

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

MONTH OF MAY 2014

2014 JUN 12 AM 9:52
STATE OF WASHINGTON
OFFICE OF THE ATTORNEY GENERAL
DOCKET NO. UE-011595

Page Items: Statind: DL Ferc Acct: 186290					
▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201405	1,263,530.29	3,692.00	1,267,222.29

ERM Deferral Balance (Prior year - 2013)			
<u>Account 186290.ED.WA</u>			
		Amount	Journal ID
Balance 4/30/2014		\$1,263,530.29	
Interest - Current Month		3,692.00	481 - WA ERM
Balance 5/31/2014		<u>\$1,267,222.29</u>	

Page Items: Statind: DL Ferc Acct: 182350

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201405	-16,514,960.92	610,932.00	-15,904,028.92

Recoverable Deferral Balance			
Account 182350.ED.WA			
		<u>Amount</u>	<u>Journal ID</u>
Balance 4/30/2014		-\$16,514,960.92	
Surcharge Amortization		658,173.00	481 - WA ERM
Interest		-47,241.00	481 - WA ERM
Balance 5/31/2014		<u>-\$15,904,028.92</u>	

Page Items: Statind: DL Ferc Acct: 283280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201405	5,338,001.60	396,764.20	5,734,765.80

DFIT Associated with ERM Deferrals		
Account 283280.ED.WA		
Account 186280.ED.WA balance		-\$1,748,236.00
Account 186290.ED.WA balance		1,267,222.29
Account 182350.ED.WA balance		-15,904,028.92
Total		-\$16,385,042.63
Federal income tax rate		-35%
Deferred FIT related to deferrals		\$5,734,765
Rounding		1
Balance that should be in account - May 31, 2014		\$5,734,766

Page Items: Statind: DL Ferc Acct: 186322

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201405	-2,187,215.64	84,889.00	-2,102,326.64

REC Deferral Balance		
Account 186322.ED.WA		
	<u>Amount</u>	<u>Journal ID</u>
Balance 4/30/2014	-\$2,187,215.64	
Deferral	91,028.00	475 - WA REC DEFERRAL
Interest	-6,139.00	475 - WA REC DEFERRAL
Balance 5/31/2014	<u>-\$2,102,326.64</u>	
Balance 1/1/2014	-\$1,606,948	
Year to date deferrals	-542,663	
Year to date interest	-26,181	
Adjustment for reclassifying 2012 REC Expenses	36,510	
Adjustment for reclassifying 2013 REC Expenses	36,955	
Balance 5/31/2014	<u>-\$2,102,327</u>	

Page Items: Statind: DL Ferc Acct: 283305						
▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance	
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	
ED	WA	201405	761,741.62	-37,792.30	723,949.32	

DFIT Associated with REC Deferrals	
Account 283305.ED.WA	
Account 186322.ED.WA balance	-\$2,102,326.64
Total	-2,102,326.64
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$735,814
Rounding	0
Balance that should be in account - May 31, 2014	\$735,814
Adjustment (1)	-11,865
Balance 5/31/2014	\$723,949
(1) An adjustment was recorded to DFIT in error in March and April 2014. This was reversed in May 2014, however, the entry was made backwards. In addition, the entry to DFIT on May 2014 interest was made backwards. This will be corrected in June 2014.	

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of May 2014

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201405

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Tara Moses

Last Saved: 06/05/2014 4:41 PM

Type: C

Submitted by: Tara Moses

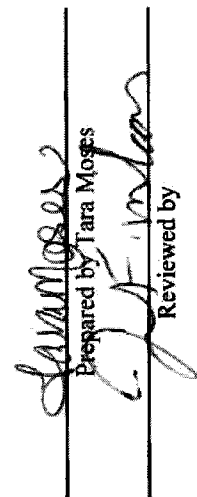
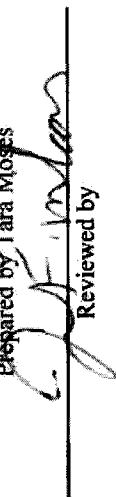
Approval Requested: 06/05/2014 4:41 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S/L	Debit	Credit	Comment
10	001	186290 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL	3,692.00		Prior Year's (2013) Interest Accrual
20	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL		3,692.00	Prior Year's (2013) Interest Income
30	001	182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL	658,173.00		Current Amortization
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		658,173.00	Current Amortization Expense
50	001	182350 - REGULATORY ASSET ERM APPROVED	ED	WA	DL		47,241.00	Interest Accrual for Amortization Balance
60	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL			Interest Expense on Amortization Balance
70	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL	47,241.00		Current Year ERM (2014)
80	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	1,750,825.00		Current Year ERM Deferral Expense (2014)
90	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		2,589.00	Current Year ERM Interest Accrual (2014)
100	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL		2,589.00	Current Year ERM Interest Expense (2014)
Totals:						2,462,520.00	2,462,520.00	


