

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



September 16, 2014

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

RECEIVED
RECORDS MANAGEMENT
2014 SEP 17 AM 9:38
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

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

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In August, actual net power costs were less than authorized costs by \$32,136. Year-to-date actual net power costs were less than authorized costs by \$10,141,317. A deferral entry of \$28,923 was made in the rebate direction. The ERM deferral at August 31, 2014 is \$4,627,186 in the rebate direction.

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 \$784,616 for the month of August 2014. After adjusting for revenue-sensitive expenses, \$749,387 of amortization of the deferral balance was recorded.

Actual net power costs for August 2014 were less than the authorized level due primarily to higher hydro generation. Hydro generation was 24 aMW above the authorized level. Colstrip generation was 21 aMW above the authorized level. Kettle Falls generation was 2 aMW below the authorized level. Natural gas-fired generation was 62 aMW above the authorized level.

The average power purchase price was \$35.76/MWh compared to an authorized price of \$34.86/MWh. The net transmission expense (transmission expense less transmission revenue) was above the authorized level. Washington retail sales were 13 aMW above the authorized level.

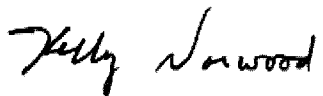
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In August 2014, actual net REC revenues were greater than authorized net revenues by \$173,652. The Company records 100% of the net REC revenues in a separate deferral 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 actual 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 26 of the report for July 2014 shows the calculation of the cost of debt at June 30, 2014, which is used for the July through December 2014 period.

There were no forward long-term power contract executed in August 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 AUGUST 2014

RECEIVED
RECORDS MANAGEMENT
2014 SEP 17 AM 9:38
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Page Items: Statind: DL Ferc Acct: 186280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201405	0.00	-1,748,236.00	-1,748,236.00
ED	WA	201406	-1,748,236.00	-914,303.00	-2,662,539.00
ED	WA	201407	-2,662,539.00	-1,955,345.00	-4,617,884.00
ED	WA	201408	-4,617,884.00	-42,368.00	-4,660,252.00

ERM Deferral Balance (Current Year - 2014)			
Account 186280.ED.WA			
		Amount	Journal ID
Balance 7/31/2014		-\$4,617,884.00	
Deferral - Current Month		-28,992.00	481 - WA ERM
Interest - Current Month		-13,376.00	481 - WA ERM
Balance 8/31/2014		-\$4,660,252.00	
Year to date deferrals		-\$4,627,255.00	
Year to date interest		-32,997.00	
Balance in account		-\$4,660,252.00	
	Total	Absorbed	Deferred
First \$4,000,000 at 100%	-\$4,000,000.00	-\$4,000,000.00	\$0.00
\$4,000,000 to \$10,000,000 at 25%	-6,000,000.00	-1,500,000.00	-4,500,000.00
Over \$10,000,000 at 10%	-141,317.00	-14,132.00	-127,185.00
Total	-\$10,141,317.00	-\$5,514,132.00	-\$4,627,185.00

The Company recorded the deferral of \$28,992, when the actual deferral was \$28,922. The difference of \$70 will be corrected in September 2014.

Page Items: Statind: DL Ferc. Acct: 186290

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201406	1,267,222.29	3,692.00	1,270,914.29
ED	WA	201407	1,270,914.29	-1,270,914.00	0.29
ED	WA	201408	0.29	-0.29	0.00

ERM Deferral Balance (Prior year - 2013)			
Account 186290.ED.WA			
		Amount	Journal ID
Balance 7/31/2014		\$0.29	
Interest - Current Month		0.00	481 - WA ERM
Transfer to 182350		-0.29	481 - WA ERM
Balance 8/31/2014		\$0.00	

Page Items: Statind: DL Fero Acct: 182350

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201406	-15,904,028.92	580,003.00	-15,324,025.92
ED	WA	201407	-15,324,025.92	1,888,322.00	-13,435,703.92
ED	WA	201408	-13,435,703.92	711,638.21	-12,724,065.71

Recoverable Deferral Balance			
Account 182350.ED.WA			
		<u>Amount</u>	<u>Journal ID</u>
Balance 7/31/2014		-\$13,435,703.92	
Surcharge Amortization		749,387.00	481 - WA ERM
Interest		-37,749.08	481 - WA ERM
Transfer from 186290		0.29	481 - WA ERM
Balance 8/31/2014		-\$12,724,065.71	

Page Items: Statind: DL Ferc Acct: 283280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201406	5,734,765.80	115,712.80	5,850,478.60
ED	WA	201407	5,850,478.60	468,277.95	6,318,756.55
ED	WA	201408	6,318,756.55	-234,244.47	6,084,512.08

DFIT Associated with ERM Deferrals		
Account 283280.ED.WA		
Account 186280.ED.WA balance		-\$4,660,252.00
Account 186290.ED.WA balance		0.00
Account 182350.ED.WA balance		-12,724,065.71
Total		-\$17,384,317.71
Federal income tax rate		-35%
Deferred FIT related to deferrals		\$6,084,511
Rounding		1
Balance that should be in account - August 31, 2014		\$6,084,512

Page Items: Statind: DL Ferc Acct: 186322

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201406	-2,102,326.64	-21,300.25	-2,123,626.89
ED	WA	201407	-2,123,626.89	-140,262.00	-2,263,888.89
ED	WA	201408	-2,263,888.89	-180,438.00	-2,444,326.89

REC Deferral Balance			
Account 186322.ED.WA		<u>Amount</u>	<u>Journal ID</u>
Balance 7/31/2014		-\$2,263,888.89	
Deferral		-173,652.00	475 - WA REC DEFERRAL
Interest		-6,786.00	475 - WA REC DEFERRAL
Balance 8/31/2014		-\$2,444,326.89	
Balance 1/1/2014		-\$1,606,948	
Year to date deferrals		-911,626	
Year to date interest		-45,604	
Adjustment for reclassifying 2012 REC Expenses		36,510	
Adjustment for reclassifying 2013 REC Expenses		36,955	
Record ID Share of RECs used in WA for I-937 (6/14)		46,386	
Balance 8/31/2014		-\$2,444,327	

Page Items: Statind: DL Ferc Acct: 283305

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201406	723,949.32	19,320.09	743,269.41
ED	WA	201407	743,269.41	49,091.70	792,361.11
ED	WA	201408	792,361.11	63,153.30	855,514.41

DFIT Associated with REC Deferrals		
<u>Account 283305.ED.WA</u>		
Account 186322.ED.WA balance		-\$2,444,326.89
Total		-2,444,326.89
Federal income tax rate		-35%
Deferred FIT related to deferrals		\$855,514
Rounding		0
Balance that should be in account - August 31, 2014		\$855,514
Balance 8/31/2014		\$855,514

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of August 2014

ERM Deferral Journal

Avista Corporation Journal Entry

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

Effective Date: 201408
 Last Saved by: Gina Armstrong
 Submitted by: Gina Armstrong
 Approved by:

Last Saved: 09/05/2014 2:39 PM
 Approval Requested: 09/05/2014 2:39 PM

Seq	Co.	FERC	Set.	Jul.	S/L	Debit	Credit	Comment
10	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00		Prior Year's (2013) Interest Accrual
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		0.00	Prior Year's (2013) Interest Income
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	749,387.00		Current Amortization
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		749,387.00	Current Amortization Expense
50	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		37,685.00	Interest Accrual for Amortization Balance
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	37,685.00		Interest Expense on Amortization Balance
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		28,992.00	Current Year ERM (2014)
80	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	28,992.00		Current Year ERM Deferral Expense (2014)
90	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		13,376.00	Current Year ERM Interest Accrual (2014)
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	13,376.00		Current Year ERM Interest Expense (2014)
110	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		0.29	Transfer to 182350 per Rates
120	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.29		Transfer from 186290 per Rates
130	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		64.08	Correct interest expense from July
140	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	64.08		Correct interest expense from July
						Totals:	829,504.37	829,504.37



Avista Corporation Journal Entry

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

Effective Date: 201408
 Last Saved by: Gina Armstrong
 Submitted by: Gina Armstrong
 Approved by:

Last Saved: 09/05/2014 2:39 PM
 Approval Requested: 09/05/2014 2:39 PM

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

	Date
Prepared by <u>Gina Armstrong</u>	<u>9/5/14</u>
	Date
Reviewed by	<u>9/5/14</u>
Approved for Entry	Date
Corporate Accounting use Only	

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Actual cost of debt at 12/31/13 is	5.459%	Actual cost of debt at 06/30/14 is	5.343%
The monthly rate is:	0.00455 Before Tax 0.0029570 After Tax 35.00% Tax rate	The monthly rate is:	0.00445 Before Tax 0.0028941 After Tax 35.00% Tax rate

Account 182350

12-31-2012 GL Balance including interest		(9,879,394)		3,457,788
January				
January	Surcharge Amortization	574,746	DFIT Expense	ADFIT
January	Interest	(28,364)	Amortization	201,161 Operating (201,161)
01-31-2014	Balance before interest	(9,304,648)	Interest	(9,927) Nonoperating 9,927
			191,234	Total (191,234)
February				
February	Transfer from 186290	(9,308,084)	DFIT Expense	ADFIT
February	Remove Jan. 2014 Interest	(27,443)	Amortization	295,013 Operating (295,013)
February	Balance before Jan. Interest	(9,280,641)	Interest	(18,799) Nonoperating 18,799
February	Total Balance before Interest	(18,585,289)	276,214	Total (276,214)
February	Surcharge Amortization	842,895		
February	Interest	(53,710)		
02-28-2014	Balance before interest	(17,742,394)		
March				
March	Surcharge Amortization	788,954	DFIT Expense	ADFIT
March	Interest	(51,298)	Amortization	278,134 Operating (278,134)
03-31-2014	Balance before interest	(16,953,440)	Interest	(17,954) Nonoperating 17,954
			258,180	Total (258,180)
April				
April	REC Expense Reclass NSJ016	(32,859)	DFIT Expense	ADFIT
April	Surcharge Amortization	681,374	Amortization	238,481 Operating (238,481)
April	Interest	(49,221)	Interest	(17,227) Nonoperating 17,227
04-30-2014	Balance before interest	(16,304,925)	221,254	Total (221,254)
May				
May	Surcharge Amortization	658,173	DFIT Expense	ADFIT
May	Interest	(47,241)	Amortization	230,361 Operating (230,361)
05-31-2014	Balance before interest	(15,646,752)	Interest	(16,534) Nonoperating 16,534
			213,827	Total (213,827)
June				
June	Balance transfer		DFIT Expense	ADFIT
June	Surcharge Amortization	625,346	Amortization	218,871 Operating (218,871)
June	Interest	0	Interest	(15,870) Nonoperating 15,870
06-30-2014	Balance including interest	(15,021,406)	203,001	Total (203,001)
July				
July	GL Balance including interest	(15,324,026)	DFIT Expense	ADFIT
July	Transfer from 186290	1,270,914	Amortization	229,972 Operating (229,972)
July	Surcharge Amortization	657,064	Interest	(13,902) Nonoperating 13,902
07-31-2014	Balance before interest	(13,396,048)	216,070	Total (216,070)
August				
August	Surcharge Amortization	749,387	DFIT Expense	ADFIT
August	Interest	(37,885)	Amortization	282,285 Operating (282,285)
08-31-2014	Balance before interest	(12,646,661)	Interest	(13,190) Nonoperating 13,190
			249,095	Total (249,095)
September				
September	Surcharge Amortization		DFIT Expense	ADFIT
September	Interest	(36,601)	Amortization	0 Operating 0
09-30-2014	Balance before interest	(12,646,661)	Interest	(12,810) Nonoperating 12,810
			(12,810)	Total 12,810
October				
October	Surcharge Amortization		DFIT Expense	ADFIT
October	Interest	(36,601)	Amortization	0 Operating 0
10-31-2014	Balance before interest	(12,646,661)	Interest	(12,810) Nonoperating 12,810
			(12,810)	Total 12,810
November				
November	Surcharge Amortization		DFIT Expense	ADFIT
November	Interest	(36,601)	Amortization	0 Operating 0
11-30-2014	Balance before interest	(12,646,661)	Interest	(12,810) Nonoperating 12,810
			(12,810)	Total 12,810
December				
December	Surcharge Amortization		DFIT Expense	ADFIT
December	Interest	(36,601)	Amortization	0 Operating 0
12-31-2014	Balance before interest	(12,646,661)	Interest	(12,810) Nonoperating 12,810
12-31-2014	Balance including interest	(12,683,262)	(12,810)	Total 12,810

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

Schedule	kWh or \$ (b)	Proration Percentages		Rebate Rates		Current Month Rebate Revenue		Total (i)
		Before 01-Jan-14 (c)	On/After 01-Jan-14 (d)	Before 01-Jan-14 (e)	On/After 01-Jan-14 (f)	Rate Before 01-Jan-13 (g)	Rate On/After 01-Jan-13 (h)	
1	190,162,484	0.00%	100.00%	(0.080¢)	(0.164¢)	0	-311,866	-311,866
11	46,425,927	0.00%	100.00%	(0.110¢)	(0.224¢)	0	-103,994	-103,994
12	3,790,564	0.00%	100.00%	(0.110¢)	(0.224¢)	0	-8,491	-8,491
21	122,472,208	0.00%	100.00%	(0.083¢)	(0.169¢)	0	-206,978	-206,978
22	2,745,280	0.00%	100.00%	(0.083¢)	(0.169¢)	0	-4,640	-4,640
25	94,835,244	0.00%	100.00%	(0.053¢)	(0.108¢)	0	-102,422	-102,422
30	4,324,189	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-6,486	-6,486
31	17,684,982	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-26,527	-26,527
32	1,794,774	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-2,692	-2,692
41-46	1,362,950	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-6,856	-6,856
47	464,838	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-2,338	-2,338
48	263,527	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-1,326	-1,326
Schedule Totals	486,326,967					\$0	-\$784,616	-\$784,616

kWh not subject to surcharge Sch 62	0	Conversion factor	0.955100
Total kWh	486,326,967	Amortization	-\$749,387
		FIT rate	-35%
		DFIT expense	\$262,285

