

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

line No.	WASHINGTON ACTUALS	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	2012 TOTAL
1	555 Purchased Power	\$23,141,987	\$20,794,370	\$19,562,184	\$15,582,228	\$14,344,417	\$14,388,492	\$20,047,557	\$21,177,860	\$18,906,988	\$21,436,587	\$24,319,447	\$26,814,280	\$240,516,398
2	447 Sale for Resale	(\$13,950,055)	(\$12,418,742)	(\$9,996,182)	(\$9,118,068)	(\$8,828,586)	(\$8,800,000)	(\$11,448,453)	(\$13,066,498)	(\$12,639,812)	(\$15,581,737)	(\$16,841,980)	(\$15,313,281)	(\$148,004,416)
3	501 Thermal Fuel	\$2,994,673	\$2,060,120	\$2,131,703	\$1,107,755	\$2,271,310	\$1,053,807	\$1,886,877	\$4,066,624	\$2,825,222	\$3,005,125	\$2,310,754	\$2,304,324	\$25,974,294
4	547 CT Fuel	\$8,638,904	\$7,667,226	\$4,464,187	\$2,102,862	\$1,198,996	\$1,199,228	\$3,643,106	\$6,804,943	\$8,513,900	\$9,607,532	\$6,641,432	\$3,552,584	\$64,054,800
5	456 Transmission Revenue	(\$990,722)	(\$725,693)	(\$765,880)	(\$895,158)	(\$1,463,279)	(\$1,464,905)	(\$1,383,720)	(\$1,383,720)	(\$999,158)	(\$1,049,828)	(\$796,622)	(\$780,900)	(\$12,570,687)
6	565 Broker Fees	\$1,495,285	\$1,530,877	\$1,480,538	\$1,427,248	\$1,371,518	\$1,420,883	\$1,420,256	\$1,460,814	\$678,750	\$1,488,098	\$1,470,876	\$1,468,952	\$17,551,615
7	557 Broker Fees	\$77,415	\$62,390	\$68,865	\$75,121	\$61,844	\$65,621	\$82,534	\$77,307	\$68,716	\$99,496	\$98,716	\$91,023	\$899,081
8	Less Cleantwater directly assigned to ID	(\$1,684,910)	(\$1,538,596)	(\$1,141,844)	(\$1,659,201)	(\$1,652,935)	(\$1,440,266)	(\$1,454,087)	(\$1,482,371)	(\$1,464,087)	(\$1,520,956)	(\$1,500,226)	(\$1,559,026)	(\$18,098,505)
9	Palouse Wind Deferral - System							\$56,528				\$97,418	\$106,457	\$263,627
10	Adjusted Actual Net Expense	\$19,722,577	\$17,431,952	\$15,813,571	\$8,622,769	\$5,259,284	\$6,422,855	\$12,793,070	\$17,783,838	\$16,731,397	\$17,520,855	\$15,799,815	\$16,684,413	\$170,586,397
	AUTHORIZED NET EXPENSE-SYSTEM													
11	555 Purchased Power	\$12,917,361	\$11,733,560	\$11,415,839	\$9,228,929	\$6,788,390	\$7,014,446	\$6,036,703	\$9,562,739	\$7,187,284	\$7,175,099	\$10,508,310	\$11,173,530	112,722,170
12	447 Sale for Resale	(\$4,971,201)	(\$4,445,361)	(\$3,677,772)	(\$3,285,131)	(\$3,681,500)	(\$2,904,168)	(\$4,522,777)	(\$2,685,392)	(\$4,625,192)	(\$5,333,974)	(\$6,423,358)	(\$4,412,315)	(50,958,141)
13	501 Thermal Fuel	\$3,077,916	\$2,852,038	\$2,928,523	\$2,181,146	\$1,469,354	\$1,158,870	\$2,785,418	\$3,115,273	\$3,016,531	\$3,166,434	\$3,066,764	\$3,109,968	31,908,235
14	547 CT Fuel	\$10,117,831	\$9,188,887	\$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	98,107,323
15	456 Transmission Revenue	(\$1,089,933)	(\$819,912)	(\$917,296)	(\$784,567)	(\$999,459)	(\$1,185,338)	(\$1,148,996)	(\$1,047,237)	(\$1,062,294)	(\$1,035,702)	(\$984,334)	(\$842,050)	(11,917,120)
16	565 Transmission Expense	\$1,526,636	\$1,474,988	\$1,529,717	\$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	17,641,175
17	557 Broker Fees	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	366,000