 Prepared by: Tara Moses
 Reviewed by: 
 Date: 6-5-14
 Date: 6/5/14

Approved for Entry _____ Date _____
 Corporate Accounting use Only

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

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% The monthly rate is: 0.00455 Before Tax 0.0029570 After Tax 35.00% Tax rate	Actual cost of debt at 06/30/14 is 0.000% The monthly rate is: 0.000000 Before Tax 0.0000000 After Tax 35.00% Tax rate
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Account 182350

12-31-2012 GL Balance including interest (9,879,394)			3,457,788
January	Surcharge Amortization	574,746	
January	Interest	(28,364)	
01-31-2014	Balance before interest	(9,304,648)	
			January
			<u>DFIT Expense</u>
			<u>ADFIT</u>
			Amortization 201,161 Operating (201,161)
			Interest (9,927) Nonoperating 9,927
			191,234 Total (191,234)
			February
			<u>DFIT Expense</u>
			<u>ADFIT</u>
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	
February	Interest	(53,710)	
02-28-2014	Balance before interest	(17,742,394)	
			March
			<u>DFIT Expense</u>
			<u>ADFIT</u>
March	Surcharge Amortization	788,954	
March	Interest	(51,298)	
03-31-2014	Balance before interest	(16,953,440)	
			April
			<u>DFIT Expense</u>
			<u>ADFIT</u>
April	REC Expense Reclass NSJ016	(32,859)	
April	Surcharge Amortization	681,374	
April	Interest	(49,221)	
04-30-2014	Balance before interest	(16,304,925)	
			May
			<u>DFIT Expense</u>
			<u>ADFIT</u>
May	Surcharge Amortization	658,173	
May	Interest	(47,241)	
05-31-2014	Balance before interest	(15,646,752)	
			June
			<u>DFIT Expense</u>
			<u>ADFIT</u>
June	Balance transfer		
June	Surcharge Amortization		
June	Interest	0 (46,267)	
06-30-2014	Balance including interest	(15,646,752)	
			July
			<u>DFIT Expense</u>
			<u>ADFIT</u>
July	GL Balance including interest	(15,922,853)	
July	Surcharge Amortization		
July	Interest - corrected	0	
07-31-2014	Balance before interest	(15,922,853)	
			August
			<u>DFIT Expense</u>
			<u>ADFIT</u>
August	Surcharge Amortization		
August	Interest	0	
08-31-2014	Balance before interest	(15,922,853)	
			September
			<u>DFIT Expense</u>
			<u>ADFIT</u>
September	Surcharge Amortization		
September	Interest	0	
09-30-2014	Balance before interest	(15,922,853)	
			October
			<u>DFIT Expense</u>
			<u>ADFIT</u>
October	Surcharge Amortization		
October	Interest	0	
10-31-2014	Balance before interest	(15,922,853)	
			November
			<u>DFIT Expense</u>
			<u>ADFIT</u>
November	Surcharge Amortization		
November	Interest	0	
11-30-2014	Balance before interest	(15,922,853)	
			December
			<u>DFIT Expense</u>
			<u>ADFIT</u>
December	Surcharge Amortization		
December	Interest	0	
12-31-2014	Balance before interest	(15,922,853)	
12-31-2014	Balance including interest	(15,922,853)	

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

Schedule	(a)	kWh or \$	(b)	Proration Percentages		Rebate Rates		Current Month		Total
				Before	On/After	Before	On/After	Rate	Rate	
				01-Jan-14	01-Jan-14	01-Jan-14	01-Jan-14	01-Jan-13	01-Jan-13	
	(c)	(d)	(e)	(f)	(g)	(h)	(i)			
					(b)*(c)*(e)	(b)*(d)*(f)	(g)+(h)			
1		166,632,949	0.00%	(0.080¢)	(0.164¢)	0	-273,278	-273,278		
11		40,248,640	0.00%	(0.110¢)	(0.224¢)	0	-90,157	-90,157		
12		4,100,569	0.00%	(0.110¢)	(0.224¢)	0	-9,185	-9,185		
21		110,626,832	0.00%	(0.083¢)	(0.169¢)	0	-186,959	-186,959		
22		2,552,560	0.00%	(0.083¢)	(0.169¢)	0	-4,314	-4,314		
25		91,311,649	0.00%	(0.053¢)	(0.108¢)	0	-98,617	-98,617		
30		2,409,501	0.00%	(0.073¢)	(0.150¢)	0	-3,614	-3,614		
31		7,654,647	0.00%	(0.073¢)	(0.150¢)	0	-11,482	-11,482		
32		694,459	0.00%	(0.073¢)	(0.150¢)	0	-1,042	-1,042		
41-46		1,361,798	0.00%	(0.246¢)	(0.503¢)	0	-6,850	-6,850		
47		458,728	0.00%	(0.246¢)	(0.503¢)	0	-2,307	-2,307		
48		260,141	0.00%	(0.246¢)	(0.503¢)	0	-1,309	-1,309		
Schedule Totals		428,312,473				\$0	-\$689,114	-\$689,114		

kWh not subject to surcharge	0
Sch 62	0
Total kWh	428,312,473
Conversion factor	0.955100
Amortization	-\$658,173
FIT rate	-35%
DFIT expense	\$230,361