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201408 , State Code : WA

Accounting Period:201408 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	204,911	190,162,484	16,528,958.43	205,168	1,642,946,336	143,342,414.84
011	21,803	46,425,927	5,428,853.34	21,677	355,927,742	41,841,827.00
012	8,852	3,790,564	555,642.55	8,811	39,191,875	5,402,303.71
021	1,951	122,472,208	11,090,290.32	1,957	913,108,713	82,648,282.18
022	52	2,745,280	241,403.76	53	24,417,700	2,115,972.07
025	21	94,835,244	5,515,576.75	21	733,245,678	42,409,220.82
030	32	4,324,189	299,266.99	32	16,797,529	1,164,507.66
031	1,189	17,684,982	1,400,813.73	1,188	71,520,642	5,894,501.39
032	1,212	1,794,774	162,113.94	1,212	6,325,987	661,987.62
041	11	8,720	2,007.21	11	69,760	16,026.28
042	295	1,121,235	381,605.60	293	8,955,640	3,037,149.65
044	13	24,587	3,165.39	14	196,696	25,308.39
044A	1	-	336.00	1	-	2,352.00
045	11	89,173	6,324.46	11	713,384	50,632.08
046	53	119,235	11,549.39	53	954,045	92,444.98
047	-	464,838	108,921.94	-	3,717,524	867,722.20
048	-	263,527	66,076.00	-	2,114,555	527,030.95
058	-	-	1,532,371.74	-	-	11,944,364.79
058A	-	-	(5,763.73)	-	-	(61,999.38)
062	-	-	-	-	-	-
090	-	-	-	-	-	-
095	-	-	15,186.98	-	-	122,273.17
099	-	-	50,448.38	-	-	407,222.20
Sum	240,407	486,326,967	43,395,149.17	240,500	3,820,203,806	342,511,544.60

**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	5.343%
The monthly rate is:	0.00455 Before Tax 0.0029570 After Tax 35.00% Tax rate	The monthly rate is:	0.00445 Before Tax 0.0028941 After Tax 35.00% Tax rate

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	(902,613)		Deferral	(315,915) Operating	315,915
June	Interest		(6,512)	Interest	(2,279) Nonoperating	2,279
	06-30-2014 Balance before interest	(2,653,438)			(318,194) Total	318,194
	GL Balance including interest	(2,662,539)				
	Interest related to WNP-3		0			
	GL Balance including interest	(2,662,539)				
July	ERM Deferral	(1,944,825)		Deferral	(680,689) Operating	680,689
July	Interest		(10,520)	Interest	(3,682) Nonoperating	3,682
	07-31-2014 Balance before interest	(4,607,364)			(684,371) Total	684,371
				<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
August	ERM Deferral	(28,992)		Deferral	(10,147) Operating	10,147
August	Interest		(13,376)	Interest	(4,682) Nonoperating	4,682
	08-31-2014 Balance before interest	(4,636,356)			(14,829) Total	14,829
				<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
September	ERM Deferral	0		Deferral	0 Operating	0
September	Interest		(13,418)	Interest	(4,696) Nonoperating	4,696
	09-30-2014 Balance before interest	(4,636,356)			(4,696) Total	4,696
				<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
October	ERM Deferral	0		Deferral	0 Operating	0
October	Interest		(13,418)	Interest	(4,696) Nonoperating	4,696
	10-31-2014 Balance before interest	(4,636,356)			(4,696) Total	4,696
				<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
November	ERM Deferral	0		Deferral	0 Operating	0
November	Interest		(13,418)	Interest	(4,696) Nonoperating	4,696
	11-30-2014 Balance before interest	(4,636,356)			(4,696) Total	4,696
				<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
December	ERM Deferral	0		Deferral	0 Operating	0
December	Interest		(13,418)	Interest	(4,696) Nonoperating	4,696
	12-31-2014 Balance before interest	(4,636,356)				
	12-31-2014 Balance with interest	(4,649,774)				

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 201408 , State Code : WA

Accounting Period	201408	State Code	WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage
01 RESIDENTIAL	214,921	198,226,694	18,135,069	215,133	1,713,064,801
18 THEFT OF SERVICE-ELECTRIC	0	0	1,525	0	0
21 FIRM COMMERCIAL	24,114	196,771,284	19,030,232	23,990	1,426,411,351
31 FIRM- INDUSTRIAL	358	78,640,196	4,879,167	358	624,018,597
39 FIRM-PUMPING-IRRIGATION ONLY	571	10,438,856	791,761	576	39,094,686
51 LIGHTING-PUBLIC STREET AND HIWAY	385	1,363,905	424,317	386	10,918,193
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	0	0	0
80 INTERDEPARTMENT REVENUE	58	886,032	83,080	57	6,696,178
83 MISC-SERVICE REVENUE SNP	0	0	25,557	0	0
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	24,442	0	0
Total WA	240,407	486,326,967	43,395,149	240,500	3,820,203,806
Total WA	240,407	486,326,967	43,395,149	240,500	3,820,203,806

Accounting Period 201408 State Code WA

REVENUE CLASS	Ytd Revenue Amt
01 RESIDENTIAL	157,250,351
18 THEFT OF SERVICE-ELECTRIC	15,649
21 FIRM COMMERCIAL	139,248,132
31 FIRM- INDUSTRIAL	38,542,177
39 FIRM-PUMPING-IRRIGATION ONLY	3,049,592
51 LIGHTING-PUBLIC STREET AND HIWAY	3,380,120
61 ENERGY EXCHANGE-RESIDENTIAL	0
80 INTERDEPARTMENT REVENUE	625,344
83 MISC-SERVICE REVENUE SNP	204,645
85 MISC-RENT FROM ELECTRIC PROPERTY	195,535
Total WA	342,511,545
Total WA	342,511,545

Filtering Criteria: Revenue Class LIKE :Revenue Class, Source Id IN ('REVCSS'; 'REVCORR'; 'REVHBL'; 'REVCAE'; 'REVCORRR')

