

Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-3727
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October 15, 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 OCT 17 AM 9:37
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

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

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In September, actual net power costs were greater than authorized costs by \$1,071,389. Year-to-date actual net power costs were less than authorized costs by \$9,069,929. A deferral entry of \$824,738 was made in the surcharge direction. The ERM deferral at September 30, 2014 is \$3,802,447 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 \$793,377 for the month of September 2014. After adjusting for revenue-sensitive expenses, \$757,754 of amortization of the deferral balance was recorded.

Actual net power costs for September 2014 were greater than the authorized level due primarily to lower hydro generation. Hydro generation was 62 aMW below the authorized level. Colstrip generation was 26 aMW above the authorized level. Kettle Falls generation was 5 aMW below the authorized level. Natural gas-fired generation was 31 aMW above the authorized level.

The average power purchase price was \$35.77/MWh compared to an authorized price of \$34.82/MWh. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 23 aMW above the authorized level.

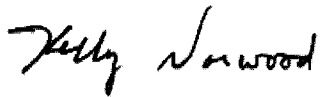
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In September 2014, actual net REC revenues were greater than authorized net revenues by \$263,991. The Company records 100% of the net REC revenues in a separate deferral 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 September 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 style with a large initial "K".

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 SEPTEMBER 2014

RECEIVED
PROJECT MANAGEMENT
2014 OCT 17 AM 9:37
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	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
ED	WA	201409	-4,660,252.00	812,584.00	-3,847,668.00

ERM Deferral Balance (Current Year - 2014)			
Account 186280.ED.WA			
		Amount	Journal ID
Balance 8/31/2014		-\$4,660,252.00	
Deferral - Current Month		824,738.00	481 - WA ERM
Interest - Current Month		-12,224.00	481 - WA ERM
Correct Prior Month Deferral	(1)	70.00	481 - WA ERM
Balance 9/30/2014		-\$3,847,668.00	
Year to date deferrals		-\$3,802,447.00	
Year to date interest		-45,221.00	
Balance in account		-\$3,847,668.00	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
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%	-5,069,929.00	-1,267,482.00	-3,802,447.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	-\$9,069,929.00	-\$5,267,482.00	-\$3,802,447.00

(1) In August 2014, the Company recorded the deferral of \$28,992, when the actual deferral was \$28,922. The difference of \$70 was corrected in September 2014.

Page Items: Statind: DL Fero Acct: 186290

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201409	0.00	0.00	0.00

ERM Deferral Balance (Prior year - 2013)			
<u>Account 186290.ED.WA</u>			
		Amount	Journal ID
Balance 8/31/2014		\$0.00	
Interest - Current Month		0.00	481 - WA ERM
Balance 9/30/2014		\$0.00	

Page Items: Statind: DL Ferc Acct: 182350					
▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201409	-12,724,065.71	722,250.00	-12,001,815.71

Recoverable Deferral Balance			
Account 182350.ED.WA			
	Amount	Journal ID	
Balance 8/31/2014	-\$12,724,066.00		
Surcharge Amortization	757,754.00	481 - WA ERM	
Interest	-35,504.00	481 - WA ERM	
Balance 9/30/2014	-\$12,001,816.00		

Page Items: Statind: DL Fero Acct: 283280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201409	6,084,512.08	-537,191.90	5,547,320.18

DFIT Associated with ERM Deferrals		
<u>Account 283280.ED.WA</u>		
Account 186280.ED.WA balance		-\$3,847,668.00
Account 186290.ED.WA balance		0.00
Account 182350.ED.WA balance		-12,001,816.00
Total		-\$15,849,484.00
Federal income tax rate		-35%
Deferred FIT related to deferrals		\$5,547,319
Rounding		1
Balance that should be in account - September 30, 2014		\$5,547,320

Page Items: Statind: DL Ferc Acct: 186322

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201409	-2,444,326.89	-271,407.00	-2,715,733.89

REC Deferral Balance			
Account 186322.ED.WA		<u>Amount</u>	<u>Journal ID</u>
Balance 8/31/2014		-\$2,444,326.89	
Deferral		-263,991.00	475 - WA REC DEFERRAL
Interest		-7,416.00	475 - WA REC DEFERRAL
Balance 9/30/2014		-\$2,715,733.89	
Balance 1/1/2014		-\$1,606,948	
Year to date deferrals		-1,175,617	
Year to date interest		-53,020	
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 9/30/2014		-\$2,715,734	

