

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-15 ____

EXHIBIT NO. ____ (WGJ-2)

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

Avistia Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
1	555 Purchased Power	\$196,069,941	\$21,929,187	\$23,776,856	\$15,594,828	\$11,696,613	\$11,288,454	\$15,757,204	\$14,301,087	\$13,509,093	\$12,571,027	\$18,306,165	\$17,702,425
2	447 Sale for Resale	(\$150,887,365)	(\$12,355,172)	(\$13,519,401)	(\$12,490,297)	(\$13,315,264)	(\$11,174,889)	(\$16,819,937)	(\$10,771,540)	(\$10,843,355)	(\$10,823,724)	(\$10,067,740)	(\$11,906,194)
3	Less SMUD RECs	\$3,518,573	\$268,606	\$306,942	\$337,238	\$328,649	\$316,893	\$282,911	\$289,200	\$273,184	\$284,648	\$233,019	\$300,019
4	501 Thermal Fuel	\$27,282,448	\$2,713,455	\$1,871,612	\$2,179,270	\$1,105,711	\$1,184,588	\$2,197,774	\$3,102,692	\$3,305,897	\$2,444,916	\$2,249,223	\$2,523,087
5	547 CT Fuel	\$89,150,875	\$13,775,030	\$2,035,023	\$1,865,777	\$3,891,130	\$2,757,899	\$7,030,730	\$10,075,246	\$9,938,206	\$9,717,054	\$7,979,846	\$7,917,283
6	456 Transmission Revenue	(\$12,083,088)	(\$922,550)	(\$903,805)	(\$1,010,617)	(\$1,256,173)	(\$1,199,183)	(\$1,141,239)	(\$977,401)	(\$1,015,417)	(\$945,968)	(\$1,004,533)	(\$943,356)
7	565 Transmission Expense	\$18,896,021	\$1,610,959	\$1,808,808	\$1,580,867	\$1,616,581	\$1,590,834	\$1,607,039	\$1,648,720	\$1,464,333	\$1,428,159	\$1,431,997	\$1,431,997
8	557 Broker Fees	\$488,277	\$37,496	\$73,604	\$59,102	\$33,038	\$34,795	\$27,548	\$38,001	\$48,638	\$34,528	\$30,289	\$16,162
9	Less Clearwater directly assigned to ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$174,435,662	\$27,216,715	\$15,449,639	\$8,116,168	\$4,100,285	\$4,799,391	\$8,942,030	\$17,706,005	\$16,680,579	\$14,710,640	\$19,143,039	\$17,041,423
	Total through December												
11	555 Purchased Power	\$130,329,130	\$14,997,446	\$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
12	447 Sale for Resale	(\$84,980,824)	(\$6,903,038)	(\$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)
13	Less SMUD RECs	\$4,607,627	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
14	501 Thermal Fuel	\$31,025,396	\$2,779,051	\$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	\$92,382,390	\$9,324,060	\$8,648,899	\$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	(\$11,065,961)	(\$963,388)	(\$945,492)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
17	565 Transmission Expense	\$18,058,719	\$1,520,361	\$1,508,739	\$1,443,538	\$1,426,268	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
18	557 Broker Fees	\$883,711	\$42,656	\$64,015	\$97,390	\$52,577	\$70,281	\$65,808	\$76,948	\$86,944	\$43,966	\$52,696	\$100,670
