

**Avista Corp.**  
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Spokane, Washington 99220-3727  
Telephone 509-489-0500  
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REGISTRATION  
2014 APR 16 AM 8:26  
STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

April 14, 2014

Steven V. King  
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,  
March 2014

Dear Mr. King:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of March 2014.

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In March, actual net power costs were less than authorized costs by \$3,255,742. Year-to-date actual net power costs were less than authorized costs by \$1,327,878, which is within the \$4 million deadband, therefore there is no ERM deferral at March 31, 2014.

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 \$826,043 for the month of March 2014. After adjusting for revenue-sensitive expenses, \$788,954 of amortization of the deferral balance was recorded.

Actual net power costs for March 2014 were less than the authorized level due primarily to higher hydro generation and low power and natural gas prices. Hydro generation was 121 aMW above the authorized level. Colstrip generation was 22 aMW below the authorized level. Kettle Falls generation was 28 aMW below the authorized level. Natural gas-fired generation was 302 aMW above the authorized level.

The average power purchase price was \$26.37/MWh compared to an authorized price of \$24.72/MWh. The average natural gas purchase price was \$2.79/dth compared to an authorized price of \$3.23/dth. The net transmission expense (transmission expense less transmission revenue) was above the authorized level. Washington retail sales were 17 aMW above the authorized level.

The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In March 2014, actual net REC revenues were more than authorized revenues by \$215,978. 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 30 of the report for January 2014 shows the calculation of the weighted cost of debt at December 31, 2013, which is used for the January through June 2014 period.

There were no forward long-term power contract executed in March 2014.

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

Sincerely,

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

Kelly Norwood  
Vice President, State and Federal Regulation

JP

Enclosure

C: Mary Kimball, S. Bradley Van Cleve

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RECORDS MANAGEMENT

2014 APR 16 AM 8:26

STATE OF WASH  
UTILITY BOARD  
COMMERCIAL

AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT  
MONTH OF MARCH 2014

Page Items: Statind: DL Fere Acct: 186280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201303	0.00	0.00	0.00
ED	WA	201304	0.00	-42,157.00	-42,157.00
ED	WA	201305	-42,157.00	-639,821.00	-681,978.00
ED	WA	201306	-681,978.00	251,774.00	-430,204.00
ED	WA	201307	-430,204.00	424,037.00	-6,167.00
ED	WA	201308	-6,167.00	6,167.00	0.00
ED	WA	201309	0.00	0.00	0.00
ED	WA	201310	0.00	0.00	0.00
ED	WA	201311	0.00	0.00	0.00
ED	WA	201312	0.00	1,256,447.00	1,256,447.00
ED	WA	201401	1,256,447.00	-1,247,407.00	9,040.00
ED	WA	201402	9,040.00	-9,040.00	0.00
ED	WA	201403	0.00	0.00	0.00

ERM Deferral Balance (Current Year - 2014)			
Account 186280.ED.WA		Amount	Journal ID
Balance 2/28/2014		\$0.00	
Deferral - Current Month		0.00	481 - WA ERM
Interest - Current Month		0.00	481 - WA ERM
Balance 3/31/2014		\$0.00	
Year to date deferrals		\$0.00	
Year to date interest		0.00	
Balance in account		\$0.00	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	-\$1,327,878.00	-\$1,327,878.00	\$0.00
\$4,000,000 to \$10,000,000 at 50%	0.00	0.00	0.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	-\$1,327,878.00	-\$1,327,878.00	\$0.00

Page Items:		Statind: DL	Ferc Acct: 186290		
Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
ED	WA	201303	-8,920,462.00	-108,326.14	-9,028,788.14
ED	WA	201304	-9,028,788.14	-27,677.00	-9,056,465.14
ED	WA	201305	-9,056,465.14	-27,677.00	-9,084,142.14
ED	WA	201306	-9,084,142.14	-27,677.00	-9,111,819.14
ED	WA	201307	-9,111,819.14	-28,222.00	-9,140,041.14
ED	WA	201308	-9,140,041.14	-28,052.00	-9,168,093.14
ED	WA	201309	-9,168,093.14	-28,137.00	-9,196,230.14
ED	WA	201310	-9,196,230.14	-28,137.00	-9,224,367.14
ED	WA	201311	-9,224,367.14	-28,137.00	-9,252,504.14
ED	WA	201312	-9,252,504.14	-28,137.00	-9,280,641.14
ED	WA	201401	-9,280,641.14	1,235,876.00	-8,044,765.14
ED	WA	201402	-8,044,765.14	9,319,254.14	1,274,489.00
ED	WA	201403	1,274,489.00	3,827.00	1,278,316.00

ERM Deferral Balance (Prior year - 2013)			
<u>Account 186290.ED.WA</u>			
		Amount	Journal ID
Balance 2/28/2014		\$1,274,489.00	
Interest - Current Month		3,747.00	481 - WA ERM
Interest - Correction from Feb 2014	(1)	80.00	481 - WA ERM
Balance 3/31/2014		<u>\$1,278,316.00</u>	
(1) Interest was understated in February 2014. This was corrected in March 2014.			

Page Items: Statind: DL Ferc Acct: 182350

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201303	-12,991,535.00	314,872.00	-12,676,663.00
ED	WA	201304	-12,676,663.00	302,076.00	-12,374,587.00
ED	WA	201305	-12,374,587.00	287,610.00	-12,086,977.00
ED	WA	201306	-12,086,977.00	285,518.00	-11,801,459.00
ED	WA	201307	-11,801,459.00	292,909.00	-11,508,550.00
ED	WA	201308	-11,508,550.00	326,836.00	-11,181,714.00
ED	WA	201309	-11,181,714.00	319,218.00	-10,862,496.00
ED	WA	201310	-10,862,496.00	304,514.00	-10,557,982.00
ED	WA	201311	-10,557,982.00	295,773.00	-10,262,209.00
ED	WA	201312	-10,262,209.00	382,815.00	-9,879,394.00
ED	WA	201401	-9,879,394.00	546,382.00	-9,333,012.00
ED	WA	201402	-9,333,012.00	-8,518,899.14	-17,851,911.14
ED	WA	201403	-17,851,911.14	737,656.00	-17,114,255.14

<b>Recoverable Deferral Balance</b>			
<b>Account 182350.ED.WA</b>		<u>Amount</u>	<u>Journal ID</u>
Balance 2/28/2014		-\$17,851,911.14	
Surcharge Amortization		788,954.00	481 - WA ERM
Interest		-51,298.00	481 - WA ERM
Balance 3/31/2014		-\$17,114,255.14	

Page Items: Statind: DL Ferc Acct: 283280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201303	7,669,199.83	-72,291.05	7,596,908.78
ED	WA	201304	7,596,908.78	-81,284.70	7,515,624.08
ED	WA	201305	7,515,624.08	132,960.80	7,648,584.88
ED	WA	201306	7,648,584.88	-178,365.25	7,470,219.63
ED	WA	201307	7,470,219.63	-241,053.40	7,229,166.23
ED	WA	201308	7,229,166.23	-106,732.85	7,122,433.38
ED	WA	201309	7,122,433.38	-101,878.35	7,020,555.03
ED	WA	201310	7,020,555.03	-96,731.95	6,923,823.08
ED	WA	201311	6,923,823.08	-93,672.60	6,830,150.48
ED	WA	201312	6,830,150.48	-563,893.75	6,266,256.73
ED	WA	201401	6,266,256.73	-187,197.85	6,079,058.88
ED	WA	201402	6,079,058.88	-276,960.25	5,802,098.63
ED	WA	201403	5,802,098.63	-259,519.05	5,542,579.58