Page Items: Statind: DL Fero Acct: 283305						
▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance	
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	
ED	WA	201409	855,514.41	94,992.45	950,506.86	

DFIT Associated with REC Deferrals		
Account 283305.ED.WA		
Account 186322.ED.WA balance		-\$2,715,733.89
Total		-2,715,733.89
Federal income tax rate		-35%
Deferred FIT related to deferrals		\$950,507
Rounding		0
Balance that should be in account - September 30, 2014		\$950,507

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of September 2014

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201409

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Tara Moses

Last Saved: 10/07/2014 9:10 AM

Type: C

Submitted by: Tara Moses

Approval Requested: 10/07/2014 9:10 AM

Category: DJ


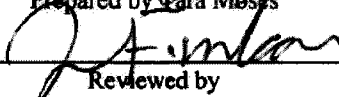
Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	757,754.00		Current Amortization
20	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		757,754.00	Current Amortization Expense
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		35,504.00	Interest Accrual for Amortization Balance
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	35,504.00		Interest Expense on Amortization Balance
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	824,738.00		Current Year ERM (2014)
60	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		824,738.00	Current Year ERM Deferral Expense (2014)
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		12,224.00	Current Year ERM Interest Accrual (2014)
80	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	12,224.00		Current Year ERM Interest Expense (2014)
90	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	70.00		Correct Current Year ERM (2014) from August
100	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		70.00	Correct Current Year ERM (2014) from August
Totals:						1,630,290.00	1,630,290.00	

Explanation:

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


 Prepared by Tara Moses

 Reviewed by

10.7.14
 Date
 10/7/14
 Date

Approved for Entry
 Corporate Accounting use Only

Date

**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	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 186280

Current

			<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
January	ERM Deferral	0	Deferral	0	0
January	Interest	0	Interest	0	0
01-31-2014	Balance before interest	0		0	0
			<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
February	ERM Deferral	0	Deferral	0	0
February	Interest	0	Interest	0	0
02-28-2014	Balance before interest	0		0	0
			<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
March	ERM Deferral	0	Deferral	0	0
March	Interest	0	Interest	0	0
03-31-2014	Balance before interest	0		0	0
			<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
April	ERM Deferral	0	Deferral	0	0
April	Interest	0	Interest	0	0
04-30-2014	Balance before interest	0		0	0
			<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
May	ERM Deferral	(1,750,825)	Deferral	(612,789)	612,789
May	Interest	(2,589)	Interest	(906)	906
05-31-2014	Balance before interest	(1,750,825)		(613,695)	613,695
			<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
June	ERM Deferral	(902,613)	Deferral	(315,915)	315,915
June	Interest	(6,512)	Interest	(2,279)	2,279
06-30-2014	Balance before interest	(2,653,438)		(318,194)	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	(680,889)	680,889
July	Interest	(10,520)	Interest	(3,682)	3,682
07-31-2014	Balance before interest	(4,607,364)		(684,571)	684,571
			<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
August	ERM Deferral	(28,922)	Deferral	(10,123)	10,123
August	Interest	(13,376)	Interest	(4,682)	4,682
08-31-2014	Balance before interest	(4,636,286)		(14,805)	14,805
			<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
September	ERM Deferral	824,738	Deferral	288,658	(288,658)
September	Interest	(12,224)	Interest	(4,278)	4,278
09-30-2014	Balance before interest	(3,811,548)		284,380	(284,380)
			<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
October	ERM Deferral	0	Deferral	0	0
October	Interest	(11,031)	Interest	(3,861)	3,861
10-31-2014	Balance before interest	(3,811,548)		(3,861)	3,861
			<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
November	ERM Deferral	0	Deferral	0	0
November	Interest	(11,031)	Interest	(3,861)	3,861
11-30-2014	Balance before interest	(3,811,548)		(3,861)	3,861
			<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
December	ERM Deferral	0	Deferral	0	0
December	Interest	(11,031)	Interest	(3,861)	3,861
12-31-2014	Balance before interest	(3,811,548)			
12-31-2014	Balance with interest	(3,822,579)			