19	Authorized Net Expense	\$181,240,188	\$21,181,117	\$19,506,829	\$18,465,382	\$6,833,044	\$6,834,043	\$11,453,706	\$18,143,062	\$14,899,984	\$15,248,767	\$18,376,205	\$19,689,045
20	Actual - Authorized Net Expense	(\$6,804,526)	(\$651,369)	(\$3,015,743)	(\$2,492,836)	(\$2,732,759)	(\$2,034,652)	(\$2,511,676)	(\$437,057)	\$1,780,595	(\$538,127)	\$766,834	(\$2,647,622)
21	Resource Optimization - Subtotal	(\$1,407,744)	(\$405,020)	(\$1,335,360)	(\$442,568)	(\$414,608)	(\$459,113)	\$1,609,214	\$876,652	\$668,141	(\$223,497)	\$187,654	\$763,649
22	Adjusted Net Expense	(\$8,212,270)	(\$1,056,389)	(\$5,476,998)	(\$5,493,404)	(\$3,147,367)	(\$2,493,765)	(\$902,462)	\$439,595	\$2,448,736	(\$761,624)	\$954,488	(\$1,883,973)
23	Washington Allocation		65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
24	Washington Share	(\$5,357,685)	(\$689,186)	(\$2,838,660)	(\$1,915,057)	(\$2,053,342)	(\$1,626,932)	(\$588,766)	\$286,792	\$1,597,555	(\$496,883)	\$622,708	(\$1,229,104)
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$4,168,955)	(\$830,724)	(\$417,082)	(\$534,397)	(\$503,758)	\$423,448	(\$1,982,498)	(\$318,928)	(\$526,167)	\$390,269	(\$511,571)	\$767,871
26	Net Power Cost (+) Surcharge (-) Rebate	(\$9,526,640)	(\$1,519,912)	(\$3,447,776)	(\$2,449,455)	(\$2,557,101)	(\$1,203,485)	(\$2,571,264)	(\$32,136)	\$1,071,389	(\$106,615)	\$111,137	(\$461,233)
27	Cumulative Balance	(\$1,519,912)	\$1,927,864	(\$1,327,878)	(\$3,777,332)	(\$6,334,433)	(\$7,537,918)	(\$10,109,181)	(\$10,141,317)	(\$9,069,929)	(\$9,176,544)	(\$9,065,406)	(\$9,526,640)
	Deferral Amount, Cumulative (Customer)	\$0	\$0	\$0	\$0	(\$1,750,825)	(\$2,663,438)	(\$4,598,263)	(\$4,627,186)	(\$3,802,447)	(\$3,882,408)	(\$3,799,055)	(\$4,144,980)
	Deferral Amount, Monthly	\$0	\$0	\$0	\$0	(\$1,750,825)	(\$902,613)	(\$1,944,825)	(\$28,923)	\$824,739	(\$79,961)	\$83,353	(\$345,925)
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$4,144,980	\$0	\$0	\$0	\$1,750,825	\$902,613	\$1,944,825	\$28,923	(\$824,739)	\$79,961	(\$83,353)	\$345,925
	Company Band Gross Margin Impact, Cumulative	(\$1,519,912)	\$1,927,864	(\$1,327,878)	(\$3,777,332)	(\$4,583,608)	(\$4,884,479)	(\$5,510,918)	(\$5,514,132)	(\$5,267,482)	(\$5,294,136)	(\$5,266,352)	(\$5,381,660)

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

Line No.		Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
555 PURCHASED POWER													
1	Short-Term Purchases	\$92,822,296	\$11,744,213	\$11,898,194	\$14,107,971	\$6,938,087	\$5,469,423	\$5,126,007	\$10,215,710	\$8,449,088	\$7,185,578	\$9,004,179	\$8,090,792
2	Chelan County PUD (Rocky Reach Slice)	\$11,325,955	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705
3	Douglas County PUD (Wells Settlement)	\$1,050,044	\$3,150	\$3,150	\$101,639	\$127,766	\$161,523	\$172,784	\$132,694	\$98,733	\$40,668	\$49,416	\$73,852