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201405 , State Code : WA

Accounting Period: 201405 State Code: WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	205,201	166,632,949	14,447,882	205,406	1,152,556,322	100,584,289
011	21,798	40,248,640	4,799,367	21,585	232,194,308	27,137,075
012	8,813	4,100,569	590,371	8,801	28,173,770	3,774,131
021	1,965	110,626,832	10,075,698	1,961	567,934,276	51,136,493
022	51	2,552,560	222,190	53	16,967,920	1,457,585
025	21	91,311,649	5,272,149	21	458,841,612	26,421,469
030	32	2,409,501	167,008	32	3,041,303	212,663
031	1,195	7,654,647	654,344	1,185	24,634,959	2,140,904
032	1,213	694,459	75,100	1,212	1,982,426	255,798
041	11	8,720	2,007	11	43,600	10,005
042	293	1,120,083	380,960	292	5,611,067	1,899,171
044	13	24,587	3,165	14	122,935	15,812
044A	1	0	336	1	0	1,344
045	11	89,173	6,324	11	445,865	31,659
046	53	119,235	11,549	53	596,340	57,797
047	0	458,728	107,672	0	2,322,805	541,083
048	0	260,141	65,423	0	1,324,095	328,851
058	0	0	1,337,783	0	0	7,806,615
058A	0	0	-6,491	0	0	-44,915
062	0	0	0	0	0	0
090	0	0	0	0	0	0
095	0	0	15,277	0	0	76,554
099	0	0	52,955	0	0	256,868
Sum	240,671	428,312,473	38,281,071	240,638	2,496,793,603	224,101,249

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
WASHINGTON									
Residential Service	2800	01	001	107,801,181	\$ 9,382,868	(116,222,031)	\$ (10,138,300)	(8,320,850)	\$ (742,731)
Residential Farm Gen	2800	01	012	2,651,482	\$ 370,221	(2,813,736)	\$ (399,260)	(262,283)	\$ (29,039)
Residential Farm Lg	2800	01	022	1,849,874	\$ 128,892	(1,702,407)	\$ (133,889)	(53,333)	\$ (4,087)
Residential Farm Pump	2800	01	032	281,913	\$ 33,547	(183,683)	\$ (23,361)	127,320	\$ 9,996
Commercial General	2800	21	011	25,873,819	\$ 2,982,743	(28,046,629)	\$ (2,884,270)	628,780	\$ 88,473
Commercial Lg General	2800	21	021	66,477,940	\$ 5,165,006	(68,304,801)	\$ (4,992,686)	5,173,436	\$ 362,306
Commercial Extra Lg	2800	21	025	22,850,640	\$ 1,463,603	(22,337,981)	\$ (1,413,648)	612,649	\$ 49,037
Commercial Pump	2800	21	031	2,813,128	\$ 235,794	(1,787,864)	\$ (183,751)	1,045,242	\$ 82,043
Industrial General	2800	31	011	251,013	\$ 32,489	(327,368)	\$ (38,434)	(36,373)	\$ (3,945)
Industrial Lg General	2800	31	021	5,733,957	\$ 431,833	(6,338,382)	\$ (804,351)	386,663	\$ 27,282
Industrial Extra Lg	2800	31	025	68,680,837	\$ 3,864,948	(68,638,036)	\$ (3,788,178)	(247,998)	\$ 58,769
Industrial Pump	2800	31	031	2,169,431	\$ 182,432	(1,047,638)	\$ (82,989)	1,116,796	\$ 89,443
WASHINGTON TOTAL				306,278,883	\$ 24,283,374	(306,106,719)	\$ (24,287,806)	172,264	\$ (34,431)
IDAHO									
Residential Service	3800	01	001	52,882,704	\$ 4,768,821	(87,849,068)	\$ (6,182,891)	(5,046,402)	\$ (443,970)
Residential Farm Gen	3800	01	012	1,164,062	\$ 137,791	(1,244,047)	\$ (144,084)	(80,015)	\$ (8,305)
Residential Farm Lg	3800	01	022	430,362	\$ 29,386	(489,340)	\$ (31,890)	(37,968)	\$ (2,226)
Residential Farm Pump	3800	01	032	129,339	\$ 14,091	(96,216)	\$ (11,459)	31,123	\$ 2,623
Commercial General	3800	21	011	16,102,723	\$ 1,600,851	(16,303,823)	\$ (1,878,640)	(201,100)	\$ (14,789)
Commercial Lg General	3800	21	021	29,812,872	\$ 2,048,594	(28,711,782)	\$ (1,991,635)	1,100,920	\$ 57,959
Commercial Extra Lg	3800	21	025	4,864,818	\$ 287,029	(4,875,017)	\$ (266,431)	(20,499)	\$ 1,608
Commercial Pump	3800	21	031	1,293,391	\$ 116,884	(1,113,112)	\$ (100,691)	180,279	\$ 14,883
Industrial General	3800	31	011	268,678	\$ 24,374	(281,909)	\$ (34,624)	(8,231)	\$ (250)
Industrial Lg General	3800	31	021	6,660,822	\$ 362,889	(6,631,038)	\$ (361,624)	59,883	\$ 1,465
Industrial Extra Lg	3800	31	025	20,766,823	\$ 1,099,952	(18,281,441)	\$ (1,038,334)	1,475,382	\$ 64,818
Industrial Pump	3800	31	031	1,034,713	\$ 81,623	(883,942)	\$ (78,089)	150,771	\$ 12,488
IDAHO TOTAL				134,830,887	\$ 10,481,724	(138,711,764)	\$ (10,773,637)	(2,380,877)	\$ (311,803)
WASHINGTON & IDAHO TOTAL				440,599,870	\$ 0.0788	(442,818,483)	\$ 0.0782	(2,218,613)	\$ (346,334)