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Page 2 of 2

ELECTRIC UNBILLED KWH AND REVENUE										
REVENUE CLASS CODE	TOWN	ACCOUNT DESCRIPTION	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										
01	2800	Residential Service	001	141,847,648	\$ 12,011,834	(133,971,476)	\$ (11,383,881)	7,875,571	\$ 648,143	
01	2800	Residential Farm Gen	012	2,824,184	\$ 386,078	(5,125,679)	\$ (451,446)	(301,468)	\$ (43,071)	
01	2800	Residential Farm Lg	022	2,853,894	\$ 187,890	(2,013,989)	\$ (186,388)	41,539	\$ 1,632	
01	2800	Residential Farm Pump	032	841,388	\$ 80,541	(886,321)	\$ (77,490)	85,047	\$ 3,061	
21	2800	Commercial General	011	34,168,778	\$ 3,795,877	(33,910,325)	\$ (3,826,091)	278,450	\$ (30,214)	
21	2800	Commercial Lg General	021	83,882,912	\$ 6,485,222	(84,972,076)	\$ (8,987,584)	(4,719,163)	\$ (302,362)	
21	2800	Commercial Extra Lg	025	26,771,967	\$ 1,833,936	(27,247,503)	\$ (1,877,982)	(575,388)	\$ -14,974	
21	2800	Commercial Pump	031	7,985,838	\$ 817,888	(7,864,078)	\$ (819,585)	284,763	\$ 1,071	
31	2800	Industrial General	011	299,828	\$ 32,728	(415,829)	\$ (37,782)	(43,003)	\$ (5,054)	
31	2800	Industrial Lg General	021	6,831,392	\$ 818,867	(7,448,090)	\$ (886,124)	(518,104)	\$ (40,137)	
31	2800	Industrial Extra Lg	025	71,857,332	\$ 3,968,013	(97,496,173)	\$ (3,784,498)	4,077,159	\$ 183,515	
31	2800	Industrial Pump	031	5,220,314	\$ 468,530	(5,885,801)	\$ (672,801)	(645,487)	\$ (88,271)	
WASHINGTON TOTAL					\$ 394,547,288	\$ 30,133,889	\$ (378,898,001)	\$ 23,869,403	\$ 275,267	
IDAHO										
01	3800	Residential Service	001	64,333,846	\$ 5,818,164	(66,532,811)	\$ (5,863,011)	(512,235)	\$ (49,807)	
01	3800	Residential Farm Gen	012	1,283,864	\$ 148,127	(1,337,266)	\$ (156,078)	(43,614)	\$ (7,951)	
01	3800	Residential Farm Lg	022	513,473	\$ 34,300	(658,969)	\$ (37,888)	(43,136)	\$ (2,668)	
01	3800	Residential Farm Pump	032	295,737	\$ 24,415	(299,733)	\$ (29,928)	(4,075)	\$ (4,211)	
21	3800	Commercial General	011	22,184,938	\$ 2,071,248	(22,136,907)	\$ (2,096,834)	28,031	\$ (25,586)	
21	3800	Commercial Lg General	021	38,237,831	\$ 2,835,045	(40,837,448)	\$ (2,745,475)	(1,394,517)	\$ (108,430)	
21	3800	Commercial Extra Lg	025	6,448,860	\$ 296,840	(6,487,183)	\$ (286,093)	(8,318)	\$ 449	
21	3800	Commercial Pump	031	3,294,768	\$ 284,831	(3,135,873)	\$ (274,604)	159,215	\$ 10,277	
31	3800	Industrial General	011	299,828	\$ 27,538	(299,712)	\$ (27,898)	(188)	\$ (357)	
31	3800	Industrial Lg General	021	6,890,534	\$ 822,021	(6,976,619)	\$ (446,783)	(688,495)	\$ (82,972)	
31	3800	Industrial Extra Lg	025	21,087,847	\$ 1,116,413	(21,816,182)	\$ (1,139,213)	(558,315)	\$ (22,800)	
31	3800	Industrial Pump	031	2,319,831	\$ 196,912	(2,087,887)	\$ (183,475)	212,644	\$ 15,497	
IDAHO TOTAL					\$ 165,192,886	\$ 13,038,742	\$ (171,383,476)	\$ (3,180,851)	\$ (259,010)	
WASHINGTON & IDAHO TOTAL					\$ 559,740,174	\$ 43,172,431	\$ (650,281,477)	\$ 0,0785	\$ (43,156,184)	\$ 16,277

Armstrong, Gina

From: Moses, Tara
Sent: Wednesday, August 20, 2014 9:49 AM
To: Armstrong, Gina
Subject: WA ERM Deferral Journals - August

Gina,

Upon completing my July account reconciliations I found the following:

credit 186290 \$0.29
debit 182350 \$0.29

1. 186290 ED WA
 - a. A \$0.29 debit balance remains in the account after the balance transfer in July to 182350
2. 182350 ED WA
 - a. An adjustment (NSJ) journal was completed to correct the amount transferred from 186290
 - b. I forgot to also adjust the interest to reflect the transfer correction
 - i. A \$64.08 credit entry for the additional interest needs to be captures in August

Thank you for completing these entries for me this month!!

TARA

Tara Moses
Resource Accounting Analyst



1411 E Mission MCS-7
Spokane, WA 99202
P 509.495.2032
<http://www.avistautilities.com>

↓
credit 182350 \$64.08
Debit 431600 64.08

Detail Balances (AVISTA CORP) - 001 186300 ED WA 01

Balance Type: Actual Currency Type: Total

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
08-31-14	USD	-1,270,914.00		0.29	