4	Douglas County PUD (Wells)	\$1,668,950	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$154,406	\$154,406	\$152,744	\$153,852
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,728,404	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764
6	Bonneville Power Admin. (WNP-3) ¹	\$11,910,100	\$3,454,761	\$3,121,689	\$1,705,589	\$0	\$0	\$0	\$0	\$0	\$0	\$2,671,139	\$2,759,816
7	Inland Power & Light - Deer Lake	\$4,265	\$22	\$18	\$19	\$19	\$19	\$19	\$630	\$505	\$460	\$452	\$573
8	Small Power	\$1,174,041	\$121,331	\$167,249	\$157,579	\$146,778	\$123,506	\$113,336	\$90,477	\$75,664	\$71,994	\$96,556	\$131,102
9	Stimson Lumber	\$1,523,772	\$178,286	\$157,311	\$39,458	\$118,246	\$120,073	\$65,607	\$168,582	\$170,910	\$163,193	\$154,754	\$184,888
10	City of Spokane - Waste-to-Energy	\$2,008,091	\$150,261	\$204,574	\$328,422	\$289,605	\$266,130	\$336,453	\$82,126	\$1,445	\$17,284	\$99,592	\$313,959
11	City of Spokane - Waste-to-Energy	\$5,545,672	\$619,383	\$395,558	\$645,199	\$529,862	\$523,312	\$439,845	\$390,099	\$620,148	\$613,311	\$637,699	\$421,001
12	JP Morgan Ventures - Stateline Wind	\$655,472	\$210,622	\$266,856	\$388,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$22,369,811	\$2,186,817	\$2,114,774	\$1,884,054	\$1,877,735	\$1,928,506	\$1,894,139	\$2,043,436	\$2,167,053	\$2,167,898	\$2,043,307	\$2,081,856
14	Palouse Wind	\$17,645,863	\$1,140,491	\$1,919,084	\$2,366,987	\$2,186,010	\$1,412,516	\$1,127,940	\$861,293	\$1,416,550	\$1,289,474	\$1,936,229	\$1,748,304
15	Clearwater (PF)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$867,798	\$59,153	\$75,216	\$61,701	\$48,858	\$46,299	\$47,258	\$56,900	\$54,503	\$45,865	\$222,650	\$162,735
17	Non-Mem. Accruals	\$132,405	\$12,861	\$92,481	\$291,648	\$18,080	(\$52,669)	\$13,555	(\$159,790)	\$78,522	\$81,094	(\$39,988)	\$32,234
18	Total 555 Purchased Power	\$198,069,941	\$21,637,002	\$21,929,187	\$23,776,858	\$15,594,828	\$11,696,613	\$15,757,204	\$14,301,087	\$13,509,093	\$12,571,027	\$18,306,165	\$17,702,425
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement. Cause No. U-86-99													
447 SALES FOR RESALE													
19	Short-Term Sales	(\$105,474,418)	(\$12,424,978)	(\$7,244,895)	(\$9,875,012)	(\$8,489,016)	(\$9,615,777)	(\$7,795,255)	(\$12,648,634)	(\$6,841,904)	(\$7,279,979)	(\$7,737,744)	(\$8,736,318)
20	Peaker LLC/PG&E Cap. Sale	(\$1,748,825)	(\$146,020)	(\$146,345)	(\$144,955)	(\$146,085)	(\$146,020)	(\$145,215)	(\$146,020)	(\$146,085)	(\$146,020)	(\$146,085)	(\$144,955)
21	Nichols Pumping Index Sale	(\$1,640,681)	(\$148,801)	(\$148,801)	(\$93,285)	(\$87,351)	(\$96,325)	(\$85,420)	(\$153,324)	(\$179,710)	(\$170,457)	(\$147,387)	(\$100,022)
22	Sovereign/Kaiser Load Following	(\$95,281)	(\$6,491)	(\$6,230)	(\$6,650)	(\$6,650)	(\$6,554)	(\$6,476)	(\$6,450)	(\$6,374)	(\$6,391)	(\$11,863)	(\$11,955)