DFIT Associated with ERM Deferrals		
<b>Account 283280.ED.WA</b>		
Account 186280.ED.WA balance		\$0.00
Account 186290.ED.WA balance		1,278,316.00
Account 182350.ED.WA balance		-17,114,255.14
Total		-\$15,835,939.14
Federal income tax rate		-35%
Deferred FIT related to deferrals		\$5,542,579
Rounding		1
Balance that should be in account - Mar 31, 2014		\$5,542,580

Page Items: Statind: DL Fere Acct: 186322

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201303	-364,527.81	-62,201.00	-426,728.81
ED	WA	201304	-426,728.81	-261,163.00	-687,891.81
ED	WA	201305	-687,891.81	-268,647.00	-956,538.81
ED	WA	201306	-956,538.81	-184,694.00	-1,141,232.81
ED	WA	201307	-1,141,232.81	-1,149.00	-1,142,381.81
ED	WA	201308	-1,142,381.81	58,343.00	-1,084,038.81
ED	WA	201309	-1,084,038.81	8,437.00	-1,075,601.81
ED	WA	201310	-1,075,601.81	-197,447.00	-1,273,048.81
ED	WA	201311	-1,273,048.81	-36,192.00	-1,309,240.81
ED	WA	201312	-1,309,240.81	-297,707.00	-1,606,947.81
ED	WA	201401	-1,606,947.81	82,083.00	-1,524,864.81
ED	WA	201402	-1,524,864.81	-79,905.00	-1,604,769.81
ED	WA	201403	-1,604,769.81	-221,015.00	-1,825,784.81

REC Deferral Balance		
Account 186322.ED.WA	Amount	Journal ID
Balance 2/28/2014	-\$1,604,769.81	
Deferral	-215,978.00	475 - WA REC DEFERRAL
Interest	-5,037.00	475 - WA REC DEFERRAL
Balance 3/31/2014	-\$1,825,784.81	
Balance 1/1/2014	-\$1,606,948	
Year to date deferrals	-204,569	
Year to date interest	-14,268	
Balance 3/31/2014	-\$1,825,785	



Page Items: Statind: DL Ferc Acct: 283305

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
ED	WA	201303	127,584.73	21,770.35	149,355.08
ED	WA	201304	149,355.08	91,407.05	240,762.13
ED	WA	201305	240,762.13	94,026.45	334,788.58
ED	WA	201306	334,788.58	64,642.90	399,431.48
ED	WA	201307	399,431.48	402.15	399,833.63
ED	WA	201308	399,833.63	-20,420.05	379,413.58
ED	WA	201309	379,413.58	-3,663.95	375,749.63
ED	WA	201310	375,749.63	69,817.45	445,567.08
ED	WA	201311	445,567.08	12,667.20	458,234.28
ED	WA	201312	458,234.28	104,197.45	562,431.73
ED	WA	201401	562,431.73	-28,729.05	533,702.68
ED	WA	201402	533,702.68	27,966.75	561,669.43
ED	WA	201403	561,669.43	75,592.30	637,261.73

DFIT Associated with REC Deferrals	
<b>Account 283305.ED.WA</b>	
Account 186322.ED.WA balance	-\$1,825,784.81
Total	-1,825,784.81
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$639,025
Rounding	0
Balance that should be in account - Mar 31, 2014	\$639,025
Adjustment (1)	-1,763
Balance 3/31/2014	\$637,262

(1) An adjustment was recorded to DFIT in error. This will be reversed in April 2014.

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of March 2014

ERM Deferral Journal

### Avista Corporation Journal Entry


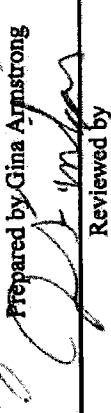
Effective Date: 201403

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: 04/04/2014 4:02 PM  
Approval Requested: 04/04/2014 4:31 PM

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

  
Prepared by Gina Armstrong  
  
Reviewed by

4/4/14  
Date  
4/4/14  
Date

Approved for Entry  
Corporate Accounting use Only  
Date

**Avista Corporation Journal Entry**

Journal: 481-WA ERM      Effective Date: 201403  
 Team: Resource Accounting      Last Saved by: Gina Armstrong      Last Saved: 04/04/2014 4:02 PM  
 Type: C      Submitted by: Gina Armstrong      Approval Requested: 04/04/2014 4:31 PM  
 Category: DJ      Approved by:  
 Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.J.	Debit	Credit	Comment
10	001	186290 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL	3,747.00		Prior Year's (2013) Interest Accrual
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		3,747.00	Prior Year's (2013) Interest Income
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	788,954.00		Current Amortization
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		788,954.00	Current Amortization Expense
50	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		51,298.00	Interest Accrual for Amortization Balance
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	51,298.00		Interest Expense on Amortization Balance
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM (2014)
80	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	Current Year ERM Deferral Expense (2014)
90	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM Interest Accrual (2014)
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		0.00	Current Year ERM Interest Expense (2014)
110	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		3,680.00	Reverse February Interest Calculation
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	3,680.00		Reverse February Interest Calculation
130	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	3,760.00		Correct February Interest Calculation
140	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		3,760.00	Correct February Interest Calculation
<b>Totals:</b>						<b>851,439.00</b>	<b>851,439.00</b>	

**Avista Corp. - Resource Accounting  
 Washington Energy Recovery Mechanism (ERM) Current Year Deferral**

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	5.459%	Actual cost of debt at 06/30/14 is	
The monthly rate is:	0.00455 Before Tax	The monthly rate is:	0.00000 Before Tax
	0.0029570 After Tax		0.0000000 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186280

0

			<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
January	ERM Deferral	0	Deferral	0	0
January	Interest	0	Interest	0	0
	01-31-2014 Balance before interest	0		0	0
				0	0
			<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
February	ERM Deferral	0	Deferral	0	0
February	Interest	0	Interest	0	0
	02-28-2014 Balance before interest	0		0	0
				0	0
			<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
March	ERM Deferral	0	Deferral	0	0
March	Interest	0	Interest	0	0
	03-31-2014 Balance before interest	0		0	0
				0	0
			<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
April	ERM Deferral	0	Deferral	0	0
April	Interest	0	Interest	0	0
	04-30-2014 Balance before interest	0		0	0
				0	0
			<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
May	ERM Deferral	0	Deferral	0	0
May	Interest	0	Interest	0	0
	05-31-2014 Balance before interest	0		0	0
				0	0
			<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
June	ERM Deferral	0	Deferral	0	0
June	Interest	0	Interest	0	0
	06-30-2014 Balance before interest	0		0	0
				0	0
	GL Balance including interest	0			
	Interest related to WNP-3	0			
	GL Balance including interest	0			
			<u>July</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
July	ERM Deferral	0	Deferral	0	0
July	Interest	0	Interest	0	0
	07-31-2014 Balance before interest	0		0	0
				0	0
			<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
August	ERM Deferral	0	Deferral	0	0
August	Interest	0	Interest	0	0
	08-31-2014 Balance before interest	0		0	0
				0	0
			<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
September	ERM Deferral	0	Deferral	0	0
September	Interest	0	Interest	0	0
	09-30-2014 Balance before interest	0		0	0
				0	0
			<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
October	ERM Deferral	0	Deferral	0	0
October	Interest	0	Interest	0	0
	10-31-2014 Balance before interest	0		0	0
				0	0
			<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
November	ERM Deferral	0	Deferral	0	0
November	Interest	0	Interest	0	0
	11-30-2014 Balance before interest	0		0	0
				0	0
			<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
December	ERM Deferral	0	Deferral	0	0
December	Interest	0	Interest	0	0
	12-31-2014 Balance before interest	0		0	0
	12-31-2014 Balance with interest	0			