18	Authorized Net Expense	\$21,609,110	\$20,014,670	\$17,656,818	\$11,871,598	\$6,983,960	\$7,757,937	\$13,743,740	\$20,779,848	\$16,566,642	\$17,821,242	\$20,252,736	\$22,811,341	\$197,869,642
19	Actual - Authorized Net Expense	(\$1,886,533)	(\$2,582,718)	(\$1,843,247)	(\$3,248,830)	(\$1,724,676)	(\$1,335,082)	(\$950,670)	(\$2,986,010)	\$164,755	(\$300,387)	(\$4,452,921)	(\$6,126,928)	(\$27,283,245)
20	Resource Optimization	\$891,615	\$1,114,023	\$912,435	\$646,874	(\$352,587)	(\$794,487)	\$253,506	(\$12,760)	\$32,049	\$91,263	\$100,605	\$600,754	\$3,483,294
21	Adjusted Net Expense	(\$994,918)	(\$1,468,694)	(\$930,811)	(\$2,601,955)	(\$2,077,263)	(\$2,129,569)	(\$697,164)	(\$3,008,770)	\$196,804	(\$209,124)	(\$4,352,315)	(\$5,526,173)	(\$23,799,951)
22	Washington Allocation	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%
23	Washington Share	(\$648,289)	(\$967,001)	(\$606,517)	(\$1,695,434)	(\$1,353,544)	(\$1,387,627)	(\$454,272)	(\$1,960,514)	\$128,238	(\$136,265)	(\$2,835,969)	(\$3,600,855)	(\$15,508,048)
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$511,457)	(\$987,834)	(\$907,483)	\$796,283	(\$1,047,749)	\$708,567	(\$589,864)	(\$814,497)	\$262,607	\$617,956	\$1,376,220	\$1,808,371	\$711,120
25	Net Power Cost (+) Surcharge (-) Rebate	(\$1,159,746)	(\$1,944,835)	(\$1,514,000)	(\$899,151)	(\$2,401,283)	(\$679,060)	(\$1,044,136)	(\$2,775,011)	\$390,845	\$481,691	(\$1,459,749)	(\$1,792,484)	(\$14,796,928)
26	Cumulative Balance before Adj.	(\$1,159,746)	(\$3,104,581)	(\$4,618,580)	(\$5,517,731)	(\$7,919,025)	(\$8,598,085)	(\$9,642,220)	(\$12,417,232)	(\$12,026,387)	(\$11,544,696)	(\$13,004,445)	(\$14,796,928)	(\$214,041)
27	Adjusted Cumulative Balance	(\$1,159,746)	(\$3,104,581)	(\$4,618,580)	(\$5,517,731)	(\$7,919,025)	(\$8,598,085)	(\$9,642,220)	(\$12,417,232)	(\$12,026,387)	(\$11,544,696)	(\$13,004,445)	(\$14,582,887)	(\$14,582,887)
	input 10,000,000 and up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,417,232)	(\$2,026,387)	(\$1,544,696)	(\$3,004,445)	(\$4,582,887)	
	input 4,000,000 to \$10M	\$0	\$0	(\$618,580)	(\$1,517,731)	(\$3,919,025)	(\$4,598,085)	(\$5,642,220)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	
	input 0 to \$4M	(\$1,159,746)	(\$3,104,581)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	
	check #-should be zero	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$463,935)	(\$1,135,298)	(\$2,939,268)	(\$3,448,563)	(\$4,231,665)	(\$6,675,509)	(\$6,323,748)	(\$5,890,226)	(\$7,204,000)	(\$8,624,599)	
	Deferral Amount, Monthly	\$0	\$0	(\$463,935)	(\$674,363)	(\$1,800,970)	(\$509,295)	(\$783,102)	(\$2,443,843)	\$351,760	\$433,522	(\$1,313,774)	(\$1,420,598)	
	Act 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$463,935	\$674,363	\$1,800,970	\$509,295	\$783,102	\$2,443,843	(\$351,760)	(\$433,522)	\$1,313,774	\$1,420,598	
	Company Band Gross Margin Impact, Cumulative	(\$1,159,746)	(\$3,104,581)	(\$4,154,645)	(\$4,379,433)	(\$4,979,756)	(\$5,149,521)	(\$5,410,555)	(\$5,741,723)	(\$5,702,639)	(\$5,654,470)	(\$5,800,444)	(\$5,956,289)	

Note: This deferral report is from the December 2012 report, prior to corrections made in February 2013. Please see Exhibit No. ___(PDE-3) for a description of those corrections.

