



**Avista Corp.**  
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March 20, 2013

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

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report,  
February 2013 and Revised Report for December 2012

Dear Mr. King:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of February 2013. In February, the Company identified corrections that needed to be recorded to the December 2012 power cost deferral accounts, which will be described below. Therefore, this report also includes the Revised December 2012 Power Cost Deferral Report.

#### FEBRUARY 2013 SUMMARY

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachments A and C). In February, actual net power costs were lower than authorized costs by \$1,135,784, which is within the \$4 million deadband. No deferral entry is made when the difference is within the \$4 million deadband.

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 \$420,026 for the month of February 2013. After adjusting for revenue-sensitive expenses, \$401,167 of amortization of the deferral balance was recorded.

Actual net power costs for February 2013 were lower than the authorized level due primarily to better than authorized hydro generation. Hydro generation was 60 aMW above the authorized level. The average power purchase price was \$26.55/MWh compared to an authorized price of \$28.74/MWh. The average natural gas price was \$3.52/dth compared to an authorized price of \$3.23/dth.

Colstrip and Kettle Falls generation was 27 aMW above and 8 aMW below the authorized levels, respectively. Natural gas-fired generation was 19 aMW above the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 28 aMW below the authorized level.

The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachments B and D). In February, actual net REC revenues were greater than authorized revenues by \$30,445. The Company records 100% of the net REC revenues in a separate deferral account per Order 09, Docket UE-120436.

Interest is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral balances net of associated deferred federal income tax. The Company's weighted cost of debt is used as the interest rate. The interest rate is updated semi-annually and interest is compounded semi-annually. The January and July reports contain the supporting workpapers for the semi-annual updates of the weighted cost of debt used in the interest calculations. Page 21 of this report for January 2013 shows the calculation of the weighted cost of debt at December 31, 2012, which will be used for the January through June 2013 period.

There were no forward long-term contracts of one year or longer entered into in the month of February 2013.

#### DECEMBER 2012 REPORT

In February 2013, the Company identified adjustments that needed to be recorded to the ERM and REC accounting transactions for 2012. A summary of these adjustments and the impact to the December 31, 2012 deferral balances follows:

1) Transmission Revenues: For 2012, the system authorized transmission revenues were \$11,917,120. Actual revenues of \$12,570,727 were used in the ERM deferral calculation. It was determined that the Washington's share of actual revenues were understated by \$113,119, due to certain sub-accounts being excluded from the query used to determine actual transmission revenues. Therefore, the ERM deferral (benefit to customers) was increased by \$101,807, which represents 90% of the additional revenues. See Attachment E for the accounting journal.

2) RECs: In December 2012, per Order 09, Docket UE-120436, the Company was required to account for RECs in a separate deferral account. The Company had recorded \$277,010 of REC revenues in the separate REC deferral account as of December 31, 2012. This represented the excess of Washington's share of actual REC revenues of \$4,354,494 over the authorized amount of \$4,077,484.

In February 2013, it was determined that the costs of purchasing the RECs had been recorded in the ERM deferral account and were inadvertently overlooked, and therefore, had not been transferred to the REC deferral account. Washington's share of the actual costs of \$236,443 over the authorized costs of \$228,060 was \$8,383. 90% of the excess costs, or \$7,545, had been included as a reduction of the ERM deferral account at December 31, 2012. The Company corrected this oversight by increasing the ERM deferral by \$7,545 and decreasing the REC deferral account by \$8,383.

3) RECs: In 2012, the Company had purchased certain RECs (EWEB) for the Washington jurisdiction only. The cost of these RECs of \$383,843 was less than the authorized costs of \$472,410 by \$88,567. The Company had recorded this excess in a separate deferral account, including \$4,655 in interest. In February 2013, the Company transferred these deferred costs (\$93,222) to the REC deferral account, which results in a benefit to customers in the REC deferral account of \$93,222. See Attachment F for the accounting journal.

A summary of these corrections to the ERM deferral and the REC deferral for 2012 follows:

<u>Line</u>		<u>ERM Deferral</u> <u>Account</u>	<u>REC Deferral</u> <u>Account</u>
1	2012 Deferrals Recorded as of December 31, 2012	\$ (8,624,603)	\$ (277,010)
	Deferrals Recorded in February 2013 for 2012		
2	1) Transmission Revenues	(101,807)	
3	2) REC Purchase Costs	(7,545)	8,383
4	3) Transfer of REC Costs		(88,567)
5	Total Corrections	(109,352)	(80,184)
6	Revised 2012 Deferrals	(8,733,955)	(357,194)
7	Interest on 2012 Deferrals	(132,035)	(4,655)
8	Revised Total 2012 Deferrals	\$ (8,865,990)	\$ (361,849)
	( ) = rebate for customers		

The net impact of these corrections to the deferrals at December 31, 2012, follows:

- The ERM deferral increased \$109,352, from \$8,624,603 to \$8,733,955, excluding interest.
- The REC deferral increased \$80,184, from \$277,010 to \$357,194, excluding interest.

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 cursive script that reads "Kelly Norwood".

Kelly Norwood  
Vice President State and Federal Regulation

JP  
Enclosure  
C: Mary Kimball, S. Bradley Van Cleve

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of February 2013

ERM Deferral Activity  
December 1, 2013 through February 28, 2013

Detail Balances (AVISTA CORP) - 001.186280.ED.WA.DL					
Balance Type		Actual		Currency Type Total	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201204	USD	-676,813.00		-1,141,459.00	
201205	USD	-1,807,204.00		-2,948,663.00	
201206	USD	-519,061.00		-3,467,724.00	
201207	USD	-795,045.00		-4,262,769.00	
201208	USD	-2,460,780.00		-6,723,549.00	
201209	USD	331,588.00		-6,391,961.00	
201210	USD	414,565.00		-5,977,396.00	
201211	USD	-1,332,731.00		-7,310,127.00	
201212	USD	-1,446,511.00		-8,756,638.00	
201213	USD	0.00		-8,756,638.00	
201301	USD	8,756,638.00		0.00	
201302	USD	0.00		0.00	

<b>ERM Deferral Balance (Current Year - 2012)</b>			
<b>Account 186280.ED.WA</b>		<u>Amount</u>	<u>Journal ID</u>
Balance 11/30/12		-\$7,310,127.00	
Deferral	(2)	-1,420,599.00	481 - WA ERM
Interest Correction for Nov 2012	(1)	-1,362.00	481 - WA ERM
Interest		-24,550.00	481 - WA ERM
Correction of Deferral	(3)	-109,352.00	2013.02 - NSJ005 & NSJ007
Restated Balance 12/31/12		<u>-\$8,865,990.00</u>	
Year to date deferrals		-\$8,733,955.00	
Year to date interest		-132,035.00	
Balance in account		<u>-\$8,865,990.00</u>	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	-\$4,000,000.00	-\$4,000,000.00	\$0.00
\$4,000,000 to \$10,000,000 at 75%	-6,000,000.00	-1,500,000.00	-4,500,000.00
Over \$10,000,000 at 10%	-4,704,394.00	-470,439.00	-4,233,955.00
Total	<u>-\$14,704,394.00</u>	<u>-\$5,970,439.00</u>	<u>-\$8,733,955.00</u>

(1) Interest recorded in November was October's interest amount (\$18,957) in error. Correct amount was \$20,319. The correct amount was recorded in December 2012, which was an additional \$1,362.

(2) The deferral is net of \$214,041, which is 2012 REC revenues that were recorded in a separate deferral account, per UE-120436, Order 14 (page 32).

(3) In February 2013, two corrections were made to the 2012 deferrals. One correction for (\$101,807) was made for transmission revenues. It was determined the authorized amount included directly assigned revenue, therefore, the actual amount was restated to include the directly assigned revenue. A second correction of (\$7,545) was made to transfer the costs of REC revenues to the REC revenues account.

<b>ERM Deferral Balance (Current Year - 2013)</b>			
<b>Account 186280.ED.WA</b>		<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/12		-\$8,865,990.00	
Transfer to Account 186290.ED.WA		8,756,638.00	481 - WA ERM
Transfer to Account 186290.ED.WA		109,352.00	2013.02 - NSJ005 & NSJ007
Interest		0.00	
Balance 1/31/13		<u>\$0.00</u>	
Year to date deferrals		\$0.00	
Year to date interest		0.00	
Balance in account		<u>\$0.00</u>	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	-\$1,673,182.00	-\$1,673,182.00	\$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	-\$1,673,182.00	-\$1,673,182.00	\$0.00

<b>ERM Deferral Balance (Current Year - 2013)</b>			
<b>Account 186280.ED.WA</b>		<u>Amount</u>	<u>Journal ID</u>
Balance 01/31/13		\$0.00	
Deferral		0.00	481 - WA ERM
Interest		0.00	
Balance 02/28/13		<u>\$0.00</u>	
Year to date deferrals		\$0.00	
Year to date interest		0.00	
Balance in account		<u>\$0.00</u>	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	-\$2,808,966.00	-\$2,808,966.00	\$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	-\$2,808,966.00	-\$2,808,966.00	\$0.00

Detail Balances (AVISTA CORP) - 001 186290.ED.WA.DL					
Balance Type		Actual		Currency Type Total	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201204	USD	-39,590.00		-13,105,988.00	
201205	USD	-39,590.00		-13,145,578.00	
201206	USD	13,145,578.00		0.00	
201207	USD	0.00		0.00	
201208	USD	0.00		0.00	
201209	USD	0.00		0.00	
201210	USD	0.00		0.00	
201211	USD	0.00		0.00	
201212	USD	0.00		0.00	
201213	USD	0.00		0.00	
201301	USD	-8,783,727.00		-8,783,727.00	
201302	USD	-136,735.00		-8,920,462.00	

ERM Deferral Balance (Prior year - 2011)			
<u>Account 186290.ED.WA</u>			
		<u>Amount</u>	<u>Journal ID</u>
Balance 11/30/12		\$0.00	
No current month entries		0.00	481 - WA ERM
Restated Balance 12/31/12		<u>\$0.00</u>	

ERM Deferral Balance (Prior year - 2012)			
<u>Account 186290.ED.WA</u>			
		<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/12		\$0.00	
Transfer from Account 186280.ED.WA		-8,756,638.00	481 - WA ERM
Transfer from Account 186280.ED.WA		-109,352.00	2013.02 - NSJ005 & NSJ007
Interest		-27,089.00	481 - WA ERM
Balance 1/31/13		<u>-\$8,893,079.00</u>	

ERM Deferral Balance (Prior year - 2012)			
<u>Account 186290.ED.WA</u>			
		<u>Amount</u>	<u>Journal ID</u>
Balance 01/31/13		-\$8,893,079.00	
Interest		-27,383.00	481 - WA ERM
Balance 02/28/13		<u>-\$8,920,462.00</u>	

Detail Balances (AVISTA CORP) - 001 182350.ED.WA.DL					
Balance Type		Actual		Currency Type Total	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201204	USD	0.00		0.00	
201205	USD	0.00		0.00	
201206	USD	-13,185,168.00		-13,185,168.00	
201207	USD	-40,802.00		-13,225,970.00	
201208	USD	-40,802.00		-13,266,772.00	
201209	USD	-40,802.00		-13,307,574.00	
201210	USD	-40,802.00		-13,348,376.00	
201211	USD	-40,802.00		-13,389,178.00	
201212	USD	-40,802.00		-13,429,980.00	
201213	USD	0.00		-13,429,980.00	
201301	USD	68,875.00		-13,361,105.00	
201302	USD	369,570.00		-12,991,535.00	

Recoverable Deferral Balance			
<u>Account 182350.ED.WA</u>			
	Amount	Journal ID	
Balance 11/30/12	-\$13,389,178.00		
Interest	-40,802.00	481 - WA ERM	
Restated Balance 12/31/12	<u>-\$13,429,980.00</u>		

Recoverable Deferral Balance			
<u>Account 182350.ED.WA</u>			
	Amount	Journal ID	
Balance 12/31/12	-\$13,429,980.00		
Surcharge Amortization	110,250.00	481 - WA ERM	
Interest	-41,375.00	481 - WA ERM	
Balance 1/31/13	<u>-\$13,361,105.00</u>		

Recoverable Deferral Balance			
<u>Account 182350.ED.WA</u>			
	Amount	Journal ID	
Balance 01/31/13	-\$13,361,105.00		
Surcharge Amortization	410,167.00	481 - WA ERM	
Interest	-40,597.00	481 - WA ERM	
Balance 02/28/13	<u>-\$12,991,535.00</u>		

Detail Balances (AVISTA CORP) - 001.283280.ED.WA.DL					
Balance Type		Actual		Currency Type Total	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201204	USD	250,741.05		4,986,607.33	
201205	USD	646,377.90		5,632,985.23	
201206	USD	195,527.85		5,828,513.08	
201207	USD	292,546.45		6,121,059.53	
201208	USD	875,553.70		6,996,613.23	
201209	USD	-104,517.10		6,892,096.13	
201210	USD	-128,075.05		6,764,021.08	
201211	USD	480,736.55		7,244,757.63	
201212	USD	520,559.55		7,765,317.18	
201213	USD	0.00		7,765,317.18	
201301	USD	-14,625.10		7,750,692.08	
201302	USD	-81,492.25		7,669,199.83	

DFIT Associated with ERM Deferrals		
<u>Account 283280.ED.WA</u>		
Account 186280.ED.WA balance		-\$8,865,990.00
Account 186290.ED.WA balance		0.00
Account 182350.ED.WA balance		-13,429,980.00
Total		-\$22,295,970.00
Federal income tax rate		-35%
Deferred FIT related to deferrals		\$7,803,590
Rounding		1
Balance that should be in account - Dec 31, 2012		\$7,803,591

DFIT Associated with ERM Deferrals		
<u>Account 283280.ED.WA</u>		
Account 186280.ED.WA balance		\$0.00
Account 186290.ED.WA balance		-8,893,079.00
Account 182350.ED.WA balance		-13,361,105.00
Total		-\$22,254,184.00
Federal income tax rate		-35%
Deferred FIT related to deferrals		\$7,788,964
Rounding		1
Balance that should be in account - Jan 31, 2013		\$7,788,965

<b>DFIT Associated with ERM Deferrals</b>	
<b>Account 283280.ED.WA</b>	
Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	-8,920,462.00
Account 182350.ED.WA balance	-12,991,535.00
Total	<u>-\$21,911,997.00</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$7,669,199</u>
Rounding	1
Balance that should be in account - Feb 28, 2013	<u>\$7,669,200</u>

Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of February 2013

REC Revenues Deferral Activity  
December 1, 2013 through February 28, 2013

Detail Balances (AVISTA CORP) - 001.186322.ED.WA.DL							
Balance Type		Actual		Currency Type		Total	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted		
201212	USD	-277,010.00		-277,010.00			
201213	USD	0.00		-277,010.00			
201301	USD	28,287.00		-248,723.00			
201302	USD	-115,804.81		-364,527.81			

REC Deferral Balance			
<u>Account 186322.ED.WA</u>			
		Amount	Journal ID
Balance 11/30/12		\$0.00	
Deferral		-\$277,010.00	NSJ033 - WA REC DEFERRAL
Correction	(1)	-\$84,838.71	2013.02 - NSJ005
Restated Balance 12/31/12		<u>-\$361,848.71</u>	

(1) In February 2013, two corrections were made to the REC Revenues deferrals. The excess of costs over authorized of \$8,383 was transferred from the ERM deferral. These are costs of REC purchases that should have been recorded with the REC revenues in December 2012. An additional (\$93,221.71) of REC purchases that had been separately recorded during the year was transferred to the REC Revenues deferral account.

