0.00
				5,977,396.00	

ERM Deferral Balance (Current Year - 2013)

Account 186280.ED.WA

	Amount	Journal ID
Balance 9/30/13	\$0.00	
Deferral - Current Month	0.00	481 - WA ERM
Interest - Current Month	0.00	481 - WA ERM
Balance 10/31/13	\$0.00	
Year to date deferrals	\$0.00	
Year to date interest	0.00	
Balance in account	\$0.00	

	Total	Absorbed	Deferred
First \$4,000,000 at 100%	\$1,349,820.00	\$1,349,820.00	\$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	\$1,349,820.00	\$1,349,820.00	\$0.00

Page Items: Statind: DL ▼ Fero Acct: 186290

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201310	-9,196,230.14	-28,137.00	-9,224,367.14
				-9,224,367.14	

ERM Deferral Balance (Prior year - 2012)

<u>Account 186290.ED.WA</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 9/30/13	-\$9,196,230.14	
Interest - Current Month	-28,137.00	481 - WA ERM
Balance 10/31/13	<u>-\$9,224,367.14</u>	

Page Items: Statind: DL Ferc Acct: 182350

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201310	-10,862,496.00	304,514.00	-10,557,982.00
				2,790,394.00	

Recoverable Deferral Balance

Account 182350.ED.WA

	Amount	Journal ID
Balance 9/30/13	-\$10,862,496.00	
Surcharge Amortization	337,213.00	481 - WA ERM
Interest	-32,699.00	481 - WA ERM
Balance 10/31/13	-\$10,557,982.00	

Page Items: Statind: DL Ferc Acct: 283280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201310	7,020,555.03	-96,731.95	6,923,823.08
				159,802.00	

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	-9,224,367.14
Account 182350.ED.WA balance	-10,557,982.00
Total	<u>-\$19,782,349.14</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$6,923,822</u>
Rounding	1
Balance that should be in account - Oct 31, 2013	<u>\$6,923,823</u>

Page Items: Statind: DL Fere 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
ED	WA	201310	-1,075,601.81	-197,447.00	-1,273,048.81
				-1,273,048.81	

REC Deferral Balance

Account 186322.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 9/30/13	-\$1,075,601.81	
Deferral	-193,858.00	475 - WA REC DEFERRAL
Interest	-3,589.00	475 - WA REC DEFERRAL
Balance 10/31/13	<u>-\$1,273,048.81</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
ED	WA	201310	375,749.63	69,817.45	445,567.08
				445,567.08	

DFIT Associated with REC Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	-\$1,273,048.81
Total	-1,273,048.81
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$445,567
Rounding	0
Balance that should be in account - Oct 31, 2013	\$445,567

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of October 2013

ERM Deferral Journal

Printed 11/07/20 11:05 am

Avista Corporation Journal Entry


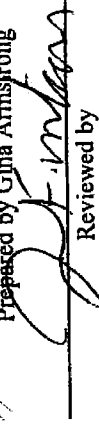
Effective Date: 201310

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: 11/07/2013 11:05 AM
 Approval Requested: 11/07/2013 11:05 AM

Seq	Co.	FERC	Set.	Jur.	S.A.	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 FOR RECOVERY	ED	WA	DL	337,213.00		Approved for Recovery ERM Balance Amortization
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		337,213.00	Approved for Recovery ERM Balance Amortization
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	32,699.00		Approved for Recovery ERM Balance Interest Accr.
60	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		32,699.00	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 ENERGY 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:						398,049.00	398,049.00	


 Prepared by Gina Armstrong

 Reviewed by
 Date: 11/7/13
 Date: 11/7/13
 Date:

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

Approved for Entry
 Corporate Accounting use Only

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 186280

				January	DFIT Expense	ADFIT
January	ERM Deferral	0		Deferral	0 Operating	0
January	Interest	0	0	Interest	0 Nonoperating	0
01-31-2013	Balance before interest	0			0 Total	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			0 Total	0
				March	DFIT Expense	ADFIT
March	ERM Deferral	0		Deferral	0 Operating	0
March	Interest	0	0	Interest	0 Nonoperating	0
03-31-2013	Balance before interest	0			0 Total	0
				April	DFIT Expense	ADFIT
April	ERM Deferral	(42,092)		Deferral	(14,732) Operating	14,732
April	Interest	(65)	(65)	Interest	(23) Nonoperating	23
04-30-2013	Balance before interest	(42,092)			(14,755) Total	14,755
				May	DFIT Expense	ADFIT
May	ERM Deferral	(638,703)		Deferral	(223,546) Operating	223,546
May	Interest	(1,118)	(1,118)	Interest	(391) Nonoperating	391
05-31-2013	Balance before interest	(680,795)			(223,937) Total	223,937
				June	DFIT Expense	ADFIT
June	ERM Deferral	253,488		Deferral	88,721 Operating	(88,721)
June	Interest	(1,714)	(1,714)	Interest	(600) Nonoperating	
06-30-2013	Balance before interest	(427,307)			88,121 Total	(86,)
				July	DFIT Expense	ADFIT
	GL Balance including interest	(430,204)				
	Interest related to WNP-3		(2,593)			
	GL Balance including interest	(432,797)				
July	ERM Deferral	427,307		Deferral	149,557 Operating	(149,557)
July	Interest	(677)	(677)	Interest	(237) Nonoperating	237
07-31-2013	Balance before interest	(5,490)			149,320 Total	(149,320)
				August	DFIT Expense	ADFIT
August	ERM Deferral	0		Deferral	0 Operating	0
August	Interest	0	0	Interest	0 Nonoperating	0
08-31-2013	Balance before interest	0			0 Total	0
				September	DFIT Expense	ADFIT
September	ERM Deferral	0		Deferral	0 Operating	0
September	Interest	0	0	Interest	0 Nonoperating	0
09-30-2013	Balance before interest	0			0 Total	0
				October	DFIT Expense	ADFIT
October	ERM Deferral	0		Deferral	0 Operating	0
October	Interest	0	0	Interest	0 Nonoperating	0
10-31-2013	Balance before interest	0			0 Total	0
				November	DFIT Expense	ADFIT
November	ERM Deferral	0		Deferral	0 Operating	0
November	Interest	0	0	Interest	0 Nonoperating	0
11-30-2013	Balance before interest	0			0 Total	0
				December	DFIT Expense	ADFIT
December	ERM Deferral	0		Deferral	0 Operating	0
December	Interest	0	0	Interest	0 Nonoperating	0
12-31-2013	Balance before interest	0			0 Total	0

