

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



May 14, 2014

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

STATE OF WASHINGTON
UTILITY AND TRANSPORTATION COMMISSION
2014 MAY 15 AM 10:00
COMMUNICATIONS SECTION

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report,
April 2014

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In April, actual net power costs were less than authorized costs by \$2,449,455. Year-to-date actual net power costs were less than authorized costs by \$3,777,332, which is within the \$4 million deadband, therefore there is no ERM deferral at April 30, 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 \$713,406 for the month of April 2014. After adjusting for revenue-sensitive expenses, \$681,374 of amortization of the deferral balance was recorded.

Actual net power costs for April 2014 were less than the authorized level due primarily to higher hydro generation. Hydro generation was 173 aMW above the authorized level. Colstrip generation was 5 aMW below the authorized level. Kettle Falls generation was 2 aMW below the authorized level. Natural gas-fired generation was 185 aMW below the authorized level.

The average power purchase price was \$22.30/MWh compared to an authorized price of \$16.66/MWh. The average natural gas purchase price was \$3.58/dth compared to an authorized price of \$3.16/dth. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 23 aMW above the authorized level.

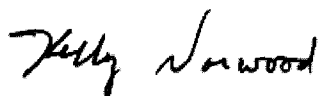
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In April 2014, actual net REC revenues were more than authorized revenues by \$355,612. The Company records 100% of the net REC revenues in a separate deferral account 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 April 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, flowing style.

Kelly Norwood
Vice President, State and Federal Regulation

JP

Enclosure

C: Mary Kimball, S. Bradley Van Cleve

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

MONTH OF APRIL 2014

2014 MAY 15 AM 10:00
STATE OF WASHINGTON
UTILITY AND ENERGY
COMMISSION

Page Items: Statind: DL Ferc Acct: 186280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201404	0.00	0.00	0.00

ERM Deferral Balance (Current Year - 2014)			
Account 186280.ED.WA			
		Amount	Journal ID
Balance 3/31/2014		\$0.00	
Deferral - Current Month		0.00	481 - WA ERM
Interest - Current Month		0.00	481 - WA ERM
Balance 4/30/2014		\$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%	-\$3,777,332.00	-\$3,777,332.00	\$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	-\$3,777,332.00	-\$3,777,332.00	\$0.00

Page Items: Statind: DL Ferc Acct: 186290

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201404	1,278,316.00	-14,785.71	1,263,530.29

ERM Deferral Balance (Prior year - 2013)			
Account 186290.ED.WA		Amount	Journal ID
Balance 3/31/2014		\$1,278,316.00	
Interest - Current Month		3,692.00	481 - WA ERM
ERM Adjustment for reclassifying 2013 REC Expenses	(1)	-18,477.71	NSJ-016
Balance 4/30/2014		\$1,263,530.29	

(1) REC Expenses are tracked 100% in separate FERC Account. Costs were identified in April 2014 from 2013 that were recorded as ERM that should have been recorded as REC.

Page Items: Statind: DL Ferc Acct: 182350

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201404	-17,114,255.14	599,294.22	-16,514,960.92

Recoverable Deferral Balance			
Account 182350.ED.WA			
		Amount	Journal ID
Balance 3/31/2014		-\$17,114,255.14	
Surcharge Amortization		681,374.00	481 - WA ERM
Interest		-49,221.00	481 - WA ERM
ERM Adjustment for reclassifying 2012 REC Expenses		-32,858.78	NSJ-016
Balance 4/30/2014		-\$16,514,960.92	

(1) REC Expenses are tracked 100% in separate FERC Account. Costs were identified in April 2014 from 2012 that were recorded as ERM that should have been recorded as REC.

Page Items: Statind: DL Fare Acct: 283280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201404	5,542,579.58	-204,577.98	5,338,001.60

DFIT Associated with ERM Deferrals		
Account 283280.ED.WA		
Account 186280.ED.WA balance		\$0.00
Account 186290.ED.WA balance		1,263,530.29
Account 182350.ED.WA balance		-16,514,960.92
Total		-\$15,251,430.63
Federal income tax rate		-35%
Deferred FIT related to deferrals		\$5,338,001
Rounding		1
Balance that should be in account - Mar 31, 2014		\$5,338,002

Page Items: Statind: DL Ferc Acct: 186322

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201404	-1,825,784.81	-361,430.83	-2,187,215.64

REC Deferral Balance		
Account 186322.ED.WA	Amount	Journal ID
Balance 3/31/2014	-\$1,825,784.81	
Deferral	-429,122.00	475 - WA REC DEFERRAL
Interest	-5,774.00	475 - WA REC DEFERRAL
Adjustment for reclassifying 2012 REC Expenses	36,509.76	NSJ-016
Adjustment for reclassifying 2013 REC Expenses	36,955.41	NSJ-016
Balance 4/30/2014	-\$2,187,215.64	
Balance 1/1/2014	-\$1,606,948	
Year to date deferrals	-633,691	
Year to date interest	-20,042	
Adjustment for reclassifying 2012 REC Expenses	36,510	
Adjustment for reclassifying 2013 REC Expenses	36,955	
Balance 4/30/2014	-\$2,187,216	

Page Items: Statind: DL Ferc Acct: 283305

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201404	637,261.73	124,479.89	761,741.62

DFIT Associated with REC Deferrals	
Account 283305.ED.WA	
Account 186322.ED.WA balance	-\$2,187,215.64
Total	-2,187,215.64
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$765,525
Rounding	0
Balance that should be in account - Mar 31, 2014	\$765,525
Adjustment (1)	-3,784
Balance 4/30/2014	\$761,741
(1) An adjustment was recorded to DFIT in error in March and April 2014. This will be reversed in May 2014.	

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of April 2014

ERM Deferral Journal

Avista Corporation Journal Entry

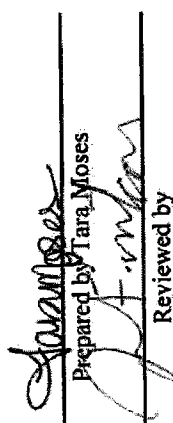
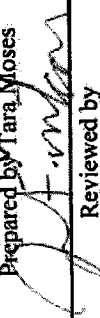
Effective Date: 201404

Journal: 481-WA ERM
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved by: Tara Moses
 Submitted by: Tara Moses
 Approved by:

Last Saved: 05/07/2014 10:56 AM
 Approval Requested: 05/07/2014 10:56 AM

Seq	Co	FERC	Debit	Credit	Comment
10	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	3,692.00		Prior Year's (2013) Interest Accrual
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS		3,692.00	Prior Year's (2013) Interest Income
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	681,374.00		Current Amortization
40	001	557290 - WA ERM AMORTIZATION		681,374.00	Current Amortization Expense
50	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY		49,221.00	Interest Accrual for Amortization Balance
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	49,221.00		Interest Expense on Amortization Balance
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	0.00		Current Year ERM (2014)
80	001	557280 - DEFERRED POWER SUPPLY EXPENSE		0.00	Current Year ERM Deferral Expense (2014)
90	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR		0.00	Current Year ERM Interest Accrual (2014)
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	734,287.00		Current Year ERM Interest Expense (2014)
Totals:			734,287.00	734,287.00	