REC Deferral Balance			
<u>Account 186322.ED.WA</u>			
		Amount	Journal ID
Balance 12/31/12		-\$361,848.71	
Deferral		29,099.00	475 - WA REC DEFERRAL
Interest		-812.00	475 - WA REC DEFERRAL
Balance 1/31/13		<u>-\$333,561.71</u>	

REC Deferral Balance			
<u>Account 186322.ED.WA</u>			
		Amount	Journal ID
Balance 01/31/13		-\$333,561.71	
Deferral		-29,556.00	475 - WA REC DEFERRAL
Interest		-1,410.10	475 - WA REC DEFERRAL
Balance 02/28/13		<u>-\$364,527.81</u>	

Detail Balances (AVISTA CORP) - 001 283305 ED.WA.DL							
Balance Type		Actual		Currency Type		Total	
Period	Currency	PTD	PTD Converted	YTD	YTD Converted		
201212	USD	96,953.50		96,953.50			
201213	USD	0.00		96,953.50			
201301	USD	-9,900.45		87,053.05			
201302	USD	40,531.68		127,584.73			

DFIT Associated with REC Deferrals		
<b>Account 283305.ED.WA</b>		
Account 186322.ED.WA balance		-361,848.71
Total		<u>-361,848.71</u>
Federal income tax rate		-35%
Deferred FIT related to deferrals		<u>\$126,647</u>
Rounding		0
Balance that should be in account - Dec 31, 2012		<u>\$126,647</u>

DFIT Associated with REC Deferrals		
<b>Account 283305.ED.WA</b>		
Account 186322.ED.WA balance		-\$333,561.71
Total		<u>-333,561.71</u>
Federal income tax rate		-35%
Deferred FIT related to deferrals		<u>\$116,747</u>
Rounding		0
Balance that should be in account - Jan 31, 2013		<u>\$116,747</u>

DFIT Associated with REC Deferrals		
<b>Account 283305.ED.WA</b>		
Account 186322.ED.WA balance		-\$364,527.81
Total		<u>-364,527.81</u>
Federal income tax rate		-35%
Deferred FIT related to deferrals		<u>\$127,585</u>
Rounding		0
Balance that should be in account - Feb 28, 2013		<u>\$127,585</u>

Attachment C

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of February 2013

ERM Deferral Journal for February 2013

**Avista Corporation Journal Entry**

Effective Date: 201302

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

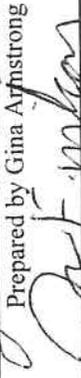
Last Saved by: Gina Armstrong

Submitted by: Gina Armstrong

Approved by:

Last Saved: 03/06/2013 5:56 PM  
 Approval Requested: 03/06/2013 5:56 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	27,383.00		Last year (2012) ERM Balance Interest Accrual
20	001	186290 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		27,383.00	Last year (2012) ERM Interest Accrual
30	001	LAST YEAR						
		182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL	410,167.00		Approved for Recovery ERM Balance Amortization
		FOR RECOVERY						
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		410,167.00	Approved for Recovery ERM Balance Amortization
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	40,597.00		Approved for Recovery ERM Balance Interest Accr
60	001	182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL		40,597.00	Approved for Recovery ERM Balance Interest Accr
		FOR RECOVERY						
70	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		0.00	Current Year (2013) ERM
		CURRENT YEAR						
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
100	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		0.00	Current Year (2013) Interest accrual current year
		CURRENT YEAR						
<b>Totals:</b>						<b>478,147.00</b>	<b>478,147.00</b>	


  
 Prepared by Gina Armstrong
   

  
 Reviewed by
   
 Date: 3-6-13
   
 Date: 3-6-13

Approved for Entry
   
 Corporate Accounting use Only
   
 Date:

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

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

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/12 is	5.711%	Actual cost of debt at 06/30/12 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

**Account 186290** 12-31-2012 GL Balance including interest (8,756,638) \$3,064,823

			January	DFIT Expense	ADFIT
January		0			
January	Interest	(27,089)	Interest	(9,481) Nonoperating	9,481
01-31-2013	Balance before interest	(8,756,638)		(9,481) Total	9,481
			February	DFIT Expense	ADFIT
February	2012 Trans. Revenue Adj.	(101,807)			
February	2012 REC Expense Adjustment	(7,545)			
February	Interest	(27,383)	Interest	(9,584) Nonoperating	9,584
02-28-2013	Balance before interest	(8,865,990)		(9,584) Total	9,584
			March	DFIT Expense	ADFIT
March		0			
March	Interest	(27,427)	Interest	(9,599) Nonoperating	9,599
03-31-2013	Balance before interest	(8,865,990)		(9,599) Total	9,599
			April	DFIT Expense	ADFIT
April		0	Deferral		
April	Interest	(27,427)	Interest	(9,599) Nonoperating	9,599
04-30-2013	Balance before interest	(8,865,990)		(9,599) Total	9,599
			May	DFIT Expense	ADFIT
May		0	Deferral		
May	Interest	(27,427)	Interest	(9,599) Nonoperating	9,599
05-31-2013	Balance before interest	(8,865,990)		(9,599) Total	9,599
			June	DFIT Expense	ADFIT
June		0	Deferral		
June	Interest	(27,427)	Interest	(9,599) Nonoperating	9,599
	Balance including interest	(8,865,990)		(9,599) Total	9,599
	ERM Transfer to 182350	0			
06-30-2013	Balance	(8,865,990)			
			July	DFIT Expense	ADFIT
July		0	Deferral		
July	Interest	0	Interest	0 Nonoperating	0
07-31-2013	Balance before interest	0		0 Total	0
			August	DFIT Expense	ADFIT
August		0	Deferral		
August	Interest	0	Interest	0 Nonoperating	0
08-31-2013	Balance before interest	0		0 Total	0
			September	DFIT Expense	ADFIT
September		0	Deferral		
September	Interest	0	Interest	0 Nonoperating	0
09-30-2013	Balance before interest	0		0 Total	0
			October	DFIT Expense	ADFIT
October		0	Deferral		
October	Interest	0	Interest	0 Nonoperating	0
10-31-2013	Balance before interest	0		0 Total	0
			November	DFIT Expense	ADFIT
November		0	Deferral		
November	Interest	0	Interest	0 Nonoperating	0
11-30-2013	Balance before interest	0		0 Total	0
			December	DFIT Expense	ADFIT
December		0	Deferral		
December	Interest	0	Interest	0 Nonoperating	0
12-31-2013	Balance before interest	0		0 Total	0

<b>GL Balance</b>	<b>(8,865,990)</b>	<b>(54,472)</b>	<b>ADFIT Balance</b>	<b>3,122,284</b>
Update ERM balance to include Interest		(8,920,462)		3,122,162
			<b>Check</b>	<b>122</b>

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

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/12 is	5.711%	Actual cost of debt at 06/30/12 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

**Account 182350**

12-31-2012 GL Balance including interest (13,429,980) 4,700,493

		January	DFIT Expense	ADFIT
January	Surcharge Amortization	110,250	38,588 Operating	(38,588)
January	Interest	(41,375)	(14,481) Nonoperating	14,481
01-31-2013	Balance before interest	(13,319,730)	24,107 Total	(24,107)
		February	DFIT Expense	ADFIT
February	Surcharge Amortization	401,167	140,408 Operating	(140,408)
February	Interest	(40,597)	(14,209) Nonoperating	14,209
02-28-2013	Balance before interest	(12,918,563)	126,199 Total	(126,199)
		March	DFIT Expense	ADFIT
March	Surcharge Amortization	0	0 Operating	0
March	Interest	(39,976)	(13,992) Nonoperating	13,992
03-31-2013	Balance before interest	(12,918,563)	(13,992) Total	13,992
		April	DFIT Expense	ADFIT
April	Surcharge Amortization	0	0 Operating	0
April	Interest	(39,976)	(13,992) Nonoperating	13,992
04-30-2013	Balance before interest	(12,918,563)	(13,992) Total	13,992
		May	DFIT Expense	ADFIT
May	Surcharge Amortization	0	0 Operating	0
May	Interest	(39,976)	(13,992) Nonoperating	13,992
05-31-2013	Balance before interest	(12,918,563)	(13,992) Total	13,992
		June	DFIT Expense	ADFIT
June	Surcharge Amortization	0	0 Operating	0
June	Interest	(39,976)	(13,992) Nonoperating	13,992
06-30-2013	Balance including interest	(12,918,563)	(13,992) Total	13,992
		July	DFIT Expense	ADFIT
July	GL Balance including interest	(12,918,563)	0 Operating	0
July	Surcharge Amortization	0	(13,992) Nonoperating	13,992
July	Interest	(39,976)	(13,992) Total	13,992
07-31-2013	Balance before interest	(12,918,563)		
		August	DFIT Expense	ADFIT
August	Surcharge Amortization	0	0 Operating	0
August	Interest	(39,976)	(13,992) Nonoperating	13,992
08-31-2013	Balance before interest	(12,918,563)	(13,992) Total	13,992
		September	DFIT Expense	ADFIT
September	Surcharge Amortization	0	0 Operating	0
September	Interest	(39,976)	(13,992) Nonoperating	13,992
09-30-2013	Balance before interest	(12,918,563)	(13,992) Total	13,992
		October	DFIT Expense	ADFIT
October	Surcharge Amortization	0	0 Operating	0
October	Interest	(39,976)	(13,992) Nonoperating	13,992
10-31-2013	Balance before interest	(12,918,563)	(13,992) Total	13,992
		November	DFIT Expense	ADFIT
November	Surcharge Amortization	0	0 Operating	0
November	Interest	(39,976)	(13,992) Nonoperating	13,992
11-30-2013	Balance before interest	(12,918,563)	(13,992) Total	13,992
		December	DFIT Expense	ADFIT
December	Surcharge Amortization	0	0 Operating	0
December	Interest	(39,976)	(13,992) Nonoperating	13,992
12-31-2013	Balance before interest	(12,918,563)	(13,992) Total	13,992

<b>GL Balance</b>	<b>(13,319,730.00)</b>	<b>(41,375)</b>	<b>ADFIT Balance</b>	<b>4,676,386</b>
Update ERM balance to include Interest		(13,361,105.00)		4,676,387
			<b>Check</b>	<b>(1)</b>



Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201302 , State Code : WA

Accounting Period:201302 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	203,839	271,466,630	22,870,286.97	203,798	547,477,026	45,850,735.29
011	20,863	47,098,399	5,334,997.85	20,782	93,577,222	10,546,282.23
012	8,512	6,306,516	791,384.57	8,508	12,318,310	1,533,062.66
021	2,106	118,360,722	10,364,384.50	2,160	242,514,951	21,087,693.39
022	60	4,193,870	339,676.43	60	8,169,410	659,112.54
025	25	93,723,602	5,311,030.65	24	182,631,132	10,265,952.64
030	32	5,000	802.37	32	8,260	1,410.44
031	1,158	3,768,089	322,609.96	1,161	7,486,851	636,078.47
032	1,223	264,466	39,520.15	1,226	527,617	74,840.20
041	11	8,720	1,953.17	11	17,440	3,865.77
042	286	1,143,398	378,146.88	286	2,286,288	736,454.11
044	13	24,502	3,105.12	13	49,004	6,158.86
044A	1	-	336.00	1	-	672.00
045	11	84,237	5,968.60	11	168,474	11,949.86
046	52	138,919	13,319.61	52	277,521	26,523.36
047	-	470,657	105,908.68	-	941,456	213,805.27
048	-	272,041	64,373.65	-	542,927	131,474.26
058	-	-	1,650,713.26	-	-	3,296,965.30
058A	-	-	(11,231.01)	-	-	(22,629.27)
090	-	-	-	-	-	(268.00)
095	-	-	15,280.25	-	-	30,599.11
099	-	-	56,393.84	-	-	107,439.15
Sum	238,192	547,329,768	47,658,961.50	238,123	1,098,993,889	95,198,177.64

02-28-2013  
 DWWPAORR  
 AVISTA UTILITIES  
 RATE CHANGE PRORATION FOR FEBRUARY  
 PROCESSING DATE RANGE: 2013-01-30 THRU 2013-002-27  
 RATE CHANGE EFFECTIVE DATE 2013-01-01