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	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
1	555 Purchased Power	\$149,490,324	\$21,637,002	\$21,929,187	\$23,776,856	\$15,594,828	\$11,696,613	\$11,288,454	\$15,757,204	\$14,301,087	\$13,509,093	\$0	\$0	\$0
2	447 Sale for Resale	(\$118,089,727)	(\$16,799,872)	(\$12,355,172)	(\$13,519,401)	(\$12,490,297)	(\$13,315,264)	(\$11,174,889)	(\$16,819,937)	(\$10,771,540)	(\$10,843,355)	\$0	\$0	\$0
3	Less SMUD RECs	\$2,700,887	\$297,264	\$268,606	\$306,942	\$337,238	\$328,649	\$316,893	\$282,911	\$289,200	\$273,184	\$0	\$0	\$0
4	501 Thermal Fuel	\$20,065,222	\$2,404,223	\$2,713,455	\$1,871,612	\$2,179,270	\$1,105,711	\$1,184,588	\$2,197,774	\$3,102,692	\$3,305,897	\$0	\$0	\$0
5	547 CT Fuel	\$63,536,692	\$12,167,651	\$13,775,030	\$2,035,023	\$1,865,777	\$3,891,130	\$2,757,899	\$7,030,730	\$10,075,246	\$9,938,206	\$0	\$0	\$0
6	456 Transmission Revenue	(\$9,189,231)	(\$922,550)	(\$762,846)	(\$903,805)	(\$1,010,617)	(\$1,256,173)	(\$1,199,183)	(\$1,141,239)	(\$977,401)	(\$1,015,417)	\$0	\$0	\$0
7	565 Transmission Expense	\$14,619,095	\$1,690,954	\$1,610,959	\$1,808,808	\$1,580,867	\$1,616,581	\$1,590,834	\$1,607,039	\$1,648,720	\$1,464,333	\$0	\$0	\$0
8	557 Broker Fees	\$407,298	\$55,076	\$37,496	\$73,604	\$59,102	\$33,038	\$34,795	\$27,548	\$38,001	\$48,638	\$0	\$0	\$0
9	Less Clearwater directly assigned to ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$123,540,560	\$20,529,748	\$27,216,715	\$16,449,839	\$8,116,168	\$4,100,285	\$4,799,391	\$8,942,030	\$17,706,006	\$16,680,579	\$0	\$0	\$0
		Total through												
	AUTHORIZED NET EXPENSE-SYSTEM	September	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
11	555 Purchased Power	\$94,671,947	\$14,997,446	\$13,232,443	\$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	(\$60,440,853)	(\$6,903,038)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
13	Less SMUD RECs	\$3,455,720	\$383,969	\$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	\$22,048,877	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,704,426	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
15	547 CT Fuel	\$62,532,336	\$9,324,060	\$8,646,899	\$8,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$7,522,825	\$8,820,667	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
16	456 Transmission Revenue	(\$8,211,661)	(\$963,388)	(\$699,857)	(\$845,492)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
17	565 Transmission Expense	\$13,183,426	\$1,520,361	\$1,465,382	\$1,508,739	\$1,443,538	\$1,426,268	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
18	557 Broker Fees	\$686,379	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
19	Authorized Net Expense	\$127,926,171	\$21,181,117	\$19,506,829	\$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	(\$4,385,611)	(\$651,369)	\$7,709,886	(\$3,015,743)	(\$2,492,836)	(\$2,732,759)	(\$2,034,652)	(\$2,511,676)	(\$437,057)	\$1,780,595			
21	Resource Optimization - Subtotal	(\$2,135,550)	(\$405,020)	(\$2,232,888)	(\$1,335,360)	(\$442,568)	(\$414,608)	(\$459,113)	\$1,609,214	\$876,652	\$668,141			\$0
22	Adjusted Net Expense	(\$6,521,161)	(\$1,056,389)	\$5,476,998	(\$4,351,103)	(\$2,935,404)	(\$3,147,367)	(\$2,493,765)	(\$902,462)	\$439,595	\$2,448,736	\$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	(\$4,254,406)	(\$689,188)	\$3,573,193	(\$2,838,660)	(\$1,915,057)	(\$2,053,342)	(\$1,626,932)	(\$588,766)	\$286,792	\$1,597,555	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$4,815,523)	(\$830,724)	(\$125,417)	(\$417,082)	(\$534,397)	(\$503,758)	\$423,448	(\$1,982,498)	(\$318,928)	(\$526,167)			
26	Net Power Cost (+) Surcharge (-) Rebate	(\$9,069,929)	(\$1,519,912)	\$3,447,776	(\$3,255,742)	(\$2,449,455)	(\$2,557,101)	(\$1,203,485)	(\$2,571,264)	(\$32,136)	\$1,071,389			
27	Cumulative Balance		(\$1,519,912)	\$1,927,864	(\$1,327,878)	(\$3,777,332)	(\$6,334,433)	(\$7,537,918)	(\$10,109,181)	(\$10,141,317)	(\$9,069,929)			
	Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$0	(\$1,750,825)	(\$2,653,438)	(\$4,598,263)	(\$4,627,186)	(\$3,802,447)			
	Deferral Amount, Monthly		\$0	\$0	\$0	\$0	(\$1,750,825)	(\$902,613)	(\$1,944,825)	(\$28,923)	\$824,739			
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$3,802,447	\$0	\$0	\$0	\$0	\$1,750,825	\$902,613	\$1,944,825	\$28,923	(\$824,739)			
	Company Band Gross Margin Impact, Cumulative		(\$1,519,912)	\$1,927,864	(\$1,327,878)	(\$3,777,332)	(\$4,583,608)	(\$4,884,479)	(\$5,510,918)	(\$5,514,132)	(\$5,267,482)			