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

Line No.	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	TOTAL 2012	
555 PURCHASED POWER														
1	\$13,347,443	\$11,507,088	\$11,880,575	\$7,613,753	\$8,416,611	\$8,435,214	\$13,918,008	\$15,372,174	\$13,144,349	\$15,503,657	\$15,239,060	\$17,225,971	\$151,803,914	
2	\$890,965	\$930,516	\$108,577	\$177,412	\$175,626	\$187,495	\$167,981	\$160,363	\$69,819	\$31,199	\$69,573	\$108,614	\$1,311,841	
3	\$150,203	\$150,203	\$150,203	\$150,203	\$150,203	\$150,203	\$150,203	\$150,203	\$150,203	\$151,593	\$151,593	\$151,593	\$1,807,996	
4	\$506,303	\$506,303	\$506,303	\$506,303	\$506,303	\$506,303	\$506,303	\$506,303	\$506,303	\$506,303	\$506,303	\$506,303	\$6,075,636	
5	\$3,591,877	\$3,245,650	\$1,773,317	\$1,717,470	\$0	\$0	\$0	\$0	\$0	\$0	\$3,018,747	\$3,119,971	\$16,466,033	
6	\$653	\$543	\$628	\$628	\$684	\$521	\$172	\$568	\$508	\$462	\$408	\$607	\$5,780	
7	\$104,648	\$133,402	\$120,564	\$138,177	\$109,687	\$126,043	\$141,472	\$99,143	\$71,712	\$72,403	\$102,286	\$151,410	\$1,370,447	
8	\$191,934	\$177,148	\$118,357	\$87,384	\$129,633	\$163,226	\$181,685	\$199,632	\$136,370	\$176,307	\$185,042	\$167,486	\$1,906,474	
9	\$170,615	\$227,490	\$407,551	\$169,029	\$206,051	\$264,881	\$48,880	\$4,889	\$9,476	\$59,589	\$224,182	\$370,908	\$2,295,161	
10	\$326,047	\$277,952	\$407,551	\$296,356	\$265,009	\$368,467	\$308,955	\$213,538	\$126,463	\$252,754	\$198,703	\$393,063	\$3,436,904	
11	\$2,111,282	\$2,126,325	\$2,009,708	\$1,679,349	\$1,799,356	\$1,794,111	\$1,997,511	\$2,069,682	\$2,159,889	\$2,157,265	\$2,032,031	\$1,926,647	\$23,982,146	
12	\$1,684,910	\$1,538,596	\$1,141,844	\$1,659,201	\$1,652,935	\$1,440,266	\$1,454,067	\$1,462,318	\$1,464,067	\$1,520,956	\$1,500,226	\$1,559,026	\$18,088,505	
13	\$60,602	\$57,260	\$53,813	\$50,517	\$48,663	\$46,251	\$53,719	\$52,918	\$44,833	\$46,031	\$51,819	\$55,690	\$625,116	
14	\$357,911	\$323,411	\$176,701	\$171,137	\$0	\$0	\$0	\$0	\$0	\$0	\$54,336	\$66,472	\$0	
15	\$23,141,987	\$20,794,370	\$19,562,184	\$15,582,228	\$14,344,417	\$14,388,492	\$20,047,557	\$21,177,850	\$18,906,988	\$21,436,597	\$24,319,447	\$26,814,280	\$240,516,388	
(1) WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99														
555 PURCHASED POWER														
555000	\$13,410,946	\$12,659,739	\$10,539,564	\$8,526,211	\$7,334,593	\$6,943,073	\$9,308,972	\$13,561,753	\$9,750,876	\$11,638,777	\$14,787,240	\$16,423,924	\$134,885,668	
555100	\$2,784,288	\$2,959,601	\$4,657,310	\$3,248,343	\$3,681,127	\$4,044,286	\$5,989,393	\$2,652,277	\$3,288,938	\$1,979,511	\$2,621,280	\$3,431,445	\$41,137,799	
555112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