REVENUE MONTH FEBRUARY

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	PERCENT	CURRENT RATE USAGE	PERCENT	TOTAL USAGE BILLED
WASHINGTON	TOTAL SCHEDULE 001	10,254,639	3.77%	261,901,944	96.23%	272,156,583
	TOTAL SCHEDULE 011	1,903,953	4.06%	45,002,397	95.94%	46,906,350
	TOTAL SCHEDULE 012	318,251	5.03%	6,008,062	94.97%	6,326,313
	TOTAL SCHEDULE 021	4,887,273	4.12%	113,594,079	95.88%	118,481,352
	TOTAL SCHEDULE 022	338,696	8.08%	3,855,174	91.92%	4,193,870
	TOTAL SCHEDULE 025		0.00%	31,645,126	100.00%	31,645,126
	TOTAL SCHEDULE 030	220	4.40%	4,780	95.60%	5,000
	TOTAL SCHEDULE 031	143,367	3.80%	3,625,383	96.20%	3,768,750
	TOTAL SCHEDULE 032	6,903	2.61%	257,349	97.39%	264,252
	TOTAL SCHEDULE 063			34,872		34,872
	TOTAL SCHEDULE 064			49,697		49,697
	STATE TOTAL	17,853,302		465,978,863		483,832,165
	MONTH USAGE TOTALS	17,853,302		465,978,863		483,832,165

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 AVISTA UTILITIES  
 02/28/13 PAGE 1  
 DWWPA0RR RATE CHANGE PRORATION FOR FEBRUARY  
 2013-02-27 PROCESSING DATE RANGE: 2013-01-30 THRU  
 RATE CHANGE EFFECTIVE DATE 2013-01-01  
 REVENUE MONTH FEBRUARY

STATE	TOTAL USAGE BILLED	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE
-----				
WASHINGTON				
	272,156,583	TOTAL SCHEDULE 001	10,254,639	261,901,944
	46,906,350	TOTAL SCHEDULE 011	1,903,953	45,002,397
	6,326,313	TOTAL SCHEDULE 012	318,251	6,008,062
	118,481,352	TOTAL SCHEDULE 021	4,887,273	113,594,079
	4,193,870	TOTAL SCHEDULE 022	338,696	3,855,174
	31,645,126	TOTAL SCHEDULE 025		31,645,126
	5,000	TOTAL SCHEDULE 030	220	4,780
	3,768,750	TOTAL SCHEDULE 031	143,367	3,625,383
	264,252	TOTAL SCHEDULE 032	6,903	257,349
	34,872	TOTAL SCHEDULE 063		34,872
	49,697	TOTAL SCHEDULE 064		49,697
	483,832,165	STATE TOTAL	17,853,302	465,978,863
	483,832,165	MONTH USAGE TOTALS	17,853,302	465,978,863

Avista Corporation  
 Proration Percentages  
 January 1, 2013 Electric Rate Change  
 State of Washington

Read Day	Read Date	Service Days	01-Jan-13		Schedule 41-46		Schedule 47		Schedule 48				
			Days Before	Days On & After	Total	Before	After	Total	Before	After			
February 20	28-Jan	32	4	28	1,301,179	162,647	1,138,532	30,764	3,845	26,919	15,974	1,997	13,977
21	29-Jan	32	3	29	2,332	219	2,113	30,618	2,870	27,748	17,844	1,673	16,171
1	30-Jan	30	0	30	4,429	0	4,429	40,090	0	40,090	18,162	0	18,162
2	31-Jan	29	0	29	676	0	676	21,845	0	21,845	21,488	0	21,488
3	01-Feb	29	0	29		0	0	18,550	0	18,550	13,681	0	13,681
4	04-Feb	31	0	31	12,018	0	12,018	30,799	0	30,799	11,483	0	11,483
5	05-Feb	29	0	29	4,273	0	4,273	21,520	0	21,520	9,064	0	9,064
6	06-Feb	29	0	29		0	0	11,017	0	11,017	10,031	0	10,031
7	07-Feb	29	0	29	10,419	0	10,419	22,630	0	22,630	19,135	0	19,135
8	08-Feb	29	0	29	3,514	0	3,514	35,686	0	35,686	17,762	0	17,762
9	11-Feb	31	0	31	3,101	0	3,101	15,184	0	15,184	11,907	0	11,907
10	12-Feb	29	0	29	133	0	133	15,841	0	15,841	14,263	0	14,263
11	13-Feb	29	0	29		0	0	17,195	0	17,195	8,401	0	8,401
12	14-Feb	29	0	29		0	0	15,497	0	15,497	14,809	0	14,809
13	15-Feb	29	0	29	827	0	827	18,621	0	18,621	10,285	0	10,285
14	18-Feb	31	0	31	1,522	0	1,522	11,386	0	11,386	7,964	0	7,964
15	19-Feb	29	0	29	1,064	0	1,064	16,655	0	16,655	11,056	0	11,056
16	20-Feb	29	0	29		0	0	27,145	0	27,145	7,711	0	7,711
17	21-Feb	29	0	29		0	0	15,100	0	15,100	9,868	0	9,868
18	22-Feb	29	0	29	532	0	532	14,425	0	14,425	14,969	0	14,969
19	25-Feb	31	0	31	53,757	0	53,757	41,718	0	41,718	6,335	0	6,335
Sum		624	7	617	1,399,776	162,866	1,236,910	472,286	6,715	465,571	272,192	3,670	268,522
						11.64%	88.36%		1.42%	98.58%		1.35%	98.65%

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

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/12 is	5.711%	Actual cost of debt at 06/30/13 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186280

			January	DFIT Expense	ADFIT
January	ERM Deferral	0	Deferral	0 Operating	0
January	Interest	0	Interest	0 Nonoperating	0
01-31-2013	Balance before interest	0		0 Total	0
			February	DFIT Expense	ADFIT
February	ERM Deferral	0	Deferral	0 Operating	0
February	Interest	0	Interest	0 Nonoperating	0
02-28-2013	Balance before interest	0		0 Total	0
			March	DFIT Expense	ADFIT
March	ERM Deferral	0	Deferral	0 Operating	0
March	Interest	0	Interest	0 Nonoperating	0
03-31-2013	Balance before interest	0		0 Total	0
			April	DFIT Expense	ADFIT
April	ERM Deferral	0	Deferral	0 Operating	0
April	Interest	0	Interest	0 Nonoperating	0
04-30-2013	Balance before interest	0		0 Total	0
			May	DFIT Expense	ADFIT
May	ERM Deferral	0	Deferral	0 Operating	0
May	Interest	0	Interest	0 Nonoperating	0
05-31-2013	Balance before interest	0		0 Total	0
			June	DFIT Expense	ADFIT
June	ERM Deferral	0	Deferral	0 Operating	0
June	Interest	0	Interest	0 Nonoperating	0
06-30-2013	Balance before interest	0		0 Total	0
			July	DFIT Expense	ADFIT
July	GL Balance including interest	0	Deferral	0 Operating	0
July	ERM Deferral	0	Interest	0 Nonoperating	0
07-31-2013	Balance before interest	0		0 Total	0
			August	DFIT Expense	ADFIT
August	ERM Deferral	0	Deferral	0 Operating	0
August	Interest	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	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	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	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	Interest	0 Nonoperating	0
12-31-2013	Balance before interest	0		0 Total	0

<b>GL Balance</b>	0	0	<b>ADFIT Balance</b>	0
Update ERM balance to include Interest		0		0
			<b>Check</b>	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
<b>WASHINGTON ACTUALS</b>												
1 555 Purchased Power	\$21,539,745	\$22,104,015	\$12,710,608	\$10,429,524	\$8,530,863	\$8,277,524	\$8,213,533	\$10,240,223	\$8,039,783	\$9,414,550	\$12,788,401	\$13,454,232
2 447 Sale for Resale	(\$12,905,975)	(\$15,517,405)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
3 Less SMUD RECs	\$386,645	\$413,775	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
4 501 Thermal Fuel	\$2,623,111	\$2,267,901	\$2,775,501	\$2,020,557	\$1,704,426	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
5 547 CT Fuel	\$9,204,962	\$8,536,356	\$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
3 456 Transmission Revenue	(\$951,740)	(\$1,195,617)	(\$845,492)	(\$729,613)	(\$637,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$847,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
7 565 Transmission Expense	\$1,484,501	\$1,466,679	\$1,508,739	\$1,443,538	\$1,426,208	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
3 557 Broker Fees	\$87,884	\$78,612	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
3 Less Clearwater directly assigned to ID	(\$1,653,450)	(\$1,366,702)										
<b>Adjusted Actual Net Expense</b>	<b>\$19,815,683</b>	<b>\$16,767,614</b>	<b>\$18,465,383</b>	<b>\$10,609,004</b>	<b>\$6,833,044</b>	<b>\$6,834,043</b>	<b>\$11,453,706</b>	<b>\$18,143,062</b>	<b>\$14,899,984</b>	<b>\$15,248,767</b>	<b>\$18,376,205</b>	<b>\$19,689,045</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>												
1 555 Purchased Power	\$14,997,446	\$13,232,443	\$12,710,608	\$10,429,524	\$8,530,863	\$8,277,524	\$8,213,533	\$10,240,223	\$8,039,783	\$9,414,550	\$12,788,401	\$13,454,232
2 447 Sale for Resale	(\$6,903,038)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
3 Less SMUD RECs	\$383,969	\$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	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,704,426	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
15 547 CT Fuel	\$9,324,060	\$8,646,899	\$8,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$7,522,825	\$8,820,667	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
16 456 Transmission Revenue	(\$963,388)	(\$699,857)	(\$845,492)	(\$729,613)	(\$637,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$847,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
17 565 Transmission Expense	\$1,520,361	\$1,465,382	\$1,508,739	\$1,443,538	\$1,426,208	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
18 557 Broker Fees	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
<b>Authorized Net Expense</b>	<b>\$21,181,117</b>	<b>\$19,506,829</b>	<b>\$18,465,383</b>	<b>\$10,609,004</b>	<b>\$6,833,044</b>	<b>\$6,834,043</b>	<b>\$11,453,706</b>	<b>\$18,143,062</b>	<b>\$14,899,984</b>	<b>\$15,248,767</b>	<b>\$18,376,205</b>	<b>\$19,689,045</b>
<b>Actual - Authorized Net Expense</b>	<b>(\$1,365,434)</b>	<b>(\$2,739,215)</b>										
21 Resource Optimization	(\$6,780)	\$76,226										
22 Adjusted Net Expense	(\$1,372,214)	(\$2,662,989)										
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%	65.24%
24 Washington Share	(\$895,232)	(\$1,737,334)										
WA Retail Revenue Adjustment	(\$777,950)	\$601,550										
(+) Surcharge (-) Rebate												
<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$1,673,182)</b>	<b>(\$1,135,784)</b>										
<b>Cumulative Balance</b>	<b>(\$1,673,182)</b>	<b>(\$2,808,966)</b>										
Deferral Amount, Cumulative (Customer)	\$0	\$0										
Deferral Amount, Monthly	\$0	\$0										
<b>Net 557280 Entry: (+) Rebate, (-) Surcharge</b>	<b>\$0</b>	<b>\$0</b>										
Company Band Gross Margin Impact, Cumulative	(\$1,673,182)	(\$2,808,966)										

*Jan-2013 changed from prior month due to Rog deferral charges & charging of Transmission authorized. No financial impact due to buying in the backward.*

*B. Armstrong*

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

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>555 PURCHASED POWER</b>												
1	\$10,052,771	\$10,888,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$985,401	\$985,401										
3	\$89,299	\$42,583										
4	\$151,593	\$151,593										
5	\$513,376	\$513,376										
6	\$3,356,106	\$3,032,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$644	\$821										
8	\$127,624	\$168,708										
9	\$177,403	\$154,919										
10	\$231,637	\$275,639										
11	\$591,664	\$466,708										
12	\$235,641	\$345,786										
13	\$2,109,744	\$2,110,000										
14	\$1,215,994	\$1,578,213										
15	\$1,653,450	\$1,386,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$61,878	\$52,609	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	(\$14,480)	(\$49,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>\$21,539,745</b>	<b>\$22,104,015</b>	<b>\$0</b>									

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

<b>447 SALES FOR RESALE</b>												
19	(\$9,056,956)	(\$11,348,683)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	(\$145,955)	(\$146,410)										
21	(\$99,524)	(\$93,651)										
22	(\$6,543)	(\$5,984)										
23	(\$42,340)	(\$36,776)										
24	(\$1,801,862)	(\$1,856,399)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	(\$1,752,795)	(\$2,029,502)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>(\$12,905,975)</b>	<b>(\$15,517,405)</b>	<b>\$0</b>									

<b>501 FUEL-DOLLARS</b>												
27	\$678,253	\$531,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	(\$53)	\$2,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	\$1,916,760	\$1,733,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	\$28,151	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	<b>\$2,623,111</b>	<b>\$2,267,901</b>	<b>\$0</b>									

<b>501 FUEL-TONS</b>												
32	43,023	36,056										
33	97,687	92,223										

<b>501 FUEL-COST PER TON</b>												
34	\$15.76	\$14.75	wood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	\$19.62	\$18.80	coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

<b>547 FUEL</b>												
36	(\$14)	\$1,281	NE CT Gas/Oil-547213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	\$52,379	(\$19)	Boulder Park-547216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$14,890	\$0	Kettle Falls CT-547211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$4,463,471	\$4,301,488	Coyote Springs2-547610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	\$4,599,425	\$4,233,735	Lancaster-547312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	\$74,811	(\$129)	Rathdrum CT-547310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	<b>\$9,204,962</b>	<b>\$8,536,356</b>		<b>\$0</b>								

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

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
43	TOTAL NET EXPENSE	\$20,461,843	\$17,390,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>456 TRANSMISSION REVENUE</b>												
44	456100 ED AN	(\$951,740)	(\$663,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	\$0	(\$12,224,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Exclude Prior Year BPA Settlement	\$0	\$11,692,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456705 ED AN - Do not include Low Voltage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Total 456 Transmission Revenue	(\$951,740)	(\$1,195,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>												
49	565000 ED AN	\$1,482,471	\$1,464,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	565710 ED AN	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 565 Transmission Expense	\$1,484,501	\$1,466,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Total 557170 ED AN Broker Fees	\$87,884	\$78,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>												
54	Econ Dispatch-557010	\$988,629	\$1,030,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Econ Dispatch-557150	\$5,185,586	\$4,950,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Gas Bookouts-557700	\$0	\$5,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	Gas Bookouts-557711	\$0	(\$5,100)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Intraco Thermal Gas-557730	\$4,446,559	\$4,473,129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Fuel DispatchFin-456010	(\$1,086,961)	(\$956,810)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Fuel Dispatch-456015	(\$1,664,426)	(\$130,271)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Intraco Thermal Gas-456730	(\$7,893,996)	(\$9,311,944)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Resource Optimization Subtotal	(\$44,609)	\$55,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	KFWF Contract Buyout	\$47,200	\$34,400	\$34,400	\$0	\$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)	(\$13,630)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Wind REC Subtotal	(\$9,371)	(\$13,630)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Net Resource Optimization	(\$6,780)	\$76,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Adjusted Actual Net Expense	\$21,075,708	\$17,816,767	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Retail Sales - MWh	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	YTD
Total Billed Sales	551,664	547,330											1,098,994
Deduct Prior Month Unbilled	(396,432)	(394,313)	(345,363)										(1,136,108)
Add Current Month Unbilled	394,313	345,363											739,676
<b>Total Retail Sales</b>	<b>549,545</b>	<b>498,380</b>	<b>(345,363)</b>										<b>702,562</b>
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)											5,487
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
<b>Total Revenue Credit - \$</b>	<b>\$777,950</b>	<b>(\$601,550)</b>											<b>\$176,400</b>

ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
<b>ASHINGTON</b>									
Residential Service	2800	01	001	156,297,849	\$ 13,162,456	(180,403,918)	\$ (15,289,086)	(24,136,069)	\$ (2,126,629)
Residential Farm Gen	2800	01	012	3,618,024	\$ 461,751	(3,951,445)	\$ (500,195)	(333,421)	\$ (38,444)
Residential Farm Lg	2800	01	022	2,424,846	\$ 179,061	(2,588,878)	\$ (190,572)	(164,032)	\$ (11,511)
Residential Farm Pump	2800	01	032	153,958	\$ 22,498	(181,676)	\$ (24,895)	(27,718)	\$ (2,397)
Commercial General	2800	21	011	26,711,795	\$ 3,000,135	0	\$ 0	(3,264,687)	\$ (377,789)
Commercial Lg General	2800	21	021	62,353,181	\$ 4,922,874	(29,976,482)	\$ (3,377,924)	(12,224,673)	\$ (897,706)
Commercial Extra Lg	2800	21	025	22,338,761	\$ 1,385,389	(74,577,853)	\$ (5,820,580)	(4,843,634)	\$ (228,061)
Commercial Pump	2800	21	031	1,855,054	\$ 139,838	(1,816,756)	\$ (151,620)	(161,702)	\$ (11,762)
Justicial General	2800	31	011	307,917	\$ 33,454	(272,513)	\$ (29,982)	35,404	\$ 3,472
Justicial Lg General	2800	31	021	5,388,547	\$ 402,903	(6,086,134)	\$ (454,877)	(697,587)	\$ (81,970)
Justicial Extra Lg	2800	31	025	63,604,103	\$ 3,542,716	(68,447,737)	\$ (3,770,777)	(4,843,634)	\$ (228,061)
Justicial Pump	2800	31	031	538,855	\$ 48,935	(635,865)	\$ (56,490)	(97,010)	\$ (7,555)
<b>ASHINGTON TOTAL</b>				345,362,890	\$ 27,301,890	(394,372,511)	\$ (31,212,991)	(48,949,621)	\$ (3,911,001)
<b>AHO</b>									
Residential Service	3800	01	001	70,128,084	\$ 6,022,641	(88,839,392)	\$ (7,587,275)	(18,711,308)	\$ (1,564,634)
Residential Farm Gen	3800	01	012	1,501,095	\$ 164,081	(1,771,338)	\$ (188,713)	(270,243)	\$ (24,632)
Residential Farm Lg	3800	01	022	664,324	\$ 42,801	(772,122)	\$ (49,838)	(117,798)	\$ (6,937)
Residential Farm Pump	3800	01	032	115,469	\$ 12,641	(136,257)	\$ (14,398)	(20,788)	\$ (1,757)
Commercial General	3800	21	011	17,435,797	\$ 1,635,166	0	\$ 0	(3,229,808)	\$ (252,690)
Commercial Lg General	3800	21	021	28,482,317	\$ 1,945,228	(20,665,605)	\$ (1,888,866)	(5,173,097)	\$ (319,705)
Commercial Extra Lg	3800	21	025	4,802,864	\$ 261,146	(33,655,414)	\$ (2,254,933)	(483,015)	\$ (20,467)
Commercial Pump	3800	21	031	885,261	\$ 76,057	(1,044,535)	\$ (91,388)	(159,374)	\$ (13,331)
Industrial General	3800	31	011	230,938	\$ 21,225	(181,676)	\$ (16,587)	49,262	\$ 4,639
Industrial Lg General	3800	31	021	5,157,609	\$ 324,928	(5,586,525)	\$ (351,594)	(428,817)	\$ (26,666)
Industrial Extra Lg	3800	31	025	17,546,757	\$ 950,084	(19,380,456)	\$ (1,030,919)	(1,833,699)	\$ (80,835)
Industrial Pump	3800	31	031	885,261	\$ 76,605	(1,044,535)	\$ (89,910)	(159,374)	\$ (13,304)
<b>AHO TOTAL</b>				147,825,776	\$ 11,535,705	(178,363,935)	\$ (13,856,024)	(30,538,159)	\$ (2,320,319)
<b>ASHINGTON &amp; IDAHO TOTAL</b>				493,188,666	\$ 0.0787	(572,676,446)	\$ 0.0787	(79,487,780)	\$ (6,231,320)

Avista Corp. - Resource Accounting

**2013 Washington ERM Transmission Authorized Adjustment**

**Background**

The 2013 Transmission Revenue (456) Authorized in the ERM calculation will be updated to correct for difference in the detailed workpapers and the summary. The correct authorized should not include Borderline Wheeling Low Voltage, Borderline Wheeling Low Voltage that is directly assigned to Idaho and Washington (456700) and the authorized should not include and additional 1/3 BPA Settlement

**456 Other Electric Revenue Authorized - Detailed Workpapers - in Thousands**

	2011 Actual	Adjustment	2012 Proforma	
Borderline Wheeling Transmission	7,105	(227)	6,878	
Borderline Wheeling Low Voltage	1,074	(4)	1,070	
Seattle/Tacoma Main Canal	288	(10)	278	
Seattle/Tacoma Summer Falls	74	-	74	
OASIS nf & SF Whel (Other Wheeling)	3,101	(118)	2,983	
PP&L - Dry Gulch	228	(10)	218	
Spokane Waste to Energy Plant	160	(132)	28	
Grand Coulee Project 456017	8	-	8	Captured in Other Revenue
Palouse Wind	-	200	200	
Stimson Lumber	1	8	9	
BPA Parallel Operating Adgreement	-	392	392	Already included BPA Settlement
Hydro Tech Systems - Meyers Falls	-	6	6	
BPA Parallel Capacity Support	200	(200)	-	
<b>Total 456 Revenue</b>	<b>12,239</b>	<b>(95)</b>	<b>12,144</b>	
<b>2011 Actual Borderline Wheeling Low Voltage</b>				
Low Voltage B on A	939,288	456705 ED AN		} \$134,598 shouldn't be included in authorized - directly assigned to ID & WA
Other Electric Rev- Low Voltage	43,473	456700 ED ID		
Other Electric Rev- Low Voltage	91,125	456700 ED WA		
<b>Subtotal Actual Transmission Revenue</b>	<b>1,073,886</b>			

These don't match due to low voltage and Grand Coulee

**456 Transmission Revenue Authorized Summary Workpapers - Used in ERM Calculation**

Authorized Transmission Revenue - Difference	<u>Authorized</u> 11,065,962	Diff = 1,078,038
1/3 BPA Settlement Revenue	392,383	
<b>Total Authorized Transmission Revenue used in ERM</b>	<b>11,458,350</b>	

**Corrected Authorized** **11,065,962**

Monthly Spread	Previous Authorized	Updated Authorized
Jan	963,388	963,388
Feb	758,834	699,857
Mar	875,473	845,492
Apr	755,484	729,613
May	867,341	837,639
Jun	1,038,903	1,003,326
Jul	1,201,409	1,160,267
Aug	1,060,938	1,024,607
Sep	981,069	947,472
Oct	1,119,586	1,081,246
Nov	926,564	894,834
Dec	909,361	878,220
<b>Total</b>	<b>11,458,350</b>	<b>11,065,962</b>

(0)

2012 REC/2013  
authorized

**Avista Corp**  
**Pro forma January - December**  
**ERM Authorized Expense and Retail Sales**

	Total	January	February	March	April	May	June	July	August	September	October	November	December
1 <b>ERM Authorized Power Supply Expense - System Numbers (1)</b>													
2													
3													
4													
5													
6													
7													
8													
9													
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34													
35													

	Total	January	February	March	April	May	June	July	August	September	October	November	December
ERM Authorized Washington Retail Sales (2)													
Total Retail Sales, MWh	5,574,856	525,347	517,091	479,129	413,722	412,815	423,337	437,672	482,257	407,780	448,458	475,296	551,952
Retail Revenue Credit Rate	\$32.15 /MWh												

11065962  
 292383  
 11,458,345  
 1/3 BPA settlement PNM

1) Multiply system numbers by 65.24% to determine Washington share.  
 2) 2011 weather normalized Washington retail sales.

**Avista Corporation**  
**- Energy Delivery -**  
**Pro Forma Transmission Revenue/Expenses**  
**(\$000s)**

Deferral Report  
 Month of Feb 2013  
 Page 32 of 75  
 Workpaper Ref. E-PTR-3

Line No.		2011 Actual	Adjusted	2013 Pro Forma Period
<u>556 OTHER POWER SUPPLY EXPENSES</u>				
1	NWPP	48	-3 E-PTR-1	45
<u>560-71.4, 935.3-4 TRANSMISSION O&amp;M EXPENSE</u>				
2	Colstrip O&M - 500kV Line	456	-69	387
3	ColumbiaGrid Development	131	18	149
4	ColumbiaGrid Planning	171	53	224
5	ColumbiaGrid OASIS	26	13	39
6	Canada to N.Cal (CNC) Project	0	253	253
7	Transmission Line Ratings Confirmation Plan	0	982	982
8	* Grid West (WA)	79	-79 E-PTR-1	0
9	Total Account 560-71.4, 935.3-4	863	1,171 E-PTR-1, E:16	2,034
<u>561 TRANSMISSION EXP-LOAD DISPATCHING</u>				
10	Elect Sched & Acctg Srv (OATI)	169	3 E-PTR-1	172
<u>566 TRANSMISSION EXP-OPRN-MISCELLANEOUS</u>				
11	NERC CIP	52	3	55
12	OASIS Expenses	1	8	9
13	BPA Power Factor Penalty	162	-12	150
14	WECC - Sys. Security Monitor	171	34	205
15	WECC Admin & Net Oper Comm Sys	359	-31	328
16	WECC - Loop Flow	16	14	30
17	Total Account 556	761	16 E-PTR-1	777
18	<b>TOTAL EXPENSE</b>	<u>1,841</u>	<u>1,187</u>	<u>3,028</u>
<u>456 OTHER ELECTRIC REVENUE</u>				
19	Borderline Wheeling Transmission	7,105	-227	6,878
20	Borderline Wheeling Low Voltage	1,074	-4	1,070 (1)
21	Seattle/Tacoma Main Canal	288	-10	278
22	Seattle/ Tacoma Summer Falls	74	0	74
23	OASIS nf & stf Whl (Other Whl)	3,101	-118	2,983
24	PP&L - Dry Gulch	228	-10	218
25	Spokane Waste to Energy Plant	160	-132	28
26	Grand Coulee Project	8	0	8 (2)
27	Palouse Wind	0	200	200
28	Stimson Lumber	1	8	9
29	BPA Parallel Operating Agreement	0	392	392
30	Hydro Tech Systems - Meyers Falls	0	6	6
31	BPA Parallel Capacity Support	200	-200	0
32	Total Account 456	12,239	-95 E-PTR-1	12,144
33	<b>TOTAL REVENUE</b>	<u>12,239</u>	<u>-95</u>	<u>12,144</u>
34	<b>TOTAL NET EXPENSE</b>	<u>-10,398</u>	<u>1,282</u>	<u>-9,116</u>

\* Grid West/RTO Deposit Amortization for Washington ends June 2011.