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

Line No.	Deal Number	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	Short-Term Purchases	\$69,390,059	\$11,744,213	\$11,898,194	\$14,107,971	\$6,938,087	\$5,469,423	\$5,126,007	\$10,215,710	\$8,449,088	\$7,185,578	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	100078	\$8,213,640	\$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
3	Douglas County PUD (Wells Settlement)	107240	\$838,957	\$32,036	\$3,150	\$101,639	\$127,766	\$161,523	\$172,784	\$132,894	\$98,733	\$40,668	\$0	\$0
4	Douglas County PUD (Wells)	100131	\$1,207,948	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$154,406	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapur)	100085	\$4,166,112	\$549,554	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	BPA 573	\$6,479,145	\$3,454,761	\$3,121,689	\$1,705,589	\$1,651,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	100137	\$2,760	\$22	\$18	\$18	\$19	\$19	\$19	\$1,532	\$630	\$0	\$0	\$0
8	Small Power	Arch Ford (Jim Ford) 100133	\$874,588	\$121,331	\$167,249	\$157,579	\$146,778	\$123,506	\$113,336	\$0	\$90,477	\$75,664	\$0	\$0
9	Stimson Lumber	185895	\$1,013,380	\$178,286	\$157,311	\$39,458	\$118,246	\$120,073	\$65,607	\$168,582	\$180,910	\$163,193	\$0	\$0
10	City of Spokane-Upriver	186298	\$1,526,009	\$150,261	\$204,574	\$328,422	\$289,605	\$266,130	\$336,453	\$82,126	\$1,445	\$17,254	\$0	\$0
11	City of Spokane - Waste-to-Energy	186297	\$4,157,434	\$619,383	\$395,558	\$645,199	\$529,962	\$523,312	\$439,845	\$390,099	\$620,148	\$613,311	\$0	\$0
12	JP Morgan Ventures - Stalene Wind	118945, look for all other des	\$655,472	\$210,622	\$266,856	\$388,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	100074, 100075, 100076	\$16,077,595	\$2,186,817	\$2,114,774	\$1,884,054	\$1,877,735	\$1,928,506	\$1,894,139	\$2,043,436	\$2,167,053	\$2,167,898	\$0	\$0
14	Palouse Wind	181462	\$12,671,856	\$1,140,491	\$1,919,084	\$2,366,987	\$2,186,010	\$1,412,516	\$1,381,476	\$1,127,940	\$861,293	\$1,416,550	\$0	\$0
15	Clearwater (PFI)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services		\$436,548	\$59,153	\$75,216	\$61,701	\$48,858	\$46,299	\$47,258	\$56,900	\$54,813	\$45,503	\$0	\$0
17	Non-Mon. Accruals		\$141,819	\$12,861	(\$92,461)	\$291,648	(\$18,080)	(\$52,689)	\$13,555	(\$159,790)	\$78,522	\$81,094	\$0	\$0
18	Total 555 Purchased Power		\$149,490,324	\$21,637,002	\$21,929,187	\$23,776,856	\$15,594,828	\$11,896,613	\$11,288,454	\$15,757,204	\$14,301,087	\$13,509,093	\$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		(\$82,216,450)	(\$12,424,978)	(\$7,244,895)	(\$9,875,012)	(\$8,489,016)	(\$9,615,777)	(\$7,795,255)	(\$12,649,634)	(\$6,841,904)	(\$7,279,979)	\$0	\$0
20	Peaker LLC/PGE Cap Sale	100062	(\$1,311,765)	(\$146,020)	(\$146,345)	(\$144,955)	(\$146,085)	(\$146,020)	(\$145,215)	(\$146,020)	(\$146,020)	(\$145,085)	\$0	\$0
21	Nichols Pumping Index Sale		(\$1,249,504)	(\$148,801)	(\$234,831)	(\$93,285)	(\$87,351)	(\$96,325)	(\$85,420)	(\$153,324)	(\$179,710)	(\$170,457)	\$0	\$0
22	Soverign/Kaiser Load Following		(\$58,728)	(\$6,912)	(\$6,230)	(\$6,650)	(\$6,491)	(\$6,554)	(\$6,476)	(\$6,450)	(\$6,574)	(\$6,391)	\$0	\$0
23	Pend Oreille DES		(\$308,428)	(\$39,819)	(\$36,966)	(\$43,619)	(\$37,226)	(\$29,545)	(\$25,583)	(\$34,810)	(\$30,930)	(\$29,930)	\$0	\$0