555380	\$1,684,910	\$1,538,596	\$1,141,844	\$1,659,201	\$1,652,935	\$1,440,266	\$1,454,067	\$1,462,318	\$1,464,067	\$1,520,956	\$1,500,226	\$1,559,026	\$18,088,505	
555500	\$27,951	\$27,951	\$18,662	\$15,733	\$17,189	\$34,535	\$74,617	\$139,538	\$15,194	\$57,286	\$43,110	\$71,617	\$93,557	
555700	\$4,871,281	\$3,330,844	\$2,974,270	\$1,911,086	\$1,634,288	\$1,880,081	\$3,166,789	\$3,668,069	\$4,343,060	\$6,405,608	\$5,251,436	\$5,206,106	\$48,642,888	
555710	\$60,602	\$57,260	\$53,813	\$50,517	\$48,663	\$46,251	\$53,719	\$52,918	\$44,833	\$46,031	\$51,819	\$55,690	\$625,116	
555720	\$357,911	\$323,411	\$176,701	\$171,137	\$0	\$0	\$0	\$0	\$0	\$0	\$54,336	\$66,472	\$0	
555730	\$23,141,987	\$20,794,370	\$19,562,184	\$15,582,228	\$14,344,417	\$14,388,492	\$20,047,557	\$21,177,850	\$18,906,988	\$21,436,597	\$24,319,447	\$26,814,280	\$239,356,429	
447 SALES FOR RESALE														
17	Short-Term Sales	(\$9,802,147)	(\$8,428,516)	(\$7,436,245)	(\$6,747,707)	(\$6,168,836)	(\$8,447,391)	(\$9,413,147)	(\$9,861,242)	(\$11,994,403)	(\$13,156,316)	(\$11,741,234)	(\$109,095,226)	
18	Peaker LLC/PG&E Cap Sale	(\$145,085)	(\$146,215)	(\$145,955)	(\$145,955)	(\$145,955)	(\$146,085)	(\$146,020)	(\$146,215)	(\$145,955)	(\$146,215)	(\$144,955)	(\$1,748,921)	
19	Nichols Pumping Index Sale	(\$90,416)	(\$78,912)	(\$64,227)	(\$31,572)	(\$21,830)	(\$60,685)	(\$118,146)	(\$110,177)	(\$144,925)	(\$128,384)	(\$88,016)	(\$952,771)	
20	Sovernik/Kaiser Load Following	(\$6,838)	(\$6,571)	(\$6,812)	(\$6,339)	(\$6,462)	(\$6,531)	(\$6,604)	(\$6,542)	(\$6,408)	(\$6,396)	(\$6,764)	(\$78,801)	
21	Pand Oreille DES	(\$39,497)	(\$35,586)	(\$38,832)	(\$35,175)	(\$25,248)	(\$24,167)	(\$33,333)	(\$29,650)	(\$40,438)	(\$40,015)	(\$44,061)	(\$421,349)	
22	SMUD 50 + 25	(\$1,884,700)	(\$1,460,370)	(\$1,194,090)	(\$919,166)	(\$1,172,399)	(\$1,138,065)	(\$1,020,981)	(\$1,127,006)	(\$1,065,343)	(\$1,526,432)	(\$1,473,471)	(\$17,872,739)	
23	Merchant Ancillary Services	(\$2,001,372)	(\$2,262,572)	(\$1,100,021)	(\$1,233,042)	(\$1,287,856)	(\$1,269,502)	(\$1,172,443)	(\$1,126,443)	(\$1,584,135)	(\$1,840,222)	(\$1,814,780)	(\$17,834,609)	
24	Total 447 Sales for Resale	(\$13,980,055)	(\$12,418,742)	(\$9,996,192)	(\$9,118,086)	(\$8,828,566)	(\$8,800,004)	(\$11,449,453)	(\$13,066,499)	(\$15,691,737)	(\$16,641,960)	(\$15,313,281)	(\$148,004,416)	
501 FUEL-DOLLARS														
25	Kettle Falls Wood-501110	\$1,075,902	\$995,553	\$368,884	(\$19,413)	\$0	\$489,004	\$903,567	\$838,766	\$882,622	\$727,505	\$605,430	\$6,771,820.0	
26	Kettle Falls Gas-501120	(\$558)	\$52	\$6,136	(\$589)	(\$178)	(\$133)	\$3,253	\$44	(\$203)	\$38	\$2,424	\$10,146.0	