Journal Details Summary Balances

move to 182350
credit 186290 .29
debit 182350 .29

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
1	555 Purchased Power	\$135,981,231	\$21,929,187	\$23,776,856	\$15,594,928	\$11,696,613	\$11,286,454	\$15,757,204	\$14,301,087	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$107,246,372)	(\$12,355,172)	(\$13,519,401)	(\$12,490,297)	(\$13,315,264)	(\$11,174,889)	(\$16,819,937)	(\$10,771,540)	\$0	\$0	\$0	\$0
3	Less SMUD RECs	\$2,427,703	\$268,606	\$306,942	\$337,238	\$316,893	\$282,911	\$289,200	\$289,200	\$0	\$0	\$0	\$0
4	501 Thermal Fuel	\$16,759,325	\$2,713,455	\$1,871,612	\$2,179,270	\$1,105,711	\$1,184,588	\$2,197,774	\$3,102,892	\$0	\$0	\$0	\$0
5	547 CT Fuel	\$53,598,486	\$12,167,651	\$13,775,030	\$1,865,777	\$3,891,130	\$2,757,899	\$7,030,730	\$10,075,246	\$0	\$0	\$0	\$0
6	456 Transmission Revenue	(\$8,173,814)	(\$922,550)	(\$903,805)	(\$1,010,617)	(\$1,199,183)	(\$1,141,239)	(\$977,401)	\$0	\$0	\$0	\$0	\$0
7	565 Transmission Expense	\$13,154,762	\$1,610,959	\$1,808,808	\$1,580,867	\$1,616,581	\$1,590,834	\$1,607,039	\$1,648,720	\$0	\$0	\$0	\$0
8	557 Broker Fees	\$358,660	\$55,076	\$37,496	\$59,102	\$33,038	\$34,795	\$27,548	\$38,001	\$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	\$106,859,981	\$20,529,748	\$15,449,639	\$8,116,168	\$4,100,285	\$4,799,391	\$8,942,030	\$17,706,005	\$0	\$0	\$0	\$0
Total through													
AUTHORIZED NET EXPENSE-SYSTEM													
11	555 Purchased Power	\$86,632,164	\$14,997,446	\$12,710,608	\$10,429,524	\$8,530,863	\$8,277,524	\$8,213,533	\$10,240,223	\$8,039,783	\$9,414,550	\$12,788,401	\$13,454,232
12	447 Sale for Resale	(\$54,150,868)	(\$6,903,038)	(\$6,574,919)	(\$6,035,136)	(\$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	\$3,071,751	\$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	\$19,128,938	\$2,779,051	\$2,667,744	\$2,020,557	\$1,704,426	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
15	547 CT Fuel	\$63,317,693	\$9,324,060	\$8,646,899	\$8,377,117	\$3,034,991	\$2,592,359	\$7,522,825	\$8,820,867	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
16	456 Transmission Revenue	(\$7,264,189)	(\$963,388)	(\$845,492)	(\$729,613)	(\$637,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
17	565 Transmission Expense	\$11,691,263	\$1,520,361	\$1,465,382	\$1,508,739	\$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	\$599,435	\$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	\$113,026,187	\$21,181,117	\$18,465,382	\$10,609,004	\$6,833,044	\$6,834,043	\$11,453,706	\$18,143,062	\$14,899,984	\$15,248,767	\$18,376,205	\$19,689,045
20	Actual - Authorized Net Expense	(\$6,166,206)	(\$651,369)	(\$3,015,743)	(\$2,492,836)	(\$2,732,759)	(\$2,034,652)	(\$2,511,676)	(\$437,057)	\$0	\$0	\$0	\$0
21	Resource Optimization - Subtotal	(\$2,803,691)	(\$405,020)	(\$1,335,360)	(\$442,568)	(\$414,608)	(\$459,113)	\$1,609,214	\$876,652	\$0	\$0	\$0	\$0
22	Adjusted Net Expense	(\$8,969,897)	(\$1,056,389)	(\$4,351,103)	(\$2,935,404)	(\$3,147,367)	(\$2,493,765)	(\$902,462)	\$439,595	\$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	(\$5,851,961)	(\$689,188)	(\$2,838,660)	(\$1,915,057)	(\$2,053,342)	(\$1,626,932)	(\$588,766)	\$286,792	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$4,289,357)	(\$630,724)	(\$417,082)	(\$534,397)	(\$503,758)	\$423,448	(\$1,982,498)	(\$318,928)	\$0	\$0	\$0	\$0
26	Net Power Cost (+) Surcharge (-) Rebate	(\$10,141,317)	(\$1,519,912)	(\$3,255,742)	(\$2,449,455)	(\$2,557,101)	(\$1,203,485)	(\$2,571,264)	(\$32,136)	\$0	\$0	\$0	\$0
27	Cumulative Balance	(\$1,519,912)	\$1,927,864	(\$1,327,878)	(\$3,777,332)	(\$6,334,433)	(\$7,537,918)	(\$10,109,181)	(\$10,141,317)	\$0	\$0	\$0	\$0
Deferral Amount, Cumulative (Customer)													
Deferral Amount, Monthly													
Acct 557280 Entry: (+) Rebate, (-) Surcharge													
Company Band Gross Margin Impact, Cumulative													
(\$1,519,912) \$1,927,864 (\$1,327,878) (\$3,777,332) (\$6,334,433) (\$7,537,918) (\$10,109,181) (\$10,141,317) (\$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	\$62,204,481	\$11,744,213	\$11,898,194	\$14,107,971	\$6,938,087	\$5,469,423	\$5,126,007	\$10,215,710	\$8,449,088	\$0	\$0	\$0	\$0
2	\$7,186,935	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$0	\$0	\$0	\$0
3	\$798,289	\$32,036	\$3,150	\$101,639	\$127,766	\$161,523	\$172,784	\$132,694	\$98,733	\$0	\$0	\$0	\$0
4	\$1,053,542	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$0	\$0	\$0	\$0
5	\$3,645,348	\$549,554	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$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	\$2,255	\$22	\$18	\$19	\$19	\$19	\$19	\$1532	\$630	\$0	\$0	\$0	\$0
8	\$798,924	\$121,331	\$167,249	\$157,579	\$146,778	\$123,506	\$113,336	\$90,477	\$90,477	\$0	\$0	\$0	\$0
9	\$850,187	\$178,286	\$157,311	\$39,458	\$118,246	\$120,073	\$65,607	\$168,582	\$180,910	\$0	\$0	\$0	\$0
10	\$1,508,754	\$150,261	\$204,574	\$328,422	\$289,605	\$286,130	\$336,453	\$82,126	\$1,445	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,544,123	\$619,383	\$395,558	\$645,199	\$529,962	\$523,312	\$439,845	\$390,099	\$620,148	\$0	\$0	\$0
12	JP Morgan Ventures - Stateline Wind	\$655,472	\$210,622	\$266,856	\$388,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$13,909,697	\$2,186,817	\$2,114,774	\$1,884,054	\$1,877,735	\$1,928,506	\$2,043,436	\$2,167,053	\$0	\$0	\$0	\$0
14	Palouse Wind	\$11,255,306	\$1,140,491	\$1,919,084	\$2,366,987	\$2,186,010	\$1,412,516	\$1,381,476	\$1,127,940	\$861,293	\$0	\$0	\$0
15	Cleanwater (PFI)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$391,045	\$59,153	\$75,216	\$61,701	\$48,858	\$46,299	\$56,900	\$54,813	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$60,725	\$12,861	\$92,461	\$291,648	(\$18,080)	\$13,555	(\$159,790)	\$78,522	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$135,981,231	\$21,637,002	\$21,929,187	\$23,776,856	\$15,594,828	\$11,696,613	\$15,757,204	\$14,301,087	\$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	Short-Term Sales	(\$74,936,470)	(\$12,424,978)	(\$7,244,895)	(\$9,875,012)	(\$8,489,016)	(\$9,615,777)	(\$7,795,255)	(\$12,649,634)	(\$6,841,904)	\$0	\$0	\$0
20	Peaker LLC/PG&E Cap Sale	(\$1,166,680)	(\$146,020)	(\$146,345)	(\$144,955)	(\$146,020)	(\$146,020)	(\$145,215)	(\$146,020)	(\$146,020)	\$0	\$0	\$0
21	Nichols Pumping Index Sale	(\$1,079,047)	(\$148,801)	(\$234,831)	(\$93,285)	(\$87,351)	(\$96,325)	(\$85,420)	(\$179,710)	(\$179,710)	\$0	\$0	\$0
22	Sovereign/Kaiser Load Following	(\$52,337)	(\$6,912)	(\$6,230)	(\$6,650)	(\$6,491)	(\$6,476)	(\$6,450)	(\$6,574)	(\$6,574)	\$0	\$0	\$0
23	Pend Oreille DCS	(\$278,499)	(\$39,819)	(\$36,966)	(\$43,619)	(\$37,226)	(\$36,583)	(\$34,810)	(\$30,930)	(\$30,930)	\$0	\$0	\$0
24	SMUD 50 + 25	(\$13,635,810)	(\$1,845,354)	(\$2,577,410)	(\$1,401,982)	(\$1,459,802)	(\$1,398,168)	(\$1,456,313)	(\$1,714,819)	(\$1,791,952)	\$0	\$0	\$0
25	Merchant Ancillary Services	(\$16,097,529)	(\$2,187,988)	(\$2,108,495)	(\$1,953,888)	(\$2,264,326)	(\$2,032,875)	(\$1,660,627)	(\$2,114,880)	(\$1,774,450)	\$0	\$0	\$0
26	Total 447 Sales for Resale	(\$107,246,372)	(\$16,799,872)	(\$12,355,172)	(\$13,519,401)	(\$12,490,297)	(\$13,315,264)	(\$11,174,889)	(\$16,819,937)	(\$10,771,540)	\$0	\$0	\$0