24	SMUD 50 + 25	All LT charges (filter by LT in	(\$15,356,582)	(\$1,845,354)	(\$2,577,410)	(\$1,401,992)	(\$1,459,802)	(\$1,388,168)	(\$1,456,313)	(\$1,714,819)	(\$1,791,952)	(\$1,720,772)	\$0	\$0
25	Merchant Ancillary Services		(\$17,588,270)	(\$2,187,988)	(\$2,108,495)	(\$1,953,888)	(\$2,264,326)	(\$2,032,875)	(\$1,660,627)	(\$2,114,880)	(\$1,774,450)	(\$1,490,741)	\$0	\$0
26	Total 447 Sales for Resale		(\$118,089,727)	(\$16,799,872)	(\$12,355,172)	(\$13,519,401)	(\$12,490,297)	(\$13,315,264)	(\$11,174,889)	(\$16,819,937)	(\$10,771,540)	(\$10,843,355)	\$0	\$0
501 FUEL-DOLLARS														
27	Kettle Falls Wood-501110		\$4,311,301	\$704,547	\$623,814	(\$173,999)	\$518,089	\$422,078	\$213,315	\$535,881	\$773,930	\$693,646	\$0	\$0
28	Kettle Falls Gas-501120		\$16,982	\$743	(\$2,472)	\$9,950	(\$1,274)	\$506	\$1,668	\$4,413	(\$226)	\$3,674	\$0	\$0
29	Colstrip Coal-501140		\$15,458,471	\$1,697,324	\$2,044,734	\$2,020,464	\$1,637,377	\$622,207	\$943,848	\$1,656,643	\$2,259,435	\$2,576,439	\$0	\$0
30	Colstrip Oil-501160		\$278,468	\$1,609	\$47,379	\$15,197	\$25,078	\$60,920	\$25,757	\$837	\$69,553	\$32,138	\$0	\$0
31	Total 501 Fuel Expense		\$20,065,222	\$2,404,223	\$2,713,455	\$1,871,612	\$2,179,270	\$1,105,711	\$1,184,588	\$2,197,774	\$3,102,692	\$3,305,897	\$0	\$0
501 FUEL-TONS														
32	Kettle Falls	H:\Generation\KFGS Hog Fu	346,871	54,406	46,664	21,970	37,478	30,441	15,237	38,442	54,228	48,005	\$0	\$0
33	Colstrip	H:\Generation\Colstrip\Colstr	645,831	65,707	86,804	76,279	63,926	39,893	38,755	83,825	95,663	94,979	\$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	\$14.45	\$0	\$0	\$0
35	Colstrip	coal	\$25.83	\$23.56	\$26.49	\$25.61	\$15.60	\$24.35	\$19.76	\$23.62	\$27.13	\$0	\$0	\$0
547 FUEL														
36	NE CT Gas/Oil-547213		\$98,073	\$979	\$17,378	\$37,568	(\$2,315)	(\$1,121)	\$331	\$3,019	\$21,446	\$20,788	\$0	\$0
37	Boulder Park-547216		\$535,995	\$88,747	\$72,900	\$44,316	\$8,204	\$65,674	\$30,556	\$96,458	\$69,751	\$59,389	\$0	\$0
38	Kettle Falls CT-547211		\$203,782	\$29,791	\$58,419	\$11,302	\$2,874	\$25,607	(\$7,041)	\$27,632	\$33,186	\$22,012	\$0	\$0
39	Coyote Springs2-547610		\$33,719,043	\$6,611,274	\$7,376,158	\$994,304	\$748,560	\$1,778,957	\$1,768,976	\$3,720,571	\$5,370,846	\$5,349,397	\$0	\$0
40	Lancaster-547312		\$28,548,755	\$5,442,430	\$6,130,985	\$883,482	\$1,100,609	\$1,940,383	\$963,511	\$3,056,909	\$4,543,956	\$4,486,490	\$0	\$0
41	Rathdrum CT-547310		\$431,044	(\$5,570)	\$119,190	\$64,051	\$7,845	\$81,630	\$1,566	\$126,141	\$36,061	\$130	\$0	\$0
42	Total 547 Fuel Expense		\$63,536,692	\$12,167,651	\$13,775,030	\$2,035,023	\$1,865,777	\$3,891,130	\$2,757,899	\$7,030,730	\$10,075,246	\$9,938,206	\$0	\$0
43	TOTAL NET EXPENSE		\$19,409,004	\$26,062,500	\$14,164,090	\$7,149,578	\$3,378,190	\$4,056,052	\$8,165,771	\$16,707,485	\$15,909,841	\$0	\$0	\$0
456 TRANSMISSION REVENUE														
44	456100 ED AN		(\$8,660,126)	(\$916,902)	(\$759,858)	(\$766,656)	(\$875,192)	(\$1,147,715)	(\$1,063,457)	(\$1,139,141)	(\$975,788)	(\$1,015,417)	\$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)	(\$5,648)	(\$2,988)	(\$137,149)	(\$135,425)	(\$108,458)	(\$135,726)	(\$2,098)	(\$1,613)	\$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	B on A Low Voltage - In Auth rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Total 456 Transmission Revenue		(\$9,189,231)	(\$922,550)	(\$762,846)	(\$903,805)	(\$1,010,617)	(\$1,256,173)	(\$1,199,183)	(\$1,141,239)	(\$977,401)	(\$1,015,417)	\$0	\$0