23	Pend Oreille DES	(\$450,958)	(\$39,819)	(\$36,966)	(\$43,619)	(\$37,226)	(\$29,545)	(\$25,583)	(\$34,810)	(\$30,930)	(\$29,504)	(\$42,696)	(\$52,329)
24	SMUD 50 + 25	(\$20,024,352)	(\$1,845,354)	(\$2,577,410)	(\$1,401,992)	(\$1,459,802)	(\$1,388,168)	(\$1,456,313)	(\$1,714,819)	(\$1,791,952)	(\$1,720,772)	(\$1,584,190)	(\$1,460,190)
25	Merchant Ancillary Services	(\$21,452,870)	(\$2,187,988)	(\$2,108,495)	(\$1,953,888)	(\$2,264,326)	(\$2,032,875)	(\$2,114,880)	(\$1,774,450)	(\$1,490,741)	(\$1,147,944)	(\$1,316,232)	(\$1,400,424)
26	Total 447 Sales for Resale	(\$150,887,385)	(\$16,799,872)	(\$12,355,172)	(\$13,519,401)	(\$12,490,297)	(\$13,315,264)	(\$16,819,937)	(\$10,771,540)	(\$10,843,355)	(\$10,823,724)	(\$10,067,740)	(\$11,906,194)
501 FUEL-DOLLARS													
27	Kettle Falls Wood-501110	\$6,035,441	\$704,547	\$623,814	(\$73,999)	\$518,089	\$422,078	\$213,315	\$535,881	\$773,930	\$693,646	\$280,200	\$754,315
28	Kettle Falls Gas-5011120	\$17,321	\$743	(\$2,472)	\$9,950	(\$1,274)	\$506	\$1,668	(\$4,143)	(\$226)	\$3,674	\$270	(\$47)
29	Colstrip Coal-5011140	\$20,896,450	\$1,697,324	\$2,044,734	\$2,020,464	\$1,637,377	\$622,207	\$943,848	\$1,656,643	\$2,259,435	\$2,576,439	\$1,717,435	\$1,758,982
30	Colstrip Oil-5011160	\$333,236	\$1,609	\$47,379	\$15,197	\$25,078	\$60,920	\$25,757	\$837	\$69,553	\$32,138	\$27,191	\$9,837
31	Total 501 Fuel Expense	\$27,282,448	\$2,404,223	\$2,713,455	\$1,871,612	\$2,179,270	\$1,105,711	\$1,184,588	\$2,197,774	\$3,102,692	\$3,305,897	\$2,449,916	\$2,523,087
501 FUEL-TONS													
32	Kettle Falls	472,538	54,406	46,664	21,970	37,478	30,441	15,237	38,442	48,005	49,557	18,577	57,533
33	Colstrip	920,392	65,707	86,804	76,279	63,926	39,893	38,785	83,825	95,663	94,979	98,294	83,233
501 FUEL-COST PER TON													
34	Kettle Falls	wood	\$12.95	\$13.37	(\$7.92)	\$13.82	\$13.87	\$14.00	\$13.94	\$14.27	\$14.45	\$14.01	\$13.11
35	Colstrip	coal	\$25.83	\$23.56	\$26.49	\$25.61	\$15.60	\$24.35	\$23.62	\$27.13	\$27.47	\$21.08	\$21.13
547 FUEL													
36	NE CT Gas/Oil-547213	\$102,160	\$979	\$17,378	\$37,568	(\$2,315)	(\$1,121)	\$331	\$3,019	\$21,446	\$20,788	\$669	\$2,230
37	Boulder Park-547216	\$606,241	\$88,747	\$72,900	\$44,316	\$8,204	\$65,674	\$30,556	\$96,458	\$69,751	\$59,389	\$45,786	\$15,210
38	Kettle Falls CT-547211	\$216,723	\$29,791	\$28,719	\$11,302	\$2,874	\$25,607	\$27,632	\$33,186	\$22,012	\$2,553	\$6,007	\$4,381
39	Coyote Springs-547610	\$47,845,301	\$6,611,274	\$7,376,158	\$994,304	\$748,560	\$1,778,957	\$1,768,876	\$3,720,571	\$5,370,846	\$5,349,937	\$4,804,054	\$4,357,597
40	Lancaster-547312	\$39,797,295	\$5,442,430	\$6,130,985	\$893,482	\$1,100,609	\$1,940,383	\$963,611	\$4,543,956	\$4,486,490	\$4,739,663	\$3,030,477	\$3,478,400