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
<b>555 PURCHASED POWER</b>												
1	\$11,744,213	\$11,898,194	\$14,107,971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$1,026,705	\$1,026,705	\$1,026,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$32,036	\$3,150	\$101,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$150,506	\$150,506	\$150,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	\$549,554	\$520,764	\$520,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$3,454,761	\$3,121,688	\$1,705,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$22	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$121,331	\$167,249	\$157,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$178,286	\$157,311	\$39,458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$150,261	\$204,574	\$328,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	\$619,383	\$395,558	\$645,199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	\$210,822	\$286,856	\$388,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$2,186,817	\$2,114,774	\$1,884,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$1,140,491	\$1,919,084	\$2,366,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$59,153	\$75,216	\$81,701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$12,861	(\$92,451)	\$291,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	\$21,837,002	\$21,929,187	\$23,776,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

**447 SALES FOR RESALE**

19	(\$12,424,978)	(\$7,244,895)	(\$9,875,012)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	(\$146,020)	(\$146,345)	(\$144,955)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	(\$148,801)	(\$234,831)	(\$93,285)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(\$6,812)	(\$6,230)	(\$6,650)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	(\$39,819)	(\$36,966)	(\$43,619)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	(\$1,845,354)	(\$2,577,410)	(\$1,401,992)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	(\$2,187,988)	(\$2,108,495)	(\$1,953,888)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	(\$16,799,872)	(\$12,355,172)	(\$13,519,401)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**501 FUEL-DOLLARS**

27	\$704,547	\$623,814	(\$173,998)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	\$743	(\$2,472)	\$9,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	\$1,687,324	\$2,044,734	\$2,020,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	\$1,609	\$47,379	\$15,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	\$2,404,223	\$2,713,485	\$1,871,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**501 FUEL-TONS**

32	54,406	46,664	21,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	65,707	86,804	78,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**501 FUEL-COST PER TON**

34	\$12.95	\$13.37	(\$7.92)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	\$25.83	\$23.56	\$26.49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				wood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				coal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	\$979	\$17,378	\$37,568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	\$88,747	\$72,900	\$44,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$29,791	\$58,419	\$11,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$6,811,274	\$7,376,158	\$994,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	\$5,442,430	\$6,130,985	\$863,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	(\$5,570)	\$119,180	\$64,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$12,167,651	\$13,775,030	\$2,035,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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
<b>43 TOTAL NET EXPENSE</b>	<b>\$19,409,004</b>	<b>\$25,062,500</b>	<b>\$14,164,080</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>456 TRANSMISSION REVENUE</b>												
44 456100 ED AN	(\$916,902)	(\$759,858)	(\$766,656)	\$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	(\$5,648)	(\$2,988)	(\$137,149)	\$0	\$0	\$0	\$0	\$0	\$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
<b>49 Total 456 Transmission Revenue</b>	<b>(\$922,550)</b>	<b>(\$762,846)</b>	<b>(\$903,805)</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>565 TRANSMISSION EXPENSE</b>												
50 565000 ED AN	\$1,688,924	\$1,608,929	\$1,806,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 565710 ED AN	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>53 Total 565 Transmission Expense</b>	<b>\$1,690,954</b>	<b>\$1,610,959</b>	<b>\$1,808,808</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>54 Total 557170 ED AN Broker Fees</b>	<b>\$55,076</b>	<b>\$37,496</b>	<b>\$73,804</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>RESOURCE OPTIMIZATION</b>												
55 Econ Dispatch-557010	\$308,095	\$1,187,582	(\$8,690,279)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 Econ Dispatch-557150	\$928,477	(\$2,123,879)	\$11,640,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57 Gas Bookouts-557700	\$863,498	\$0	\$185,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 Gas Bookouts-557711	(\$663,498)	\$0	(\$185,723)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 Intraco Thermal Gas-557730	\$6,796,131	\$5,069,885	\$5,942,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 Fuel DispatchFin-456010	(\$47,723)	(\$1,218,356)	\$5,698,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 Fuel Dispatch-456015	(\$321,991)	(\$125,662)	(\$11,908,132)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62 Intraco Thermal Gas-456730	(\$8,059,830)	(\$5,012,112)	(\$4,002,364)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>65 Resource Optimizaton Subtotal</b>	<b>(\$396,841)</b>	<b>(\$2,222,542)</b>	<b>(\$1,320,262)</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>
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
<b>69 Misc. Power Exp. Subtotal</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>\$0</b>	<b>\$0</b>
70 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Wind REC Exp Actual 557395	(\$8,179)	(\$10,346)	(\$15,098)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>72 Wind REC Subtotal</b>	<b>(\$8,179)</b>	<b>(\$10,346)</b>	<b>(\$15,098)</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>73 Net Resource Optimization</b>	<b>(\$405,020)</b>	<b>(\$2,232,888)</b>	<b>(\$1,335,360)</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>74 Adjusted Actual Net Expense</b>	<b>\$19,827,464</b>	<b>\$24,715,221</b>	<b>\$13,807,337</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>





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

Deal #	\$/MWh	Volume - MWhs												Total MWhs		
		Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14			
System NR 141888	\$0.00	26	15	2,449												2,490
System 142305	\$9.00															
System 141868	\$9.50		100	28,740												28,840
CS2 141878	\$8.00	37,158	33,457	3,889												74,504
CS2 142314	\$7.50															
Mid C 141880	\$8.00			350												350
Mid C 142315	\$7.50															
Lanc 166019	\$8.00															
Lanc 166020	\$7.50															
<b>Total All Deals</b>		<b>37,184</b>	<b>33,572</b>	<b>35,428</b>												<b>106,184</b>
<b>Total Excluding "Brown"</b>		<b>37,158</b>	<b>33,557</b>	<b>32,979</b>												<b>103,694</b>

Deal #	\$/MWh	Dollars												Total Dollars		
		Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14			
System NR 141888	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System 142305	\$9.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System 141868	\$9.50	\$0	\$950	\$273,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$273,980
CS2 141878	\$8.00	\$297,264	\$267,656	\$31,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$596,032
CS2 142314	\$7.50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mid C 141880	\$8.00	\$0	\$0	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
Mid C 142315	\$7.50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lanc 166019	\$8.00	\$0	\$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	\$0
<b>Total All Deals</b>		<b>\$297,264</b>	<b>\$268,606</b>	<b>\$306,942</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>\$0</b>	<b>\$872,812</b>
<b>Total Excluding "Brown"</b>		<b>\$297,264</b>	<b>\$268,606</b>	<b>\$306,942</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>\$0</b>	<b>\$872,812</b>