12,144,000  
 11,000,562  
 > 1,078,038  
 1070  
 8  
 Prep by 1078  
 Date:









Attachment D

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of February 2013

REC Revenues Deferral Journal for February 2013

**Avista Corporation Journal Entry**

Effective Date: 201302

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

Last Saved by: Gina Armstrong  
 Submitted by: Gina Armstrong  
 Approved by:

Last Saved: 03/06/2013 1:30 PM  
 Approval Requested: 03/06/2013 1:32 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	29,556.00		WA REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		29,556.00	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	944.00		WA REC Interest Expense Accrual
60	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		944.00	WA REC Balance Interest Expense Accrual
70	001	431100 - OTHER INTEREST EXP	ED	WA	DL	932.22		Reverse Jan & Feb Int. on EWEB Recs
80	001	254360 - REG LIABILITY WA REC'S	ED	WA	DL		932.22	Reverse Jan & Feb Int on EWEB Recs
90	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	466.10		Add Jan Int. on EWEB 2012 Balance
100	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		466.10	Add Jan Int. on EWEB 2012 Balance
<b>Totals:</b>						<b>31,898.32</b>	<b>31,898.32</b>	

  
 Prepared by Gina Armstrong  
 Date 3-6-13

  
 Reviewed by  
 Date 3-6-13

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

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

Avista Corp. - Resources Accounting  
DJ475 - Washington REC Deferral

Deferral Report  
Month of Feb 2013  
Page 39 of 75

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/13 is	5.711%	Actual cost of debt at 06/30/13 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186322-ED-WA

0

Beginning Balance before interest		(277,010)					
				<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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)
				<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
February	REC Deferral	(29,556)		Deferral	(10,345)	Operating	10,345
February	Transfer 2012 Balance from 254360	(84,839)		Interest	(330)	Nonoperating	330
February	Interest		(944)			(10,675)	Total
02-28-2013 Balance before interest		(362,306)					10,675
				<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
March	REC Deferral	0		Deferral	0	Operating	0
March	Interest		(1,121)	Interest	(392)	Nonoperating	392
03-31-2013 Balance before interest		(362,306)				(392)	Total
							392
				<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
April	REC Deferral	0		Deferral	0	Operating	0
April	Interest		(1,121)	Interest	(392)	Nonoperating	392
04-30-2013 Balance before interest		(362,306)				(392)	Total
							392
				<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
May	REC Deferral	0		Deferral	0	Operating	0
May	Interest		(1,121)	Interest	(392)	Nonoperating	392
05-31-2013 Balance before interest		(362,306)				(392)	Total
							392
				<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
June	REC Deferral	0		Deferral	0	Operating	0
June	Interest		(1,121)	Interest	(392)	Nonoperating	392
06-30-2013 Balance before interest		(362,306)				(392)	Total
							392
				<u>July</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
July	GL Balance including interest	(368,546)		Deferral	0	Operating	0
July	REC Deferral	0		Interest	(399)	Nonoperating	399
July	Interest		(1,140)			(399)	Total
07-31-2013 Balance before interest		(368,546)					399
				<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
August	REC Deferral	0		Deferral	0	Operating	0
August	Interest		(1,140)	Interest	(399)	Nonoperating	399
08-31-2013 Balance before interest		(368,546)				(399)	Total
							399
				<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
September	REC Deferral	0		Deferral	0	Operating	0
September	Interest		(1,140)	Interest	(399)	Nonoperating	399
09-30-2013 Balance before interest		(368,546)				(399)	Total
							399
				<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
October	REC Deferral	0		Deferral	0	Operating	0
October	Interest		(1,140)	Interest	(399)	Nonoperating	399
10-31-2013 Balance before interest		(368,546)				(399)	Total
							399
				<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
November	REC Deferral	0		Deferral	0	Operating	0
November	Interest		(1,140)	Interest	(399)	Nonoperating	399
11-30-2013 Balance before interest		(368,546)				(399)	Total
							399
				<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
December	REC Deferral	0		Deferral	0	Operating	0
December	Interest		(1,140)	Interest	(399)	Nonoperating	399
12-31-2013 Balance before interest		(368,546)				(399)	Total
							399

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

	Jan-13	Feb-13	Total
Total Revenue Deferral	Adj. \$35	(\$26,237)	(\$26,202)
	Surcharge	Rebate	Rebate
Total Expense Deferral	\$854	(\$4,208)	(\$3,354)
	Surcharge	Rebate	Rebate
Total	\$890	(\$30,445)	(\$29,556)
	Surcharge	Rebate	Rebate
Debit	18622	557322	557322
Credit	557322	186222	186222



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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$153,322)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA937 Requirement (EWEB) - Broker Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$386,645)	(\$413,775)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$800,420)
<b>Total</b>	<b>(\$457,195)</b>	<b>(\$496,547)</b>	<b>\$0</b>	<b>(\$953,742)</b>									

Authorized - System	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	(\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$158,000)
WA EIA937 Requirement (EWEB) - Broker Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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)	(\$4,607,627)
<b>Total Authorized</b>	<b>(\$501,852)</b>	<b>(\$456,330)</b>	<b>(\$501,220)</b>	<b>(\$565,678)</b>	<b>(\$501,852)</b>	<b>(\$486,678)</b>	<b>(\$345,054)</b>	<b>(\$345,054)</b>	<b>(\$334,938)</b>	<b>(\$424,054)</b>	<b>(\$335,360)</b>	<b>(\$345,054)</b>	<b>(\$5,143,127)</b>

Difference	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	(\$39,092)	(\$51,314)	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$224,178
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$158,000
WA EIA937 Requirement (EWEB) - Broker Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$83,749	\$11,097	\$469,762	\$455,220	\$470,394	\$455,220	\$313,596	\$313,596	\$303,480	\$313,596	\$303,902	\$313,596	\$3,807,207
<b>Total (+) = Surcharge</b>	<b>\$44,657</b>	<b>(\$40,217)</b>	<b>\$501,220</b>	<b>\$565,678</b>	<b>\$501,852</b>	<b>\$486,678</b>	<b>\$345,054</b>	<b>\$345,054</b>	<b>\$334,938</b>	<b>\$424,054</b>	<b>\$335,360</b>	<b>\$345,054</b>	<b>\$4,189,385</b>

WA Share of Difference	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 (65.24%)	(\$25,472)	(\$33,477)	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$146,254
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$158,000
WA EIA937 Requirement (EWEB) - Broker Expense (100%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SMUD (65.24%)	(\$64,574)	\$7,240	\$306,473	\$296,986	\$306,885	\$296,986	\$204,590	\$204,590	\$197,990	\$204,590	\$198,265	\$204,590	\$2,483,822
<b>Total - 100% Surcharge (+) or Rebate (-)</b>	<b>\$29,099</b>	<b>(\$26,237)</b>	<b>\$326,996</b>	<b>\$396,509</b>	<b>\$327,408</b>	<b>\$317,509</b>	<b>\$225,113</b>	<b>\$225,113</b>	<b>\$218,514</b>	<b>\$304,113</b>	<b>\$218,789</b>	<b>\$225,113</b>	<b>\$2,788,076</b>

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

January Adj  
29,099 was recorded (65.16%)  
s/o 29,134  
s/o 65.24% adjustment = 35  
Debit 186322 35  
Credit 557322 35

Wista Corp. - Resource Accounting  
013 REC Revenue Deferral  
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$153,322)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA937 Requirement (EWEB) - Broker Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$386,645)	(\$413,775)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$800,420)
<b>Total</b>	<b>(\$457,195)</b>	<b>(\$496,547)</b>	<b>\$0</b>	<b>(\$953,742)</b>									

Authorized - System	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	(\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$158,000)
WA EIA937 Requirement (EWEB) - Broker Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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)	(\$4,607,627)
<b>Total Authorized</b>	<b>(\$501,852)</b>	<b>(\$456,330)</b>	<b>(\$501,220)</b>	<b>(\$565,678)</b>	<b>(\$501,852)</b>	<b>(\$486,678)</b>	<b>(\$345,054)</b>	<b>(\$345,054)</b>	<b>(\$334,938)</b>	<b>(\$424,054)</b>	<b>(\$335,360)</b>	<b>(\$345,054)</b>	<b>(\$5,143,127)</b>

Difference	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	(\$39,092)	(\$51,314)	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$224,178
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$158,000
WA EIA937 Requirement (EWEB) - Broker Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$83,749	\$11,097	\$469,762	\$455,220	\$470,394	\$455,220	\$313,596	\$313,596	\$303,480	\$313,596	\$303,902	\$313,596	\$3,807,207
<b>Total (+) = Surcharge</b>	<b>\$44,657</b>	<b>(\$40,217)</b>	<b>\$501,220</b>	<b>\$565,678</b>	<b>\$501,852</b>	<b>\$486,678</b>	<b>\$345,054</b>	<b>\$345,054</b>	<b>\$334,938</b>	<b>\$424,054</b>	<b>\$335,360</b>	<b>\$345,054</b>	<b>\$4,189,385</b>

WA Share of Difference	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 (65.24%)	(\$25,503)	(\$33,477)	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$146,254
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$158,000
WA EIA937 Requirement (EWEB) - Broker Expense (100%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SMUD (65.24%)	\$54,638	\$7,240	\$306,473	\$296,986	\$306,885	\$296,986	\$204,590	\$204,590	\$197,990	\$204,590	\$198,265	\$204,590	\$2,483,822
<b>Total - 100% Surcharge (+) or Rebate (-)</b>	<b>\$29,134</b>	<b>(\$26,237)</b>	<b>\$326,996</b>	<b>\$396,509</b>	<b>\$327,408</b>	<b>\$317,509</b>	<b>\$225,113</b>	<b>\$225,113</b>	<b>\$218,514</b>	<b>\$304,113</b>	<b>\$218,789</b>	<b>\$225,113</b>	<b>\$2,788,076</b>

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

*January corrected*

29134  
- 29099  
-----  
35

D 186322  
C 557322

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

System NR	Deal #	\$/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	Total
			Volume - MWhs												
	141888	\$0.00	12	-	-	-	-	-	-	-	-	-	-	-	12
System	142305	\$9.00	1,750	8,400	-	-	-	-	-	-	-	-	-	-	10,150
System	141868	\$9.50	6,599	16,800	-	-	-	-	-	-	-	-	-	-	23,399
CS2	141878	\$8.00	27,929	16,800	-	-	-	-	-	-	-	-	-	-	44,729
CS2	142314	\$7.50	7,942	5,890	-	-	-	-	-	-	-	-	-	-	13,832
Mid C	141880	\$8.00	2,400	-	-	-	-	-	-	-	-	-	-	-	2,400
Mid C	142315	\$7.50	801	-	-	-	-	-	-	-	-	-	-	-	801
Lanc	166019	\$8.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Lanc	166020	\$7.50	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total All Deals</b>			<b>47,433</b>	<b>47,890</b>	-	-	-	-	-	-	-	-	-	-	<b>95,323</b>
<b>Total Excluding "Brown"</b>			<b>47,421</b>	<b>47,890</b>	-	-	-	-	-	-	-	-	-	-	<b>95,311</b>
<b>Power Deal 141888</b>															

System NR	Deal #	\$/MWh	Dollars												Total	
			Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Dollars	
	141888	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	142305	\$9.00	\$15,750	\$75,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91,350
System	141868	\$9.50	\$62,691	\$159,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222,291
CS2	141878	\$8.00	\$223,432	\$134,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$357,832
CS2	142314	\$7.50	\$59,565	\$44,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,740
Mid C	141880	\$8.00	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,200
Mid C	142315	\$7.50	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
Lanc	166019	\$8.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lanc	166020	\$7.50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total All Deals</b>			<b>\$386,645</b>	<b>\$413,775</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$800,420</b>
<b>Total Excluding "Brown"</b>			<b>\$386,645</b>	<b>\$413,775</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$800,420</b>
<b>Power Deal 141888</b>																

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	\$29,760	\$20,402											\$50,162
WA EIA 937 Requirement (EWEB) (Expense & Broker Fees)	\$185,214	\$3,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189,177
<b>Total</b>	<b>\$214,974</b>	<b>\$24,366</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$239,339</b>
<b>Authorized - System</b>													
Other Non WA EIA - Voluntary REC Expense	\$29,760	\$26,880	\$29,760	\$28,760	\$29,760	\$28,800	\$0	\$0	\$0	\$0	\$0	\$0	\$173,720
WA EIA937 Requirement (EWEB) - Expense	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$769,000
<b>Total Authorized</b>	<b>\$214,119</b>	<b>\$30,825</b>	<b>\$33,705</b>	<b>\$213,119</b>	<b>\$33,705</b>	<b>\$32,745</b>	<b>\$184,359</b>	<b>\$3,945</b>	<b>\$3,945</b>	<b>\$184,359</b>	<b>\$3,945</b>	<b>\$3,945</b>	<b>\$942,720</b>
<b>Difference</b>													
Other Non WA EIA - Voluntary REC Expense	\$0	(\$6,478)	(\$29,760)	(\$28,760)	(\$29,760)	(\$28,800)	\$0	\$0	\$0	\$0	\$0	\$0	(\$123,558)
WA EIA937 Requirement (EWEB) - Expense	\$854	\$18	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$579,823)
<b>Total (+) = Surcharge</b>	<b>\$854</b>	<b>(\$6,460)</b>	<b>(\$33,705)</b>	<b>(\$213,119)</b>	<b>(\$33,705)</b>	<b>(\$32,745)</b>	<b>(\$184,359)</b>	<b>(\$3,945)</b>	<b>(\$3,945)</b>	<b>(\$184,359)</b>	<b>(\$3,945)</b>	<b>(\$3,945)</b>	<b>(\$703,381)</b>
<b>WA Share of Difference</b>													
Non WA EIA - Voluntary (65.24%)	\$0	(\$4,226)	(\$19,415)	(\$18,763)	(\$19,415)	(\$18,789)	\$0	\$0	\$0	\$0	\$0	\$0	(\$80,609)
WA EIA937 Requirement (EWEB) - (100%)	\$854	\$18	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$579,823)
<b>Total - 100% Surcharge (+) or Rebate (-)</b>	<b>\$854</b>	<b>(\$4,208)</b>	<b>(\$23,361)</b>	<b>(\$203,122)</b>	<b>(\$23,361)</b>	<b>(\$22,734)</b>	<b>(\$184,359)</b>	<b>(\$3,945)</b>	<b>(\$3,945)</b>	<b>(\$184,359)</b>	<b>(\$3,945)</b>	<b>(\$3,945)</b>	<b>(\$660,432)</b>

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







Avista Corp. - Resource Accounting  
**2012 REC Expense Deferral**

**Non-WA EIA - Voluntary REC Expense**

Actual	\$362,866
Authorized	\$350,000
<b>Difference</b>	<b>\$12,866 Surcharge position</b>

Washington Share 65.16%	\$8,383 Need to defer 100%
90% of Surcharge has already gone through ERM	\$7,545 Need to remove
10% remaining	\$838 Include in new REC Deferral

**Accounting Entries**

		<u>Debit</u>	<u>Credit</u>
<b>Add to REC Deferral at 100%</b>			
Def Power Supply Exp - Recs	557322-ED-WA		\$8,383 Reduce Expense
Misc Def Debit-WA REC Def	186322-ED-WA	\$8,383	Reduce Deferral
<b>Undo ERM Entry - 90%</b>			
Deferred Power Supply Expense	557280-ED-WA	\$7,545	Increase Expense
Last Year ERM Defferal	186290-ED-WA		\$7,545 Reduce Deferral

**WA EIA937 Requirement (EWEB)****Background**

The EWEB RECS that were purchased in 2012 for \$362,5000 have already been offset by 407350 amortization expense, REC Sales to PGE and interest. The balance of \$93,221.71 is currently held in a regulatory liability account (254360) and needs to be cleared - see attached spreadsheet

**Actual**

EWEB REC Purchase	\$362,500
Broker Fees	\$23,375
Broker Fees - REC Sale Offset	-\$2,031
Interest Credit	-\$4,656
<b>Total EWEB REC Purchase</b>	<b>\$379,188</b>