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

Line No.	Deal Number	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
565 TRANSMISSION EXPENSE														
50	565000 ED AN	\$14,600,825	\$1,688,924	\$1,608,929	\$1,806,778	\$1,578,837	\$1,614,551	\$1,588,804	\$1,605,009	\$1,646,690	\$1,462,303	\$0	\$0	\$0
51	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	565710 ED AN	\$18,270	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0
53	Total 565 Transmission Expense	\$14,619,095	\$1,690,954	\$1,610,959	\$1,808,808	\$1,580,867	\$1,616,581	\$1,590,834	\$1,607,039	\$1,648,720	\$1,464,333	\$0	\$0	\$0
54	Total 557170 ED AN Broker Fees	\$407,298	\$55,076	\$37,496	\$73,604	\$59,102	\$33,038	\$34,795	\$27,548	\$38,001	\$48,638	\$0	\$0	\$0
RESOURCE OPTIMIZATION														
55	Econ Dispatch-557010	(\$15,288,691)	\$308,095	\$1,187,582	(\$8,690,279)	(\$1,629,569)	(\$882,721)	(\$872,300)	(\$3,403,248)	(\$707,227)	(\$599,024)	\$0	\$0	\$0
56	Econ Dispatch-557150	\$13,996,110	\$928,477	(\$2,123,679)	\$11,640,860	\$3,548,645	\$1,963,092	\$4,550,624	\$184,052	(\$2,912,960)	(\$3,783,001)	\$0	\$0	\$0
57	Gas Bookouts-557700	\$1,961,054	\$663,498	\$0	\$185,723	\$0	\$0	\$299,710	\$0	\$252,278	\$559,845	\$0	\$0	\$0
58	Gas Bookouts-557711	(\$1,961,054)	(\$663,498)	\$0	(\$185,723)	\$0	\$0	(\$299,710)	\$0	(\$252,278)	(\$559,845)	\$0	\$0	\$0
59	Intraco Thermal Gas-557730	\$57,976,818	\$6,796,131	\$5,069,685	\$5,942,634	\$4,906,450	\$7,110,457	\$2,317,938	\$6,785,648	\$10,373,757	\$8,674,118	\$0	\$0	\$0
60	Fuel DispatchFin -456010	\$11,813,354	(\$47,723)	(\$1,218,356)	\$5,698,019	\$1,136,631	\$476,629	\$492,027	\$2,894,714	\$1,461,645	\$1,019,768	\$0	\$0	\$0
61	Fuel Dispatch-456015	(\$24,768,731)	(\$321,991)	(\$125,662)	(\$11,909,132)	(\$4,133,659)	(\$3,334,602)	(\$3,143,990)	(\$770,461)	(\$528,985)	(\$500,249)	\$0	\$0	\$0
62	Intraco Thermal Gas-456730	(\$45,931,396)	(\$8,059,830)	(\$5,012,112)	(\$4,002,364)	(\$4,271,142)	(\$5,747,562)	(\$3,803,501)	(\$4,081,612)	(\$6,809,697)	(\$4,143,576)	\$0	\$0	\$0
63	Fuel Bookouts-456711	\$0	\$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	\$0
65	Resource Optimization Subtotal	(\$2,102,536)	(\$396,841)	(\$2,222,542)	(\$1,320,262)	(\$442,644)	(\$414,707)	(\$459,202)	\$1,609,093	\$876,533	\$668,036	\$0	\$0	\$0
66	Misc. Power Exp. Authorized	\$0	\$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	\$0
68	KFWF Contract Buyout	\$0	\$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	\$0
70	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Wind REC Exp Actual 557395	(\$33,014)	(\$8,179)	(\$10,346)	(\$15,098)	\$76	\$99	\$89	\$121	\$119	\$105	\$0	\$0	\$0