501 FUEL-DOLLARS

27	Kettle Falls Wood-501110	\$3,617,655	\$704,547	\$623,814	(\$173,989)	\$518,089	\$422,078	\$213,315	\$535,881	\$773,930	\$0	\$0	\$0
28	Kettle Falls Gas-501120	\$13,308	\$743	(\$2,472)	\$9,950	(\$1,274)	\$506	\$4,413	(\$226)	\$0	\$0	\$0	\$0
29	Colstrip Coal-501140	\$12,882,032	\$1,697,324	\$2,044,734	\$2,020,464	\$1,637,377	\$622,207	\$943,848	\$2,259,435	\$0	\$0	\$0	\$0
30	Colstrip Oil-501160	\$246,330	\$1,609	\$47,379	\$15,197	\$25,078	\$80,920	\$25,757	\$69,553	\$0	\$0	\$0	\$0
31	Total 501 Fuel Expense	\$16,759,325	\$2,404,223	\$2,713,455	\$1,871,612	\$2,179,270	\$1,105,711	\$1,184,588	\$2,197,774	\$3,102,692	\$0	\$0	\$0

501 FUEL-TONS

32	Kettle Falls	298,866	54,406	46,664	21,970	37,478	30,441	15,237	38,442	54,228	\$0	\$0	\$0
33	Colstrip	550,852	65,707	86,804	76,279	63,926	39,893	38,755	83,825	95,663	\$0	\$0	\$0

501 FUEL-COST PER TON

34	Kettle Falls	wood	\$12.95	\$13.37	(\$7.92)	\$13.82	\$13.87	\$14.00	\$13.94	\$14.27	\$0	\$0	\$0
35	Colstrip	coal	\$25.83	\$23.56	\$26.49	\$25.61	\$15.60	\$24.35	\$19.76	\$23.62	\$0	\$0	\$0
36	NE CT Gas/Oil-547213		\$77,285	\$17,378	\$37,568	(\$2,315)	(\$1,121)	\$331	\$3,019	\$21,446	\$0	\$0	\$0
37	Boulder Park-547216		\$476,606	\$88,747	\$44,316	\$8,204	\$65,674	\$30,556	\$96,458	\$69,751	\$0	\$0	\$0
38	Kettle Falls CT-547211		\$181,770	\$29,791	\$11,302	\$2,874	\$25,607	(\$7,041)	\$27,632	\$33,186	\$0	\$0	\$0
39	Coyote Springs-2-547610		\$28,369,646	\$6,611,274	\$7,376,158	\$748,560	\$1,778,957	\$1,768,976	\$3,720,571	\$5,370,846	\$0	\$0	\$0
40	Lancaster-547312		\$24,062,265	\$5,442,430	\$6,130,985	\$883,482	\$1,100,609	\$963,511	\$3,056,909	\$4,543,956	\$0	\$0	\$0
41	Rathdrum CT-547310		\$430,914	(\$5,570)	\$64,051	\$7,845	\$91,630	\$1,568	\$126,141	\$36,061	\$0	\$0	\$0
42	Total 547 Fuel Expense		\$53,598,466	\$12,167,651	\$13,776,030	\$2,036,023	\$1,865,777	\$3,891,130	\$2,757,899	\$7,030,730	\$10,076,246	\$0	\$0

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

Line No.	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
43 TOTAL NET EXPENSE	\$19,409,004	\$28,062,500	\$14,164,090	\$7,149,578	\$3,378,190	\$4,056,052	\$8,165,771	\$16,707,485	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
44 456100 ED AN	(\$7,644,709)	(\$759,858)	(\$766,856)	(\$875,192)	(\$1,147,715)	(\$1,063,457)	(\$1,139,141)	(\$975,788)	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN-Sale of excess BPA Trans	(\$529,105)	(\$2,988)	(\$137,149)	(\$135,425)	(\$108,458)	(\$135,726)	(\$2,098)	(\$1,613)	\$0	\$0	\$0	\$0
47 Exclude Prior Year BPA Settlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456705 ED AN - Do not include Low Voltage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 Total 456 Transmission Revenue	(\$6,173,814)	(\$922,550)	(\$903,805)	(\$1,010,617)	(\$1,256,173)	(\$1,199,183)	(\$1,141,239)	(\$977,401)	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE												
50 565000 ED AN	\$13,138,522	\$1,688,924	\$1,806,778	\$1,578,857	\$1,614,551	\$1,588,804	\$1,605,009	\$1,646,890	\$0	\$0	\$0	\$0
51 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 565710 ED AN	\$16,240	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0
53 Total 565 Transmission Expense	\$13,154,762	\$1,690,954	\$1,808,808	\$1,580,887	\$1,616,581	\$1,590,834	\$1,607,039	\$1,648,720	\$0	\$0	\$0	\$0
54 Total 55/170 ED AN Broker Fees	\$358,660	\$55,076	\$73,804	\$59,102	\$33,038	\$34,795	\$27,548	\$38,001	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
55 Econ Dispatch-557010	(\$14,689,667)	\$308,095	(\$8,890,279)	(\$1,629,569)	(\$882,721)	(\$872,300)	(\$3,403,248)	(\$707,227)	\$0	\$0	\$0	\$0
56 Econ Dispatch-557150	\$17,779,111	\$928,477	\$11,640,860	\$3,548,645	\$1,983,092	\$4,550,624	\$184,052	(\$2,912,960)	\$0	\$0	\$0	\$0
57 Gas Bookouts-557700	\$1,401,209	\$663,498	\$0	\$0	\$0	\$299,710	\$0	\$252,278	\$0	\$0	\$0	\$0
58 Gas Bookouts-557711	(\$1,401,209)	(\$663,498)	(\$185,723)	\$0	\$0	(\$299,710)	\$0	(\$252,278)	\$0	\$0	\$0	\$0
59 Intraco Thermal Gas-557730	\$49,302,700	\$6,796,131	\$5,069,685	\$4,906,450	\$7,110,457	\$2,317,938	\$6,785,648	\$10,373,757	\$0	\$0	\$0	\$0
60 Fuel DispatchFin-456010	\$10,893,586	(\$47,723)	\$1,218,356	\$5,696,019	\$1,136,631	\$492,027	\$2,894,714	\$1,461,645	\$0	\$0	\$0	\$0
61 Fuel Dispatch-456015	(\$24,268,482)	(\$321,991)	(\$11,909,132)	(\$4,133,659)	(\$3,334,602)	(\$3,143,990)	(\$770,461)	(\$528,985)	\$0	\$0	\$0	\$0
62 Intraco Thermal Gas-456730	(\$41,787,820)	(\$8,059,830)	(\$4,002,364)	(\$4,271,142)	(\$5,747,562)	(\$3,803,501)	(\$4,081,612)	(\$6,809,697)	\$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 Optimizaton Subtotal	(\$2,770,572)	(\$396,841)	(\$1,320,262)	(\$442,644)	(\$414,707)	(\$459,202)	\$1,609,093	\$876,533	\$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	(\$33,119)	(\$8,179)	(\$10,346)	\$76	\$99	\$89	\$121	\$119	\$0	\$0	\$0	\$0
72 Wind REC Subtotal	(\$33,119)	(\$8,179)	(\$10,346)	\$76	\$99	\$89	\$121	\$119	\$0	\$0	\$0	\$0
73 Net Resource Optimization	(\$2,803,691)	(\$405,020)	(\$1,335,360)	(\$442,568)	(\$414,608)	(\$459,113)	\$1,609,214	\$876,652	\$0	\$0	\$0	\$0
74 Adjusted Actual Net Expense	\$101,628,587	\$19,827,464	\$24,715,221	\$7,336,362	\$3,357,028	\$4,023,385	\$10,266,333	\$18,293,457	\$0	\$0	\$0	\$0