 Prepared by: Tara Moses
 Date: 5-7-14
 Reviewed by: 
 Date: 5/7/14
 Approved for Entry: _____
 Date: _____
 Corporate Accounting use Only

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

**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

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

Avista 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
	TOTAL												
1	555 Purchased Power	\$21,937,873	\$21,929,187	\$23,776,656	\$15,594,828	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$55,164,742)	(\$12,799,872)	(\$13,519,401)	(\$12,490,297)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less SMUD RECs	\$1,210,050	\$297,264	\$306,942	\$337,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	501 Thermal Fuel	\$9,168,560	\$2,404,223	\$2,713,455	\$2,179,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	547 CT Fuel	\$29,843,481	\$12,167,651	\$13,775,030	\$1,865,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	456 Transmission Revenue	(\$3,599,818)	(\$922,550)	(\$762,846)	(\$1,010,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	565 Transmission Expense	\$6,691,588	\$1,690,954	\$1,610,959	\$1,580,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	557 Broker Fees	\$225,278	\$55,076	\$37,496	\$59,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Less Clearwater directly assigned to ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$71,312,270	\$20,529,748	\$27,216,715	\$8,116,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total through April												
	AUTHORIZED NET EXPENSE-SYSTEM												
11	555 Purchased Power	\$51,370,021	\$13,232,443	\$12,710,608	\$10,429,524	\$8,530,863	\$6,277,524	\$8,213,533	\$10,240,223	\$6,039,783	\$9,414,550	\$12,788,401	\$13,454,232
12	447 Sale for Resale	(\$27,766,859)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,482,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,155)	(\$8,733,727)
13	Less SMUD RECs	\$1,535,876	\$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	\$10,242,853	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,857	\$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	\$31,346,851	\$9,324,060	\$8,648,899	\$8,377,117	\$4,998,775	\$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	(\$3,238,350)	(\$963,388)	(\$899,857)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$876,220)
17	565 Transmission Expense	\$5,938,020	\$1,520,361	\$1,465,382	\$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	\$333,921	\$42,656	\$64,015	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
19	Authorized Net Expense	\$69,762,333	\$21,181,117	\$19,506,829	\$16,465,382	\$16,609,004	\$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	\$1,549,937	(\$651,369)	(\$3,015,743)	(\$2,492,836)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Resource Optimization - Subtotal	(\$4,415,836)	(\$405,020)	(\$2,232,886)	(\$1,335,360)	(\$442,568)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Adjusted Net Expense	(\$2,865,899)	(\$1,056,389)	(\$4,351,103)	(\$2,935,404)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington Allocation	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
24	Washington Share	(\$1,869,712)	(\$689,188)	(\$2,638,660)	(\$1,915,057)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,907,620)	(\$830,724)	(\$417,082)	(\$534,397)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Net Power Cost (+) Surcharge (-) Rebate	(\$3,777,332)	(\$1,519,912)	(\$3,255,742)	(\$2,449,455)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Cumulative Balance	(\$1,519,912)	\$1,927,864	(\$1,327,878)	(\$3,777,332)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Monthly	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Company Band Gross Margin Impact, Cumulative	(\$1,519,912)	\$1,927,864	(\$1,327,878)	(\$3,777,332)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	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	\$32,944,253	\$11,744,213	\$11,898,194	\$14,107,971	\$6,938,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$3,080,115	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$232,555	\$32,036	\$3,150	\$101,639	\$127,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$451,518	\$150,506	\$150,506	\$150,506	\$150,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	\$1,562,292	\$549,554	\$520,764	\$520,764	\$520,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$6,479,145	\$3,454,761	\$3,121,689	\$1,705,569	\$1,651,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$55	\$22	\$18	\$18	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$471,605	\$121,331	\$167,249	\$157,579	\$146,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$315,015	\$178,286	\$157,311	\$39,458	\$118,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$822,601	\$150,261	\$204,574	\$328,422	\$289,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	\$1,570,719	\$819,383	\$395,558	\$645,199	\$529,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	\$655,472	\$210,622	\$266,856	\$388,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$5,876,563	\$2,186,817	\$2,114,774	\$1,894,054	\$1,877,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$6,472,081	\$1,140,491	\$1,919,084	\$2,366,987	\$2,186,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$185,775	\$59,153	\$75,216	\$61,701	\$48,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$181,107	\$12,861	(\$92,461)	\$291,648	(\$18,080)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	\$82,937,873	\$21,637,002	\$21,929,187	\$23,776,856	\$15,594,828	\$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	(\$38,033,901)	(\$12,424,978)	(\$7,244,895)	(\$9,875,012)	(\$8,489,016)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	(\$583,405)	(\$146,020)	(\$146,345)	(\$144,955)	(\$146,085)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	(\$564,268)	(\$46,801)	(\$234,831)	(\$93,285)	(\$87,351)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(\$26,283)	(\$6,912)	(\$6,230)	(\$6,650)	(\$6,491)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	(\$157,630)	(\$39,819)	(\$36,966)	(\$43,619)	(\$37,226)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	(\$7,284,358)	(\$1,845,354)	(\$2,577,410)	(\$1,401,982)	(\$1,469,802)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	(\$8,514,997)	(\$2,187,988)	(\$2,108,495)	(\$1,953,888)	(\$2,264,326)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	(\$55,164,742)	(\$16,799,872)	(\$12,355,172)	(\$13,519,401)	(\$12,490,297)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

27	\$1,672,451	\$704,547	\$623,814	(\$173,999)	\$518,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	\$6,947	\$743	(\$2,472)	\$9,950	(\$1,274)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	\$7,999,899	\$1,697,324	\$2,044,734	\$2,020,464	\$1,637,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	\$89,263	\$1,609	\$47,379	\$15,197	\$25,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	\$9,168,560	\$2,404,223	\$2,713,455	\$1,871,612	\$2,179,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS

32	160,518	54,406	46,664	21,970	37,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	292,716	65,707	86,804	76,279	63,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-COST PER TON

34	wood	\$12.95	\$13.37	(\$7.92)	\$13.82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	coal	\$25.83	\$23.56	\$26.49	\$25.61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