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
WASHINGTON ACTUALS												
1 555 Purchased Power	\$172,908,938	\$22,104,016	\$20,960,073	\$20,906,308	\$16,041,013	\$13,967,056	\$13,766,696	\$15,535,001	\$13,992,612	\$14,076,416		
2 447 Sale for Resale	(\$124,719,491)	(\$15,517,405)	(\$16,663,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)	(\$9,056,133)	(\$9,203,995)	(\$8,255,233)	(\$10,280,282)		
3 Less SMUD RECs	\$3,748,740	\$413,775	\$382,734	\$449,034	\$461,124	\$467,575	\$294,947	\$288,514	\$287,768	\$286,624		
4 501 Thermal Fuel	\$19,305,907	\$2,267,901	\$2,859,659	\$2,916,331	\$701,349	\$1,051,586	\$1,040,716	\$2,033,601	\$1,969,312	\$1,842,341		
5 547 CT Fuel	\$83,756,489	\$8,536,356	\$10,681,589	\$4,654,597	\$5,964,734	\$3,149,968	\$9,346,063	\$11,151,698	\$10,518,703	\$10,547,819		
3 458 Transmission Revenue	-\$8,988,023	(\$951,740)	(\$252,985)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$841,026)	(\$782,928)		
7 565 Transmission Expense	\$14,604,214	\$1,484,501	\$1,491,322	\$1,474,542	\$1,422,317	\$1,398,145	\$1,460,032	\$1,450,352	\$1,405,518	\$1,580,538		
8 557 Broker Fees	\$932,794	\$78,884	\$97,888	\$106,962	\$100,809	\$68,556	\$92,646	\$100,901	\$103,468	\$95,169		
9 Less Clearwater directly assigned to ID	-\$9,188,314	(\$1,653,450)	(\$1,396,702)	(\$1,490,740)	(\$1,612,419)	(\$1,509,969)	\$0	\$0	\$0	\$0		
0 Adjusted Actual Net Expense	\$182,351,264	\$19,815,683	\$18,111,644	\$10,426,771	\$6,994,874	\$7,675,988	\$16,762,861	\$20,289,008	\$19,181,120	\$17,336,701	\$0	\$0
Total through												
AUTHORIZED NET EXPENSE-SYSTEM												
1 555 Purchased Power	\$104,096,497	\$13,232,443	\$12,710,608	\$10,429,524	\$8,530,863	\$8,277,524	\$8,213,533	\$10,240,223	\$8,038,783	\$9,414,550	\$12,786,401	\$13,454,232
2 447 Sale for Resale	(\$67,841,944)	(\$6,903,038)	(\$6,574,919)	(\$8,035,136)	(\$7,482,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,406,153)	(\$8,733,727)
3 Less SMUD RECs	\$3,839,690	\$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	\$26,101,465	\$2,779,051	\$2,775,501	\$2,020,567	\$1,704,426	\$1,475,295	\$2,739,032	\$2,987,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,100
5 547 CT Fuel	\$71,811,533	\$8,646,899	\$8,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$7,522,825	\$8,820,667	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
16 458 Transmission Revenue	(\$9,282,907)	(\$953,388)	(\$845,492)	(\$729,613)	(\$637,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$876,220)
17 565 Transmission Expense	\$14,740,180	\$1,465,382	\$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	\$1,844,372
18 557 Broker Fees	\$730,345	\$42,656	\$129,860	\$97,390	\$52,577	\$70,261	\$95,808	\$79,848	\$86,944	\$43,966	\$52,696	\$100,670
19 Authorized Net Expense	\$143,174,939	\$21,181,117	\$18,466,383	\$10,609,004	\$6,933,044	\$8,834,043	\$11,453,706	\$18,143,062	\$14,999,984	\$16,248,767	\$18,376,206	\$19,689,045
20 Actual - Authorized Net Expense	\$9,176,325	(\$1,365,434)	(\$2,739,216)	(\$182,233)	\$161,830	\$841,945	\$4,299,155	\$2,145,946	\$4,281,138	\$2,086,934		
21 Resource Optimization	-\$1,803,275	(\$6,780)	(\$1,097,189)	(\$750,100)	(\$544,872)	(\$732,484)	\$181,026	\$779,983	\$631,803	(\$340,688)		
22 Adjusted Net Expense	\$7,573,050	(\$1,372,214)	(\$2,662,989)	(\$932,333)	(\$383,042)	\$109,461	\$4,480,181	\$2,925,929	\$5,112,739	\$1,746,246	\$0	\$0
23 Washington Allocation		65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
24 Washington Share	\$4,940,658	(\$895,232)	(\$1,737,334)	(\$608,254)	(\$249,897)	\$71,412	\$2,922,870	\$1,908,876	\$3,335,551	\$1,139,261	\$0	\$0
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$3,143,918)	(\$777,950)	\$601,550	(\$381,924)	(\$601,707)	\$286,571	(\$1,611,453)	(\$692,480)	(\$317,822)	(\$318,310)	\$0	\$0
26 Net Power Cost (+) Surcharge (-) Rebate	\$1,796,740	(\$1,673,182)	(\$246,976)	(\$1,000,178)	(\$851,604)	\$337,983	\$1,311,417	\$1,216,396	\$3,017,729	\$820,941		
27 WNP Correction*							(\$446,920)					
28 Cumulative Balance	(\$1,673,182)	(\$2,609,966)	(\$3,055,944)	(\$4,056,722)	(\$4,907,726)	(\$4,589,743)	(\$3,705,246)	(\$2,488,860)	\$528,879	\$1,349,820		
Referral Amount, Cumulative (Customer)	\$0	\$0	\$0	(\$42,092)	(\$680,795)	(\$427,307)	\$0	\$0	\$0	\$0	\$0	\$0
Referral Amount, Monthly	\$0	\$0	\$0	(\$42,092)	(\$638,703)	\$253,488	\$427,307	\$0	\$0	\$0	\$0	\$0
Account 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$42,092	\$638,703	(\$253,488)	(\$427,307)	\$0	\$0	\$0	\$0	\$0
Company Band Gross Margin Impact, Cumulative	(\$1,673,182)	(\$2,609,966)	(\$3,055,944)	(\$4,014,030)	(\$4,226,931)	(\$4,142,436)	(\$3,705,246)	(\$2,488,860)	\$528,879	\$1,349,820		