**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 0.0029570 After Tax 35.00% Tax rate	The monthly rate is:		0.00000 Before Tax 0.0000000 After Tax 35.00% Tax rate
Account 186290					
12-31-2013	GL Balance including interest	0			\$0
01-01-2014	Transfer from 186280	1,256,447			(\$439,756)
01-01-2014	Transfer correct interest	1,602			(\$561)
01-01-2014	Beginning Balance including Interest	1,258,049			
January					
January		0		DFIT Expense	ADFIT
January	Interest		3,720	Interest	
01-31-2014	Balance before interest	1,258,049		1,302 Nonoperating	(1,302)
				1,302 Total	(1,302)
February					
February	Palouse Transfer from 186810			DFIT Expense	ADFIT
February	Transfer in Colstrip Adj. NSJ002	9,040			
February	2012 REC Expense Adjustment				
February	Balance before interest	1,267,089		Interest	
February	Interest		3,760	1,316 Nonoperating	(1,316)
02-28-2014	Balance before interest	1,267,089	0	1,316 Total	(1,316)
March					
March		0		DFIT Expense	ADFIT
March	Interest		3,747	Interest	
03-31-2014	Balance before interest	1,267,089		1,311 Nonoperating	(1,311)
				1,311 Total	(1,311)
April					
April	REC Expense Reclass NSJ016	(18,478)		DFIT Expense	ADFIT
April	Interest		3,692	Deferral Interest	
04-30-2014	Balance before interest	1,248,611		1,292 Nonoperating	(1,292)
				1,292 Total	(1,292)
May					
May		0		DFIT Expense	ADFIT
May	Interest		3,692	Deferral Interest	
05-31-2014	Balance before interest	1,248,611		1,292 Nonoperating	(1,292)
				1,292 Total	(1,292)
June					
June		0		DFIT Expense	ADFIT
June	Interest		3,692	Deferral Interest	
	Balance including interest	1,270,914		1,292 Nonoperating	(1,292)
06-30-2014	Balance	1,270,914		1,292 Total	(1,292)
July					
July		0		DFIT Expense	ADFIT
July	Interest - corrected		0	Deferral Interest	
07-31-2014	Balance before interest	1,270,914		0 Nonoperating	0
				0 Total	0
August					
August		0		DFIT Expense	ADFIT
August	Interest		0	Deferral Interest	
08-31-2014	Balance before interest	1,270,914		0 Nonoperating	0
				0 Total	0
September					
September		0		DFIT Expense	ADFIT
September	Interest		0	Deferral Interest	
09-30-2014	Balance before interest	1,270,914		0 Nonoperating	0
				0 Total	0
October					
October		0		DFIT Expense	ADFIT
October	Interest		0	Deferral Interest	
10-31-2014	Balance before interest	1,270,914		0 Nonoperating	0
				0 Total	0
November					
November		0		DFIT Expense	ADFIT
November	Interest		0	Deferral Interest	
11-30-2014	Balance before interest	1,270,914		0 Nonoperating	0
				0 Total	0
December					
December		0		DFIT Expense	ADFIT
December	Interest		0	Deferral Interest	
12-31-2014	Balance before interest	1,270,914		0 Nonoperating	0
12-31-2014	Balance with Interest	1,270,914		0 Total	0

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 The monthly rate is:	5.459% 0.00455 Before Tax 0.0029570 After Tax 35.00% Tax rate	Actual cost of debt at 06/30/14 is The monthly rate is:	0.00000 Before Tax 0.0000000 After Tax 35.00% Tax rate
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Account 186280