547 FUEL

36	NE CT Gas/Oil-547213	\$53,610	\$17,378	\$37,568	(\$2,315)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Boulder Park-547216	\$214,167	\$88,747	\$214,900	\$8,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Kettle Falls CT-547211	\$102,386	\$29,791	\$58,419	\$11,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Coyote Springs-547610	\$15,730,296	\$6,611,274	\$7,376,158	\$994,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Lancaster-547312	\$13,557,506	\$5,442,430	\$6,130,965	\$683,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Rathdrum CT-547310	\$185,516	(\$5,570)	\$119,190	\$7,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total 547 Fuel Expense	\$29,843,481	\$12,167,851	\$13,775,030	\$2,035,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
43	TOTAL NET EXPENSE	\$19,409,004	\$26,062,500	\$14,164,090	\$7,149,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
44	456100 ED AN	(\$3,318,608)	(\$916,902)	(\$766,656)	(\$875,192)	\$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	(\$281,210)	(\$5,648)	(\$137,149)	(\$135,425)	\$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
49	Total 456 Transmission Revenue	(\$3,599,818)	(\$922,550)	(\$762,846)	(\$903,805)	(\$1,010,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
50	565000 ED AN	\$6,663,468	\$1,688,924	\$1,806,778	\$1,578,837	\$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	\$8,120	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Total 565 Transmission Expense	\$6,691,588	\$1,690,954	\$1,810,959	\$1,808,808	\$1,580,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	Total 557170 ED AN Broker Fees	\$225,278	\$55,076	\$37,496	\$73,604	\$59,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION													
55	Econ Dispatch-557010	(\$8,824,171)	\$308,095	\$1,187,582	(\$8,690,279)	(\$1,629,569)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Econ Dispatch-557150	\$13,994,303	\$928,477	(\$2,123,679)	\$11,640,860	\$3,548,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	Gas Bookouts-557700	\$849,221	\$663,498	\$0	\$185,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Gas Bookouts-557711	(\$849,221)	(\$663,498)	\$0	(\$185,723)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Intraco Thermal Gas-557730	\$22,714,900	\$7,796,131	\$5,069,685	\$5,942,634	\$4,906,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Fuel Dispatch-In-456010	\$3,568,571	(\$47,123)	(\$1,218,356)	\$5,698,019	\$1,136,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Fuel Dispatch-456015	(\$16,490,444)	(\$321,991)	(\$125,662)	(\$11,909,132)	(\$4,133,659)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Intraco Thermal Gas-456730	(\$21,345,448)	(\$8,059,830)	(\$5,012,112)	(\$4,002,364)	(\$4,271,142)	\$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
65	Resource Optimization Subtotal	(\$4,382,289)	(\$396,841)	(\$2,222,542)	(\$1,320,262)	(\$442,644)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	(\$33,547)	(\$6,179)	(\$10,346)	(\$15,098)	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Wind REC Subtotal	(\$33,547)	(\$6,179)	(\$10,346)	(\$15,098)	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Net Resource Optimization	(\$4,415,836)	(\$405,020)	(\$2,232,888)	(\$1,335,360)	(\$442,568)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Adjusted Actual Net Expense	\$65,686,384	\$19,827,464	\$24,715,221	\$13,807,337	\$7,336,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

System NR	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	141888	\$0.00	26	15	2,449	6											2,496
System	142305	\$9.00	-	100	28,740	33,225											62,065
System	141868	\$9.50	37,158	33,457	3,889	2,700											77,204
CS2	141878	\$8.00	-	-	350	-											350
CS2	142314	\$7.50	-	-	-	-											-
Mid C	141880	\$8.00	-	-	-	-											-
Mid C	142315	\$7.50	-	-	-	-											-
Lanc	166019	\$8.00	-	-	-	-											-
Lanc	166020	\$7.50	-	-	-	-											-
Total All Deals			37,184	33,572	35,428	35,931											142,115
Total Excluding "Brown"			37,158	33,557	32,979	35,925											139,619
Power Deal 141888																	

System NR	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	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	\$315,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$589,618
CS2	141878	\$8.00	\$297,264	\$267,656	\$31,112	\$21,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$617,632
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
Total All Deals			\$297,264	\$268,606	\$306,942	\$337,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210,050
Total Excluding "Brown"			\$297,264	\$268,606	\$306,942	\$337,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210,050
Power Deal 141888																	

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 201404 , State Code : WA

Accounting Period	201404	State Code	WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage
01 RESIDENTIAL	215,012	194,659,759	17,799,487	215,410	1,026,555,660
18 THEFT OF SERVICE-ELECTRIC	0	0	1,131	0	0
21 FIRM COMMERCIAL	24,048	163,533,314	16,158,235	23,846	718,281,544
31 FIRM- INDUSTRIAL	356	81,485,909	4,950,581	357	311,843,355
39 FIRM-PUMPING-IRRIGATION ONLY	578	1,784,267	158,874	575	2,798,425
51 LIGHTING-PUBLIC STREET AND HIWAY	386	1,363,428	423,740	385	5,477,753
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	0	0	0
80 INTERDEPARTMENT REVENUE	56	783,438	74,387	57	3,524,393
83 MISC-SERVICE REVENUE SNP	0	0	27,265	0	0
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	24,442	0	0
Total WA	240,436	443,610,115	39,618,142	240,629	2,068,481,130
Total WA	240,436	443,610,115	39,618,142	240,629	2,068,481,130

Report Generated for Accounting Period: 201404, State Code: WA, Revenue Class LIKE :Revenue Class, Source Id IN ('REVCSS','REVCORR','REVHBL','REVCAE','REVCORRR')