41	Rathdrum CT-547310	\$583,155	(\$5,570)	\$119,190	\$64,051	\$7,845	\$1,630	\$1,566	\$126,141	\$36,061	\$130	(\$207)	\$59,465
42	Total 547 Fuel Expense	\$89,150,875	\$12,167,651	\$13,775,030	\$2,035,023	\$1,865,777	\$3,891,130	\$2,757,899	\$7,030,730	\$10,075,246	\$9,938,206	\$9,717,054	\$7,917,823
43	TOTAL NET EXPENSE	\$19,409,004	\$28,062,500	\$14,164,090	\$7,149,578	\$3,378,190	\$4,056,052	\$8,165,771	\$16,707,485	\$15,909,841	\$13,909,273	\$18,467,494	\$16,236,601
456 TRANSMISSION REVENUE													

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

Line No.	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
TOTAL	(\$11,553,983)	(\$759,868)	(\$766,666)	(\$875,192)	(\$1,147,715)	(\$1,063,457)	(\$1,139,141)	(\$975,788)	(\$1,015,417)	(\$945,968)	(\$1,004,533)	(\$943,356)
44 456100 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN-Sale of excess BPA Trans	(\$529,105)	(\$2,988)	(\$137,149)	(\$135,425)	(\$108,458)	(\$135,726)	(\$2,098)	(\$1,613)	\$0	\$0	\$0	\$0
47 Exclude Prior Year BPA Settlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456705 ED AN - Do not include Low Voltage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 Total 456 Transmission Revenue	(\$12,083,088)	(\$922,850)	(\$903,805)	(\$1,010,617)	(\$1,256,173)	(\$1,199,183)	(\$1,141,239)	(\$977,401)	(\$1,015,417)	(\$945,968)	(\$1,004,533)	(\$943,356)
565 TRANSMISSION EXPENSE												
50 565000 ED AN	\$18,871,661	\$1,608,929	\$1,806,778	\$1,578,837	\$1,614,551	\$1,588,804	\$1,605,009	\$1,646,690	\$1,462,303	\$1,426,129	\$1,414,740	\$1,429,967
51 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 565710 ED AN	\$24,360	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030
53 Total 565 Transmission Expense	\$18,896,021	\$1,610,959	\$1,808,808	\$1,580,867	\$1,616,581	\$1,590,834	\$1,607,039	\$1,648,720	\$1,464,333	\$1,428,159	\$1,416,770	\$1,431,997
54 Total 557170 ED AN Broker Fees	\$488,277	\$55,076	\$73,604	\$59,102	\$33,038	\$34,795	\$27,548	\$38,001	\$48,638	\$34,528	\$30,289	\$16,162
RESOURCE OPTIMIZATION												
55 Econ Dispatch-557010	(\$12,098,626)	\$308,095	(\$1,187,582)	(\$8,690,279)	(\$882,721)	(\$872,300)	(\$3,403,248)	(\$707,227)	(\$599,024)	\$727,137	\$1,900,166	\$562,762
56 Econ Dispatch-557150	\$23,368,782	\$928,477	(\$2,123,679)	\$11,640,860	\$3,548,645	\$4,550,624	\$184,052	(\$2,912,960)	(\$3,783,001)	(\$2,115,160)	\$5,442,877	\$6,044,955
57 Gas Bookouts-557700	\$3,390,041	\$663,498	\$0	(\$185,723)	\$0	\$299,710	\$0	\$252,278	\$559,845	\$464,957	\$633,370	\$330,660
58 Gas Bookouts-557711	(\$3,390,041)	(\$663,498)	\$0	(\$185,723)	\$0	\$299,710	\$0	(\$252,278)	(\$559,845)	(\$464,957)	(\$633,370)	(\$330,660)