27	Colstrip Coal-501140	\$1,898,492	\$1,147,168	\$1,741,414	\$1,127,757	\$227,488	\$1,037,138	\$1,315,171	\$3,137,447	\$1,963,738	\$2,112,837	\$1,699,045	\$18,868,411.0	
28	Colstrip Oil-501160	\$20,837	\$13,347	\$15,289	\$0	\$0	\$16,802	\$79,439	\$29,566	\$9,221	\$9,483	\$20,253	\$203,917.0	
29	Total 501 Fuel Expense	\$2,994,673	\$2,060,120	\$2,131,703	\$1,107,755	\$227,310	\$1,053,807	\$1,886,877	\$4,066,624	\$2,825,222	\$3,005,125	\$2,310,754	\$25,974,294	
501 FUEL-TONS														
30	Kettle Falls	50,240	43,210	19,413	-	-	25,701	48,049	43,361	48,569	43,495	40,052	362,090	
31	Colstrip	92,959	91,695	88,194	59,108	32,799	44,605	99,256	95,751	98,779	96,981	101,017	959,959	
32	Kettle Falls	\$21.42	\$20.82	\$19.00	\$19.75	\$6.94	\$23.25	\$19.03	\$18.81	\$19.34	\$18.17	\$16.73	\$18.70	
33	Colstrip	\$20.42	\$12.51	\$19.08	\$19.08	\$6.94	\$21.27	\$31.93	\$20.72	\$21.83	\$16.09	\$16.82	\$19.78	
547 FUEL														
34	NE CT Gas Oil-547213	\$2,305	(\$8)	\$3	\$603	\$176	\$488	\$756	\$643	\$1,117	(\$3,206)	\$3,678	\$7,488	
35	Boulder Park-547216	\$42,073	\$6,367	\$14,961	\$11,047	\$11,047	\$9,812	(\$35)	\$23,310	\$11,704	\$22,755	\$2,284	\$154,782	
36	Kettle Falls CT-547211	\$16,754	(\$316)	\$115	(\$337)	(\$102)	(\$67)	(\$750)	\$3,503	\$2,816	\$8,595	\$1,030	\$33,051	
37	Coyote Springs-547610	\$3,925,119	\$3,784,605	\$574,245	\$651,010	\$1,778,059	\$3,225,521	\$4,339,365	\$4,931,523	\$4,339,602	\$1,354,336	\$31,006,781	\$31,006,781	
38	Lancaster-547312	\$4,045,593	\$3,734,764	\$2,704,843	\$1,309,673	\$569,122	\$258,509	\$1,817,405	\$3,472,772	\$4,158,399	\$4,643,772	\$3,448,521	\$2,964,126	
39	Rahrdrum CT-547310	\$13,214	\$1,300	(\$385)	\$1,403	\$4,508	\$9,466	\$47,671	\$7,187	\$399	\$32,317	\$57,409	\$288,572	
40	Total 547 Fuel Expense	\$8,638,904	\$7,667,226	\$4,484,187	\$2,102,862	\$1,198,996	\$1,199,228	\$3,643,106	\$6,804,943	\$8,513,800	\$9,607,532	\$6,641,432	\$64,054,800	
41 TOTAL NET EXPENSE														
41		\$20,825,509	\$18,102,974	\$16,181,892	\$9,674,759	\$6,942,137	\$7,841,523	\$14,128,087	\$18,892,919	\$17,606,198	\$16,467,517	\$16,429,653	\$17,357,907	\$478,549,908
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$913,310)	(\$648,281)	(\$688,468)	(\$817,746)	(\$1,385,867)	(\$1,306,308)	(\$1,177,419)	(\$921,746)	(\$972,416)	(\$719,210)	(\$703,488)	-\$11,641,753	
43	456705 ED AN	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)	-\$928,944	
44	Total 456 Transmission Revenue	(\$990,722)	(\$725,693)	(\$765,880)	(\$895,158)	(\$1,463,279)	(\$1,464,906)	(\$1,383,720)	(\$1,254,831)	(\$998,158)	(\$1,049,828)	(\$796,622)	-\$12,570,697	

Note: This deferral report is from the December 2012 report, prior to corrections made in February 2013. Please see Exhibit No. (PDE-3) for a description of those corrections.