ELECTRIC UNBILLED KWH AND REVENUE									
ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE \$/KWH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
WASHINGTON									
Residential Service	2800	01	001	116,222,031	\$ 10,135,300	(131,242,422)	\$ (11,480,536)	(15,020,391)	\$ (1,315,230)
Residential Farm Gen	2800	01	012	2,815,735	\$ 389,248	(3,258,656)	\$ (430,582)	(336,851)	\$ (31,292)
Residential Farm Lg	2800	022	022	1,702,407	\$ 133,166	(1,894,175)	\$ (145,917)	(183,768)	\$ (12,256)
Residential Farm Pump	2800	01	032	163,653	\$ 33,351	(135,641)	\$ (20,168)	28,252	\$ 3,153
Commercial General	2800	21	011	24,045,029	\$ 2,894,270	(25,046,803)	\$ (2,374,237)	(11,574)	\$ 20,033
Commercial Lg General	2800	21	021	60,304,601	\$ 4,802,038	(56,293,827)	\$ (4,410,532)	5,010,674	\$ 392,109
Commercial Extra Lg	2800	21	025	22,337,861	\$ 1,413,668	(23,207,943)	\$ (1,457,478)	(869,952)	\$ (43,912)
Commercial Pump	2800	21	031	1,787,894	\$ 183,781	(11,533,713)	\$ (131,666)	244,172	\$ 22,096
Industrial General	2800	31	011	327,598	\$ 36,434	(338,603)	\$ (37,454)	(11,217)	\$ (1,020)
Industrial Lg General	2800	31	021	5,338,392	\$ 404,351	(6,043,181)	\$ (482,764)	261,211	\$ 21,587
Industrial Extra Lg	2800	31	025	68,338,035	\$ 3,796,176	(71,874,183)	\$ (4,980,374)	(2,986,117)	\$ (62,188)
Industrial Pump	2800	31	031	1,047,615	\$ 82,889	(607,804)	\$ (46,852)	539,731	\$ 46,137
WASHINGTON TOTAL				306,105,719	\$ 24,207,808	(319,372,649)	\$ (26,248,634)	(13,265,830)	\$ (950,729)
IDAHO									
Residential Service	3800	01	001	67,249,106	\$ 6,182,891	(63,073,976)	\$ (6,684,039)	(5,184,864)	\$ (441,448)
Residential Farm Gen	3800	01	012	1,244,067	\$ 144,064	(1,356,411)	\$ (183,132)	(110,344)	\$ (9,068)
Residential Farm Lg	3800	01	022	480,340	\$ 31,890	(607,944)	\$ (84,472)	(49,364)	\$ (2,882)
Residential Farm Pump	3800	01	032	98,216	\$ 11,450	(101,681)	\$ (11,486)	(3,365)	\$ (40)
Commercial General	3800	21	011	16,303,823	\$ 1,675,640	(16,137,490)	\$ (1,644,932)	186,333	\$ 30,658
Commercial Lg General	3800	21	021	28,711,792	\$ 1,991,835	(26,812,498)	\$ (11,840,064)	2,199,167	\$ 151,571
Commercial Extra Lg	3800	21	025	4,875,017	\$ 265,421	(6,083,739)	\$ (274,869)	(208,722)	\$ (9,389)
Commercial Pump	3800	21	031	1,113,112	\$ 100,891	(881,945)	\$ (69,899)	151,164	\$ 11,965
Industrial General	3800	31	011	241,809	\$ 24,624	(237,022)	\$ (22,198)	24,987	\$ 2,428
Industrial Lg General	3800	31	021	6,631,638	\$ 341,624	(4,708,678)	\$ (303,401)	924,461	\$ 58,033
Industrial Extra Lg	3800	31	025	15,281,441	\$ 1,056,334	(20,856,338)	\$ (1,104,938)	(1,575,485)	\$ (69,601)
Industrial Pump	3800	31	031	883,942	\$ 79,069	(779,768)	\$ (68,699)	105,168	\$ 9,547
IDAHO TOTAL				136,713,784	\$ 10,773,627	(140,252,866)	\$ (11,640,824)	(3,541,189)	\$ (267,197)
WASHINGTON & IDAHO TOTAL					442,818,483	\$ 0,0792	\$ (469,626,606)	\$ (16,807,028)	\$ (1,227,926)

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	\$0.00	26	15	2,449	6											2,496
System	\$9.00															
System	\$9.50		100	28,740	33,225											62,065
CS2	\$8.00	37,158	33,457	3,889	2,700											77,204
CS2	\$7.50															
Mid C	\$8.00			350												350
Mid C	\$7.50															
Lanc	\$8.00															
Lanc	\$7.50															
Total All Deals		37,184	33,572	35,428	35,931											142,115
Total Excluding "Brown"		37,158	33,557	32,979	35,925											139,619
Power Deal 141888																

		Dollars												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	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	\$9.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	\$9.50	\$0	\$950	\$273,030	\$315,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$589,618
CS2	\$8.00	\$297,264	\$267,656	\$31,112	\$21,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$617,632
CS2	\$7.50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mid C	\$8.00	\$0	\$0	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
Mid C	\$7.50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lanc	\$8.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lanc	\$7.50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All Deals		\$297,264	\$268,606	\$306,942	\$337,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210,050
Total Excluding "Brown"		\$297,264	\$268,606	\$306,942	\$337,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210,050
Power Deal 141888																

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

Prior Year

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
Account 186290					
12-31-2013	GL Balance including interest	0			\$0
01-01-2014	Transfer from 186280	1,258,447			(\$439,758)
01-01-2014	Transfer correct interest	1,802			(\$561)
01-01-2014	Beginning Balance including interest	1,258,049			
January					
January		0			
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					
February	Transfer in Colstrip Adj. NSJ002	9,040			
February	Balance before interest	1,267,089			
February	Interest		3,760	Interest	1,316 Nonoperating (1,316)
02-28-2014	Balance before interest	1,267,089	0		1,316 Total (1,316)
March					
March		0			
March	Interest		3,747	Interest	1,311 Nonoperating (1,311)
03-31-2014	Balance before interest	1,267,089			1,311 Total (1,311)
April					
April	REC Expense Reclass NSJ016	(18,478)			
April				Deferral	
April	Interest		3,692	Interest	1,292 Nonoperating (1,292)
04-30-2014	Balance before interest	1,248,611			1,292 Total (1,292)
May					
May		0			
May	Interest		3,692	Deferral	
05-31-2014	Balance before interest	1,248,611		Interest	1,292 Nonoperating (1,292)
					1,292 Total (1,292)
June					
June		0			
June	Interest		3,692	Deferral	
06-30-2014	Balance including interest	1,270,914		Interest	1,292 Nonoperating (1,292)
	Balance	1,270,914			1,292 Total (1,292)
July					
July		0			
July	Interest - corrected		0	Deferral	
07-31-2014	Balance before interest	1,270,914		Interest	0 Nonoperating 0
					0 Total 0
August					
August		0			
August	Interest		0	Deferral	
08-31-2014	Balance before interest	1,270,914		Interest	0 Nonoperating 0
					0 Total 0
September					
September		0			
September	Interest		0	Deferral	
09-30-2014	Balance before interest	1,270,914		Interest	0 Nonoperating 0
					0 Total 0
October					
October		0			
October	Interest		0	Deferral	
10-31-2014	Balance before interest	1,270,914		Interest	0 Nonoperating 0
					0 Total 0
November					
November		0			
November	Interest		0	Deferral	
11-30-2014	Balance before interest	1,270,914		Interest	0 Nonoperating 0
					0 Total 0
December					
December		0			
December	Interest		0	Deferral	
12-31-2014	Balance before interest	1,270,914		Interest	0 Nonoperating 0
12-31-2014	Balance with interest	1,270,914			0 Total 0

Avista Corp. - Resources Accounting
REC Expense Adjustments - NSJ016

2012 Adjustments	
2012 REC Expense Recorded In ERM	\$56,030.94
Washington Share - 65.16%	\$36,509.76
Avista Share - 10%	\$3,650.98
Customer Share - 90%	<u>\$32,858.78</u>
	<u>\$36,509.76</u>
<hr/>	
Accounting Entries	Debit Credit
182350 - WA ERM Deferral	\$32,858.78 Need to reduce ERM Rebate Liability
557280 - WA ERM Deferral Expense	\$32,858.78 Need to reduce WA ERM Deferral Expense
557322 - REC Deferral Expense	\$36,509.76 Need to increase WA REC Deferral Expense
186322 - WA REC Deferral	\$36,509.76 100% of REC expense must be deferred
Total	<u>\$69,368.54 \$69,368.54</u>