0

			<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
January	ERM Deferral	0	Deferral	0 Operating	0
January	Interest	0	Interest	0 Nonoperating	0
01-31-2014	Balance before interest	0		0 Total	0
			<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
February	ERM Deferral	0	Deferral	0 Operating	0
February	Interest	0	Interest	0 Nonoperating	0
02-28-2014	Balance before interest	0		0 Total	0
			<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
March	ERM Deferral	0	Deferral	0 Operating	0
March	Interest	0	Interest	0 Nonoperating	0
03-31-2014	Balance before interest	0		0 Total	0
			<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
April	ERM Deferral	0	Deferral	0 Operating	0
April	Interest	0	Interest	0 Nonoperating	0
04-30-2014	Balance before interest	0		0 Total	0
			<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
May	ERM Deferral	(1,750,825)	Deferral	(612,789) Operating	612,789
May	Interest	(2,589)	Interest	(906) Nonoperating	906
05-31-2014	Balance before interest	(1,750,825)		(613,695) Total	613,695
			<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
June	ERM Deferral	0	Deferral	0 Operating	0
June	Interest	0	Interest	(1,812) Nonoperating	1,812
06-30-2014	Balance before interest	(1,750,825)		(1,812) Total	1,812
			<u>July</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
	GL Balance including interest	(1,758,591)			
	Interest related to WNP-3	0			
	GL Balance including interest	(1,758,591)			
July	ERM Deferral	0	Deferral	0 Operating	0
July	Interest	0	Interest	0 Nonoperating	0
07-31-2014	Balance before interest	(1,758,591)		0 Total	0
			<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
August	ERM Deferral	0	Deferral	0 Operating	0
August	Interest	0	Interest	0 Nonoperating	0
08-31-2014	Balance before interest	0		0 Total	0
			<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
September	ERM Deferral	0	Deferral	0 Operating	0
September	Interest	0	Interest	0 Nonoperating	0
09-30-2014	Balance before interest	0		0 Total	0
			<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
October	ERM Deferral	0	Deferral	0 Operating	0
October	Interest	0	Interest	0 Nonoperating	0
10-31-2014	Balance before interest	0		0 Total	0
			<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
November	ERM Deferral	0	Deferral	0 Operating	0
November	Interest	0	Interest	0 Nonoperating	0
11-30-2014	Balance before interest	0		0 Total	0
			<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
December	ERM Deferral	0	Deferral	0 Operating	0
December	Interest	0	Interest	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	\$94,634,486	\$21,929,187	\$23,776,856	\$15,594,828	\$11,696,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$68,480,006)	(\$16,799,872)	(\$13,519,401)	(\$12,490,297)	(\$13,315,264)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less SMUD RECs	\$1,538,699	\$297,264	\$306,942	\$337,238	\$328,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	501 Thermal Fuel	\$10,274,271	\$2,404,223	\$1,871,612	\$2,179,270	\$1,105,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	547 CT Fuel	\$33,734,611	\$12,167,951	\$13,775,030	\$1,865,777	\$3,891,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	456 Transmission Revenue	(\$4,855,991)	(\$922,550)	(\$903,805)	(\$1,010,617)	(\$1,256,173)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	565 Transmission Expense	\$8,308,169	\$1,690,954	\$1,808,808	\$1,580,867	\$1,616,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	557 Broker Fees	\$258,316	\$55,076	\$37,496	\$59,102	\$33,038	\$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	\$75,412,555	\$20,529,748	\$27,216,715	\$15,449,639	\$4,100,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total through												
	AUTHORIZED NET EXPENSE-SYSTEM												
11	555 Purchased Power	\$59,900,884	\$14,997,446	\$13,232,443	\$10,429,524	\$8,530,863	\$8,277,524	\$8,213,533	\$10,240,223	\$8,039,783	\$9,414,550	\$12,788,401	\$13,454,232
12	447 Sale for Resale	(\$35,229,270)	(\$6,903,038)	(\$6,253,766)	(\$9,035,136)	(\$7,462,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
13	Less SMUD RECs	\$1,919,845	\$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	\$11,947,279	\$2,779,051	\$2,687,744	\$2,775,501	\$1,704,426	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
15	547 CT Fuel	\$34,381,842	\$9,324,060	\$8,646,899	\$8,377,117	\$3,034,991	\$2,592,359	\$7,522,825	\$8,820,667	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
16	456 Transmission Revenue	(\$4,075,989)	(\$963,388)	(\$699,857)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
17	565 Transmission Expense	\$7,364,288	\$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	\$386,498	\$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	\$76,595,377	\$21,181,117	\$19,506,829	\$18,465,383	\$6,833,044	\$6,834,043	\$11,455,706	\$18,143,062	\$14,899,984	\$15,248,767	\$18,376,205	\$19,689,045
20	Actual - Authorized Net Expense	(\$1,182,822)	(\$651,369)	(\$7,099,866)	(\$3,015,744)	(\$2,492,836)	(\$2,732,759)						
21	Resource Optimization - Subtotal	(\$4,830,444)	(\$405,020)	(\$2,232,886)	(\$1,335,360)	(\$442,568)	(\$414,608)	\$0	\$0	\$0	\$0	\$0	\$0
22	Adjusted Net Expense	(\$6,013,266)	(\$1,056,389)	\$5,476,998	(\$4,351,104)	(\$2,935,404)	(\$3,147,367)						
23	Washington Allocation		65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
24	Washington Share	(\$3,923,055)	(\$689,188)	\$3,573,193	(\$2,838,660)	(\$1,915,058)	(\$2,053,342)	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment	(\$2,411,378)	(\$830,724)	(\$125,417)	(\$534,397)	(\$503,758)							
25	(+) Surcharge (-) Rebate												
26	Net Power Cost (+) Surcharge (-) Rebate	(\$6,334,433)	(\$1,519,912)	\$3,447,776	(\$3,255,742)	(\$2,449,455)	(\$2,557,100)						
27	Cumulative Balance	(\$1,519,912)	\$1,927,864	(\$1,327,878)	(\$3,777,333)	(\$6,334,433)							
	Deferral Amount, Cumulative (Customer)	\$0	\$0	\$0	\$0	(\$1,750,825)							
	Deferral Amount, Monthly	\$0	\$0	\$0	\$0	(\$1,750,825)							
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$1,750,825	\$0	\$0	\$0	\$1,750,825							
	Company Band Gross Margin Impact	(\$1,519,912)	\$1,927,864	(\$1,327,878)	(\$3,777,333)	(\$4,583,608)							
	Cumulative												