72	Wind REC Subtotal	(\$33,014)	(\$8,179)	(\$10,346)	(\$15,098)	\$76	\$99	\$89	\$121	\$119	\$105	\$0	\$0	\$0
73	Net Resource Optimization	(\$2,135,550)	(\$405,020)	(\$2,232,888)	(\$1,335,360)	(\$442,568)	(\$414,608)	(\$459,113)	\$1,609,214	\$876,652	\$668,141	\$0	\$0	\$0
74	Adjusted Actual Net Expense	\$118,704,123	\$19,827,464	\$24,715,221	\$13,807,337	\$7,336,362	\$3,357,028	\$4,023,385	\$10,268,333	\$18,293,457	\$17,075,536	\$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	491,736	-	-	-	4,311,939
Deduct Prior Month Unbilled	(379,964)	(358,118)	(333,394)	(319,373)	(306,107)	(306,279)	(306,819)	(378,698)	(384,548)	-	-	-	(3,073,300)
Add Current Month Unbilled	358,118	333,394	319,373	306,107	306,279	306,819	378,698	384,548	316,958	-	-	-	3,010,294
Total Retail Sales	551,186	520,992	492,102	430,344	428,484	410,166	499,336	492,177	424,146	-	-	-	4,248,933
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	4,099,150
Difference from Test Year	25,839	3,901	12,973	16,622	15,669	(13,171)	61,664	9,920	16,366	-	-	-	149,783
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	
Total Revenue Credit - \$	\$830,724	\$125,417	\$417,082	\$534,397	\$503,758	(\$423,448)	\$1,982,498	\$318,928	\$526,167	\$0	\$0	\$0	\$4,815,523

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

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
		Volume - MWhs												MWhs
System NR	141888	\$0.00	26	15	2,449	6	1,380	1,326	2,564	1,050	1,852			10,668
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	34,148			193,521
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	36,000	-	-	325,583
Total Excluding "Brown" Power Deal 141888			37,158	33,557	32,979	35,925	35,809	34,611	34,578	36,150	34,148	-	-	314,915

Deal #	\$/MWh	Dollars												Dollars	
		Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total	
System NR	141888	\$0.00	\$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
System	141868	\$9.50	\$0	\$950	\$273,030	\$315,638	\$267,121	\$253,365	\$39,815	\$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	\$273,184	\$0	\$0	\$0	\$1,548,168
CS2	142314	\$7.50	\$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	\$2,800
Mid C	142315	\$7.50	\$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	
Lanc	166020	\$7.50	\$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	\$273,184	\$0	\$0	\$0	\$2,700,886
Total Excluding "Brown" Power Deal 141888			\$297,264	\$268,606	\$306,942	\$337,238	\$328,649	\$316,893	\$282,911	\$289,200	\$273,184	\$0	\$0	\$0	\$2,700,886