ELECTRIC UNBILLED KWH AND REVENUE									
ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
<b>WASHINGTON</b>									
Residential Service	2800	01	001	13,202,422	\$ 11,450,530	(146,410,146)	\$ (12,841,165)	(15,167,724)	\$ (1,390,625)
Residential Farm Gen	2800	01	012	3,280,586	\$ 430,582	(3,691,771)	\$ (482,454)	(351,185)	\$ (37,902)
Residential Farm Lg	2800	01	022	1,896,178	\$ 146,917	(2,190,766)	\$ (187,604)	(294,623)	\$ (21,597)
Residential Farm Pump	2800	01	032	135,441	\$ 20,188	(148,827)	\$ (21,387)	(13,088)	\$ (1,189)
Commercial General	2800	21	011	25,056,693	\$ 2,874,337	(27,440,239)	\$ (3,117,064)	(2,383,696)	\$ (242,827)
Commercial Lg General	2800	21	021	65,233,827	\$ 4,410,532	(69,225,922)	\$ (4,595,846)	(3,851,175)	\$ (285,013)
Commercial Extra Lg	2800	21	025	23,007,843	\$ 1,487,478	(22,988,627)	\$ (1,483,037)	251,916	\$ 4,441
Commercial Pump	2800	21	031	5,923,712	\$ 131,655	(11,959,859)	\$ (189,516)	(6,332,671)	\$ (27,660)
Industrial General	2800	31	011	339,603	\$ 37,494	(334,188)	\$ (39,643)	4,416	\$ 611
Industrial Lg General	2800	31	021	6,046,181	\$ 382,784	(5,235,594)	\$ (396,724)	(190,363)	\$ (12,960)
Industrial Extra Lg	2800	31	025	71,874,153	\$ 3,890,374	(62,475,614)	\$ (3,610,272)	8,398,638	\$ 280,102
Industrial Pump	2800	31	031	607,904	\$ 77,785,840	(4,327,444)	\$ (47,887)	(4,080,738)	\$ (1,045)
<b>WASHINGTON TOTAL</b>				319,372,549	\$ 25,248,634	(333,394,323)	\$ (17,014,138)	(14,021,780)	\$ (1,765,864)
<b>IDAHO</b>									
Residential Service	3800	01	001	63,013,970	\$ 6,594,039	(69,696,131)	\$ (5,160,276)	(6,682,161)	\$ (586,236)
Residential Farm Gen	3800	01	012	6,354,411	\$ 182,132	(1,658,570)	\$ (170,870)	(205,119)	\$ (18,738)
Residential Farm Lg	3800	01	022	807,994	\$ 34,472	(664,876)	\$ (37,678)	(48,071)	\$ (3,407)
Residential Farm Pump	3800	01	032	101,691	\$ 11,498	(148,827)	\$ (15,588)	(46,945)	\$ (4,090)
Commercial General	3800	21	011	16,117,490	\$ 1,544,932	(17,489,013)	\$ (1,594,242)	(1,371,523)	\$ (119,200)
Commercial Lg General	3800	21	021	26,812,665	\$ 1,940,064	(27,700,229)	\$ (1,914,092)	(1,167,625)	\$ (74,028)
Commercial Extra Lg	3800	21	025	6,083,738	\$ 274,869	(4,934,865)	\$ (289,874)	146,884	\$ 5,235
Commercial Pump	3800	21	031	951,948	\$ 86,896	(1,803,555)	\$ (30,678)	(20,807)	\$ (1,979)
Industrial General	3800	31	011	237,022	\$ 24,189	(269,822)	\$ (34,194)	(22,900)	\$ (1,998)
Industrial Lg General	3800	31	021	4,706,678	\$ 303,491	(6,161,201)	\$ (331,357)	(494,723)	\$ (27,866)
Industrial Extra Lg	3800	31	025	20,858,936	\$ 1,104,935	(20,483,305)	\$ (1,081,296)	473,631	\$ 23,840
Industrial Pump	3800	31	031	778,788	\$ 26,679,322	(779,785)	\$ (88,711)	(979)	\$ (203)
<b>IDAHO TOTAL</b>				140,242,882	\$ 11,049,824	(148,672,099)	\$ (11,848,745)	(8,419,139)	\$ (808,921)
<b>WASHINGTON &amp; IDAHO TOTAL</b>				459,615,431	\$ 36,298,458	(482,066,423)	\$ (28,862,883)	(22,440,919)	\$ (2,574,785)

**Electric Revenue Report by Revenue Class**  
**Current Month and Year-to-Date**  
 for Accounting Period : 201403 , State Code : WA

Accounting Period	201403	State Code	WA
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Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters
001 RESIDENTIAL SERVICE	205,499	243,798,239	21,324,275	205,585
011 GENERAL SERVICE	21,762	47,384,122	5,557,306	21,463
012 RESIDENTIAL AND FARM GENERAL SERVICE	8,802	6,031,909	800,887	8,803
021 LARGE GENERAL SERVICE	1,968	112,802,808	10,186,857	1,958
022 RESIDENTIAL AND FARM LARGE GENERAL SERVICE	52	3,540,120	306,967	54
025 EXTRA LARGE GENERAL SERVICE	21	86,450,358	5,064,839	21
030 PUMPING SERVICE-SPECIAL	32	-22,095	-1,018	32
031 PUMPING SERVICE	1,186	3,763,044	329,302	1,185
032 PUMPING SERVICE RESIDENTIAL AND FARM	1,211	277,478	41,707	1,213
041 COMPANY OWNED STREET LIGHTS	11	8,720	2,007	11
042 COMPANY OWNED STREET LIGHTS-HI PRESS SOD VP	292	1,123,889	381,654	291
044 CUST OWNED ST LIGHTS-HI PRESS ENGY & MAINT	14	24,587	3,165	14
044A FAIRCHILD ST LIGHTS	1	0	336	1
045 CUSTOMER OWNED STREET LIGHT ENERGY SERVICE	11	89,173	6,324	11
046 CUSTOMER OWNED STREET LIGHT ENERGY SOD VAP	53	119,464	11,572	53
047 AREA LIGHTING COMMERCIAL-INDUSTRIAL	0	467,103	108,958	0
048 AREA LIGHTING FARM AND RESIDENTIAL	0	264,148	65,555	0
058 TAX ADJUSTMENT	0	0	1,602,736	0
058A TAX ADJUSTMENT - INDIAN RESERVATION	0	0	-9,870	0
062 SMALL POWER PRODUCTION AND COGENERATION	0	0	0	0
090 FUEL EFFICIENCY	0	0	0	0

Source: ~~Rate Schedule~~ Electric, Source Id IN ('REVCSS','REVCORR','REVHBL','REVCAE','REVCORRR'), Rate Schedule Num LIKE :Rate Schedule

Accounting Period 201403 State Code WA

Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters
095 WIND POWER	0	0	15,299	0
099 REPORTING SCHED NUMBER FOR MISC ELEC REV	0	0	48,994	0
Total WA	240,915	506,123,067	45,847,853	240,694
Total WA	240,915	506,123,067	45,847,853	240,694

Rate Schedule Desc: 095 WIND POWER, 099 REPORTING SCHED NUMBER FOR MISC ELEC REV  
 Electric, Source Id IN ('REVCSS', 'REVCORR', 'REVHBL', 'REVCAE', 'REVCORRR'), Rate Schedule Num LIKE :Rate Schedule