2013 Adjustments	
2013 REC Expense Recorded in ERM	\$56,645.33
Washington Share - 65.24%	\$36,955.41
Avista Share - 50%	\$18,477.71
Customer Share - 50%	<u>\$18,477.71</u>
	<u>\$36,955.41</u>
<hr/>	
Accounting Entries	Debit Credit
186290 - WA ERM Deferral (2013)	\$18,477.71 Need to reduce ERM surcharge
557280 - WA ERM Deferral Expense	\$18,477.71 Need to reduce WA ERM Deferral Expense
557322 - REC Deferral Expense	\$36,955.41 Need to increase WA REC Deferral Expense
186322 - WA REC Deferral	\$36,955.41 100% of REC expense must be deferred
Total	<u>\$55,433.12 \$55,433.12</u>

* Excludes any interest calculation as deemed immaterial in customer favor

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Current Amortization

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

Account 182350

12-31-2012 GL Balance including interest		(9,879,394)			3,457,788
			January	DFIT Expense	ADFIT
January	Surcharge Amortization	574,746	Amortization	201,161	Operating (201,161)
January	Interest	(28,364)	Interest	(9,927)	Nonoperating 9,927
01-31-2014 Balance before interest		(9,304,648)			191,234 Total (191,234)
			February	DFIT Expense	ADFIT
February	Transfer from 186290	(9,308,084)	2012 Balance		
February	Remove Jan. 2014 Interest	(27,443)	Don't compound		
February	Balance before Jan. Interest	(9,280,641)	Use to calculate simple interest		
February	Total Balance before interest	(18,585,289)	Total used to calculate simple interest		
February	Surcharge Amortization	842,895	Amortization	295,013	Operating (295,013)
February	Interest	(53,710)	Interest	(18,799)	Nonoperating 18,799
02-28-2014 Balance before interest		(17,742,394)			276,214 Total (276,214)
			March	DFIT Expense	ADFIT
March	Surcharge Amortization	788,954	Amortization	276,134	Operating (276,134)
March	Interest	(51,298)	Interest	(17,954)	Nonoperating 17,954
03-31-2014 Balance before interest		(16,953,440)			258,180 Total (258,180)
			April	DFIT Expense	ADFIT
April	REC Expense Reclass NSJ016	(32,859)	Amortization	238,481	Operating (238,481)
April	Surcharge Amortization	681,374	Interest	(17,227)	Nonoperating 17,227
April	Interest	(49,221)			221,254 Total (221,254)
04-30-2014 Balance before interest		(16,304,925)			
			May	DFIT Expense	ADFIT
May	Surcharge Amortization		Amortization	0	Operating 0
May	Interest	(48,214)	Interest	(16,875)	Nonoperating 16,875
05-31-2014 Balance before interest		(16,304,925)			(16,875) Total 16,875
			June	DFIT Expense	ADFIT
June	Balance transfer		Amortization	0	Operating 0
June	Surcharge Amortization		Interest	(16,875)	Nonoperating 16,875
June	Interest	(48,214)			(16,875) Total 16,875
06-30-2014 Balance including interest		(16,304,925)			
			July	DFIT Expense	ADFIT
July	GL Balance including interest	(16,583,946)	Amortization	0	Operating 0
July	Surcharge Amortization		Interest	0	Nonoperating 0
July	Interest - corrected				0 Total 0
07-31-2014 Balance before interest		(16,583,946)			
			August	DFIT Expense	ADFIT
August	Surcharge Amortization		Amortization	0	Operating 0
August	Interest		Interest	0	Nonoperating 0
08-31-2014 Balance before interest		(16,583,946)			0 Total 0
			September	DFIT Expense	ADFIT
September	Surcharge Amortization		Amortization	0	Operating 0
September	Interest		Interest	0	Nonoperating 0
09-30-2014 Balance before interest		(16,583,946)			0 Total 0
			October	DFIT Expense	ADFIT
October	Surcharge Amortization		Amortization	0	Operating 0
October	Interest		Interest	0	Nonoperating 0
10-31-2014 Balance before interest		(16,583,946)			0 Total 0
			November	DFIT Expense	ADFIT
November	Surcharge Amortization		Amortization	0	Operating 0
November	Interest		Interest	0	Nonoperating 0
11-30-2014 Balance before interest		(16,583,946)			0 Total 0
			December	DFIT Expense	ADFIT
December	Surcharge Amortization		Amortization	0	Operating 0
December	Interest		Interest	0	Nonoperating 0
12-31-2014 Balance before interest		(16,583,946)			0 Total 0
12-31-2014 Balance including interest		(16,583,946)			

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

Schedule (a)	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate		Current Month		Total (i) (g)+(h)
		Before 01-Jan-14 (c)	On/After 01-Jan-14 (d)	Before 01-Jan-14 (e)	On/After 01-Jan-14 (f)	Before 01-Jan-13 (g)	On/After 01-Jan-13 (h)	Rebate Revenue Rate On/After 01-Jan-13 (b)*(d)*(f)		
1	186,717,371	0.00%	100.00%	(0.080¢)	(0.164¢)	0	-306,216	-306,216	-306,216	
11	40,860,561	0.00%	100.00%	(0.110¢)	(0.224¢)	0	-91,528	-91,528	-91,528	
12	4,654,815	0.00%	100.00%	(0.110¢)	(0.224¢)	0	-10,427	-10,427	-10,427	
21	106,041,673	0.00%	100.00%	(0.083¢)	(0.169¢)	0	-179,210	-179,210	-179,210	
22	2,751,500	0.00%	100.00%	(0.083¢)	(0.169¢)	0	-4,650	-4,650	-4,650	
25	94,974,601	0.00%	100.00%	(0.053¢)	(0.108¢)	0	-102,573	-102,573	-102,573	
30	551,346	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-827	-827	-827	
31	4,540,066	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-6,810	-6,810	-6,810	
32	425,265	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-638	-638	-638	
41-46	1,361,448	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-6,848	-6,848	-6,848	
47	464,985	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-2,339	-2,339	-2,339	
48	266,484	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-1,340	-1,340	-1,340	
Schedule Totals	443,610,115					\$0	-\$713,406	-\$713,406	-\$713,406	

kWh not subject to surcharge	0	Conversion factor	0.955100
Sch 62		Amortization	-\$681,374
Total kWh	443,610,115	FIT rate	-35%
		DFIT expense	\$236,481