**Authorized (65.16 % of 725,000)**

	\$472,410
<b>Difference</b>	<b>-\$93,222 Rebate Position</b>

**Accounting Entries**

		<u>Debit</u>	<u>Credit</u>
<b>Add to REC Deferral</b>			
Def Power Supply Exp - Recs	557322-ED-WA		\$0
Misc Def Debit-WA REC Def	186322-ED-WA		\$93,222
<b>To Clear EWEB Liability Account]</b>			
Regulatory Liability EWEB	254360-ED-WA	\$93,222	

## Total Transfer to 186322-ED-WA

Non-Voluntary Surcharge	\$8,383
EWEB Rebate	-\$93,222
<b>Total</b>	<b>-\$84,839</b>

**Avista Corporation Journal Entry**

Effective Date: 201302

Journal: 486 REG AMORTS  
 Team: Resource Accounting  
 Type: C  
 Category: RJ  
 Currency: USD

Last Saved by: Carolyn Groome  
 Submitted by: Carolyn Groome  
 Approved by: John Wilcox

Last Saved: 03/04/2013 2:48 PM  
 Approval Requested: 03/04/2013 2:49 PM  
 Approved on: 03/04/2013 3:51 PM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	253890 - ID - CLARK FORK RELIC	ED	ID	DL	137.23		Clark Fork Interest Accrual
20	001	419390 - INT INC DEFERRED CF PM&E IDAHO	ED	ID	DL		137.23	Clark Fork Interest Accrual
30	001	182321 - REG ASSET - ROSEBURG/MEDFORD DEFERRAL	GD	OR	DL		66,665.99	Roseburg amortization
40	001	407321 - REG AMORT ROSEBURG MEDFORD DEFERRAL	GD	OR	DL	66,665.99		Roseburg amortization
50	001	431100 - OTHER INTEREST EXP	ED	WA	DL	932.22		EWEB REC Deferral Interest Jan/Feb2013
60	001	254360 - REG LIABILITY WA RECS	ED	WA	DL	932.22		EWEB Rec Deferral Interest Jan/Feb2013
						<b>Totals:</b>	<b>67,735.44</b>	<b>67,735.44</b>

*} Need to Reverse*

*Then add in summary entry to Dec Deferral. Feb, already part of Deferral Journal*

Seq	Project	Task	Exp.	Org.	Quantity	Co.	FERC	Ser.	Jur.
10	09805311 - 10 e Future Storage	540000 - Rents	885	Miscellaneous	33,333.33	001	232681 - ACCTS PAY LAKE	ZZ	ZZ
20	09805312 - CDA Tribe 4e Settlem	537200 - conservation	855	Land and Land	166,666.67	001	CDA CURRENT FUNDS	ZZ	ZZ
30	02805303 - WA implemn 4 Spo Riv	537200 - Conservation	885	Miscellaneous	3,859.66	001	182323 - REG ASSET	ED	WA
40	03805141 - ID implemn 4 Spok Riv	537200 - Conservation	885	Miscellaneous	2,249.66	001	SPOKANE RIVER PM&Es	ED	ID
50	03800548 - Idaho P M & E Expens	537200 - PM&E Conservation	885	Miscellaneous	20,190.60	001	SPOKANE RIVER PM&Es	ED	ID
60	03800548 - Idaho P M & E Expens	537300 - PM&E Recreation	885	Miscellaneous	2,243.40	001	253890 - ID - CLARK FORK RELIC	ED	ID
						<b>Total:</b>	<b>228,543.32</b>		

Avista Corp.  
Power Supply Pro forma - Washington Jurisdiction  
System Numbers - Jan 2011 - Dec 2011 Actual and Jan 2013 - Dec 2013 Pro Forma  
2011 Weather Normalized Load  
DR 223 6-4-12

Line No.	Jan 11 - Dec 11		Jan 13 - Dec 13
	Actuals	Adjustment	Pro forma
<u>555 PURCHASED POWER</u>			
1	Modeled Short-Term Market Purchases	\$0	\$12,281
2	Actual ST Market Purchases - Physical	118,055	-114,954
3	Actual ST Purchases - Financial M-to-M	0	19,059
4	Rocky Reach	2,017	-2,017
5	Rocky Reach/Rock Island Purchase	5,569	6,256
6	Wells - Avista Share	1,597	203
7	Wells - Colville Tribe's Share	4,322	-4,322
8	Priest Rapids Project	6,060	693
9	Grant Displacement	4,169	-4,169
10	Douglas Settlement	860	-66
11	Lancaster Capacity Payment	21,093	967
12	Lancaster Variable O&M Payments	1,733	1,366
13	Lancaster BPA Reserves	65	-65
14	Palouse Wind	0	19,217
15	WNP-3	14,836	579
16	Deer Lake-IP&L	6	0
17	Small Power	1,334	-262
18	Stimson	1,922	112
19	Spokane-Upriver	2,387	27
20	Spokane Waste-to-Energy	0	6,150
21	Black Creek Index Purchase	118	-118
22	Non-Monetary	59	-59
23	Clearwater Paper Co-Gen Purchase	19,070	-19,070
24	Ancillary Services	645	-645
25	Stateline Wind Purchase	3,633	-385
26	Total Account 555	209,550	-79,221
<u>557 OTHER EXPENSES</u>			
27	Broker Commission Fees	884	0
28	Non WA EIA REC Purchase	374	-200
29	WA EIA REC Purchase	0	769
30	Optional Renewable Power Expense Offset	-151	151
31	Natural Gas Fuel Purchases	190,130	-190,130
32	Total Account 557	191,237	-189,410
<u>501 THERMAL FUEL EXPENSE</u>			
33	Kettle Falls - Wood Fuel	11,448	-1,372
34	Kettle Falls - Start-up Gas	20	0
35	Colstrip - Coal	17,623	3,012
36	Colstrip - Oil	294	0
37	Total Account 501	29,385	1,640
<u>547 OTHER FUEL EXPENSE</u>			
38	Coyote Springs Gas	18,449	18,655
39	Coyote Springs 2 Gas Transportation	7,228	-14
40	Lancaster Gas	22,845	11,646
41	Lancaster Gas Transportation	5,537	614
42	Gas Transportation Optimization	0	-3,457
43	Actual Physical Gas Transactions M-to-M	0	5,830
44	Actual Financial Gas Transactions M-to-M	0	2,140
45	Gas Transportation for BP, NE and KFCT	24	0
46	Rathdrum Gas	424	1,466
47	Northeast CT Gas	26	33
48	Boulder Park Gas	376	48
49	Kettle Falls CT Gas	73	441
50	Total Account 547	54,982	37,401

\* Clearwater REC's  
\* EWEB

Exhibit No. (WGJ-2) \_\_\_

Docket No. UE-12-\_\_\_

W. Johnson, Avista p. 1 of 2

Avista Corp.  
Power Supply Pro forma - Washington Jurisdiction  
System Numbers - Jan 2011 - Dec 2011 Actual and Jan 2013 - Dec 2013 Pro Forma  
2011 Weather Normalized Load  
DR 223 6-4-12

Line No.	Jan 11 - Dec 11 Actuals	Adjustment	Jan 13 - Dec 13 Pro forma	
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>				
51	WNP-3	789	15	804
52	Black Creek Wheeling	39	-39	0
53	Wheeling for System Sales & Purchases	172	0	172
54	BPA PTP for Colstrip, Coyote & Lancaster	12,861	332	13,193
55	BPA Townsend-Garrison Wheeling	1,257	251	1,508
56	Avista on BPA - Borderline	1,237	10	1,247
57	Kootenai for Worley	45	0	45
58	Sagle-Northern Lights	136	0	136
59	Northwestern for Colstrip	311	0	311
60	PGE Firm Wheeling	643	0	643
61	Total Account 565	17,490	569	18,059
<u>536 WATER FOR POWER</u>				
62	Headwater Benefits Payments	974	-39	935
<u>549 MISC OTHER GENERATION EXPENSE</u>				
63	Rathdrum Municipal Payment	160	0	160
64	<b>TOTAL EXPENSE</b>	<b>503,778</b>	<b>-229,061</b>	<b>274,717</b>
<u>447 SALES FOR RESALE</u>				
65	Modeled Short-Term Market Sales	0	37,049	37,049
66	Actual ST Market Sales - Physical	90,744	-89,228	1,516
67	Actual ST Market Sales - Financial M-to-M	0	18,092	18,092
68	Peaker (PGE) Capacity Sale	1,752	0	1,752
69	Nichols Pumping Sale	1,229	225	1,454
70	Sovereign/Kaiser DES	78	0	78
71	Pend Oreille DES & Spinning	430	0	430
72	Northwestern Load Following	251	-251	0
73	NaturEner	443	-443	0
74	SMUD Sale - Energy and REC	22,439	2,171	24,610
75	Ancillary Services	645	-645	0
76	Total Account 447	118,011	-33,030	84,981
<u>456 OTHER ELECTRIC REVENUE</u>				
77	Non WA EIA REC Sales	2,178	-1,800	378
78	WA EIA REC Sales	0	158	158
79	Gas Not Consumed Sales Revenue	179,427	-179,427	0
80	Total Account 456	181,605	-181,069	536
<u>453 SALES OF WATER AND WATER POWER</u>				
81	Upstream Storage Revenue	507	-77	430
82	<b>TOTAL REVENUE</b>	<b>300,123</b>	<b>-214,176</b>	<b>85,947</b>
83	<b>TOTAL NET EXPENSE</b>	<b>203,655</b>	<b>-14,884</b>	<b>188,771</b>

AVISTA CORP  
EWEB/PGE REC's

In 2012 EWEB/PGE REC activity was deferred as it should be 100% assigned to WA (EIA-937).  
Starting in 2013 EWEB expense and PGE revenues (including Broker Fees) are included in Base Rates in WA (100%).  
EWEB REC exp should be charged to 557160 ED WA, PGE rev to 456120 ED WA. Both excluded from ERM/PCA.  
The REC exp/rev will be recorded through NUC (DJ469&REVREC).

Broker fees for both the purchase and sale were deferred to match the delivery periods of the purch/sale (in 186850)  
Starting 1/2013 the Broker Fees should be amortized to 557170 ED AWA until balance is relieved.

Authorized per Bill Johnson in WA GRC effective 1/2013  
557 WA EIA Purch \$ 769,000  
456 WA EIA Sales \$ (158,000)  
\$ 611,000

557170 ED WA		557160 ED WA		186850 ED AN		456120 ED WA		Annual	
EWEB	PGE	EWEB REC's	Broker Fees	PGE REC's	Subtotal	Annual	Subtotal	Annual	Annual
13-Jan	12500	\$ 181,250.00	\$ 3,963.54		\$ 185,213.54		\$ 185,213.54		
13-Feb			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
13-Mar			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
13-Apr	12500	\$ 181,250.00	\$ 3,963.54	\$ (97,500.00)	\$ 87,713.54		\$ 87,713.54		
13-May			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
13-Jun			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
13-Jul	12500	\$ 181,250.00	\$ 3,963.54		\$ 185,213.54		\$ 185,213.54		
13-Aug			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
13-Sep			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
13-Oct	12500	\$ 181,250.00	\$ 3,963.54	\$ (65,000.00)	\$ 120,213.54		\$ 120,213.54		
13-Nov			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
13-Dec			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54	\$ 610,062.50	
14-Jan	12500	\$ 181,250.00	\$ 3,963.54		\$ 185,213.54		\$ 185,213.54		
14-Feb			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
14-Mar			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
14-Apr	12500	\$ 181,250.00	\$ 3,963.54	\$ (97,500.00)	\$ 87,713.54		\$ 87,713.54		
14-May			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
14-Jun			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
14-Jul	12500	\$ 181,250.00	\$ 3,963.54		\$ 185,213.54		\$ 185,213.54		
14-Aug			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
14-Sep			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
14-Oct	12500	\$ 181,250.00	\$ 3,963.54	\$ (65,000.00)	\$ 120,213.54		\$ 120,213.54		
14-Nov			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54		
14-Dec			\$ 3,963.54		\$ 3,963.54		\$ 3,963.54	\$ 610,062.50	
15-Jan	12500	\$ 181,250.00	\$ 3,828.13		\$ 185,078.13		\$ 185,078.13		
15-Feb			\$ 3,828.13		\$ 3,828.13		\$ 3,828.13		
15-Mar			\$ 3,828.13		\$ 3,828.13		\$ 3,828.13		
15-Apr	12500	\$ 181,250.00	\$ 3,828.13	\$ (97,500.00)	\$ 87,578.13		\$ 87,578.13		
15-May			\$ 3,828.13		\$ 3,828.13		\$ 3,828.13		
15-Jun			\$ 3,828.13		\$ 3,828.13		\$ 3,828.13		
15-Jul	12500	\$ 181,250.00	\$ 3,828.13		\$ 185,078.13		\$ 185,078.13		
15-Aug			\$ 3,828.13		\$ 3,828.13		\$ 3,828.13		
15-Sep			\$ 3,828.13		\$ 3,828.13		\$ 3,828.13		
15-Oct	12500	\$ 181,250.00	\$ 3,828.13	\$ (65,000.00)	\$ 116,078.13		\$ 116,078.13		
15-Nov			\$ 3,828.13		\$ 3,828.13		\$ 3,828.13		
15-Dec			\$ 3,828.13		\$ 3,828.13		\$ 3,828.13	\$ 673,437.55	
16-Jan	12500	\$ 181,250.00	\$ 5,437.50		\$ 186,687.50		\$ 186,687.50		
16-Feb			\$ 5,437.50		\$ 5,437.50		\$ 5,437.50		
16-Mar			\$ 5,437.50		\$ 5,437.50		\$ 5,437.50		
16-Apr	12500	\$ 181,250.00	\$ 5,437.50		\$ 186,687.50		\$ 186,687.50	\$ 384,250.00	
150000	-130000	\$ 2,537,500.00	\$ 162,812.55	\$ (422,500.00)	\$ 2,277,812.55		\$ 2,277,812.55	\$ 2,277,812.55	