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Accounting Period 201403 State Code WA

Rate Schedule Desc	Ytd Usage	Ytd Revenue Amt
001 RESIDENTIAL SERVICE	799,206,002	69,946,876
011 GENERAL SERVICE	151,085,107	17,451,189
012 RESIDENTIAL AND FARM GENERAL SERVICE	19,418,386	2,533,739
021 LARGE GENERAL SERVICE	351,265,771	31,374,136
022 RESIDENTIAL AND FARM LARGE GENERAL SERVICE	11,663,860	993,040
025 EXTRA LARGE GENERAL SERVICE	272,555,362	15,700,566
030 PUMPING SERVICE-SPECIAL	80,456	7,012
031 PUMPING SERVICE	12,440,246	1,080,689
032 PUMPING SERVICE RESIDENTIAL AND FARM	862,702	127,016
041 COMPANY OWNED STREET LIGHTS	26,160	5,990
042 COMPANY OWNED STREET LIGHTS-HI PRESS SOD VP	3,371,081	1,137,290
044 CUST OWNED ST LIGHTS-HI PRESS ENGY & MAINT	73,761	9,481
044A FAIRCHILD ST LIGHTS	0	672
045 CUSTOMER OWNED STREET LIGHT ENERGY SERVICE	267,519	19,010
046 CUSTOMER OWNED STREET LIGHT ENERGY SOD VAP	358,040	34,715
047 AREA LIGHTING COMMERCIAL-INDUSTRIAL	1,399,092	324,892
048 AREA LIGHTING FARM AND RESIDENTIAL	797,470	196,747
058 TAX ADJUSTMENT	0	5,091,960
058A TAX ADJUSTMENT - INDIAN RESERVATION	0	-31,154
062 SMALL POWER PRODUCTION AND COGENERATION	0	0
090 FUEL EFFICIENCY	0	0

Electric, Source Id IN ('REVCSS', 'REVCORR', 'REVHBL', 'REVCAE', 'REVCORRR'), Rate Schedule Num LIKE :Rate Schedule

**Avista Corp. - Resource Accounting  
 Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2013**

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		5.459%	Actual cost of debt at 06/30/14 is		0.000%
The monthly rate is:		0.00455 Before Tax	The monthly rate is:		0.00000 Before Tax
		0.0029570 After Tax			0.0000000 After Tax
		35.00% Tax rate			35.00% Tax rate
<b>Account 186290</b>					
12-31-2013	GL Balance including Interest	0			\$0
01-01-2014	Transfer from 186290	1,258,447			(\$439,756)
01-01-2014	Transfer correct interest	1,602			(\$561)
01-01-2014	Beginning Balance including Interest	1,258,049			
<b>January</b>					
January		0		<b>DFIT Expense</b>	<b>ADFIT</b>
January	Interest	3,720	Interest	1,302	Nonoperating (1,302)
01-31-2014	Balance before interest	1,258,049		1,302	Total (1,302)
<b>February</b>					
February	Transfer in Colstrip Adj. NSJ002	9,040		<b>DFIT Expense</b>	<b>ADFIT</b>
February	Balance before interest	1,267,089			
February	Interest	3,760	Interest	1,318	Nonoperating (1,318)
02-28-2014	Balance before interest	1,267,089		1,318	Total (1,318)
<b>March</b>					
March		0		<b>DFIT Expense</b>	<b>ADFIT</b>
March	Interest	3,747	Interest	1,311	Nonoperating (1,311)
03-31-2014	Balance before interest	1,267,089		1,311	Total (1,311)
<b>April</b>					
April		0		<b>DFIT Expense</b>	<b>ADFIT</b>
April	Interest	3,747	Deferral Interest	1,311	Nonoperating (1,311)
04-30-2014	Balance before interest	1,267,089		1,311	Total (1,311)
<b>May</b>					
May		0		<b>DFIT Expense</b>	<b>ADFIT</b>
May	Interest	3,747	Deferral Interest	1,311	Nonoperating (1,311)
05-31-2014	Balance before interest	1,267,089		1,311	Total (1,311)
<b>June</b>					
June		0		<b>DFIT Expense</b>	<b>ADFIT</b>
June	Interest	3,747	Deferral Interest	1,311	Nonoperating (1,311)
06-30-2014	Balance including interest	1,289,557		1,311	Total (1,311)
06-30-2014	Balance	1,289,557			
<b>July</b>					
July		0		<b>DFIT Expense</b>	<b>ADFIT</b>
July	Interest - corrected	0	Deferral Interest	0	Nonoperating 0
07-31-2014	Balance before interest	1,289,557		0	Total 0
<b>August</b>					
August		0		<b>DFIT Expense</b>	<b>ADFIT</b>
August	Interest	0	Deferral Interest	0	Nonoperating 0
08-31-2014	Balance before interest	1,289,557		0	Total 0
<b>September</b>					
September		0		<b>DFIT Expense</b>	<b>ADFIT</b>
September	Interest	0	Deferral Interest	0	Nonoperating 0
09-30-2014	Balance before interest	1,289,557		0	Total 0
<b>October</b>					
October		0		<b>DFIT Expense</b>	<b>ADFIT</b>
October	Interest	0	Deferral Interest	0	Nonoperating 0
10-31-2014	Balance before interest	1,289,557		0	Total 0
<b>November</b>					
November		0		<b>DFIT Expense</b>	<b>ADFIT</b>
November	Interest	0	Deferral Interest	0	Nonoperating 0
11-30-2014	Balance before interest	1,289,557		0	Total 0
<b>December</b>					
December		0		<b>DFIT Expense</b>	<b>ADFIT</b>
December	Interest	0	Deferral Interest	0	Nonoperating 0
12-31-2014	Balance before interest	1,289,557		0	Total 0
12-31-2014	Balance with interest	1,289,557			

Avista Corp. - Resource Accounting  
 Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2013

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		6.458%	Actual cost of debt at 06/30/14 is		0.000%
The monthly rate is:		0.00455 Before Tax	The monthly rate is:		0.00000 Before Tax
		0.0028570 After Tax			0.0000000 After Tax
		35.00% Tax rate			35.00% Tax rate
<b>Account 186290</b>					
12-31-2013	GL Balance including interest	0			\$0
01-01-2014	Transfer from 186290	1,256,447			(\$439,758)
01-01-2014	Transfer correct interest	1,802			(\$561)
01-01-2014	Beginning Balance including interest	1,258,049			
			January	DFIT Expense	ADFIT
January	Interest	3,720	Interest	1,302 Nonoperating	(1,302)
01-31-2014	Balance before interest	1,258,049		1,302 Total	(1,302)
			February	DFIT Expense	ADFIT
February	Transfer in Colstrip Adj. NSJ002	(9,040) <i>wrong reverse</i>	Interest	1,288 Nonoperating	(1,288)
February	Balance before interest	1,249,009		1,288 Total	(1,288)
February	Interest	3,680			
02-28-2014	Balance before interest	1,249,009			
					ADFIT
March	Interest				00 (1,293)
03-31-2014	Balance				(1,293)
					ADFIT
April	Interest				00 (1,293)
04-30-2014	Balance				(1,293)
					ADFIT
May	Interest				00 (1,293)
05-31-2014	Balance				(1,293)
					ADFIT
June	Interest				00 (1,293)
06-30-2014	Balance				(1,293)
					ADFIT
July	Interest				00 0
07-31-2014	Balance				0
					ADFIT
August	Interest				00 0
08-31-2014	Balance				0
					ADFIT
September	Interest				00 0
09-30-2014	Balance				0
					ADFIT
October	Interest				00 0
10-31-2014	Balance				0
					ADFIT
November	Interest				00 0
11-30-2014	Balance				0
					ADFIT
December	Interest		U Interest	0 Nonoperating	0
12-31-2014	Balance before interest	1,271,181		0 Total	0
12-31-2014	Balance with interest	1,271,181			