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

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
555 PURCHASED POWER												
1	\$10,052,771	\$10,888,066	\$10,889,484	\$10,344,154	\$8,180,110	\$6,436,198	\$7,882,245	\$9,668,979	\$7,303,907	\$8,086,753	\$0	\$0
2	\$885,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401
3	\$89,289	\$42,583	\$38,244	\$167,140	\$135,745	\$172,891	\$138,381	\$109,237	\$51,188	\$45,900	\$0	\$0
4	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$150,506	\$150,506	\$0	\$0
5	\$513,376	\$513,376	\$513,239	\$513,376	\$513,376	\$513,376	\$513,047	\$513,638	\$513,376	\$513,376	\$0	\$0
6	\$3,356,106	\$3,032,593	\$1,856,844	\$1,808,783	\$676	\$521	\$567	\$553	\$0	\$422	\$0	\$0
7	\$644	\$821	\$685	\$788	\$676	\$521	\$567	\$553	\$0	\$422	\$0	\$0
8	\$127,624	\$168,708	\$126,300	\$140,576	\$111,001	\$126,114	\$139,364	\$86,251	\$73,638	\$81,207	\$0	\$0
9	\$177,403	\$154,919	\$135,319	\$125,179	\$129,012	\$81,885	\$194,464	\$196,593	\$182,927	\$189,178	\$0	\$0
10	\$231,637	\$275,639	\$408,100	\$307,488	\$324,224	\$231,426	\$32,888	\$12,027	\$13,676	\$110,806	\$0	\$0
11	\$591,864	\$468,708	\$509,194	\$509,241	\$505,568	\$489,783	\$472,546	\$816,408	\$808,197	\$614,477	\$0	\$0
12	\$2,109,744	\$2,110,000	\$2,160,263	\$1,943,816	\$1,984,557	\$1,908,583	\$2,128,422	\$2,202,484	\$2,159,705	\$2,206,793	\$0	\$0
13	\$1,215,994	\$1,578,213	\$1,721,857	\$2,221,211	\$1,053,388	\$1,011,101	\$982,795	\$751,218	\$1,521,793	\$914,484	\$0	\$0
14	\$1,853,450	\$1,386,702	\$1,535,034	\$1,490,740	\$1,612,419	\$1,509,969	\$0	\$0	\$48,230	\$50,794	\$0	\$0
15	\$51,878	\$52,809	\$52,182	\$51,745	\$51,463	\$48,977	\$66,292	\$51,781	\$77,362	\$38,863	\$0	\$0
16	(\$14,480)	(\$49,702)	\$2,938	(\$35,147)	(\$41,781)	\$91,010	(\$106,205)	(\$19,632)	\$77,362	(\$38,863)	\$0	\$0
17	\$21,539,745	\$22,104,015	\$20,980,073	\$20,908,309	\$18,041,013	\$13,987,068	\$13,786,696	\$16,535,001	\$13,992,812	\$14,076,418	\$0	\$0
18	Total 555 Purchased Power											
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-98												
447 SALES FOR RESALE												
19	(\$9,056,956)	(\$11,348,683)	(\$11,775,438)	(\$13,082,535)	(\$10,809,838)	(\$5,837,066)	(\$5,845,493)	(\$6,255,142)	(\$5,091,379)	(\$6,878,868)	\$0	\$0
20	(\$145,955)	(\$145,150)	(\$146,150)	(\$145,150)	(\$145,955)	(\$146,095)	(\$145,250)	(\$145,250)	(\$145,150)	(\$146,020)	\$0	\$0
21	(\$89,524)	(\$93,951)	(\$133,768)	(\$101,856)	(\$101,856)	(\$102,251)	(\$169,045)	(\$124,842)	(\$150,130)	(\$162,582)	\$0	\$0
22	(\$6,340)	(\$5,984)	(\$6,779)	(\$6,563)	(\$6,444)	(\$6,137)	(\$6,461)	(\$5,452)	(\$6,448)	(\$6,684)	\$0	\$0
23	(\$42,340)	(\$36,776)	(\$40,340)	(\$36,228)	(\$33,952)	(\$30,729)	(\$36,030)	(\$30,888)	(\$32,808)	(\$41,068)	\$0	\$0
24	(\$1,801,862)	(\$1,856,399)	(\$2,081,277)	(\$2,052,824)	(\$2,006,583)	(\$2,142,287)	(\$1,718,283)	(\$1,610,051)	(\$1,822,244)	(\$1,612,262)	\$0	\$0
25	(\$1,752,795)	(\$2,029,902)	(\$2,399,840)	(\$2,450,904)	(\$2,157,036)	(\$1,512,529)	(\$1,137,571)	(\$1,025,370)	(\$1,237,274)	(\$1,332,799)	\$0	\$0
26	(\$12,905,975)	(\$16,817,405)	(\$18,583,592)	(\$17,876,060)	(\$16,281,742)	(\$9,777,064)	(\$9,068,133)	(\$9,203,996)	(\$8,266,233)	(\$10,280,282)	\$0	\$0
27	\$676,253	\$531,718	\$739,340	\$510,421	\$133,459	(\$172,443)	\$593,700	\$639,202	\$738,308	\$595,964	\$0	\$0
28	(\$53)	\$2,227	\$522	\$3,967	(\$8)	\$2,389	\$3,377	\$746	\$193	\$1,521	\$0	\$0
29	\$1,916,760	\$1,733,757	\$2,113,384	\$2,387,077	\$565,714	\$1,180,814	\$400,943	\$1,350,878	\$1,230,813	\$1,243,205	\$0	\$0
30	\$28,151	\$199	\$6,413	\$14,848	\$2,184	\$41,026	\$42,696	\$42,875	\$0	\$1,551	\$0	\$0
31	\$2,623,111	\$2,287,901	\$2,889,669	\$2,916,331	\$701,348	\$1,081,586	\$1,040,716	\$2,033,801	\$1,988,312	\$1,842,341	\$0	\$0
32	\$43,023	\$36,056	\$51,328	\$7,387	\$10,073	\$2,691	\$42,546	\$47,072	\$54,918	\$46,048	\$0	\$0
33	\$97,887	\$92,223	\$95,656	\$90,401	\$6,119	\$47,533	\$48,286	\$50,276	\$47,889	\$46,110	\$0	\$0
34	\$15,768	\$14,755	\$14,400	\$13,655	\$13,265	(\$64,08)	\$13,955	\$13,588	\$13,444	\$12,934	\$0	\$0
35	\$19,622	\$18,600	\$22,099	\$26,441	\$10,098	\$24,884	\$8,300	\$26,877	\$25,700	\$28,956	\$0	\$0
501 FUEL-COST PER TON												
36	(\$14)	\$1,281	\$36	\$4,643	\$51	(\$114)	\$1,003	\$8	(\$54)	\$2,744	\$0	\$0
37	\$52,379	\$45,838	\$12,945	\$32,645	\$32,227	\$32,227	\$131,083	\$195,597	\$121,999	\$81,406	\$0	\$0
38	\$14,890	\$7,806	\$2,376	\$1,795	(\$34)	(\$34)	\$37,873	\$57,756	\$48,405	\$26,980	\$0	\$0
39	\$4,463,471	\$4,301,488	\$5,331,017	\$2,349,259	\$3,121,509	\$1,471,859	\$4,837,808	\$5,389,218	\$5,474,704	\$5,162,738	\$0	\$0
40	\$4,599,425	\$4,233,735	\$5,208,243	\$2,275,487	\$2,784,872	\$1,609,055	\$4,282,817	\$5,175,795	\$4,724,868	\$5,273,302	\$0	\$0
41	\$74,811	(\$129)	\$88,648	\$9,887	\$23,762	\$36,975	\$255,478	\$323,324	\$148,781	\$646	\$0	\$0
42	\$9,204,862	\$8,636,366	\$10,681,589	\$4,554,597	\$5,964,734	\$3,149,968	\$9,346,083	\$11,151,688	\$10,618,703	\$10,647,819	\$0	\$0