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	\$38,413,675	\$11,744,213	\$11,898,194	\$14,107,971	\$6,938,087	\$5,469,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$4,106,820	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$394,078	\$32,036	\$32,036	\$101,639	\$127,766	\$161,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$602,024	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	\$2,083,056	\$549,554	\$520,764	\$520,764	\$520,764	\$520,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$6,479,145	\$3,454,761	\$3,121,689	\$1,705,589	\$1,651,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$74	\$22	\$18	\$18	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$595,112	\$121,331	\$167,249	\$157,579	\$146,778	\$123,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$435,088	\$178,286	\$157,311	\$39,458	\$118,246	\$120,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$1,088,731	\$150,281	\$204,574	\$328,422	\$289,605	\$266,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	\$2,094,031	\$619,383	\$395,558	\$645,199	\$529,962	\$523,312	\$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	\$7,805,069	\$2,186,817	\$2,114,774	\$1,884,054	\$1,877,735	\$1,928,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$7,884,597	\$1,140,491	\$1,919,084	\$2,366,987	\$2,186,010	\$1,412,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$232,074	\$59,153	\$75,216	\$61,701	\$48,858	\$46,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$128,438	\$12,861	\$92,461	\$291,648	(\$18,080)	(\$52,669)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	\$94,634,486	\$21,637,002	\$21,929,187	\$23,776,856	\$15,594,828	\$11,696,613	\$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													
555 PURCHASED POWER													
555000	\$89,184,053	\$19,999,369	\$25,366,043	\$19,424,748	\$14,156,694	\$10,237,199	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$1,339,741)	(\$1,127,524)	(\$5,207,117)	\$2,997,140	\$927,342	\$1,070,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	\$141,299	\$12,861	(\$92,461)	\$291,648	(\$18,080)	(\$52,669)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$6,005,332	\$2,570,616	\$1,676,792	\$941,129	\$421,429	\$395,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$291,227	\$59,153	\$75,216	\$61,701	\$48,858	\$46,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$352,316	\$122,527	\$110,714	\$60,490	\$58,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$94,634,486	\$21,637,002	\$21,929,187	\$23,776,856	\$15,594,828	\$11,696,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
19	(\$47,649,678)	(\$12,424,978)	(\$7,244,895)	(\$9,875,012)	(\$8,489,016)	(\$9,615,777)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	(\$729,425)	(\$146,020)	(\$146,345)	(\$144,955)	(\$146,085)	(\$146,020)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	(\$660,593)	(\$148,801)	(\$234,831)	(\$93,285)	(\$87,351)	(\$96,325)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(\$32,837)	(\$6,912)	(\$6,230)	(\$6,650)	(\$6,491)	(\$6,554)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	(\$187,175)	(\$39,819)	(\$36,966)	(\$43,619)	(\$37,226)	(\$29,545)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	(\$8,672,726)	(\$1,845,354)	(\$2,577,410)	(\$1,401,992)	(\$1,459,802)	(\$1,388,168)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	(\$10,547,572)	(\$2,187,988)	(\$2,108,495)	(\$1,953,888)	(\$2,264,326)	(\$2,032,875)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	(\$68,480,006)	(\$16,799,872)	(\$12,355,172)	(\$13,519,401)	(\$12,490,297)	(\$13,315,264)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
447000	(\$55,246,064)	(\$12,984,331)	(\$17,804,382)	(\$7,404,247)	(\$8,394,484)	(\$9,658,620)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	\$4,888,699	\$1,252,431	\$1,121,538	(\$3,194,362)	(\$1,381,594)	(\$2,109,314)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$7,083,842)	(\$2,820,831)	(\$2,488,617)	(\$905,203)	(\$401,035)	(\$468,156)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$291,227)	(\$59,153)	(\$75,216)	(\$61,701)	(\$48,858)	(\$46,299)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$10,547,572)	(\$2,187,988)	(\$2,108,495)	(\$1,953,888)	(\$2,264,326)	(\$2,032,875)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$68,480,006)	(\$16,799,872)	(\$12,355,172)	(\$13,519,401)	(\$12,490,297)	(\$13,315,264)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS													