*This was put in correctly into set so GL Balance is more correct but need to fix interest in March*

*Reverse 3680  
 Add 3760*

GL Balance	1,249,009	7,400	ADFIT Balance	(1,302)
Update ERM balance to include interest		1,256,409		(439,743)
			Check	438,441

GL Wand 1,274,489.00  
 Difference (18,080.00)



**Armstrong, Gina**

Account Reconciliation - Accounting Period: 201402 (February 2014 - Current)

File Module Security Help

Accounting Period: 201402 Frequency:   
 Person Responsible: Armstrong, Gina FERC:   
 Team Responsible:  Project:

Totals	Reconciled	Un-Reconciled	Total
GL	0.00	-11,809,185.02	
Projects	0.00	0.00	

GL (10) Projects (0)

FERC	FERC Description	Service	Jurisdiction	Ending Balance	Reconciled	Account Activity
182350	REGULATORY ASSET ERM APPROVED	ED	WA	-17,851,911.14	<input checked="" type="checkbox"/>	Upon WUTC prudence approval, the 2011 ERM balance was transferred to this account at FERC PCA deferral for the period 7/09-6/10; amount: 17,851,911.14
182385	REGULATORY ASSET ID PCA DEFERR	ED	ID	-2,238,464.07	<input checked="" type="checkbox"/>	PCA deferral balance for the period 7/10-6/11; balance: 2,238,464.07
182386	REGULATORY ASSET ID PCA DEFERR	ED	ID	11,221,231.00	<input checked="" type="checkbox"/>	PCA deferral balance for the period 7/11-6/12; balance: 11,221,231.00
182387	REGULATORY ASSET ID PCA DEFERR	ED	ID	0.00	<input checked="" type="checkbox"/>	PCA deferral balance for the period 7/11-6/12; balance: 0.00
186280	REGULATORY ASSET ERM DEFERRED	ED	WA	0.00	<input checked="" type="checkbox"/>	Current year (2012) ERM deferral balance; rec'd 0.00
186290	REGULATORY ASSET ERM DEFERRED	ED	WA	1,274,489.00	<input checked="" type="checkbox"/>	Prior year (2011) ERM deferral balance; balance: 1,274,489.00
186322	MISC DEF DEBIT - WA REC DEF	ED	WA	1,604,769.81	<input checked="" type="checkbox"/>	
186850	RENEWABLE ENERGY CERTIFICATE F	ED	WA	0.00	<input checked="" type="checkbox"/>	
229000	ACCUMULATED PROVISION - RATE R	ED	ID	-2,166,342.00	<input checked="" type="checkbox"/>	
229000	ACCUMULATED PROVISION - RATE R	GD	ID	-443,418.00	<input checked="" type="checkbox"/>	

Available for Edit

Gina Armstrong  
 Avista Corp.  
 1411 East Mission Avenue  
 P.O. Box 3727  
 Spokane, Wa 99220-3727

Tel#: (509) 495-2892  
 Fax#: (509) 777-6114  
[gina.armstrong@avistacorp.com](mailto:gina.armstrong@avistacorp.com)

This email (including any attachments) may contain confidential and privileged information, and unauthorized disclosure or use is prohibited. If you are not an intended recipient, please notify the sender and delete this email from your system. Thank you

*Need to correct interest*

*diff 80.00*

*Reverse*

*Reverse*

*Credit 186290  
 debit 431600*

*3680  
 3680*

*correct  
 debit 186290  
 credit 431600*

*3760*

### Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

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		5.459%	Actual cost of debt at 06/30/14 is		0.000%
The monthly rate is:		0.00455 Before Tax	The monthly rate is:		0.00000 Before Tax
		0.0029570 After Tax			0.0000000 After Tax
		35.00% Tax rate			35.00% Tax rate
<b>Account 182350</b>					
12-31-2012 GL Balance including interest		(9,879,394)			3,457,788
<b>January</b>					
January	Surcharge Amortization	574,746	January	DFIT Expense	ADFIT
January	Interest	(28,364)	Amortization	201,181	Operating (201,161)
01-31-2014	Balance before interest	(9,304,648)	Interest	(9,927)	Nonoperating 9,927
				191,234	Total (191,234)
<b>February</b>					
February	Transfer from 186290	(9,308,084)	February	DFIT Expense	ADFIT
February	Remove Jan. 2014 Interest	(27,443)	Amortization	295,013	Operating (295,013)
February	Balance before Jan. Interest	(9,280,641)	Interest	(18,799)	Nonoperating 18,799
February	Total Balance before interest	(18,585,289)		276,214	Total (276,214)
February	Surcharge Amortization	842,895	2012 Balance Don't compound Use to calculate simple interest		
February	Interest	(53,710)	Total used to calculate simple interest		
02-28-2014	Balance before interest	(17,742,384)			
<b>March</b>					
March	Surcharge Amortization	788,954	March	DFIT Expense	ADFIT
March	Interest	(51,298)	Amortization	276,134	Operating (276,134)
03-31-2014	Balance before interest	(16,953,440)	Interest	(17,954)	Nonoperating 17,954
				258,180	Total (258,180)
<b>April</b>					
April	Surcharge Amortization	0	April	DFIT Expense	ADFIT
April	Interest	(50,131)	Amortization	0	Operating 0
04-30-2014	Balance before interest	(16,953,440)	Interest	(17,548)	Nonoperating 17,548
				(17,548)	Total 17,548
<b>May</b>					
May	Surcharge Amortization	0	May	DFIT Expense	ADFIT
May	Interest	(50,131)	Amortization	0	Operating 0
05-31-2014	Balance before interest	(16,953,440)	Interest	(17,548)	Nonoperating 17,548
				(17,548)	Total 17,548
<b>June</b>					
June	Surcharge Amortization	0	June	DFIT Expense	ADFIT
June	Interest	(50,131)	Amortization	0	Operating 0
06-30-2014	Balance including interest	(16,953,440)	Interest	(17,548)	Nonoperating 17,548
				(17,548)	Total 17,548
<b>July</b>					
July	GL Balance including interest	(17,237,205)	July	DFIT Expense	ADFIT
July	Surcharge Amortization	0	Amortization	0	Operating 0
July	Interest - corrected	0	Interest	0	Nonoperating 0
07-31-2014	Balance before interest	(17,237,205)		0	Total 0
<b>August</b>					
August	Surcharge Amortization	0	August	DFIT Expense	ADFIT
August	Interest	0	Amortization	0	Operating 0
08-31-2014	Balance before interest	(17,237,205)	Interest	0	Nonoperating 0
				0	Total 0
<b>September</b>					
September	Surcharge Amortization	0	September	DFIT Expense	ADFIT
September	Interest	0	Amortization	0	Operating 0
09-30-2014	Balance before interest	(17,237,205)	Interest	0	Nonoperating 0
				0	Total 0
<b>October</b>					
October	Surcharge Amortization	0	October	DFIT Expense	ADFIT
October	Interest	0	Amortization	0	Operating 0
10-31-2014	Balance before interest	(17,237,205)	Interest	0	Nonoperating 0
				0	Total 0
<b>November</b>					
November	Surcharge Amortization	0	November	DFIT Expense	ADFIT
November	Interest	0	Amortization	0	Operating 0
11-30-2014	Balance before interest	(17,237,205)	Interest	0	Nonoperating 0
				0	Total 0
<b>December</b>					
December	Surcharge Amortization	0	December	DFIT Expense	ADFIT
December	Interest	0	Amortization	0	Operating 0
12-31-2014	Balance before interest	(17,237,205)	Interest	0	Nonoperating 0
12-31-2014	Balance including interest	(17,237,205)		0	Total 0