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

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
43	\$20,461,943	\$17,380,867	\$17,917,729	\$10,801,177	\$7,445,354	\$9,391,546	\$16,115,342	\$19,516,305	\$18,225,394	\$16,186,296	\$0	\$0
456 TRANSMISSION REVENUE												
44	456100 ED AN	(\$951,740)	(\$663,617)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$841,026)	(\$782,926)	\$0	\$0
45	456120 ED AN - BPA Settlement	\$0	(\$12,224,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Exclude Prior Year BPA Settlement	\$0	\$11,692,000	\$796,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456705 ED AN - Do not include Low Voltage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Total 456 Transmission Revenue	(\$961,740)	(\$1,195,617)	(\$252,985)	(\$714,204)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$841,026)	(\$782,926)	\$0	\$0
665 TRANSMISSION EXPENSE												
49	565000 ED AN	\$1,482,471	\$1,464,649	\$1,489,292	\$1,472,512	\$1,420,287	\$1,458,002	\$1,448,322	\$1,403,486	\$1,548,508	\$0	\$0
50	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	565710 ED AN	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0
52	Total 665 Transmission Expense	\$1,484,501	\$1,466,679	\$1,491,322	\$1,474,542	\$1,422,317	\$1,460,032	\$1,450,382	\$1,405,516	\$1,550,538	\$0	\$0
53	Total 567170 ED AN Broker Fees	\$67,884	\$76,612	\$97,888	\$108,962	\$100,808	\$92,545	\$100,901	\$103,468	\$95,169	\$0	\$0
RESOURCE OPTIMIZATION												
54	Econ Dispatch-557010	\$988,628	\$1,030,570	\$1,808,007	\$751,889	\$284,688	\$2,304,310	\$4,405,623	\$5,559,392	\$4,535,021	\$0	\$0
55	Econ Dispatch-557150	\$5,185,598	\$4,950,762	\$4,897,734	\$7,725,680	\$10,981,676	\$4,806,778	\$2,424,826	\$2,727,592	\$6,521,339	\$0	\$0
56	Gas Bookouts-557700	\$0	\$5,100	\$1,743,692	\$0	\$0	\$194,425	\$168,118	\$372,916	\$111,200	\$0	\$0
57	Gas Bookouts-557711	\$0	\$0	\$0	\$0	\$0	(\$194,425)	(\$168,118)	(\$372,916)	\$0	\$0	\$0
58	Intraco Thermal Gas-557730	\$4,446,558	\$4,473,129	\$4,683,083	\$1,920,642	\$2,471,190	\$1,168,161	\$5,145,837	\$2,741,758	\$4,078,975	\$0	\$0
59	Fuel Dispatch-In -456010	(\$1,086,961)	(\$956,810)	(\$1,351,264)	(\$561,360)	(\$495,557)	(\$1,270,163)	(\$2,008,461)	(\$2,588,640)	(\$2,579,753)	\$0	\$0
60	Fuel Dispatch-456015	(\$1,864,428)	(\$130,271)	(\$303,632)	(\$1,294,361)	(\$3,445,176)	(\$97,753)	(\$475,784)	(\$158,728)	(\$1,497,863)	\$0	\$0
61	Intraco Thermal Gas-456730	(\$7,853,956)	(\$9,311,944)	(\$10,621,480)	(\$9,276,458)	(\$10,329,312)	(\$6,717,800)	(\$6,703,299)	(\$7,439,038)	(\$11,390,214)	\$0	\$0
62	Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Resource Optimization Subtotal	(\$44,609)	\$55,456	(\$1,085,552)	(\$733,756)	(\$532,493)	\$191,042	\$786,266	\$841,436	(\$332,495)	\$0	\$0
65	Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	KFWF Contract Buyout	\$47,200	\$34,400	\$34,400	\$14,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Misc. Power Exp. Subtotal	\$47,200	\$34,400	\$34,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Wind REC Exp Actual-557395	(\$9,371)	(\$13,030)	(\$11,637)	(\$16,344)	(\$12,379)	(\$8,213)	(\$10,016)	(\$8,283)	(\$8,193)	\$0	\$0
71	Wind REC Subtotal	(\$9,371)	(\$13,030)	(\$11,637)	(\$16,344)	(\$12,379)	(\$8,213)	(\$10,016)	(\$8,283)	(\$8,193)	\$0	\$0
72	Net Resource Optimization	(\$6,780)	\$76,228	(\$1,097,189)	(\$750,100)	(\$544,872)	\$181,028	\$779,893	\$631,603	(\$340,688)	\$0	\$0
73	Adjusted Actual Net Expense	\$21,075,708	\$17,918,767	\$18,166,766	\$10,718,377	\$7,601,297	\$16,638,940	\$20,760,477	\$18,724,956	\$16,708,389	\$0	\$0

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

Retail Sales - MWh	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	YTD
Total Billed Sales	551,664	547,330	478,059	460,826	430,388	427,712	434,903	478,754	467,518	445,834			4,712,967
Deduct Prior Month Unbilled	(386,432)	(394,313)	(345,363)	(324,673)	(289,760)	(300,922)	(288,258)	(341,148)	(366,190)	(316,337)			(3,373,393)
Add Current Month Unbilled	394,313	345,363	324,673	299,760	300,922	288,256	341,148	366,190	316,337	328,862			3,305,823
Total Retail Sales	549,545	498,380	457,369	435,912	431,631	415,046	487,795	503,796	417,666	458,359			4,645,397
Test Year Retail Sales	525,247	517,091	479,129	413,722	412,815	423,337	437,872	482,257	407,780	448,458	476,286	551,952	5,674,856
Difference from Test Year	24,198	(18,711)	(21,761)	12,190	18,716	(8,291)	50,123	21,539	9,886	9,901			97,789
Production Rate - \$/MWh	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15
Total Revenue Credit - \$	\$777,950	(\$801,550)	(\$699,607)	\$391,924	\$601,707	(\$268,671)	\$1,611,453	\$692,480	\$317,822	\$318,310			\$3,143,918

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 201310 , State Code : WA

Accounting Period	201310	State Code	WA	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage
REVENUE CLASS								
01 RESIDENTIAL	214,401			180,471,965	16,003,511	213,325	2,083,729,442	
18 THEFT OF SERVICE-ELECTRIC	0			0	1,521	0	0	
21 FIRM COMMERCIAL	23,490			183,243,066	17,669,537	23,334	1,803,804,470	
31 FIRM- INDUSTRIAL	359			76,578,185	4,712,495	357	758,095,242	
39 FIRM-PUMPING-IRRIGATION ONLY	580			3,318,503	267,069	575	45,291,687	
51 LIGHTING-PUBLIC STREET AND HWAY	382			1,389,016	280,788	380	13,977,558	
61 ENERGY EXCHANGE-RESIDENTIAL	0			0	0	0	0	
80 INTERDEPARTMENT REVENUE	58			833,049	76,177	55	8,068,562	
83 MISC-SERVICE REVENUE SNP	0			0	29,542	0	0	
85 MISC-RENT FROM ELECTRIC PROPERTY	0			0	24,442	0	0	
Total WA	239,270			445,833,784	39,065,083	238,026	4,712,966,961	
Total WA	239,270			445,833,784	39,065,083	238,026	4,712,966,961	

Review Period: 201310, Electric, Revenue Class LIKE :REVCSS',REVCORR',REVHBL',REVCAE',REVCORRR')