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

Retail Sales - MWh	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	YTD
Total Billed Sales	573,032	545,716	506,123	443,610	428,312	409,626	427,457	486,327	-	-	-	-	3,820,203
Deduct Prior Month Unbilled	(379,964)	(356,118)	(333,394)	(319,373)	(306,107)	(306,279)	(306,819)	(378,698)	-	-	-	-	(2,688,752)
Add Current Month Unbilled	358,118	333,394	319,373	306,107	306,279	306,819	378,698	384,548	-	-	-	-	2,693,336
Total Retail Sales	551,186	520,992	492,102	430,344	428,484	410,166	499,336	492,177	-	-	-	-	3,824,787
Test Year Retail Sales	525,347	517,091	479,129	413,722	412,815	423,337	437,672	482,257	407,780	448,458	475,296	551,952	3,691,370
Difference from Test Year	25,839	3,901	12,973	16,622	15,669	(13,171)	61,664	9,920	-	-	-	-	133,417
Production Rate - \$/MWh	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15
Total Revenue Credit - \$	\$830,724	\$125,417	\$417,082	\$534,397	\$503,758	(\$423,448)	\$1,982,498	\$318,928	\$0	\$0	\$0	\$0	\$4,289,357

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

System NR	Deal #	\$/MWh	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total MWhs
			Volume - MWhs												
System	141888	\$0.00	26	15	2,449	6	1,380	1,326	2,564	1,050					8,816
System	142305	\$9.00													
System	141868	\$9.50		100	28,740	33,225	28,118	26,670	4,191						121,044
CS2	141878	\$8.00	37,158	33,457	3,889	2,700	7,691	7,941	30,387	36,150					159,373
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	37,189	35,937	37,142	37,200					289,583
Total Excluding "Brown"															
Power Deal 141888			37,158	33,557	32,979	35,925	35,809	34,611	34,578	36,150					280,767

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
System	142305	\$9.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	141868	\$9.50	\$0	\$950	\$273,030	\$315,638	\$267,121	\$253,365	\$39,815	\$0	\$0	\$0	\$0	\$0	\$0	\$1,149,918
CS2	141878	\$8.00	\$297,264	\$267,656	\$31,112	\$21,600	\$61,528	\$63,528	\$243,096	\$289,200	\$0	\$0	\$0	\$0	\$0	\$1,274,984
CS2	142314	\$7.50	\$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	\$2,800
Mid C	142315	\$7.50	\$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
Lanc	166020	\$7.50	\$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	\$328,649	\$316,893	\$282,911	\$289,200	\$0	\$0	\$0	\$0	\$0	\$2,427,702
Total Excluding "Brown"																
Power Deal 141888			\$297,264	\$268,606	\$306,942	\$337,238	\$328,649	\$316,893	\$282,911	\$289,200	\$0	\$0	\$0	\$0	\$0	\$2,427,702

Attachment B

**Avista Corporation
Monthly Power Cost Deferral Report
Month of August 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: 201408
 Last Saved by: Gina Armstrong
 Submitted by: Gina Armstrong
 Approved by:

Last Saved: 09/04/2014 1:10 PM
 Approval Requested: 09/04/2014 1:10 PM

Seq	Co	FERC	Exp	Debit	Credit	Comment
10	001	557322	- DEF POWER SUPPLY EXP-RECS	173,652.00		WA REC Deferral Expense
20	001	186322	- MISC DEF DEBIT - WA REC DEF		173,652.00	WA REC Balance
30	001	419016	- INTEREST INCOME ON REC DEFERRAL	0.00		WA REC Interest Income Accrual
40	001	186322	- MISC DEF DEBIT - WA REC DEF		0.00	WA REC Balance Interest Income Accrual
50	001	431016	- INTEREST EXPENSE ON REC DEFERRAL	6,786.00		WA REC Interest Expense Accrual
60	001	186322	- MISC DEF DEBIT - WA REC DEF		6,786.00	WA REC Balance Interest Expense Accrual
Totals:				180,438.00	180,438.00	

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

Gina Armstrong
 Prepared by Gina Armstrong
 Date 9/4/14

[Signature]
 Reviewed by
 Date 5/21/14

Approved for Entry
 Corporate Accounting use Only
 Date

Avista Corp. - Resource Accounting
 DJ475 - Washington REC Deferral

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Actual cost of debt at 12/31/13 is	5.459%	Actual cost of debt at 06/30/14 is	5.343%
The monthly rate is:	0.00455 Before Tax	The monthly rate is:	0.00445 Before Tax
	0.0029570 After Tax		0.0028941 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186322-ED-WA