AVISTA CORPORATION  
 MARCH 2014 WASHINGTON ENERGY RECOVERY MECHANISM REBATE REVENUE & DEFERRAL AMORTIZATION

Schedule (a)	kWh or \$ (b)	Proration Percentages		Rebate Rates		Current Month Rebate Revenue		Total (i)
		Before 01-Jan-14 (c)	On/After 01-Jan-14 (d)	Before 01-Jan-14 (e)	On/After 01-Jan-14 (f)	Rate Before 01-Jan-13 (g)	Rate On/After 01-Jan-13 (h)	
1	243,798,239	0.00%	100.00%	(0.080¢)	(0.164¢)	0	-399,829	-399,829
11	47,384,122	0.00%	100.00%	(0.110¢)	(0.224¢)	0	-106,140	-106,140
12	6,031,909	0.00%	100.00%	(0.110¢)	(0.224¢)	0	-13,511	-13,511
21	112,802,808	0.00%	100.00%	(0.083¢)	(0.169¢)	0	-190,637	-190,637
22	3,540,120	0.00%	100.00%	(0.083¢)	(0.169¢)	0	-5,983	-5,983
25	86,450,358	0.00%	100.00%	(0.053¢)	(0.108¢)	0	-93,366	-93,366
30	(22,095)	0.00%	100.00%	(0.073¢)	(0.150¢)	0	33	33
31	3,763,044	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-5,645	-5,645
32	277,478	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-416	-416
41-46	1,365,833	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-6,870	-6,870
47	467,103	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-2,350	-2,350
48	264,148	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-1,329	-1,329
Schedule Totals	506,123,067					\$0	-\$826,043	-\$826,043

kWh not subject to surcharge	0	Conversion factor	0.955100
Sch 62			
Total kWh	506,123,067	FIT rate	-35%
		DFIT expense	\$276,134

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201403 , State Code : WA

Accounting Period: 201403		State Code: WA				
Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	205,499	243,798,239	21,324,275	205,585	799,206,002	69,946,876
011	21,762	47,384,122	5,557,306	21,463	151,085,107	17,451,189
012	8,802	6,031,909	800,887	8,803	19,418,386	2,533,739
021	1,968	112,802,808	10,186,857	1,958	351,265,771	31,374,136
022	52	3,540,120	306,967	54	11,663,869	993,040
025	21	86,450,358	5,064,839	21	272,555,362	15,700,566
030	32	-22,093	-1,018	32	80,456	7,012
031	1,186	3,763,044	329,302	1,185	12,449,246	1,080,689
032	1,211	277,478	41,707	1,213	862,702	127,016
041	11	8,720	2,007	11	26,160	5,990
042	292	1,123,889	381,654	291	3,371,081	1,137,290
044	14	24,587	3,165	14	73,761	9,481
044A	1	0	336	1	0	672
045	11	89,173	6,324	11	267,519	19,010
046	53	119,464	11,572	53	358,040	34,715
047	0	467,103	108,958	0	1,399,092	324,892
048	0	264,148	65,555	0	797,470	196,747
058	0	0	1,602,736	0	0	5,091,960
058A	0	0	-9,870	0	0	-31,154
062	0	0	0	0	0	0
090	0	0	0	0	0	0
095	0	0	13,299	0	0	46,019
099	0	0	48,994	0	0	152,151
Sum	240,915	506,123,067	45,847,853	240,694	1,624,871,015	146,202,037

**Attachment B**

**Avista Corporation**  
**Monthly Power Cost Deferral Report**  
**Month of March 2014**

**REC Revenues Deferral Journal**

**Avista Corporation Journal Entry**

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

Effective Date: 201403  
 Last Saved by: Gina Armstrong  
 Submitted by: Gina Armstrong  
 Approved by:

Last Saved: 04/04/2014 1:38 PM  
 Approval Requested: 04/04/2014 1:38 PM

Seq	Co.	FERC	Set.	Jar.	S.L.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	215,978.00		WA REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		215,978.00	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	5,037.00		WA REC Interest Expense Accrual
60	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	221,015.00	5,037.00	WA REC Balance Interest Expense Accrual
<b>Totals:</b>						<b>221,015.00</b>	<b>221,015.00</b>	

**Explanation:**

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

*[Signature]*  
 Prepared by Gina Armstrong  
 Date 4/4/14

*[Signature]*  
 Reviewed by  
 Date 4/21/14

Approved for Entry  
 Corporate Accounting use Only  
 Date

Avista Corp. - Resource Accounting  
 DJ475 - Washington REC Deferral

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	5.459%	Actual cost of debt at 06/30/14 is	
The monthly rate is:	0.00455 Before Tax	The monthly rate is:	0.00000 Before Tax
	0.0029570 After Tax		0.0000000 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186322-ED-WA

0

Beginning Balance Including Interest Interest		(1,606,948)				
January	REC Deferral	86,707	January	DFIT Expense	ADFIT	
January	Interest	(4,624)	Deferral	30,347 Operating	(30,347)	
01-31-2013	Balance before interest	(1,520,241)	Interest	(1,818) Nonoperating	1,818	
				28,729 Total	(28,729)	
February	REC Deferral	(75,298)	February	DFIT Expense	ADFIT	
February	Interest	(4,607)	Deferral	(26,354) Operating	26,354	
02-28-2013	Balance before interest	(1,595,539)	Interest	(1,776) Nonoperating	1,776	
				(28,130) Total	28,130	
March	REC Deferral	(215,978)	March	DFIT Expense	ADFIT	
March	Interest	(5,037)	Deferral	(75,592) Operating	75,592	
03-31-2013	Balance before interest	(1,811,517)	Interest	(1,763) Nonoperating	1,763	
				(77,355) Total	77,355	
April	REC Deferral		April	DFIT Expense	ADFIT	
April	Interest	(5,357)	Deferral	0 Operating	0	
04-30-2013	Balance before interest	(1,811,517)	Interest	(1,875) Nonoperating	1,875	
				(1,875) Total	1,875	
May	REC Deferral		May	DFIT Expense	ADFIT	
May	Interest	(5,357)	Deferral	0 Operating	0	
05-31-2013	Balance before interest	(1,811,517)	Interest	(1,875) Nonoperating	1,875	
				(1,875) Total	1,875	
June	REC Deferral		June	DFIT Expense	ADFIT	
June	Interest	(5,357)	Deferral	0 Operating	0	
06-30-2013	Balance before interest	(1,811,517)	Interest	(1,875) Nonoperating	1,875	
				(1,875) Total	1,875	
July	GL Balance Including Interest	(1,842,322)	July	DFIT Expense	ADFIT	
July	REC Deferral - Corrected		Deferral	0 Operating	0	
July	Interest	0	Interest	0 Nonoperating	0	
07-31-2013	Balance before interest	(1,842,322)		0 Total	0	
			August	DFIT Expense	ADFIT	
August	REC Deferral		Deferral	0 Operating	0	
August	Interest	0	Interest	0 Nonoperating	0	
08-31-2013	Balance before interest	(1,842,322)		0 Total	0	
			September	DFIT Expense	ADFIT	
September	REC Deferral		Deferral	0 Operating	0	
September	Interest	0	Interest	0 Nonoperating	0	
09-30-2013	Balance before interest	(1,842,322)		0 Total	0	
			October	DFIT Expense	ADFIT	
October	REC Deferral		Deferral	0 Operating	0	
October	Interest	0	Interest	0 Nonoperating	0	
10-31-2013	Balance before interest	(1,842,322)		0 Total	0	
			November	DFIT Expense	ADFIT	
November	REC Deferral		Deferral	0 Operating	0	
November	Interest	0	Interest	0 Nonoperating	0	
11-30-2013	Balance before interest	(1,842,322)		0 Total	0	
			December	DFIT Expense	ADFIT	
December	REC Deferral		Deferral	0 Operating	0	
December	Interest	0	Interest	0 Nonoperating	0	
12-31-2013	Balance before interest	(1,842,322)		0 Total	0	