ELECTRIC UNBILLED KWHR...AND REVENUE		REVENUE CLASS CODE	TOWN	ACCOUNT DESCRIPTION	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Unbilled KWH	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
WASHINGTON												
2800	01	001	2800	Residential Service		118,153,038	\$ 9,822,230	\$ (109,600,646)	\$ (9,172,649)	\$ (9,172,649)	5,562,393	\$ 449,381
2800	01	012	2800	Residential Farm Gen		2,730,219	\$ 371,759	\$ (2,481,852)	\$ (345,973)	\$ (345,973)	246,567	\$ 25,786
2800	01	022	2800	Residential Farm Lg		2,039,024	\$ 163,936	\$ (1,801,746)	\$ (137,536)	\$ (137,536)	237,276	\$ 16,100
2800	01	032	2800	Residential Farm Pump		348,697	\$ 36,625	\$ (845,910)	\$ (67,994)	\$ (67,994)	(300,313)	\$ (21,209)
2800	21	011	2800	Commercial General		28,926,498	\$ 3,277,500	\$ (27,298,175)	\$ (3,106,916)	\$ (3,106,916)	1,628,324	\$ 171,584
2800	21	021	2800	Commercial Lg General		72,851,922	\$ 6,682,088	\$ (66,536,364)	\$ (6,261,632)	\$ (6,261,632)	4,216,558	\$ 300,536
2800	21	025	2800	Commercial Extra Lg		23,604,488	\$ 1,468,174	\$ (24,662,028)	\$ (1,677,192)	\$ (1,677,192)	(1,191,018)	\$ (111,018)
2800	21	031	2800	Commercial Pump		3,767,011	\$ 397,961	\$ (6,459,095)	\$ (604,176)	\$ (604,176)	(2,692,084)	\$ (196,195)
2800	31	011	2800	Industrial General		276,476	\$ 30,640	\$ (237,967)	\$ (28,592)	\$ (28,592)	38,511	\$ 4,078
2800	31	021	2800	Industrial Lg General		6,161,833	\$ 469,833	\$ (6,676,219)	\$ (418,185)	\$ (418,185)	576,414	\$ 41,748
2800	31	025	2800	Industrial Extra Lg		86,363,782	\$ 3,612,047	\$ (85,344,822)	\$ (3,863,744)	\$ (3,863,744)	2,508,930	\$ 128,303
2800	31	031	2800	Industrial Pump		1,792,647	\$ 146,681	\$ (3,093,567)	\$ (74,761,676)	\$ (244,024)	(1,331,020)	\$ (97,343)
WASHINGTON TOTAL							\$ 25,347,274	\$ (319,337,209)	\$ (4,372,616)	\$ (24,635,893)	9,626,000	\$ 711,691
IDAHO												
3800	01	001	3800	Residential Service		51,182,968	\$ 4,539,643	\$ (51,502,784)	\$ (4,497,619)	\$ (4,497,619)	(319,616)	\$ 132,124
3800	01	012	3800	Residential Farm Gen		1,106,912	\$ 132,928	\$ (1,063,852)	\$ (124,928)	\$ (124,928)	52,060	\$ 6,301
3800	01	022	3800	Residential Farm Lg		892,966	\$ 38,201	\$ (643,924)	\$ (36,467)	\$ (36,467)	9,022	\$ 1,744
3800	01	032	3800	Residential Farm Pump		139,239	\$ 14,673	\$ (237,967)	\$ (22,072)	\$ (22,072)	(99,728)	\$ (7,199)
3800	21	011	3800	Commercial General		19,007,954	\$ 1,936,232	\$ (17,985,490)	\$ (1,661,708)	\$ (1,661,708)	1,024,374	\$ 163,527
3800	21	021	3800	Commercial Lg General		30,985,623	\$ 2,139,106	\$ (35,095,376)	\$ (2,210,321)	\$ (2,210,321)	(2,043,852)	\$ (71,215)
3800	21	025	3800	Commercial Extra Lg		6,038,749	\$ 273,120	\$ (6,216,332)	\$ (267,014)	\$ (267,014)	(179,583)	\$ (13,994)
3800	21	031	3800	Commercial Pump		1,899,867	\$ 148,071	\$ (2,379,567)	\$ (199,616)	\$ (199,616)	(720,900)	\$ (51,740)
3800	31	011	3800	Industrial General		241,518	\$ 22,669	\$ (203,971)	\$ (18,600)	\$ (18,600)	37,947	\$ 4,159
3800	31	021	3800	Industrial Lg General		5,494,998	\$ 364,244	\$ (6,439,258)	\$ (341,648)	\$ (341,648)	65,760	\$ 12,596
3800	31	025	3800	Industrial Extra Lg		21,131,954	\$ 1,113,121	\$ (19,770,961)	\$ (1,040,771)	\$ (1,040,771)	1,360,683	\$ 72,350
3800	31	031	3800	Industrial Pump		1,244,160	\$ 110,269	\$ (1,787,752)	\$ (147,632)	\$ (147,632)	(523,802)	\$ (37,373)
IDAHO TOTAL							\$ 10,721,768	\$ (139,111,323)	\$ (1,548,851)	\$ (10,519,322)	(1,347,525)	\$ 203,276
WASHINGTON & IDAHO TOTAL							\$ 36,069,032	\$ (456,449,532)	\$ 0,9772	\$ (35,163,965)	8,177,475	\$ 915,067

483,626,007 \$

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

System NR	Deal #	Volume - MWhs												Total MWhs	
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13		
System	141888	12	-	-	-	-	-	1,298	893	-	-	1,623	-	-	3,826
System	142305	1,750	1,475	100	9,697	6,941	14,350	-	-	-	-	-	-	-	34,313
System	141868	6,599	2,950	200	21,100	14,750	28,700	5,154	300	-	-	1,200	-	-	80,953
CS2	141878	27,929	30,650	34,794	14,800	22,450	7,300	30,748	35,708	35,971	33,253	-	-	-	273,603
CS2	142314	7,942	12,814	14,564	5,566	10,524	3,650	-	-	-	-	450	-	-	55,060
Mid C	141880	2,400	-	-	-	-	-	-	-	-	-	-	-	-	2,850
Mid C	142315	801	-	-	-	-	-	-	-	-	-	-	-	-	801
Lanc	166019	-	-	-	100	-	-	-	-	-	700	-	-	-	800
Lanc	166020	-	-	-	50	-	-	-	-	-	-	-	-	-	50
Total All Deals		47,433	47,889	49,658	51,313	54,665	54,000	37,200	36,901	35,971	37,226	-	-	-	452,256
Total Excluding "Brown"		47,421	47,889	49,658	51,313	54,665	54,000	35,902	36,008	35,971	35,603	-	-	-	448,430
Power Deal 141888															

System NR	Deal #	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		
System	141888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	142305	\$15,750	\$13,275	\$900	\$87,273	\$62,469	\$129,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308,817
System	141868	\$62,691	\$28,025	\$1,900	\$200,450	\$140,125	\$272,650	\$48,963	\$2,850	\$0	\$11,400	\$0	\$0	\$0	\$769,054
CS2	141878	\$223,432	\$245,200	\$278,352	\$118,400	\$179,600	\$58,400	\$245,984	\$285,664	\$287,768	\$266,024	\$0	\$0	\$0	\$2,188,824
CS2	142314	\$59,565	\$96,105	\$109,230	\$41,745	\$78,930	\$27,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$412,950
Mid C	141880	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600	\$0	\$0	\$0	\$22,800
Mid C	142315	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
Lanc	166019	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$5,600	\$0	\$0	\$0	\$6,400
Lanc	166020	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
Total All Deals		\$386,645	\$382,605	\$390,382	\$449,043	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$0	\$0	\$0	\$3,715,227
Total Excluding "Brown"		\$386,645	\$382,605	\$390,382	\$449,043	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$0	\$0	\$0	\$3,715,227
Power Deal 141888															