EWEB Purchase to PGE Sale - Loss		186321 ED WA		253151 ED WA	
186321 ED WA	Monthly Accrual	186321 ED WA	Monthly Accrual	253151 ED WA	Monthly Accrual
\$ 1,577,531.27	\$ 56,340.40	\$ 1,577,531.27	\$ 56,340.40	\$ 1,577,531.27	\$ 56,340.40
\$ 1,521,190.87	\$ 56,340.40	\$ 1,521,190.87	\$ 56,340.40	\$ 1,521,190.87	\$ 56,340.40
\$ 1,464,850.47	\$ 56,340.40	\$ 1,464,850.47	\$ 56,340.40	\$ 1,464,850.47	\$ 56,340.40
\$ 1,408,510.07	\$ 56,340.40	\$ 1,408,510.07	\$ 56,340.40	\$ 1,408,510.07	\$ 56,340.40
\$ 1,352,169.67	\$ 56,340.40	\$ 1,352,169.67	\$ 56,340.40	\$ 1,352,169.67	\$ 56,340.40
\$ 1,295,829.27	\$ 56,340.40	\$ 1,295,829.27	\$ 56,340.40	\$ 1,295,829.27	\$ 56,340.40
\$ 1,239,488.87	\$ 56,340.40	\$ 1,239,488.87	\$ 56,340.40	\$ 1,239,488.87	\$ 56,340.40
\$ 1,183,148.47	\$ 56,340.40	\$ 1,183,148.47	\$ 56,340.40	\$ 1,183,148.47	\$ 56,340.40
\$ 1,126,808.07	\$ 56,340.40	\$ 1,126,808.07	\$ 56,340.40	\$ 1,126,808.07	\$ 56,340.40
\$ 1,070,467.67	\$ 56,340.40	\$ 1,070,467.67	\$ 56,340.40	\$ 1,070,467.67	\$ 56,340.40
\$ 1,014,127.27	\$ 56,340.40	\$ 1,014,127.27	\$ 56,340.40	\$ 1,014,127.27	\$ 56,340.40
\$ 957,786.87	\$ 56,340.40	\$ 957,786.87	\$ 56,340.40	\$ 957,786.87	\$ 56,340.40
\$ 901,446.47	\$ 56,340.40	\$ 901,446.47	\$ 56,340.40	\$ 901,446.47	\$ 56,340.40
\$ 845,106.07	\$ 56,340.40	\$ 845,106.07	\$ 56,340.40	\$ 845,106.07	\$ 56,340.40
\$ 788,765.67	\$ 56,340.40	\$ 788,765.67	\$ 56,340.40	\$ 788,765.67	\$ 56,340.40
\$ 732,425.27	\$ 56,340.40	\$ 732,425.27	\$ 56,340.40	\$ 732,425.27	\$ 56,340.40
\$ 676,084.87	\$ 56,340.40	\$ 676,084.87	\$ 56,340.40	\$ 676,084.87	\$ 56,340.40
\$ 619,744.47	\$ 56,340.40	\$ 619,744.47	\$ 56,340.40	\$ 619,744.47	\$ 56,340.40
\$ 563,404.07	\$ 56,340.40	\$ 563,404.07	\$ 56,340.40	\$ 563,404.07	\$ 56,340.40
\$ 507,063.67	\$ 56,340.40	\$ 507,063.67	\$ 56,340.40	\$ 507,063.67	\$ 56,340.40
\$ 450,723.27	\$ 56,340.40	\$ 450,723.27	\$ 56,340.40	\$ 450,723.27	\$ 56,340.40
\$ 394,382.87	\$ 56,340.40	\$ 394,382.87	\$ 56,340.40	\$ 394,382.87	\$ 56,340.40
\$ 338,042.47	\$ 56,340.40	\$ 338,042.47	\$ 56,340.40	\$ 338,042.47	\$ 56,340.40
\$ 281,702.07	\$ 56,340.40	\$ 281,702.07	\$ 56,340.40	\$ 281,702.07	\$ 56,340.40
\$ 225,361.67	\$ 56,340.40	\$ 225,361.67	\$ 56,340.40	\$ 225,361.67	\$ 56,340.40
\$ 169,021.27	\$ 56,340.40	\$ 169,021.27	\$ 56,340.40	\$ 169,021.27	\$ 56,340.40
\$ 112,680.87	\$ 56,340.40	\$ 112,680.87	\$ 56,340.40	\$ 112,680.87	\$ 56,340.40
\$ 56,340.47	\$ 56,340.40	\$ 56,340.47	\$ 56,340.40	\$ 56,340.47	\$ 56,340.40
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,577,531.27	\$ (0.00)

EWEB Purchase	PGE Sale	Broker Fees (flat 28 months)	Broker Fees (allocation last 3 months)
1,885,000.00	422,500.00	\$ 110,437.52	\$ 4,593.76 *
			\$ 1,577,531.27

\*40% = 5000/12500 (5,000 RECs needed from Jul 15 purchase to satisfy PGE sale)

Attachment E

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of February 2013

ERM Deferral Journal for December 2012  
Correction of Transmission Revenues

**Avista Corporation Journal Entry**

Effective Date: 201302

Journal: NSJ007 - 2012 WA ERM Transmission Revenue Adj.

Team: Resource Accounting

Last Saved by: Gina Armstrong

Last Saved: 03/06/2013 10:08 AM

Type: C

Submitted by: Gina Armstrong

Approval Requested: 03/06/2013 10:09 AM

Category: NSJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186290 - REGULATORY ASSET TERM DEFERRED	ED	WA	DL		101,807.00	
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	101,807.00		
		LAST YEAR						
		<b>Totals:</b>				<b>101,807.00</b>	<b>101,807.00</b>	

  
 Prepared by Gina Armstrong  
 Date: 3/6/13  
 Reviewed by:   
 Date: 3-6-13

Explanation:

Corrections to the WA ERM calculation related to Transmission Revenue

Approved for Entry  
 Corporate Accounting use Only

Date

Avista Corp. - Resource Accounting

**2012 Washington ERM Transmission Adjustment**

**Background**

The 2012 ERM balance needs adjusting due to an error. The base Transmission "Authorized" Revenue includes \$11,917,120 for FERC accounts 456100, 456700, 456705 and 456017. The actual transmission revenue in the ERM calculation only included 456100 and 456705. To correct this error two adjustments need to be made. The first adjustment will correct the actual calculation to include \$23,295 from account 456017 (Grand Coulee Revenue). The second adjustment will directly assigned the Washington Only Transmission revenue from 456700 ED WA to Washington at 100%. Making these changes increases the 2012 ERM balance by \$101,807.

**Accounting Entries**

		Debit	Credit
Regulatory Asset ERM Deferred Last Year	186290 ED WA		\$101,807
Washington Deferral Expense	557280 ED WA	\$101,807	

**456 Other Electric Revenue Authorized - Detailed Workpapers - in Thousands**

	2010 Actual	Adjustment	2012 Proforma	
Borderline Wheeling Transmission	7,365	(706)	6,659	
Borderline Wheeling Low Voltage	364	713	1,077	
Seattle/Tacoma Main Canal	292	(4)	288	
Seattle/Tacoma Summer Falls	74	-	74	
OASIS nf & SF Whel (Other Wheeling)	2,887	103	2,990	
PP&L - Dry Gulch	218	11	229	
Spokane Waste to Energy Plant	160	(160)	-	
Grand Coulee Project 456017	8	-	8	In Other Revenue
First Wind Energy Marketing	-	200	200	
BPA Settlement	1,177	(1,177)	-	
<b>Total 456 Revenue</b>	<b>12,545</b>	<b>(1,020)</b>	<b>11,525</b>	
<b>2010 Actual Borderline Wheeling Low Voltage</b>				
Low Voltage B on A	236,115	456705 ED AN		
Other Electric Rev- Low Voltage	43,473	456700 ED ID		} \$127,810 shouldn't have been included in authorized but it was - directly assigned to ID & WA
Other Electric Rev- Low Voltage	84,337	456700 ED WA		
<b>Subtotal Actual Transmission Revenue</b>	<b>363,925</b>			

**456 Transmission Revenue Authorized Summary Workpapers - Used in ERM Calculation**

	Authorized
Authorized Transmission Revenue	11,524,732
1/3 BPA Settlement Revenue	392,383
<b>Total Authorized Transmission Revenue used in ERM</b>	<b>11,917,120</b>

**456 Transmission Revenue Actual**

Transmission Revenue of Others	456100 ED AN	11,641,754	} \$12,571 used in ERM
Low Voltage B on A	456705 ED AN	928,944	
Other Electric Rev- Low Voltage	456700 ED ID	43,473	} Directly assigned
Other Electric Rev- Low Voltage	456700 ED WA	97,940	
Grand Coulee Project - Recorded as other	456017 ED AN	23,295	} Not included in ERM
<b>Total 2012 "Transmission" Revenue</b>		<b>12,735,406</b>	

**Actual Transmission Revenue - AN**

		As Recorded	Corrected	Difference
Transmission Revenue of Others	456100 ED AN	11,641,754	11,641,754	-
Low Voltage B on A	456705 ED AN	928,944	928,944	-
Grand Coulee Project - Recorded as other	456017 ED AN	-	23,295	23,295
<b>Subtotal Transmission Revenue - AN</b>		<b>12,570,698</b>	<b>12,593,993</b>	<b>23,295</b>

<b>Authorized Transmission Revenue</b>	<b>11,917,120</b>	<b>11,917,120</b>	-
<b>Difference</b>	<b>653,578</b>	<b>676,873</b>	<b>23,295</b>
Washington Share %	65.16%	65.16%	0.00%
Washington Share	<b>425,872</b>	<b>441,051</b>	<b>15,179</b>
Other Electric Rev- Low Voltage Direct Assign at 100%      456700 ED WA		② 97,940	97,940
<b>Total</b>	<b>425,872</b>	<b>538,990</b>	<b>113,119</b>
	<b>Rebate</b>	<b>Rebate</b>	<b>Rebate</b>
<b>2012 Adjustment - Customer Portion - 90%</b>	<b>383,284</b>	<b>485,091</b>	<b>101,807</b>
Avista Portion - 10%	<b>42,587</b>	<b>53,899</b>	<b>11,312</b>

2012 Actual



Sum of Transaction Amt SUM	Accounting Year			Grand Total
	2010	2011	2012	
Ferc Acct				
456100	(12,414,755)	(12,755,611)	(11,641,754)	(36,812,121)
456705	(236,115)	(939,288)	(928,944)	(2,104,347)
Grand Total	(12,650,870)	(13,694,899)	(12,570,698)	(38,916,468)

Added

(23295) 456017  
 (141413) 456,700  
(12,735,406)

Avista Corporation  
 - Energy Delivery -  
 Pro Forma Transmission Revenue/Expenses  
 (\$000s)

2011 GLC  
 For  
 2012 Authorized

Line No.		2010 Actual	Adjusted	2012 Pro Forma Period
	<u>556 OTHER POWER SUPPLY EXPENSES</u>			
1	NWPP	42	1	43
	<u>560-71.4, 935.3-.4 TRANSMISSION O&amp;M EXPENSE</u>			
2	Colstrip O&M - 500kV Line	443	117	560
3	ColumbiaGrid Development	194	-14	180
4	ColumbiaGrid Planning	164	56	220
5	ColumbiaGrid OASIS	44	42	86
6	Canada to N.Cal (CNC) Project	0	255	255
7	Transmission Line Ratings Confirmation Plan	0	2,145	2,145
8	* Grid West (WA)	158	-158	0
9	Total Account 560-71.4, 935.3-.4	1,003	2,443	3,446
	<u>561 TRANSMISSION EXP-LOAD DISPATCHING</u>			
10	Elect Sched & Acctg Srv (OAT1)	171	4	175
	<u>566 TRANSMISSION EXP-OPRN-MISCELLANEOUS</u>			
11	NERC CIP	47	3	50
12	OASIS Expenses	8	1	9
13	BPA Power Factor Penalty	138	-7	131
14	WECC - Sys. Security Monitor	167	4	171
15	WECC Admin & Net Oper Comm Sys	384	-25	359
16	WECC - Loop Flow	20	12	32
17	Total Account 566	764	-12	752
18	<b>TOTAL EXPENSE</b>	1,980	2,436	4,416
	<u>456 OTHER ELECTRIC REVENUE</u>			
19	Borderline Wheeling Transmission	7,365	-706	6,659
	Borderline Wheeling Low Voltage	364 <sup>(2)</sup>	713	1,077
20	Seattle/Tacoma Main Canal	292	-4	288
21	Seattle/ Tacoma Summer Falls	74	0	74
22	OASIS nf & stf Whl (Other Whl)	2,887	103	2,990
23	PP&L - Dry Gulch	218	11	229
24	Spokane Waste to Energy Plant	160	-160	0
25	Grand Coulee Project <i>Other Rev</i>	8 <sup>(1)</sup>	0	8
26	First Wind Energy Marketing	0	200	200
27	** BPA Settlement	1,177	-1,177	0
28	Total Account 456	12,545	-1,020	11,525
29	<b>TOTAL REVENUE</b>	12,545	-1,020	11,525
30	<b>TOTAL NET EXPENSE</b>	-10,565	3,456	-7,109

392  
 11917

(A)

\* Grid West/RTO Deposit Amortization for Washington ends June 2011.

\*\* One time event.

2011 GRE/2012  
Authorized

Actuals  
↓  
need to  
be reviewed  
and approved

Ferc Acct	Accounting Year			Grand Total
	2010	2011	2012	
456017	(8,081)	(8,081)	(23,295)	(39,457)
456700	(127,810)	(134,598)	(141,413)	(403,821)
456705	(236,115)	(939,288)	(928,944)	(2,104,347)
Grand Total	(372,006)	(1,081,967)	(1,093,652)	(2,547,625)
456700	(127,810)	(134,598)	(141,413)	
456705	(236,115)	(939,288)	(928,944)	
	(363,925)	(1,073,886)	(1,070,357)	

look @ direct vs allocated.