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201404 , State Code : WA

Accounting Period:201404 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	205,076	186,717,371	16,189,531.75	205,458	985,923,373	86,136,407.61
011	21,737	40,860,561	4,886,518.18	21,531	191,945,668	22,337,707.40
012	8,784	4,654,815	650,020.89	8,799	24,073,201	3,183,760.29
021	1,964	106,041,673	9,686,658.56	1,960	457,307,444	41,060,794.49
022	53	2,751,500	242,354.12	54	14,415,360	1,235,394.17
025	21	94,974,601	5,448,754.23	21	367,529,963	21,149,320.42
030	32	551,346	38,643.29	32	631,802	45,654.93
031	1,178	4,540,066	405,871.46	1,183	16,980,312	1,486,560.16
032	1,209	425,265	53,680.75	1,212	1,287,967	180,697.22
041	11	8,720	2,007.21	11	34,880	7,997.44
042	292	1,119,903	380,921.00	291	4,490,984	1,518,210.74
044	14	24,587	3,165.39	14	98,348	12,646.83
044A	1	-	336.00	1	-	1,008.00
045	11	89,173	6,324.46	11	356,692	25,334.24
046	53	119,065	11,532.21	53	477,105	46,247.42
047	-	464,985	108,519.21	-	1,864,077	433,411.11
048	-	266,484	66,680.90	-	1,063,954	263,428.34
058	-	-	1,376,871.13	-	-	6,468,831.45
058A	-	-	(7,268.99)	-	-	(38,423.46)
062	-	-	-	-	-	-
090	-	-	-	-	-	-
095	-	-	15,258.54	-	-	61,277.27
099	-	-	51,761.94	-	-	203,912.66
Sum	240,436	443,610,115	39,618,142.23	240,629	2,068,481,130	185,820,178.73

Attachment B

**Avista Corporation
Monthly Power Cost Deferral Report
Month of April 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: 201404
 Last Saved by: Marcus Garbarino
 Submitted by: Marcus Garbarino
 Approved by:

Last Saved: 05/05/2014 11:22 AM
 Approval Requested: 05/05/2014 11:22 AM

Seq	Co	FERC	ED	Jur.	S.J.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	355,612.00		WA REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		355,612.00	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	5,882.00		WA REC Interest Expense Accrual
60	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		5,882.00	WA REC Balance Interest Expense Accrual
Totals:						361,494.00	361,494.00	

Explanation:

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

Marcus Garbarino
 Prepared by Marcus Garbarino
 Date: 5/5/14

[Signature]
 Reviewed by
 Date: 5/5/14

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)

				<u>January</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
January	REC Deferral	86,707		Deferral	30,347	Operating		(30,347)	
January	Interest		(4,624)	Interest	(1,618)	Nonoperating		1,618	
01-31-2013	Balance before interest	(1,520,241)			28,729	Total		(28,729)	
				<u>February</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
February	REC Deferral	(75,298)		Deferral	(28,354)	Operating		28,354	
February	Interest		(4,607)	Interest	(1,776)	Nonoperating		1,776	
02-28-2013	Balance before interest	(1,595,539)			(28,130)	Total		28,130	
				<u>March</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
March	REC Deferral	(215,978)		Deferral	(75,592)	Operating		75,592	
March	Interest		(5,037)	Interest	(1,763)	Nonoperating		1,763	
03-31-2013	Balance before interest	(1,811,517)			(77,355)	Total		77,355	
				<u>April</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
April	REC Deferral	(355,612)		Deferral	(124,464)	Operating		124,464	
April	Interest		(5,882)	Interest	(2,059)	Nonoperating		2,059	
04-30-2013	Balance before interest	(2,167,129)			(126,523)	Total		126,523	
				<u>May</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
May	REC Deferral			Deferral	0	Operating		0	
May	Interest		(6,408)	Interest	(2,243)	Nonoperating		2,243	
05-31-2013	Balance before interest	(2,167,129)			(2,243)	Total		2,243	
				<u>June</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
June	REC Deferral			Deferral	0	Operating		0	
June	Interest		(6,408)	Interest	(2,243)	Nonoperating		2,243	
06-30-2013	Balance before interest	(2,167,129)			(2,243)	Total		2,243	
				<u>July</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
July	GL Balance including interest	(2,200,561)		Deferral	0	Operating		0	
July	REC Deferral - Corrected		0	Interest	0	Nonoperating		0	
07-31-2013	Balance before interest	(2,200,561)			0	Total		0	
				<u>August</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
August	REC Deferral			Deferral	0	Operating		0	
August	Interest		0	Interest	0	Nonoperating		0	
08-31-2013	Balance before interest	(2,200,561)			0	Total		0	
				<u>September</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
September	REC Deferral			Deferral	0	Operating		0	
September	Interest		0	Interest	0	Nonoperating		0	
09-30-2013	Balance before interest	(2,200,561)			0	Total		0	
				<u>October</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
October	REC Deferral			Deferral	0	Operating		0	
October	Interest		0	Interest	0	Nonoperating		0	
10-31-2013	Balance before interest	(2,200,561)			0	Total		0	
				<u>November</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
November	REC Deferral			Deferral	0	Operating		0	
November	Interest		0	Interest	0	Nonoperating		0	
11-30-2013	Balance before interest	(2,200,561)			0	Total		0	
				<u>December</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
December	REC Deferral			Deferral	0	Operating		0	
December	Interest		0	Interest	0	Nonoperating		0	
12-31-2013	Balance before interest	(2,200,561)			0	Total		0	

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
<hr/>			
January Revenue			
186322	\$101,308		
557322		\$101,308	
January Expense			
186322		\$14,601	
557322	\$14,601		
January Total			
186322	\$101,308	\$14,601	-\$86,707 Debit
557322	\$14,601	\$101,308	\$86,707 Credit
<hr/>			
February Revenue			
186322		\$61,253	
557322	\$61,253		
February Expense			
186322		\$14,045	
557322	\$14,045		
February Total			
186322	\$0	\$75,298	\$75,298 Credit
557322	\$75,298	\$0	-\$75,298 Debit
<hr/>			
March Revenue			
186322		\$200,236	
557322	\$200,236		
March Expense			
186322		\$15,742	
557322	\$15,742		
March Total			
186322	\$0	\$215,978	\$215,978 Credit
557322	\$215,978	\$0	-\$215,978 Debit
<hr/>			
April Revenue			
186322		\$350,207	
557322	\$350,207		
April Expense			
186322		\$5,405	
557322	\$5,405		
April Total			
186322	\$0	\$355,612	\$355,612 Credit
557322	\$355,612	\$0	-\$355,612 Debit
<hr/>			