Changes Semiannually on January 1 and July 1

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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			\$3,064,823		
12-31-2012 GL Balance including interest		(8,756,638)			
January		0	<u>January</u>		<u>DFIT Expense</u>
January Interest		(27,089)	Interest		<u>ADFIT</u>
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)	<u>February</u>		<u>DFIT Expense</u>
February 2012 REC Expense Adjustment		(7,545)	Interest		<u>ADFIT</u>
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	<u>March</u>		<u>DFIT Expense</u>
March Palouse Transfer from 186810		(80,774)	Interest		<u>ADFIT</u>
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	<u>April</u>		<u>DFIT Expense</u>
April Interest		(27,677)	Deferral Interest		<u>ADFIT</u>
04-30-2013 Balance before interest		(8,946,764)			(9,687) Nonoperating
					9,687
					(9,687) Total
					9,687
May		0	<u>May</u>		<u>DFIT Expense</u>
May Interest		(27,677)	Deferral Interest		<u>ADFIT</u>
05-31-2013 Balance before interest		(8,946,764)			(9,687) Nonoperating
					9,687
					(9,687) Total
					9,687
June		0	<u>June</u>		<u>DFIT Expense</u>
June Interest		(27,677)	Deferral Interest		<u>ADFIT</u>
Balance including interest		(9,111,819)			(9,687) Nonoperating
06-30-2013 Balance		(9,111,819)			9,687
					(9,687) Total
					9,687
July		0	<u>July</u>		<u>DFIT Expense</u>
July Interest - corrected		(28,137)	Deferral Interest		<u>ADFIT</u>
07-31-2013 Balance before interest		(9,111,819)			(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848
August		0	<u>August</u>		<u>DFIT Expense</u>
August Interest		(28,137)	Deferral Interest		<u>ADFIT</u>
08-31-2013 Balance before interest		(9,111,819)			(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848
September		0	<u>September</u>		<u>DFIT Expense</u>
September Interest		(28,137)	Deferral Interest		<u>ADFIT</u>
09-30-2013 Balance before interest		(9,111,819)			(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848
October		0	<u>October</u>		<u>DFIT Expense</u>
October Interest		(28,137)	Deferral Interest		<u>ADFIT</u>
10-31-2013 Balance before interest		(9,111,819)			(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848
November		0	<u>November</u>		<u>DFIT Expense</u>
November Interest		(28,137)	Deferral Interest		<u>ADFIT</u>
11-30-2013 Balance before interest		(9,111,819)			(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848
December		0	<u>December</u>		<u>DFIT Expense</u>
December Interest		(28,137)	Deferral Interest		<u>ADFIT</u>
12-31-2013 Balance before interest		(9,111,819)			(9,848) Nonoperating
					9,848
					(9,848) Total
					9,848

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	DFIT Expense
January	Interest	(41,375)		Amortization	38,588 Operating
01-31-2013	Balance before interest	(13,319,730)		Interest	(14,481) Nonoperating
					24,107 Total
					(24,107)
February	Surcharge Amortization	401,167		February	DFIT Expense
February	Interest	(40,512)		Amortization	140,408 Operating
02-28-2013	Balance before interest	(12,918,563)		Interest	(14,179) Nonoperating
					126,229 Total
					(126,229)
March	Surcharge Amortization	363,286		March	DFIT Expense
March	Interest	(39,332)		Amortization	127,150 Operating
03-31-2013	Balance before interest	(12,555,277)		Interest	(13,766) Nonoperating
					113,384 Total
					(113,384)
April	Surcharge Amortization	340,364		April	DFIT Expense
April	Interest	(38,286)		Amortization	119,127 Operating
04-30-2013	Balance before interest	(12,214,913)		Interest	(13,401) Nonoperating
					105,726 Total
					(105,726)
May	Surcharge Amortization	324,894		May	DFIT Expense
May	Interest	(37,284)		Amortization	113,713 Operating
05-31-2013	Balance before interest	(11,890,019)		Interest	(13,049) Nonoperating
					100,664 Total
					(100,664)
June	Balance transfer			June	DFIT Expense
June	Surcharge Amortization	321,802		Amortization	112,631 Operating
June	Interest	0	(36,284)	Interest	(12,699) Nonoperating
06-30-2013	Balance including interest	(11,568,217)			99,932 Total
					(99,932)
July	GL Balance including interest	(11,801,292)		July	DFIT Expense
July	Surcharge Amortization	328,125		Amortization	114,844 Operating
July	Interest - corrected	(35,936)		Interest	(12,578) Nonoperating
07-31-2013	Balance before interest	(11,473,167)			102,266 Total
					(102,266)
August	Surcharge Amortization	362,426		August	DFIT Expense
August	Interest	(34,870)		Amortization	126,849 Operating
08-31-2013	Balance before interest	(11,110,741)		Interest	(12,205) Nonoperating
					114,644 Total
					(114,644)
September	Surcharge Amortization	352,983		September	DFIT Expense
September	Interest	(33,765)		Amortization	123,544 Operating
09-30-2013	Balance before interest	(10,757,758)		Interest	(11,818) Nonoperating
					111,726 Total
					(111,726)
October	Surcharge Amortization	337,213		October	DFIT Expense
October	Interest	(32,699)		Amortization	118,025 Operating
10-31-2013	Balance before interest	(10,420,545)		Interest	(11,445) Nonoperating
					106,580 Total
					(106,580)
November	Surcharge Amortization	0		November	DFIT Expense
November	Interest	(32,179)		Amortization	0 Operating
11-30-2013	Balance before interest	(10,420,545)		Interest	(11,263) Nonoperating
					(11,263) Total
					11,263
December	Surcharge Amortization	0		December	DFIT Expense
December	Interest	(32,179)		Amortization	0 Operating
12-31-2013	Balance before interest	(10,420,545)		Interest	(11,263) Nonoperating
					(11,263) Total
					11,263

AVISTA CORPORATION
 OCTOBER 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)	Current Month Rebate Revenue On/After 1-Jan-13 (i) (g)+(h)	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	172,515,690	0.00%	100.00%	0.00¢	(0.080¢)	0	-138,013	-138,013	
11	43,916,217	0.00%	100.00%	0.00¢	(0.110¢)	0	-48,308	-48,308	
12	4,111,045	0.00%	100.00%	0.00¢	(0.110¢)	0	-4,522	-4,522	
21	119,045,428	0.00%	100.00%	0.00¢	(0.083¢)	0	-98,808	-98,808	
22	3,056,670	0.00%	100.00%	0.00¢	(0.083¢)	0	-2,537	-2,537	
25	90,540,039	0.00%	100.00%	0.00¢	(0.053¢)	0	-47,986	-47,986	
30	1,531,125	0.00%	100.00%	0.00¢	(0.073¢)	0	-1,118	-1,118	
31	8,300,013	0.00%	100.00%	0.00¢	(0.073¢)	0	-6,059	-6,059	
32	703,451	0.00%	100.00%	0.00¢	(0.073¢)	0	-514	-514	
41-46	1,379,580	0.00%	100.00%	0.00¢	(0.246¢)	0	-3,394	-3,394	
47	467,171	0.00%	100.00%	0.00¢	(0.246¢)	0	-1,149	-1,149	
48	267,355	0.00%	100.00%	0.00¢	(0.246¢)	0	-658	-658	
Schedule Totals	445,833,784					\$0	-\$353,066	-\$353,066	

kWh not subject to surcharge	0	Conversion factor	0.955100
Sch 62		Amortization	\$337,213
Total kWh	445,833,784	FIT rate	-35%
		DFIT expense	\$118,025