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

Line No.	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	TOTAL 2012
585 TRANSMISSION EXPENSE													
45 565000 ED AN	\$1,493,255	\$1,528,847	\$1,478,508	\$1,423,218	\$1,369,488	\$1,418,853	\$1,418,226	\$1,458,784	\$1,514,240	\$1,466,068	\$1,468,846	\$1,466,922	\$17,527,255
46 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 565710 ED AN	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$24,360
48 Total 565 Transmission Expense	\$1,495,285	\$1,530,877	\$1,480,538	\$1,427,248	\$1,371,518	\$1,420,883	\$1,420,256	\$1,460,814	\$1,516,270	\$1,468,098	\$1,470,876	\$1,468,952	\$17,551,615
49 Total 557170 ED AN Broker Fees	\$77,415	\$62,390	\$58,865	\$75,121	\$61,843	\$65,621	\$62,534	\$77,307	\$68,750	\$79,496	\$88,716	\$91,023	\$899,081
RESOURCE OPTIMIZATION													
50 Econ Dispatch-557010	(\$2,032,479)	(\$809,160)	(\$85,290)	\$2,327,485	\$1,130,624	\$370,598	\$2,947,144	\$1,451,328	\$906,712	\$788,536	(\$513,321)	(\$339,988)	\$6,142,189
51 Econ Dispatch-557150	\$5,918,543	\$8,778,373	\$8,811,364	\$6,300,876	\$4,225,073	\$6,397,861	\$7,382,492	\$4,395,767	\$1,622,665	\$1,496,346	\$4,069,267	\$16,117,205	\$75,515,832
52 Gas Bookouts-557700	\$223,650	\$2,426,636	\$518,338	(\$609,000)	\$7,153	\$161,161	\$0	\$0	\$0	\$0	\$308,975	\$221,400	\$4,476,313
53 Gas Bookouts-557711	\$2,715,887	\$7,242,610	(\$883,454)	\$5,395,524	\$3,514,063	\$1,390,720	\$3,797,546	\$2,570,784	\$3,355,997	\$4,239,898	\$3,504,946	(\$221,400)	\$42,892,340
54 Intraco Thermal Gas-557730	\$1,083,266	\$236,776	(\$851,216)	(\$1,929,045)	(\$1,969,704)	(\$805,342)	(\$3,434,471)	(\$1,684,948)	(\$953,353)	(\$434,879)	\$61,080	(\$187,491)	-\$10,309,337
55 Fuel Dispatch-In-466010	(\$2,846,895)	(\$4,206,969)	(\$4,722,448)	(\$9,832,613)	(\$7,125,100)	(\$7,570,566)	(\$9,524,914)	(\$5,902,019)	(\$2,067,209)	(\$2,599,323)	(\$1,542,155)	(\$6,604,074)	-\$64,734,235
56 Fuel Dispatch-456015	(\$3,605,893)	(\$10,218,795)	(\$2,979,518)	(\$1,480,169)	(\$405,064)	(\$209,231)	(\$932,550)	(\$905,914)	(\$2,939,780)	(\$3,536,282)	(\$5,405,166)	(\$12,682,167)	-\$45,267,425
57 Intraco Thermal Gas-466730	\$0	\$0	\$382,850	\$891,560	\$7,708	\$12,113	\$381,481	\$0	\$0	\$0	\$0	\$0	\$1,475,712
58 Fuel Bookouts-459711	\$0	\$0	(\$382,850)	(\$891,560)	(\$7,708)	(\$12,113)	(\$381,481)	\$0	\$0	\$0	\$0	\$0	-\$1,475,712
59 Fuel Bookouts-459720	\$0	\$0	(\$382,850)	(\$891,560)	(\$7,708)	(\$12,113)	(\$381,481)	\$0	\$0	\$0	\$0	\$0	-\$1,475,712
60 Resource Optimization Subtotal	\$1,132,459	\$1,022,835	\$1,056,346	\$713,062	(\$30,108)	(\$422,950)	\$235,247	(\$74,902)	(\$114,968)	(\$35,704)	\$174,651	\$583,396	\$4,239,364
61 REC Rev in Base Rates	\$0	(\$70,833)	(\$70,833)	(\$70,833)	(\$70,833)	(\$70,833)	(\$70,833)	(\$70,833)	(\$70,833)	(\$70,833)	(\$70,833)	(\$70,833)	-\$850,000