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)	(\$657,881)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,489,987)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$97,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$297,254)	(\$268,606)	(\$306,942)	(\$337,238)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,210,050)
Total	(\$346,557)	(\$550,219)	(\$808,142)	(\$1,092,619)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$2,797,587)
Authorized - System													
Non WA EIA - Voluntary REC Revenue	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$317,500)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$79,000)	\$0	\$0	\$0	\$0	\$0	(\$79,000)	\$0	\$0	(\$79,000)
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)
Total Authorized	(\$601,852)	(\$456,330)	(\$501,220)	(\$565,678)	(\$501,852)	(\$486,678)	(\$345,054)	(\$345,054)	(\$334,938)	(\$424,054)	(\$335,360)	(\$345,054)	(\$5,143,127)
Difference													
Non WA EIA - Voluntary REC Revenue	(\$17,845)	(\$250,154)	(\$469,742)	(\$626,423)	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	(\$1,112,487)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$60,500
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$173,130	\$158,266	\$162,820	\$117,982	\$470,394	\$455,220	\$313,596	\$313,596	\$303,480	\$313,596	\$303,902	\$313,596	\$3,397,577
Total (+) = Surcharge	\$155,285	(\$93,888)	(\$306,922)	(\$526,941)	\$601,862	\$486,678	\$345,054	\$345,054	\$334,938	\$424,054	\$335,360	\$345,054	\$2,345,580
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	(\$11,642)	(\$163,201)	(\$306,459)	(\$408,678)	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	(\$725,793)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$60,500
SMUD (65.24%)	\$112,950	\$101,948	\$106,224	\$76,971	\$306,885	\$296,986	\$204,590	\$204,590	\$197,990	\$204,590	\$196,265	\$204,590	\$2,216,579
Total - 100% Surcharge (+) or Rebate (-)	\$101,308	(\$61,253)	(\$200,236)	(\$350,207)	\$327,408	\$317,509	\$225,113	\$225,113	\$218,514	\$304,113	\$218,789	\$225,113	\$1,651,286

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

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	6											2,496
System 142305	\$9.00															
System 141868	\$9.50		100	28,740	33,225											62,065
CS2 141878	\$8.00	37,158	33,457	3,889	2,700											77,204
CS2 142314	\$7.50															
Mid C 141880	\$8.00			350												350
Mid C 142315	\$7.50															
Lanc 166019	\$8.00															
Lanc 166020	\$7.50															
Total All Deals		37,184	33,572	35,428	35,931											142,115
Total Excluding "Brown" Power Deal 141888		37,158	33,557	32,979	35,925											139,619

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	\$315,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$589,618
CS2 141878	\$8.00	\$297,264	\$267,656	\$31,112	\$21,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$617,632
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
Total All Deals		\$297,264	\$268,606	\$306,942	\$337,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210,050
Total Excluding "Brown" Power Deal 141888		\$297,264	\$268,606	\$306,942	\$337,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210,050

Attachment C

Avista Corporation
Monthly Power Cost Deferral Report
Month of April 2014

Non-Standard Journal to Record REC Expenses from 2012 and 2013
in REC Deferral and Remove from ERM Deferral

Printed 05/07/2014 10:10:12 am

Avista Corporation Journal Entry

Effective Date: 201404

Journal: NSJ016 - 2012 and 2013 REC Expense Adjustment

Team: Resource Accounting

Last Saved by: Gina Armstrong

Last Saved: 05/07/2014 10:11 AM

Type: C

Submitted by: Gina Armstrong

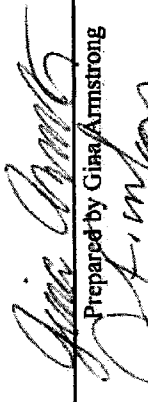

Approval Requested: 05/07/2014 10:12 AM

Category: NSJ

Approved by:

Currency: USD

Seq	Co	FERC	ED	WA	DL	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		32,858.78	
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	32,858.78		
30	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL		36,509.76	
40	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	36,509.76		
50	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		18,477.71	
60	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	18,477.71		
70	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL		36,955.41	
80	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL	36,955.41		
Totals:						124,801.66	124,801.66	


 Prepared by Gina Armstrong
 Date: 5/7/14

 Reviewed by
 Date: 5/7/14
 Approved for Entry
 Corporate Accounting use Only

Explanation:
 To move 2012 and 2013 additional REC expense from ERM to REC deferral

Avista Corp. - Resources Accounting
REC Expense Adjustments - NSJ016

2012 Adjustments	
2012 REC Expense Recorded in ERM	\$56,030.94
Washington Share - 65.16%	\$36,509.76
Avista Share - 10%	\$3,650.98
Customer Share - 90%	<u>\$32,858.78</u>
	<u>\$36,509.76</u>
Accounting Entries	Debit Credit
182350 - WA ERM Deferral	\$32,858.78 Need to reduce ERM Rebate Liability
557280 - WA ERM Deferral Expense	\$32,858.78 Need to reduce WA ERM Deferral Expense
557322 - REC Deferral Expense	\$36,509.76 Need to increase WA REC Deferral Expense
186322 - WA REC Deferral	\$36,509.76 100% of REC expense must be deferred
Total	<u>\$69,368.54 \$69,368.54</u>

2013 Adjustments	
2013 REC Expense Recorded in ERM	\$56,645.33
Washington Share - 65.24%	\$36,955.41
Avista Share - 50%	\$18,477.71
Customer Share - 50%	<u>\$18,477.71</u>
	<u>\$36,955.41</u>
Accounting Entries	Debit Credit
186290 - WA ERM Deferral (2013)	\$18,477.71 Need to reduce ERM surcharge
557280 - WA ERM Deferral Expense	\$18,477.71 Need to reduce WA ERM Deferral Expense
557322 - REC Deferral Expense	\$36,955.41 Need to increase WA REC Deferral Expense
186322 - WA REC Deferral	\$36,955.41 100% of REC expense must be deferred
Total	<u>\$55,433.12 \$55,433.12</u>

* Excludes any interest calculation as deemed immaterial in customer favor

2012 Extract, FERC Acct. 557170 - Identify known REC expenses

FERC Acct	Service	Accounting Period	Vendor Number	Vendor Name	Jurisdiction	Journal Name	Transaction Desc	Transaction Amount
557170	ED	201202	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	WREGIS CERTIFICATE	6,709.34
557170	ED	201203	91500	KARBONE INC	AN	Purchase Invoices USD	BROKER FEES-REC'S	300.00
557170	ED	201203	20727	EVOLUTION MARKETS INC	AN	Purchase Invoices USD	BROKER FEES-REC'S	3,300.00
557170	ED	201203	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES-REC'S	4,123.26
557170	ED	201203	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	2,252.45
557170	ED	201204	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	2,689.34
557170	ED	201204	20727	EVOLUTION MARKETS INC	AN	Purchase Invoices USD	BROKER FEES-REC'S	14,429.94
557170	ED	201205	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	1,878.75
557170	ED	201207	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES-REC'S	3,782.95
557170	ED	201208	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	6,455.60
557170	ED	201208	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	FINANCE CHARGES	64.25
557170	ED	201211	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES-REC'S	2,968.36
557170	ED	201211	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	4,162.31
557170	ED	201212	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	2,514.39