27	\$2,094,529	\$704,547	\$623,814	(\$173,999)	\$518,089	\$422,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	\$7,453	\$743	(\$2,472)	\$9,950	(\$1,274)	\$506	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	\$8,022,106	\$1,697,324	\$2,044,734	\$2,040,464	\$1,637,377	\$622,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	\$150,183	\$1,609	\$47,379	\$15,197	\$25,078	\$60,920	\$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
31	Total 501 Fuel Expense	\$10,274,271	\$2,404,223	\$2,713,455	\$1,871,612	\$2,179,270	\$1,105,711	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS													
32	Kettle Falls	190,959	54,406	46,664	21,970	37,478	30,441						
33	Colstrip	332,609	65,707	86,904	76,279	63,926	39,893						
34	wood	\$12.95	\$13.37	(\$7.92)	\$13.82	\$13.87							
35	coal	\$25.83	\$23.56	\$26.49	\$25.61	\$15.60							
501 FUEL-COST PER TON													
36	NE CT Gas/Oil-547213	\$52,489	\$979	\$17,378	\$37,568	(\$2,315)							
37	Boulder Park-547216	\$279,841	\$88,747	\$72,900	\$44,316	\$8,204	\$65,674						
38	Kettle Falls CT-547211	\$127,993	\$29,791	\$59,419	\$11,302	\$2,874	\$25,607						
39	Coyote Springs2-547610	\$17,509,253	\$6,611,274	\$7,376,158	\$994,304	\$748,560	\$1,778,957						
40	Lancaster-547312	\$15,497,889	\$5,442,430	\$6,130,985	\$883,482	\$1,100,609	\$1,940,383						
41	Rathdrum CT-547310	\$267,146	(\$5,570)	\$19,190	\$64,051	\$7,845	\$81,630						
42	Total 547 Fuel Expense	\$33,734,611	\$12,167,651	\$13,775,030	\$2,035,023	\$1,865,777	\$3,891,130	\$0	\$0	\$0	\$0	\$0	\$0
43 TOTAL NET EXPENSE													
		\$19,409,004	\$26,062,500	\$14,164,090	\$7,149,578	\$3,378,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
44	456100 ED AN	(\$4,466,323)	(\$916,902)	(\$759,858)	(\$766,656)	(\$875,192)	(\$1,147,715)	\$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	(\$389,688)	(\$5,648)	(\$2,986)	(\$137,149)	(\$135,425)	(\$108,458)	\$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	(\$4,855,991)	(\$922,550)	(\$762,846)	(\$903,805)	(\$1,010,617)	(\$1,256,173)	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
50	565000 ED AN	\$8,298,019	\$1,688,924	\$1,608,929	\$1,806,778	\$1,578,637	\$1,614,551	\$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	\$10,150	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0
53	Total 565 Transmission Expense	\$8,308,169	\$1,690,954	\$1,610,959	\$1,808,808	\$1,580,667	\$1,616,581	\$0	\$0	\$0	\$0	\$0	\$0
54	Total 557170 ED AN Broker Fees	\$258,316	\$55,076	\$37,496	\$73,604	\$59,102	\$33,038	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION													
55	Econ Dispatch-557010	(\$9,706,892)	\$308,095	\$1,187,582	(\$6,690,279)	(\$1,629,569)	(\$882,721)	\$0	\$0	\$0	\$0	\$0	\$0
56	Econ Dispatch-557150	\$15,957,395	\$928,477	(\$2,123,679)	\$11,640,860	\$3,548,645	\$1,963,092	\$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	\$29,825,357	\$6,796,131	\$5,069,685	\$5,942,634	\$4,906,450	\$7,110,457	\$0	\$0	\$0	\$0	\$0	\$0
60	Fuel DispatchFin-456010	\$6,045,200	(\$47,723)	(\$1,218,356)	\$5,698,019	\$1,136,631	\$476,629	\$0	\$0	\$0	\$0	\$0	\$0
61	Fuel Dispatch-456015	(\$19,825,046)	(\$321,991)	(\$125,662)	(\$11,909,132)	(\$4,133,659)	(\$3,334,602)	\$0	\$0	\$0	\$0	\$0	\$0
62	Intraco Thermal Gas-456730	(\$27,093,010)	(\$8,059,830)	(\$5,012,112)	(\$4,002,364)	(\$4,271,142)	(\$5,747,562)	\$0	\$0	\$0	\$0	\$0	\$0
63	Fuel Bookouts-458711	\$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 Optimizaton Subtotal	(\$4,796,996)	(\$396,841)	(\$2,222,542)	(\$1,320,262)	(\$442,644)	(\$414,707)	\$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	KPWF Contract Buyout	\$0	\$0	\$0	\$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.	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
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	(\$33,448)	(\$8,179)	(\$10,346)	(\$15,098)	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Wind REC Subtotal	(\$33,448)	(\$8,179)	(\$10,346)	(\$15,098)	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Net Resource Optimization	(\$4,830,444)	(\$405,020)	(\$2,232,888)	(\$1,335,360)	(\$442,568)	(\$414,608)						
74	Adjusted Actual Net Expense	\$69,043,412	\$19,827,464	\$24,715,221	\$13,807,337	\$7,336,362	\$3,367,028						