62 Misc Rev's 456016 ED AN	(\$227,500)	(\$125,000)	(\$195,000)	(\$125,000)	(\$295,776)	(\$427,374)	(\$40,000)	\$0	\$0	\$0	(\$195,250)	(\$95,887)	-\$1,726,787
63 REC Revenue Subtotal	(\$227,500)	\$102,800	(\$124,167)	(\$54,167)	(\$310,777)	(\$356,641)	\$30,833	\$70,833	\$70,833	\$70,833	(\$124,417)	(\$25,054)	(\$876,787)
64 Misc Power Exp. Authorized	\$28,760	\$27,840	\$28,760	\$28,760	\$28,760	\$28,800	\$28,760	\$29,760	\$28,800	\$29,800	\$28,800	\$29,760	\$351,360
65 Misc Power Exp. Actual-557160 ED AN	\$29,760	\$29,604	\$29,604	\$29,604	\$29,582	\$28,800	\$29,760	\$29,760	\$110,000	\$86,160	\$87,240	\$88,160	\$612,466
66 REC Purchases Subtotal	\$0	\$0	(\$3,156)	\$40	(\$178)	\$0	\$0	\$0	\$91,200	\$66,360	\$68,440	\$66,400	\$281,106
67 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Wind REC Exp Actual 557385	(\$13,344)	(\$11,312)	(\$16,588)	(\$12,061)	(\$11,524)	(\$14,998)	(\$12,574)	(\$8,691)	(\$5,016)	(\$10,226)	(\$8,069)	(\$15,988)	-\$140,389
69 Wind REC Subtotal	(\$13,344)	(\$11,312)	(\$16,588)	(\$12,061)	(\$11,524)	(\$14,998)	(\$12,574)	(\$8,691)	(\$5,016)	(\$10,226)	(\$8,069)	(\$15,988)	-\$140,389
70 Net Resource Optimization	\$891,615	\$1,114,023	\$912,635	\$646,874	(\$352,597)	(\$794,487)	\$253,506	(\$12,760)	\$32,049	\$91,263	\$100,605	\$600,754	\$3,483,294
71 Adjusted Actual Net Expense	\$22,299,102	\$20,084,872	\$17,867,851	\$10,928,844	\$6,559,632	\$7,068,634	\$14,500,663	\$19,253,449	\$18,224,109	\$19,076,546	\$17,303,229	\$16,737,737	\$487,913,201

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Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2012

Retail Sales - MWh	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	YTD
Total Billed Sales	534,756	518,002	490,431	459,155	429,820	415,990	419,539	466,041	448,574	409,531	433,065	499,876	5,522,783
Deduct Prior Month Unbilled	(405,057)	(391,199)	(376,206)	(370,627)	(322,465)	(309,794)	(290,186)	(330,261)	(363,864)	(328,848)	(361,787)	(382,679)	(4,232,914)
Add Current Month Unbilled	391,199	376,206	370,627	322,465	309,734	290,186	330,261	363,864	328,848	361,787	382,679	396,432	4,224,289
Total Retail Sales	520,898	503,009	484,852	410,994	417,089	396,442	459,615	499,644	411,558	442,470	453,958	513,629	5,514,158
Test Year Retail Sales	510,744	483,398	466,836	425,802	396,288	410,509	447,904	483,473	416,772	454,738	481,280	549,531	5,528,276
Difference from Test Year	10,154	19,612	18,016	(15,809)	20,801	(14,067)	11,711	16,170	(5,214)	(12,268)	(27,322)	(35,902)	(14,118)
Production Rate - \$/MWh	\$50.37	\$50.37	\$50.37	\$50.37	\$50.37	\$50.37	\$50.37	\$50.37	\$50.37	\$50.37	\$50.37	\$50.37	\$50.37
Total Revenue Credit - \$	\$511,457	\$987,834	\$907,483	\$796,283	\$1,047,749	(\$708,567)	\$589,864	\$814,497	(\$262,607)	(\$617,956)	(\$1,376,220)	(\$1,808,371)	(\$711,120)