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201310 , State Code : WA

Accounting Period:201310 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Met	Ytd Usage	Ytd Revenue Amt
001	204,564	172,515,690	14,497,941.41	203,608	1,997,505,766	167,008,672.50
011	21,192	43,916,217	5,101,938.01	20,985	434,101,517	49,905,363.45
012	8,676	4,111,045	571,563.13	8,553	45,579,724	6,108,546.16
021	1,947	119,045,428	10,635,114.25	2,002	1,166,731,737	103,300,886.84
022	56	3,056,670	257,616.93	57	31,821,650	2,642,269.44
025	21	90,540,039	5,248,227.19	21	896,155,405	51,153,864.26
030	33	1,531,125	105,448.41	32	20,121,585	1,370,991.86
031	1,186	8,300,013	687,930.46	1,172	91,330,353	7,391,718.52
032	1,218	703,451	74,897.14	1,221	8,339,651	836,233.59
041	11	8,720	1,975.81	11	87,200	19,535.14
042	289	1,124,112	248,097.13	287	11,315,368	3,611,959.45
044	13	24,502	3,139.70	13	245,020	31,066.16
044A	1	-	336.00	1	-	3,360.00
045	11	89,333	6,425.75	11	858,230	61,085.58
046	52	132,913	9,261.24	52	1,388,701	129,755.96
047	-	467,171	106,490.26	-	4,695,650	1,061,531.12
048	-	267,355	64,287.88	-	2,689,404	641,166.84
058	-	-	1,382,004.66	-	-	14,418,891.19
058A	-	-	(6,746.70)	-	-	(80,075.93)
062	-	-	-	-	-	(268.00)
090	-	-	-	-	-	-
095	-	-	14,720.42	-	-	147,632.06
099	-	-	54,413.48	-	-	555,533.14
Sum	239,270	445,833,784	39,065,082.56	238,026	4,712,966,961	410,319,719.33

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of October 2013

REC Revenues Deferral Journal

Avista Corporation Journal Entry

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

Effective Date: 201310
 Last Saved by: Gina Armstrong
 Submitted by: Gina Armstrong
 Approved by:

Last Saved: 11/05/2013 1:57 PM
 Approval Requested: 11/05/2013 1:58 PM

Seq	Co.	FERC	Exp	Ser.	JUL.	S/L	Debit	Credit	Comment
10	001	557322	DEF POWER SUPPLY EXP-RECS	ED	WA	DL	193,858.00		WA REC Deferral Expense
20	001	186322	MISC DEF DEBIT - WA REC DEF	ED	WA	DL		193,858.00	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	3,589.00		WA REC Interest Expense Accrual
60	001	186322	MISC DEF DEBIT - WA REC DEF	ED	WA	DL		3,589.00	WA REC Balance Interest Expense Accrual
Totals:							197,447.00	197,447.00	

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

Prepared by: Gina Armstrong Date: 11/5/13
 Reviewed by: [Signature] Date: _____
 Approved for Entry: _____ Date: _____
 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

0

Beginning Balance before Interest

(277,010)

				January		DFIT Expense		ADFIT	
January	REC Deferral	29,099		Deferral	10,185	Operating		(10,185)	
January	Interest		(812)	Interest	(284)	Nonoperating		284	
01-31-2013	Balance before interest	(247,911)			9,901	Total		(9,901)	
				February		DFIT Expense		ADFIT	
February	REC Deferral	(29,556)		Deferral	(10,345)	Operating		10,345	
February	Transfer 2012 Balance from 254360	(84,839)		Interest	(494)	Nonoperating		494	
February	Interest		(944)		(10,839)	Total		10,839	
February	EWEB REC Balance Interest from Jan. 2013		(466)						
02-28-2013	Balance before interest	(362,306)							
				March		DFIT Expense		ADFIT	
March	REC Deferral	(60,986)		Deferral	(21,345)	Operating		21,345	
March	Interest		(1,215)	Interest	(425)	Nonoperating		425	
03-31-2013	Balance before Interest	(423,292)			(21,770)	Total		21,770	
				April		DFIT Expense		ADFIT	
April	REC Deferral	(259,452)		Deferral	(90,808)	Operating		90,808	
April	Interest		(1,711)	Interest	(599)	Nonoperating		599	
04-30-2013	Balance before interest	(682,744)			(91,407)	Total		91,407	
				May		DFIT Expense		ADFIT	
May	REC Deferral	(266,123)		Deferral	(93,143)	Operating		93,143	
May	Interest		(2,524)	Interest	(883)	Nonoperating		883	
05-31-2013	Balance before interest	(948,867)			(94,026)	Total		94,026	
				June		DFIT Expense		ADFIT	
June	REC Deferral	(181,478)		Deferral	(63,517)	Operating		63,517	
June	Interest		(3,216)	Interest	(1,126)	Nonoperating		1,126	
06-30-2013	Balance before interest	(1,130,345)			(64,643)	Total		64,643	
				July		DFIT Expense		ADFIT	
July	GL Balance including Interest	(1,141,233)		Deferral	9,517	Operating		(9,517)	
July	REC Deferral - Corrected	27,190		Interest	(1,219)	Nonoperating		1,219	
07-31-2013	Balance before interest	(1,114,043)			8,298	Total		(8,298)	
				August		DFIT Expense		ADFIT	
August	REC Deferral	36,869		Deferral	12,904	Operating		(12,904)	
August	Interest		(3,383)	Interest	(1,184)	Nonoperating		1,184	
08-31-2013	Balance before interest	(1,077,174)			11,720	Total		(11,720)	
				September		DFIT Expense		ADFIT	
September	REC Deferral	11,745		Deferral	4,111	Operating		(4,111)	
September	Interest		(3,308)	Interest	(1,158)	Nonoperating		1,158	
09-30-2013	Balance before interest	(1,065,429)			2,953	Total		(2,953)	
				October		DFIT Expense		ADFIT	
October	REC Deferral	(193,858)		Deferral	(67,850)	Operating		67,850	
October	Interest		(3,589)	Interest	(1,256)	Nonoperating		1,256	
10-31-2013	Balance before interest	(1,259,287)			(69,106)	Total		69,106	
				November		DFIT Expense		ADFIT	
November	REC Deferral	0		Deferral	0	Operating		0	
November	Interest		(3,889)	Interest	(1,361)	Nonoperating		1,361	
11-30-2013	Balance before interest	(1,259,287)			(1,361)	Total		1,361	
				December		DFIT Expense		ADFIT	
December	REC Deferral	0		Deferral	0	Operating		0	
December	Interest		(3,889)	Interest	(1,361)	Nonoperating		1,361	
12-31-2013	Balance before interest	(1,259,287)			(1,361)	Total		1,361	

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
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	} 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
<hr/>			
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
<hr/>			
October Revenue			
186322		\$234,936	
557322	\$234,936		
October Expense			
186322	\$41,078		
557322		\$41,078	
October Total			
186322	\$41,078	\$234,936	\$193,858 Credit
557322	\$234,936	\$41,078	-\$193,858 Debit