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of May 2014

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201405

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Marcus Garbarino

Last Saved: 06/05/2014 11:00 AM

Type: C

Submitted by: Marcus Garbarino


Approval Requested: 06/05/2014 11:00 AM

Category: DJ


Approved by:

Currency: USD

Seq	Co	FERC	Exp	Ser	Jur	SL	Debit	Credit	Comment
10	001	557322	DEF POWER SUPPLY EXP-RECS	ED	WA	DL		91,028.00	WA REC Deferral Expense
20	001	186322	MISC DEF DEBIT - WA REC DEF	ED	WA	DL	91,028.00		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	6,139.00		WA REC Interest Expense Accrual
60	001	186322	MISC DEF DEBIT - WA REC DEF	ED	WA	DL	97,167.00		WA REC Balance Interest Expense Accrual
Totals:									



 Prepared by: Marcus Garbarino



 Reviewed by:

 Date: 6/5/14

 Date: 6/5/14

Explanation:

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

Approved for Entry _____ Date _____
 Corporate Accounting use Only

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)	(\$11,848)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,501,845)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$297,264)	(\$268,606)	(\$308,942)	(\$337,238)	(\$328,649)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,538,699)
Total	(\$346,567)	(\$550,219)	(\$808,142)	(\$1,092,619)	(\$340,497)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,138,044)
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)	(\$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)
Total Authorized	(\$501,852)	(\$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)	\$19,610	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	(\$1,124,345)
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	\$156,266	\$162,820	\$117,982	\$141,745	\$455,220	\$313,596	\$313,596	\$303,480	\$313,596	\$303,902	\$313,596	\$3,068,928
Total (+) = Surcharge	\$155,285	(\$93,888)	(\$306,922)	(\$526,941)	\$161,355	\$486,678	\$345,054	\$345,054	\$334,938	\$424,054	\$335,360	\$345,054	\$2,005,083
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	(\$11,642)	(\$163,201)	(\$306,459)	(\$408,678)	\$12,794	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	(\$733,523)
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	\$92,474	\$296,986	\$204,590	\$204,590	\$197,990	\$204,590	\$198,265	\$204,590	\$2,002,189
Total - 100% Surcharge (+) or Rebate (-)	\$101,308	(\$61,253)	(\$200,236)	(\$350,207)	\$105,268	\$317,509	\$225,113	\$225,113	\$218,514	\$304,113	\$218,789	\$225,113	\$1,329,146

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

Debit	Credit	Debit	Credit
Credit	Debit	Credit	Debit

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2014 REC Expense 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
Other Non WA EIA - Voluntary REC Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non WA EIA - Voluntary REC Broker Fee Expense	\$2,625	\$5,324	\$5,603	\$5,639	\$7,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,097
Total Other Non WA EIA REC Expenses	\$2,625	\$5,324	\$5,603	\$5,639	\$7,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,097
WA EIA937 Requirement (EWEB) - Expense	\$183,498	\$0	\$0	\$116,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,063
WA EIA937 Requirement (EWEB) - Broker Fee Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA 937 Requirement (EWEB) - Broker Fee Expense	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,818
Total WA EIA 937 Requirement REC Expenses	\$187,461	\$3,964	\$3,964	\$120,529	\$3,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$319,881
Authorized - System													
Other Non WA EIA - Voluntary REC Expense	\$29,760	\$26,880	\$29,760	\$28,760	\$29,760	\$28,800	\$0	\$0	\$0	\$0	\$0	\$0	\$173,720
WA EIA937 Requirement (EWEB) - Expense	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$769,000
Total Authorized	\$214,119	\$30,825	\$33,705	\$213,119	\$33,705	\$32,745	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$942,720
Difference													
Other Non WA EIA - Voluntary REC Expense	(\$27,135)	(\$21,556)	(\$24,157)	(\$23,121)	(\$21,854)	(\$28,800)	\$0	\$0	\$0	\$0	\$0	\$0	(\$146,623)
WA EIA937 Requirement (EWEB) - Expense	\$3,102	\$18	\$18	(\$63,830)	\$18	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$449,119)
Total	(\$24,033)	(\$21,537)	(\$24,139)	(\$86,952)	(\$21,836)	(\$32,745)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$595,742)
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	(\$17,703)	(\$14,063)	(\$15,760)	(\$15,084)	(\$14,256)	(\$18,789)	\$0	\$0	\$0	\$0	\$0	\$0	(\$95,657)
WA EIA937 Requirement (EWEB) - (100%)	\$3,102	\$18	\$18	(\$63,830)	\$18	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$449,119)
Total - 100% Surcharge (+) or Rebate (-)	(\$14,601)	(\$14,045)	(\$15,742)	(\$78,915)	(\$14,240)	(\$22,734)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$544,776)
Accounting Entries													
186322-ED-WA	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	
557322-ED-WA													

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
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
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
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
April Revenue			
186322		\$350,207	
557322	\$350,207		
April Expense			
186322		\$78,915	
557322	\$78,915		
April Total			
186322	\$0	\$429,122	\$429,122 Credit
557322	\$429,122	\$0	-\$429,122 Debit
May Revenue			
186322	\$105,268		
557322		\$105,268	
May Expense			
186322		\$14,240	
557322	\$14,240		
May Total			
186322	\$105,268	\$14,240	-\$91,028 Debit
557322	\$14,240	\$105,268	\$91,028 Credit