0

Beginning Balance including Interest interest				(1,606,948)			
				January	DFIT Expense	ADFIT	
January	REC Deferral	86,707		Deferral	30,347	Operating	(30,347)
January	Interest		(4,624)	Interest	(1,818)	Nonoperating	1,618
01-31-2013	Balance before interest	(1,520,241)			28,729	Total	(28,729)
				February	DFIT Expense	ADFIT	
February	REC Deferral	(75,298)		Deferral	(26,354)	Operating	26,354
February	Transfer 2012 Balance from 254360			Interest	(1,776)	Nonoperating	1,776
February	Interest		(4,607)				
February	EWEB REC Balance Interest from Jan. 2013		(466)				
02-28-2013	Balance before interest	(1,595,539)			(28,130)	Total	28,130
				March	DFIT Expense	ADFIT	
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
				April	DFIT Expense	ADFIT	
April	NSJ016 - Transfer Prior Yr REC Exp	73,465		Deferral	(150,193)	Operating	150,193
April	REC Deferral	(429,122)		Interest	(2,021)	Nonoperating	2,021
April	Interest		(5,774)				
04-30-2013	Balance before interest	(2,167,174)			(152,214)	Total	152,214
				May	DFIT Expense	ADFIT	
May	REC Deferral	91,028		Deferral	31,860	Operating	(31,860)
May	Interest		(6,139)	Interest	(2,149)	Nonoperating	2,149
05-31-2013	Balance before interest	(2,076,146)			29,711	Total	(29,711)
				June	DFIT Expense	ADFIT	
June	REC Deferral	(61,390)		Deferral	(21,487)	Operating	21,487
June	NSJ014 - REC Deferral Adj	46,386		Deferral Adj	16,235	Operating	(16,235)
June	Interest		(6,296)	Interest	(2,204)	Nonoperating	2,204
06-30-2013	Balance before interest	(2,091,150)			(7,456)	Total	7,456
				July	DFIT Expense	ADFIT	
July	GL Balance including interest	(2,124,093)		Deferral	(46,872)	Operating	46,872
July	REC Deferral	(133,921)		Interest	(2,219)	Nonoperating	2,219
July	Interest		(6,341)				
07-31-2013	Balance before interest	(2,258,014)			(49,091)	Total	49,091
				August	DFIT Expense	ADFIT	
August	REC Deferral	(173,652)		Deferral	(60,778)	Operating	60,778
August	Interest		(6,786)	Interest	(2,375)	Nonoperating	2,375
08-31-2013	Balance before interest	(2,431,666)			(63,153)	Total	63,153
				September	DFIT Expense	ADFIT	
September	REC Deferral			Deferral	0	Operating	0
September	Interest		(7,037)	Interest	(2,463)	Nonoperating	2,463
09-30-2013	Balance before interest	(2,431,666)			(2,463)	Total	2,463
				October	DFIT Expense	ADFIT	
October	REC Deferral			Deferral	0	Operating	0
October	Interest		(7,037)	Interest	(2,463)	Nonoperating	2,463
10-31-2013	Balance before interest	(2,431,666)			(2,463)	Total	2,463
				November	DFIT Expense	ADFIT	
November	REC Deferral			Deferral	0	Operating	0
November	Interest		(7,037)	Interest	(2,463)	Nonoperating	2,463
11-30-2013	Balance before interest	(2,431,666)			(2,463)	Total	2,463
				December	DFIT Expense	ADFIT	
December	REC Deferral			Deferral	0	Operating	0
December	Interest		(7,037)	Interest	(2,463)	Nonoperating	2,463
12-31-2013	Balance before interest	(2,431,666)			(2,463)	Total	2,463

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
August Revenue			
186322		\$183,255	
557322	\$183,255		
August Expense			
186322	\$9,603		
557322		\$9,603	
August Total			
186322	\$9,603	\$183,255	\$173,652 Credit
557322	\$183,255	\$9,603	-\$173,652 Debit

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)	(\$235,112)	(\$302,584)	(\$336,748)	\$0	\$0	\$0	\$0	(\$2,376,289)
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)	(\$306,942)	(\$337,238)	(\$328,649)	(\$316,893)	(\$282,911)	(\$289,200)	\$0	\$0	\$0	\$0	(\$2,427,703)
Total	(\$346,567)	(\$550,219)	(\$808,142)	(\$1,092,619)	(\$340,497)	(\$552,005)	(\$585,495)	(\$625,948)	\$0	\$0	\$0	\$0	(\$4,901,492)
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)	(\$220,208)
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)	(\$3,059,458)
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)	(\$3,359,666)
Difference													
Non WA EIA - Voluntary REC Revenue	(\$17,845)	(\$250,154)	(\$469,742)	(\$626,423)	\$19,610	(\$203,654)	(\$271,126)	(\$305,290)	\$31,458	\$31,458	\$31,458	\$31,458	(\$2,156,081)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	(\$18,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$173,130	\$156,266	\$162,820	\$117,982	\$141,745	\$138,327	\$30,685	\$24,396	\$303,480	\$313,596	\$303,902	\$313,596	\$631,755
Total (+) = Surcharge	\$155,285	(\$93,888)	(\$306,922)	(\$26,941)	\$161,355	(\$65,327)	(\$240,441)	(\$280,894)	\$334,938	\$424,054	\$335,360	\$345,054	(\$1,542,826)
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	(\$11,642)	(\$163,201)	(\$306,459)	(\$408,678)	\$12,794	(\$132,864)	(\$176,882)	(\$199,171)	\$20,523	\$20,523	\$20,523	\$20,523	(\$1,406,627)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	(\$18,500)
SMUD (65.24%)	\$112,950	\$101,948	\$106,224	\$76,971	\$92,474	\$90,245	\$20,019	\$15,916	\$197,980	\$204,590	\$198,266	\$204,590	\$412,157
Total - 100% Surcharge (+) or Rebate (-)	\$101,308	(\$61,253)	(\$200,236)	(\$350,207)	\$105,268	(\$42,619)	(\$156,863)	(\$183,255)	\$218,514	\$304,113	\$218,789	\$225,113	(\$1,012,970)
Accounting Entries													
186322-ED-WA	Debit	Credit	Credit	Credit	Debit	Debit	Credit	Credit	Debit	Credit	Credit	Debit	Credit
557322-ED-WA	Credit	Debit	Debit	Debit	Credit	Credit	Debit	Debit	Credit	Debit	Debit	Debit	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	\$1,896	\$14,692	\$0	\$0	\$0	\$0	\$43,685
Total Other Non WA EIA REC Expenses	\$2,625	\$5,324	\$5,603	\$5,639	\$7,906	\$0	\$1,896	\$14,692	\$0	\$0	\$0	\$0	\$43,685
WA EIA937 Requirement (EWEB) - Expense	\$183,498	\$0	\$0	\$116,566	\$0	\$0	\$202,101	\$0	\$0	\$0	\$0	\$0	\$502,164
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	\$3,964	\$3,964	\$3,964	\$0	\$0	\$0	\$0	\$31,708
Total WA EIA 937 Requirement REC Expenses	\$187,461	\$3,964	\$3,964	\$120,529	\$3,964	\$3,964	\$206,065	\$3,964	\$0	\$0	\$0	\$0	\$533,872
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	\$568,859
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	\$742,579
Difference													
Other Non WA EIA - Voluntary REC Expense	(\$27,135)	(\$21,556)	(\$24,157)	(\$23,121)	(\$21,854)	(\$28,800)	\$1,896	\$14,692	\$0	\$0	\$0	\$0	(\$130,035)
WA EIA937 Requirement (EWEB) - Expense	\$3,102	\$18	\$18	(\$63,830)	\$18	\$18	\$21,705	\$18	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$34,987)
Total	(\$24,033)	(\$21,537)	(\$24,139)	(\$86,952)	(\$21,836)	(\$28,782)	\$23,601	\$14,710	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$165,022)
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	(\$17,703)	(\$14,063)	(\$15,760)	(\$15,084)	(\$14,258)	(\$18,789)	\$1,237	\$9,585	\$0	\$0	\$0	\$0	(\$84,835)
WA EIA937 Requirement (EWEB) - (100%)	\$3,102	\$18	\$18	(\$63,830)	\$18	\$18	\$21,705	\$18	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$34,987)
Total - 100% Surcharge (+) or Rebate (-)	(\$14,601)	(\$14,045)	(\$15,742)	(\$78,915)	(\$14,240)	(\$18,771)	\$22,942	\$9,603	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$119,822)
Accounting Entries													
186322-ED-WA													
567322-ED-WA													