59 Intraco Thermal Gas-557730	\$74,477,252	\$6,796,131	\$5,069,685	\$5,942,634	\$7,110,457	\$2,317,938	\$6,785,648	\$10,373,757	\$8,674,118	\$7,672,586	\$3,459,121	\$5,368,727
60 Fuel DispatchFin-456010	\$10,442,238	(\$47,723)	(\$1,218,356)	\$5,698,019	\$492,629	\$492,027	\$2,894,714	\$1,461,645	\$1,019,768	(\$460,833)	(\$738,684)	(\$271,599)
61 Fuel Dispatch-456015	(\$30,143,764)	(\$321,991)	(\$125,662)	(\$11,908,132)	(\$3,334,659)	(\$4,133,659)	(\$770,461)	(\$528,985)	(\$500,249)	(\$1,406,796)	(\$712,546)	(\$3,255,691)
62 Intraco Thermal Gas-456730	(\$67,420,725)	(\$8,059,830)	(\$5,012,112)	(\$4,002,364)	(\$4,271,142)	(\$5,747,562)	(\$4,081,612)	(\$6,809,697)	(\$4,143,576)	(\$4,640,485)	(\$9,163,319)	(\$7,685,525)
63 Fuel Bookouts-456711	\$44,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,500
64 Fuel Bookouts-456720	(\$44,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$44,500)
65 Resource Optimization Subtotal	(\$1,374,843)	(\$396,841)	(\$2,222,542)	(\$1,320,262)	(\$442,644)	(\$459,202)	\$876,533	\$876,533	\$668,036	(\$223,551)	\$187,615	\$763,629
66 Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 KFWF Contract Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Wind REC Exp Actual 557395	(\$32,901)	(\$8,179)	(\$10,346)	\$76	\$99	\$89	\$121	\$119	\$105	\$54	\$39	\$20
72 Wind REC Subtotal	(\$32,901)	(\$8,179)	(\$10,346)	\$76	\$99	\$89	\$121	\$119	\$105	\$54	\$39	\$20
73 Net Resource Optimization	(\$1,407,744)	(\$405,020)	(\$2,232,888)	(\$442,568)	(\$414,608)	(\$459,113)	\$876,652	\$876,652	\$668,141	(\$223,497)	\$187,654	\$763,649
74 Adjusted Actual Net Expense	\$169,509,345	\$19,827,464	\$24,715,221	\$13,807,337	\$7,336,362	\$4,023,365	\$10,268,333	\$18,293,457	\$17,075,536	\$14,202,495	\$19,097,674	\$17,505,053

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2014

Retail Sales - MWh	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	YTD
Total Billed Sales	573,032	545,716	506,123	443,610	428,312	409,626	427,457	486,327	491,736	421,698	430,844	531,337	5,695,818
Deduct Prior Month Unbilled	(379,964)	(358,118)	(333,394)	(319,373)	(306,107)	(306,279)	(306,819)	(378,698)	(384,548)	(316,958)	(331,579)	(391,943)	(4,113,780)
Add Current Month Unbilled	358,118	333,394	319,373	306,107	306,279	306,819	378,698	384,548	316,958	331,579	391,943	388,674	4,122,490
Total Retail Sales	551,186	520,992	492,102	430,344	428,484	410,166	499,336	492,177	424,146	436,319	491,208	528,068	5,704,528
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	25,839	3,901	12,973	16,622	15,669	(13,171)	61,664	9,920	16,366	(12,139)	15,912	(23,884)	129,672
Production Rate - \$/MWh	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15
Total Revenue Credit - \$	\$830,724	\$125,417	\$417,082	\$534,397	\$503,758	(\$423,448)	\$1,982,498	\$318,928	\$526,167	(\$390,269)	\$511,571	(\$767,871)	\$4,168,955