Total Broker Fees
 18,429.94

1:56,058.94

WREGIS FEES 2012

37,601.00

37,601.00

D. 557171

CR 557170

Broker Fees 2012

18,429.94

D. 557171

CR 557171

18,429.94

2012 56,030.94

Public Counsel Data Request
 PC-89
 PB: T. Moses 3.24.14

<u>Year</u>	<u>Total REC Expense</u>	<u>FERC</u>	<u>S/I</u>	<u>Description</u>	<u>Total</u>	<u>EIA Compliance</u>
2012	\$ 622,317	557160	ED/AN	Clearwater RECs	348,244	
		557160	ED/AN	Buck-A-Block	14,622	
					<u>362,866</u>	
				WA Share	<u>236,443</u>	
		557160		EWEB RECs	362,500	Yes
		557160		EWEB Broker Fees	23,374	Yes
				Total	<u>385,874</u>	
				Total REC Expense	<u>622,317</u>	
Not Captured REC expenses						
		557170	ED/AN	WREGIS Fees	37,601	
		557170	ED/AN	Broker Fees	18,430	

Avista Corp. - Resource Account
 2012 REC Expense Reconciliation

<u>Non-WA EIA</u>	<u>Authorized</u>	<u>Difference</u>	<u>WA %</u>	<u>WA Share</u>
Clearwater	\$348,056			
Buck-a-Block	\$14,800			
Total Non-WA EIA	\$350,000	\$12,866	65.16%	\$8,383
		Surcharge		Surcharge
<u>WA EIA</u>				
EWEB REC Purchase	\$362,500			
Broker Fees	\$23,374			
Broker Fees REC Sale Offset	-\$2,031			
Interest Credit	-\$4,656			
Total EWEB REC Purchase	\$379,187	-\$93,223	100%	-\$93,223
		Rebate		Rebate
Total REC Expense	\$742,053			

WA Share of Expense	\$236,443
65.16% Non-WA EIA of \$362,866	\$379,187
100% WA EIA of 379,187	\$2,031
Less WA EIA Broker Fee	\$4,656
Less WA EIA Interest Credit	\$622,317
Reconciliation	

Source: GINA ARMSTRONG
 Reconciliation to 2012 REC deferral

2013 Extract, FERC Acct 557170 - Identify known REC expenses

FERC Acct	Service	Accounting Period	Vendor Number	Vendor Name	Jurisdiction	Journal Name	Transaction Desc	Transaction Amount
557170	ED	201301	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES-RECS	2,506.05
557170	ED	201301	0	0	WA	489-MISC PS EXP 201301 DJ USD	Broker Fee Amortization	3,963.54
557170	ED	201302	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	1,476.89
557170	ED	201302	0	0	WA	489-MISC PS EXP 201302 DJ USD	Broker Fee Amortization	3,963.54
557170	ED	201303	91500	KARBONE INC	AN	Purchase Invoices USD	BROKER FEES	11,951.70
557170	ED	201303	0	0	WA	489-MISC PS EXP 201303 DJ USD	Trf EMBER REC Broker Fees to New Account	-7,927.08
557170	ED	201303	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	4,101.61
557170	ED	201303	0	0	AN	489-MISC PS EXP 201303 DJ USD	Trf Voluntary REC Broker Fees to New Account	-11,951.70
557170	ED	201304	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	1,868.64
557170	ED	201305	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES-RECS	5,020.88
557170	ED	201306	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES - RECS	5,899.80
557170	ED	201307	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES- RECS	2,597.98
557170	ED	201308	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	REC (RENEWABLE ENERGY CREDIT)	4,400.61
557170	ED	201309	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES - RECS	2,857.92
557170	ED	201310	97439	PRECISION WIND INCORPORATED	AN	Purchase Invoices USD	REC WIND FORECAST	2,000.00
557170	ED	201310	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES - RECS	6,406.48
557170	ED	201311	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	6,603.54
557170	ED	201312	77045	LOW IMPACT HYDROPOWER INSTITUTE	AN	Purchase Invoices USD	REC RECERTIFICATION	9,000.00
557170	ED	201312	70140	WESTERN RENEWABLE ENERGY GENERATION	AN	Purchase Invoices USD	BROKER FEES	1,904.93
								\$ 56,645.33

Total WREGIS Fees 45,645.33
 Wind Study 2,000.00
 LIHI Certification 9,000.00
\$ 56,645.33

WESTERN RENEWABLE ENERGY GENERATION
 2013 = 56,645.33

Wind Study 2013

LIHI Certification 2013

9,000

557170

Public Counsel Data Request
 PC-89
 PB: T. Moore 3/24/14

Year	Total REC Expense	FENC S/I	Description	Month												Total	Compliance	
				January	February	March	April	May	June	July	August	September	October	November	December			
2013	\$ 955,507		557160 ED/AN Cleanwater RECs	25,780	20,402	23,668	26,744	29,760	28,900	-	-	-	-	-	-	-	167,134	
			557170 ED/AN Buck-A-Block	-	-	(14,668)	-	-	-	-	-	-	-	-	-	-	(14,668)	
			557171 ED/AN REC Forecast	-	-	11,952	-	-	-	-	-	-	-	-	-	-	11,952	
			557171 ED/AN Broker Fees	29,760	20,402	26,952	28,744	29,760	28,900	2,000	2,714	2,714	2,714	2,714	2,714	2,714	170,842	
		0.6524	WA Share	19,415	13,310	17,584	18,753	19,415	18,789	1,805	1,771	1,771	1,771	1,771	1,771	1,771	111,457	
			557160 ED/AN EWFB RECs	181,239	-	-	181,250	-	-	-	-	205,233	-	-	-	219,704	787,435	Yes
			557160 ED/AN Misc. REC Purch	-	-	7,025	-	-	-	-	-	-	-	-	-	-	7,025	Yes
			557170 ED/AN EWFB Broker Fees	3,964	3,964	(7,927)	-	-	-	-	-	-	-	-	-	-	-	Yes
			557171 ED/AN EWFB Broker Fees	-	-	13,923	3,965	3,964	3,964	3,964	3,964	3,964	3,965	3,965	3,965	3,965	49,538	Yes
			557171 ED/AN EWFB Broker Fees	-	-	13,923	3,965	3,964	3,964	3,964	3,964	3,964	3,965	3,965	3,965	3,965	646,048	Yes
			Total	185,203	3,964	13,021	185,215	3,964	3,964	3,964	209,197	209,197	3,964	3,965	3,965	5,080	955,507	
			Total REC Expense	204,618	17,274	30,604	209,967	23,575	22,753	5,269	225,659	225,659	3,964	3,965	3,965	5,080	955,507	
			Not captured REC expenses															
			557170 ED/AN WREBS Fees	2,506	1,477	4,102	1,868	5,021	5,900	2,598	2,598	4,401	2,858	6,406	6,604	1,905	45,645	
			557170 ED/AN REC Forecast	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	
			557170 ED/AN LHI Certification	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000	
																	56,645	

Short RECs for sale to PGE