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

REC REVENUE & EXPENSE		Debit	Credit	Entry
<b>January Revenue</b>				
186322		\$101,308		
557322			\$101,308	
<b>January Expense</b>				
186322			\$14,601	
557322		\$14,601		
<b>January Total</b>				
186322		\$101,308	\$14,601	-\$86,707 Debit
557322		\$14,601	\$101,308	\$86,707 Credit
<b>February Revenue</b>				
186322			\$61,253	
557322		\$61,253		
<b>February Expense</b>				
186322			\$14,045	
557322		\$14,045		
<b>February Total</b>				
186322		\$0	\$75,298	\$75,298 Credit
557322		\$75,298	\$0	-\$75,298 Debit
<b>March Revenue</b>				
186322			\$200,236	
557322		\$200,236		
<b>March Expense</b>				
186322			\$15,742	
557322		\$15,742		
<b>March Total</b>				
186322		\$0	\$215,978	\$215,978 Credit
557322		\$215,978	\$0	-\$215,978 Debit
<b>April Revenue</b>				
186322				
557322				
<b>April Expense</b>				
186322				
557322				
<b>April Total</b>				
186322		\$0	\$0	\$0 Debit
557322		\$0	\$0	\$0 Debit
<b>May Revenue</b>				
186322				
557322				
<b>May Expense</b>				
186322				
557322				
<b>May Total</b>				
186322		\$0	\$0	\$0 Debit
557322		\$0	\$0	\$0 Debit
<b>June Revenue</b>				
186322				
557322				
<b>June Expense</b>				
186322				
557322				
<b>June Total</b>				
186322		\$0	\$0	\$0 Debit
557322		\$0	\$0	\$0 Debit
<b>July Revenue</b>				
186322				
557322				



Avista Corp. - Resource Accounting  
 DJ 475 - Washington REC Deferral  
 2014 REC Revenue Deferral Calculation  
 Per UE-120436 and UG-120437 Order 14

Actual	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
Non WA EIA - Voluntary REC Revenue	(\$49,303)	(\$281,613)	(\$501,200)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$832,116)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$297,264)	(\$268,606)	(\$306,942)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$872,812)
<b>Total</b>	<b>(\$346,567)</b>	<b>(\$550,219)</b>	<b>(\$808,142)</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>(\$1,704,928)</b>
<b>Authorized - System</b>													
Non WA EIA - Voluntary REC Revenue	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$377,500)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$79,000)	\$0	\$0	\$0	\$0	\$0	(\$79,000)	\$0	\$0	(\$158,000)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$470,394)	(\$424,872)	(\$469,762)	(\$455,220)	(\$470,394)	(\$455,220)	(\$313,596)	(\$313,596)	(\$303,480)	(\$313,596)	(\$303,902)	(\$313,596)	(\$4,607,627)
<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>
<b>Difference</b>													
Non WA EIA - Voluntary REC Revenue	(\$17,845)	(\$250,154)	(\$469,742)	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	(\$454,616)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$158,000
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$173,130	\$156,266	\$162,870	\$455,220	\$470,394	\$455,220	\$313,596	\$313,596	\$303,480	\$313,596	\$303,902	\$313,596	\$3,734,815
<b>Total (*) = Surcharge</b>	<b>\$155,285</b>	<b>(\$93,888)</b>	<b>(\$306,922)</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>\$3,438,199</b>
<b>WA Share of Difference</b>													
Non WA EIA - Voluntary (65.24%)	(\$11,942)	(\$163,201)	(\$306,459)	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	(\$296,591)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$158,000
SMUD (65.24%)	\$112,950	\$101,948	\$106,224	\$296,986	\$306,885	\$296,986	\$204,590	\$204,590	\$197,990	\$204,590	\$198,265	\$204,590	\$2,436,593
<b>Total - 100% Surcharge (+) or Rebate (-)</b>	<b>\$101,308</b>	<b>(\$61,253)</b>	<b>(\$200,236)</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>\$2,298,002</b>

Accounting Entries  
 186322-ED-WA  
 557322-ED-WA

Debit  
 Credit



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

Deal #	\$/MWh	Volume - MWhs												Total MWhs		
		Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14			
System NR 141888	\$0.00	26	15	2,449												2,490
System 142305	\$9.00															
System 141868	\$9.50		100	28,740												28,840
CS2 141878	\$8.00	37,158	33,457	3,889												74,504
CS2 142314	\$7.50															
Mid C 141880	\$8.00			350												350
Mid C 142315	\$7.50															
Lanc 166019	\$8.00															
Lanc 166020	\$7.50															
<b>Total All Deals</b>		<b>37,184</b>	<b>33,572</b>	<b>35,428</b>												<b>106,184</b>
<b>Total Excluding "Brown" Power Deal 141888</b>		<b>37,158</b>	<b>33,557</b>	<b>32,979</b>												<b>103,694</b>

System NR	\$/MWh	Dollars												Total Dollars		
		Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14			
System NR 141888	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System 142305	\$9.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System 141868	\$9.50	\$0	\$950	\$273,030												\$273,980
CS2 141878	\$8.00	\$297,264	\$267,656	\$31,112												\$596,032
CS2 142314	\$7.50	\$0	\$0	\$0												\$0
Mid C 141880	\$8.00	\$0	\$0	\$2,800												\$2,800
Mid C 142315	\$7.50	\$0	\$0	\$0												\$0
Lanc 166019	\$8.00	\$0	\$0	\$0												\$0
Lanc 166020	\$7.50	\$0	\$0	\$0												\$0
<b>Total All Deals</b>		<b>\$297,264</b>	<b>\$268,606</b>	<b>\$306,942</b>												<b>\$872,812</b>
<b>Total Excluding "Brown" Power Deal 141888</b>		<b>\$297,264</b>	<b>\$268,606</b>	<b>\$306,942</b>												<b>\$872,812</b>