456100 ED AN  
 456705 ED AN

2012  
 AUTHORIZED

	WASHINGTON ACTUALS	TOTAL
1	555 Purchased Power	\$240,516,397
2	447 Sale for Resale	-\$148,004,416
3	501 Thermal Fuel	\$25,974,294
4	547 CT Fuel	\$64,054,800
5	456 Transmission Revenue	-\$12,570,697
6	565 Transmission Expense	\$17,551,615
7	557 Broker Fees	\$899,081
8	Less Clearwater directly assigned to ID	-\$18,098,505
9	Palouse Wind Deferral - System	
10	<b>Adjusted Actual Net Expense</b>	<b>\$170,586,396</b>
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>		
11	555 Purchased Power	\$112,722,170
12	447 Sale for Resale	(\$50,958,141)
13	501 Thermal Fuel	\$31,908,235
14	547 CT Fuel	\$98,107,323
15	456 Transmission Revenue	(\$11,917,120)
16	565 Transmission Expense	\$17,641,175
17	557 Broker Fees	\$366,000
18	<b>Authorized Net Expense</b>	<b>\$197,869,642</b>
19	<b>Actual - Authorized Net Expense</b>	<b>-\$27,283,246</b>

APPENDIX I

*2012 authorized*

**Avista Corp  
ERM Authorized Expense and Retail Sales**

**ERM Authorized Power Supply Expense - System Numbers (1)**

	January	February	March	April	May	June	July	August	September	October	November	December
<b>Total</b>	\$115,654,947	\$11,977,958	\$11,060,237	\$9,473,327	\$7,012,788	\$7,258,844	\$8,281,101	\$9,807,137	\$7,431,662	\$7,419,497	\$10,752,708	\$11,417,928
Account 555 - Purchased Power	\$31,908,236	\$2,852,038	\$2,928,523	\$2,181,146	\$1,469,354	\$1,158,870	\$2,765,418	\$3,115,273	\$3,016,531	\$3,166,434	\$3,066,764	\$3,109,968
Account 501 - Thermal Fuel	\$98,107,323	\$9,198,887	\$6,347,309	\$3,075,716	\$1,946,215	\$2,204,865	\$7,105,068	\$10,387,613	\$10,550,699	\$12,385,545	\$12,581,796	\$12,215,779
Account 547 - Natural Gas Fuel	\$50,958,140	\$4,445,361	\$3,677,772	\$3,285,131	\$3,661,500	\$2,904,168	\$4,522,777	\$2,695,392	\$4,625,192	\$5,333,974	\$6,423,358	\$4,412,315
Account 447 - Sale for Resale												
Black Box Power Supply Reduction (2)	-\$2,932,781	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398
<b>Power Supply Expense</b>	\$191,779,585	\$21,141,908	\$19,329,123	\$17,013,898	\$11,200,661	\$7,474,013	\$13,384,411	\$20,370,233	\$16,129,302	\$17,393,104	\$19,733,512	\$22,086,961
<b>Transmission Expense</b>	\$17,641,176	\$1,526,636	\$1,474,958	\$1,425,005	\$1,430,460	\$1,438,762	\$1,477,824	\$1,441,409	\$1,454,077	\$1,433,340	\$1,473,058	\$1,535,929
<b>Transmission Revenue</b>	\$11,524,732	\$1,057,234	\$787,213	\$884,599	\$751,888	\$966,760	\$1,116,297	\$1,029,595	\$1,014,538	\$1,003,003	\$951,635	\$809,351
<b>1/3 BPA Settlement Revenue (3)</b>	\$392,383	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699
<b>Broker Fees</b>	\$366,000	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500
	\$197,869,646	\$21,609,111	\$20,014,670	\$17,656,817	\$11,871,600	\$7,757,937	\$13,743,740	\$20,779,849	\$16,586,643	\$17,821,242	\$20,252,736	\$22,811,341

**ERM Authorized Washington Retail Sales (4)**

	January	February	March	April	May	June	July	August	September	October	November	December
<b>Total</b>	5,528,276	483,398	466,836	426,802	396,288	410,509	447,904	483,473	416,772	454,738	481,280	549,531
<b>Retail Revenue Credit Rate</b>	\$50.37 /MWh											

- (1) Multiply system numbers by 65.16% to determine Washington share.
- (2) Per Settlement deduct \$2,000,000 Washington share revenue requirement from power cost expenses of the updated gas cost model run.
- (3) Per Settlement 1/3 of the 2010 BPA Settlement transmission revenue is included in the pro forma.
- (4) Reflects 2010 Historical Normalized Washington Retail Sales without proposed Energy Efficiency Load Adjustment.

555 - Purchased Power less Black Box :	\$112,722,167	\$12,917,361	\$11,733,560	\$11,415,838	\$9,228,929	\$6,766,390	\$7,014,446	\$8,036,703	\$9,562,739	\$7,187,264	\$7,175,099	\$10,508,310
501 - Thermal Fuel	\$31,908,236	\$3,077,916	\$2,852,038	\$2,181,146	\$1,469,354	\$1,158,870	\$2,765,418	\$3,115,273	\$3,016,531	\$3,166,434	\$3,066,764	\$3,109,968
547 - Natural Gas Fuel	\$98,107,323	\$9,198,887	\$6,347,309	\$3,075,716	\$1,946,215	\$2,204,865	\$7,105,068	\$10,387,613	\$10,550,699	\$12,385,545	\$12,581,796	\$12,215,779
447 - Sale for Resale	-\$50,958,140	-\$4,971,201	-\$4,445,361	-\$3,677,772	-\$3,285,131	-\$2,904,168	-\$4,522,777	-\$2,695,392	-\$4,625,192	-\$5,333,974	-\$6,423,358	-\$4,412,315
Transmission Expense	\$17,641,176	\$1,526,636	\$1,474,958	\$1,425,005	\$1,430,460	\$1,438,762	\$1,477,824	\$1,441,409	\$1,454,077	\$1,433,340	\$1,473,058	\$1,535,929
Transmission Revenue (3)	-\$11,917,115	-\$1,089,932	-\$819,912	-\$784,566	-\$699,458	-\$1,185,338	-\$1,148,996	-\$1,062,294	-\$1,047,236	-\$1,035,702	-\$984,333	-\$842,050
Broker Fees	\$366,000	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500
<b>Total</b>	\$197,869,646	\$21,609,111	\$20,014,670	\$17,656,817	\$11,871,600	\$7,757,937	\$13,743,740	\$20,779,849	\$16,586,643	\$17,821,242	\$20,252,736	\$22,811,341

Total Power Supply Expense	\$191,779,585	\$21,141,908	\$19,329,123	\$17,013,898	\$11,200,661	\$7,474,013	\$13,384,411	\$20,370,233	\$16,129,302	\$17,393,104	\$19,733,512	\$22,086,961
Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2010 YTD

Balance Drill Down Results (201012 - YTD - USD - AVISTA CORP - 27 Feb 2013 13:50:51)

Company	FERC	Service	Jurisdiction	Indicator	Primary Opening	Primary Movement	Primary Closing
001	456100	TRANSMISSION REVENUE OF OTHERS	ED	AN	DL	- (12,414,755.40)	(12,414,755.40)
001	456700	OTHER ELECTRIC REV-LOW VOLTAGE	ED	ID	DL	- (43,473.24)	(43,473.24)
001	456700	OTHER ELECTRIC REV-LOW VOLTAGE	ED	WA	DL	- (84,336.72)	(84,336.72)
001	456705	LOW VOLTAGE B ON A	ED	AN	DL	- (236,115.00)	(236,115.00)

128k  
 364k

12415  
 + 364  
 -----  
 12,779  
 - 12,545  
 -----  
 234 difference



Attachment F

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of February 2013

ERM Deferral and REC Revenues Deferral Journal for December 2012  
Correction of Purchase of RECs Costs

**Avista Corporation Journal Entry**

Effective Date: 201302

Journal: NSJ005 - 2012 REC Expense Deferral  
 Team: Resource Accounting  
 Type: C  
 Category: NSJ  
 Currency: USD

Last Saved by: Gina Armstrong  
 Submitted by: Gina Armstrong  
 Approved by:

Last Saved: 03/06/2013 9:59 AM  
 Approval Requested: 03/06/2013 9:59 AM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	8,383.00	8,383.00	Add 100% to REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	7,545.00		Add 100% to REC Deferral Balance
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL			Remove 90% from ERM Deferred Expense
40	001	186290 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		7,545.00	Remove 90% from ERM Balance
		LAST YEAR						
50	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	93,221.71	93,221.71	EWEB REC Rebate Balance
60	001	254360 - REG LIABILITY WA REC'S	ED	WA	DL	109,149.71	109,149.71	EWEB REC Rebate Expense
		<b>Totals:</b>						

*Gina Armstrong*  
 Prepared by Gina Armstrong  
 Date 3/6/13

*John F. Milne*  
 Reviewed by  
 Date 3-6-13

Approved for Entry  
 Corporate Accounting use Only  
 Date

Explanation:  
 After 2012 close, Rates decided that it want to add REC Expense to the new REC Deferral.

Avista Corp. - Resource Accounting  
**2012 REC Expense Deferral**

**Non-WA EIA - Voluntary REC Expense**

Actual	\$362,866
Authorized	\$350,000
<b>Difference</b>	<b>\$12,866 Surcharge position</b>

Washington Share 65.16%	\$8,383 Need to defer 100%
90% of Surcharge has already gone through ERM	\$7,545 Need to remove
10% remaining	\$838 Include in new REC Deferral

**Accounting Entries****Add to REC Deferral at 100%**

		<u>Debit</u>	<u>Credit</u>
Def Power Supply Exp - Recs	557322-ED-WA		\$8,383 Reduce Expense
Misc Def Debit-WA REC Def	186322-ED-WA	\$8,383	Reduce Deferral

**Undo ERM Entry - 90%**

Deferred Power Supply Expense	557280-ED-WA	\$7,545	Increase Expense
Last Year ERM Defferal	186290-ED-WA		\$7,545 Reduce Deferral

**WA EIA937 Requirement (EWEB)****Background**

The EWEB RECS that were purchased in 2012 for \$362,5000 have already been offset by 407350 amorization expense, REC Sales to PGE and interest. The balance of \$93,221.71 is currently held in a regulatory liability account (254360) and needs to be cleared - see attached spreadsheet

**Actual**

EWEB REC Purchase	\$362,500
Broker Fees	\$23,375
Broker Fees - REC Sale Offset	-\$2,031
Interest Credit	-\$4,656
<b>Total EWEB REC Purchase</b>	<b>\$379,188</b>

**Authorized (65.16 % of 725,000)**

\$472,410

<b>Difference</b>	<b>-\$93,222 Rebate Position</b>
-------------------	----------------------------------

**Accounting Entries****Add to REC Deferral**

		<u>Debit</u>	<u>Credit</u>
Def Power Supply Exp - Recs	557322-ED-WA	\$0	
Misc Def Debit-WA REC Def	186322-ED-WA		\$93,222

**To Clear EWEB Liability Account]**

Regulatory Liability EWEB	254360-ED-WA	\$93,222	
---------------------------	--------------	----------	--

EWEB REC DEFERRAL (ED WA)

	407350/254360	254360/Cash	254360/186850	407350/456016	431100/254360	ED WA	Total
	WA BASE						254360 ED WA
RATES-65.16%	EWEB REC's	Broker Fees	REC Sales	Interest	Monthly		
Jan-12	(\$39,368)			(\$120)	(\$39,488)		(\$39,488)
Feb-12	(\$39,368)			(\$241)	(\$39,608)		(\$79,096)
Mar-12	(\$39,368)			(\$361)	(\$39,729)		(\$118,825)
Apr-12	(\$39,368)			(\$481)	(\$39,849)		(\$158,674)
May-12	(\$39,368)			(\$602)	(\$39,969)		(\$198,643)
Jun-12	(\$39,368)			(\$722)	(\$40,090)		(\$238,733)
Jul-12	(\$39,368)	\$10,875		(\$263)	\$152,495		(\$86,238)
Aug-12	(\$39,368)			(\$383)	(\$39,751)		(\$125,989)
Sep-12	(\$39,368)			(\$504)	(\$39,871)		(\$165,860)
Oct-12	(\$39,368)	\$12,500	(\$65,000)	(\$146)	\$89,236		(\$76,624)
Nov-12	(\$39,368)			(\$355)	(\$39,722)		(\$116,346)
Dec-12	(\$39,368)			(\$477)	(\$39,844)		(\$156,191)
<b>Total</b>	<b>(\$472,410)</b>	<b>\$23,375</b>	<b>(\$65,000)</b>	<b>(\$4,656)</b>	<b>(\$156,191)</b>		
<b>EWEB REC Adj. for PGE REC Sales</b>		(\$2,031)	\$65,000		\$62,969		
<b>Total - Adj.</b>	<b>(\$472,410)</b>	<b>\$21,344</b>	<b>\$0</b>	<b>(\$4,656)</b>	<b>(\$93,222)</b>		<b>(\$93,222)</b>
Jan-13				(\$466)	(\$466)		(\$93,688)
Feb-13				(\$466)	(\$466)		(\$93,688)
Mar-13				(\$466)	(\$466)		(\$93,688)
Apr-13				(\$466)	(\$466)		(\$93,688)
May-13				(\$466)	(\$466)		(\$93,688)
Jun-13				(\$466)	(\$466)		(\$93,688)
Jul-13				\$0	\$0		(\$93,222)
Aug-13				\$0	\$0		(\$93,222)
Sep-13				\$0	\$0		(\$93,222)
Oct-13				\$0	\$0		(\$93,222)
Nov-13				\$0	\$0		(\$93,222)
Dec-13				(\$2,797)	(\$2,797)		(\$96,018)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,797)</b>	<b>(\$2,797)</b>		<b>(\$96,018)</b>

Original

Oracle Applications - Avista Production Financials

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Account Ledger (AVISTA CORP)

Detail Balances (AVISTA CORP) - 001 407350 ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201201	USD	39,367.50		39,367.50	
201202	USD	39,367.50		78,735.00	
201203	USD	39,367.50		118,102.50	
201204	USD	39,367.50		157,470.00	
201205	USD	39,367.50		196,837.50	
201206	USD	39,367.50		236,205.00	
201207	USD	39,367.50		275,572.50	
201208	USD	39,367.50		314,940.00	
201209	USD	39,367.50		354,307.50	
201210	USD	104,367.50		458,675.00	
201211	USD	39,367.50		498,042.50	
201212	USD	-25,632.50		472,410.00	

Journal Details Summary Balances

start | Calendar - Mar... | Printers and F... | 2013 REC Def... | EWEB REC 201... | REC Expense... | Oracle Applicat... | Oracle Applicat... | Oracle Applicat... | 7:53 AM