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

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

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2013 REC Revenue 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
Non WA EIA - Voluntary REC Revenue	(\$70,550)	(\$82,772)	(\$213,066)	(\$408,270)	(\$448,670)	(\$277,300)	(\$46,500)	\$0	(\$31,250)	(\$440,000)	\$0	\$0	(\$2,018,379)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	(\$85,000)	\$0	\$0	(\$162,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$386,645)	(\$413,775)	(\$392,734)	(\$449,034)	(\$461,124)	(\$487,575)	(\$294,947)	(\$288,514)	(\$287,768)	(\$286,624)	\$0	\$0	(\$3,748,740)
Total	(\$457,195)	(\$498,547)	(\$805,800)	(\$954,804)	(\$909,794)	(\$764,875)	(\$341,447)	(\$288,514)	(\$319,018)	(\$791,624)	\$0	\$0	(\$5,929,618)
Authorized - System													
Non WA EIA - Voluntary REC Revenue	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$377,500)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$79,000)	\$0	\$0	\$0	\$0	\$0	(\$79,000)	\$0	\$0	(\$158,000)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$470,394)	(\$424,872)	(\$469,762)	(\$455,220)	(\$470,394)	(\$455,220)	(\$313,596)	(\$313,596)	(\$303,480)	(\$313,596)	(\$303,902)	(\$313,596)	(\$4,607,827)
Total Authorized	(\$501,852)	(\$456,330)	(\$501,220)	(\$565,678)	(\$501,852)	(\$486,678)	(\$345,054)	(\$345,054)	(\$334,938)	(\$424,054)	(\$335,360)	(\$345,054)	(\$5,143,127)
Difference													
Non WA EIA - Voluntary REC Revenue	(\$39,092)	(\$51,314)	(\$181,608)	(\$376,812)	(\$417,212)	(\$245,842)	(\$15,042)	\$31,458	\$208	(\$408,542)	\$31,458	\$31,458	(\$1,640,879)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$14,000	\$0	\$0	(\$4,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$83,749	\$11,097	\$77,028	\$6,186	\$9,270	(\$32,355)	\$18,649	\$25,082	\$15,712	\$26,972	\$303,902	\$313,596	\$858,587
Total (+) = Surcharge	\$44,657	(\$40,217)	(\$104,580)	(\$389,126)	(\$407,942)	(\$278,197)	\$3,607	\$56,540	\$15,920	(\$367,570)	\$335,360	\$345,054	(\$786,491)
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	(\$25,503)	(\$33,477)	(\$118,481)	(\$245,832)	(\$272,188)	(\$160,387)	(\$9,813)	\$20,523	\$136	(\$266,533)	\$20,523	\$20,523	(\$1,070,509)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$14,000	\$0	\$0	(\$4,500)
SMUD (65.24%)	\$54,638	\$7,240	\$50,253	\$4,036	\$6,048	(\$21,106)	\$12,167	\$16,363	\$10,251	\$17,597	\$198,265	\$204,590	\$560,338
Total - 100% Surcharge (+) or Rebate (-)	\$29,134	(\$26,237)	(\$68,228)	(\$260,296)	(\$266,141)	(\$181,496)	\$2,353	\$36,887	\$10,386	(\$234,936)	\$218,789	\$225,113	(\$514,671)
Accounting Entries													
186322-ED-WA	Debit	Credit	Credit	Credit	Credit	Credit	Debit	Debit	Debit	Credit	Debit	Credit	Credit
557322-ED-WA	Credit	Debit	Debit	Debit	Debit	Debit	Credit	Credit	Credit	Debit	Debit	Debit	Debit

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

Deal #	Volume - MWhs												Total MWhs	
	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13		
System NR	12	-	-	-	-	-	1,298	893	-	-	-	-	1,623	3,826
System	1,750	1,475	100	9,697	6,941	14,350	-	-	-	-	-	-	-	34,313
System	6,599	2,950	200	21,100	14,750	28,700	5,154	300	-	-	-	-	1,200	80,953
CS2	27,929	30,650	34,794	14,800	22,450	7,300	30,748	35,971	35,971	33,253	-	-	-	273,603
CS2	7,942	12,814	14,564	5,566	10,524	3,650	-	-	-	-	-	-	450	55,060
Mid C	2,400	-	-	-	-	-	-	-	-	-	-	-	-	2,850
Mid C	801	-	-	-	-	-	-	-	-	-	-	-	-	801
Lanc	-	-	-	100	-	-	-	-	-	-	-	-	700	800
Lanc	-	-	-	50	-	-	-	-	-	-	-	-	-	50
Total All Deals	47,433	47,889	49,658	51,313	54,665	54,000	37,200	36,901	35,971	37,226	-	-	37,226	452,256
Total Excluding "Brown" Power Deal 141888	47,421	47,889	49,658	51,313	54,665	54,000	35,902	36,008	35,971	35,603	-	-	35,603	448,430

Deal #	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		
System NR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	\$15,750	\$13,275	\$900	\$87,273	\$62,469	\$129,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308,817
System	\$62,691	\$28,025	\$1,900	\$200,450	\$140,125	\$272,650	\$48,963	\$2,850	\$0	\$11,400	\$0	\$0	\$0	\$769,054
CS2	\$223,432	\$245,200	\$278,352	\$118,400	\$179,600	\$58,400	\$245,984	\$285,664	\$287,768	\$266,024	\$0	\$0	\$0	\$2,188,824
CS2	\$59,565	\$96,105	\$109,230	\$41,745	\$78,930	\$27,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$412,950
Mid C	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600	\$0	\$0	\$0	\$22,800
Mid C	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
Lanc	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$5,600	\$0	\$0	\$0	\$6,400
Lanc	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
Total All Deals	\$386,645	\$382,605	\$390,382	\$449,043	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$0	\$0	\$0	\$3,715,227
Total Excluding "Brown" Power Deal 141888	\$386,645	\$382,605	\$390,382	\$449,043	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$0	\$0	\$0	\$3,715,227

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
Other Non WA EIA - Voluntary REC Expense	\$76,960	\$54,802	\$49,400	\$43,144	\$29,760	\$28,800	\$0	\$0	\$0	\$114	\$0	\$0	\$282,980
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	\$2,600	\$0	\$0	\$16,552
Total Other Non WA EIA REC Expenses	\$29,760	\$20,402	\$26,952	\$28,744	\$29,760	\$28,800	\$0	\$0	\$2,000	\$2,714	\$0	\$0	\$169,132
WA EIA937 Requirement (EWEB) - Expense	\$181,250	\$0	\$7,025	\$181,250	\$0	\$0	\$205,233	\$0	\$0	\$219,704	\$0	\$0	\$794,462
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	\$3,964	\$0	\$0	\$41,666
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	\$223,668	\$0	\$0	\$836,128
Authorized - System													
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
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	\$2,714	\$0	\$0	(\$4,588)
WA EIA937 Requirement (EWEB) - Expense	\$854	\$18	\$9,074	\$854	\$18	\$18	\$24,837	\$18	\$18	\$39,308	(\$3,945)	(\$3,945)	\$67,128
Total	\$854	(\$6,459)	\$6,266	\$838	\$18	\$18	\$24,837	\$18	\$2,018	\$42,022	(\$3,945)	(\$3,945)	\$62,540
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	\$0	(\$4,226)	(\$1,832)	(\$10)	\$0	\$0	\$0	\$0	\$1,305	\$1,770	\$0	\$0	(\$2,993)
WA EIA937 Requirement (EWEB) - (100%)	\$854	\$18	\$9,074	\$854	\$18	\$18	\$24,837	\$18	\$18	\$39,308	(\$3,945)	(\$3,945)	\$67,128
Total - 100% Surcharge (+) or Rebata (-)	\$854	(\$4,208)	\$7,242	\$844	\$18	\$18	\$24,837	\$18	\$1,323	\$41,078	(\$3,945)	(\$3,945)	\$64,135
Accounting Entries													
186322-ED-WA	Debit	Credit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Credit	Credit	Debit
557322-ED-WA	Credit	Debit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Debit	Debit	Credit