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	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 182350 <i>Amortization</i>							
12-31-2012 GL Balance including interest			(9,879,394)				3,457,768
				January	DFIT Expense		ADFIT
January	Surcharge Amortization		574,746	Amortization	201,161	Operating	(201,161)
January	Interest		(28,364)	Interest	(9,927)	Nonoperating	9,927
01-31-2014 Balance before interest			(9,304,648)			191,234	(191,234)
				February	DFIT Expense		ADFIT
February	Transfer from 186290		(9,308,084)	2012 Balance			
February	Remove Jan. 2014 Interest		(27,443)	Don't compound			
February	Balance before Jan. Interest		(9,280,641)	Use to calculate simple interest			
February	Total Balance before Interest		(18,585,289)	Total used to calculate simple interest			
February	Surcharge Amortization		842,895	Amortization	295,013	Operating	(295,013)
February	Interest		(53,710)	Interest	(18,799)	Nonoperating	18,799
02-28-2014 Balance before interest			(17,742,394)			276,214	(276,214)
				March	DFIT Expense		ADFIT
March	Surcharge Amortization		788,954	Amortization	276,134	Operating	(276,134)
March	Interest		(51,298)	Interest	(17,954)	Nonoperating	17,954
03-31-2014 Balance before interest			(16,953,440)			258,180	(258,180)
				April	DFIT Expense		ADFIT
April	REC Expense Reclass NSJ016		(32,859)	Amortization	238,481	Operating	(238,481)
April	Surcharge Amortization		681,374	Interest	(17,227)	Nonoperating	17,227
April	Interest		(49,221)			221,254	(221,254)
04-30-2014 Balance before interest			(16,304,925)				
				May	DFIT Expense		ADFIT
May	Surcharge Amortization		658,173	Amortization	230,361	Operating	(230,361)
May	Interest		(47,241)	Interest	(16,534)	Nonoperating	16,534
05-31-2014 Balance before interest			(15,646,752)			213,827	(213,827)
				June	DFIT Expense		ADFIT
June	Balance transfer		625,346	Amortization	218,871	Operating	(218,871)
June	Surcharge Amortization		0	Interest	(15,870)	Nonoperating	15,870
June	Interest		(45,343)			203,001	(203,001)
06-30-2014 Balance including interest			(15,021,406)				
				July	DFIT Expense		ADFIT
	GL Balance including interest		(15,324,026)	Amortization	229,972	Operating	(229,972)
	Transfer from 186290		1,270,914	Interest	(13,902)	Nonoperating	13,902
July	Surcharge Amortization		657,064			216,070	(216,070)
July	Interest		(39,720)				
07-31-2014 Balance before interest			(13,398,048)				
				August	DFIT Expense		ADFIT
August	Surcharge Amortization		749,387	Amortization	262,285	Operating	(262,285)
August	Interest		(37,685)	Interest	(13,190)	Nonoperating	13,190
08-31-2014 Balance before interest			(12,646,661)			249,095	(249,095)
				September	DFIT Expense		ADFIT
September	Surcharge Amortization		757,754	Amortization	265,214	Operating	(265,214)
September	Interest		(35,504)	Interest	(12,426)	Nonoperating	12,426
09-30-2014 Balance before interest			(11,888,907)			252,788	(252,788)
				October	DFIT Expense		ADFIT
October	Surcharge Amortization			Amortization	0	Operating	0
October	Interest		(34,408)	Interest	(12,043)	Nonoperating	12,043
10-31-2014 Balance before interest			(11,888,907)			(12,043)	12,043
				November	DFIT Expense		ADFIT
November	Surcharge Amortization			Amortization	0	Operating	0
November	Interest		(34,408)	Interest	(12,043)	Nonoperating	12,043
11-30-2014 Balance before interest			(11,888,907)			(12,043)	12,043
				December	DFIT Expense		ADFIT
December	Surcharge Amortization			Amortization	0	Operating	0
December	Interest		(34,408)	Interest	(12,043)	Nonoperating	12,043
12-31-2014 Balance before interest			(11,888,907)			(12,043)	12,043
12-31-2014 Balance including interest			(11,923,315)				

AVISTA CORPORATION

SEPTEMBER 2014 WASHINGTON ENERGY RECOVERY MECHANISM REBATE REVENUE & DEFERRAL AMORTIZATION

Schedule	kWh or \$	Proration Percentages		Rebate Rates		Current Month Rebate Revenue		Total
		Before 01-Jan-14	On/After 01-Jan-14	Before 01-Jan-14	On/After 01-Jan-14	Rate Before 01-Jan-13	Rate On/After 01-Jan-13	
(a)	(b)	(c)	(d)	(e)	(f)	(g) (b)*(c)*(e)	(h) (b)*(d)*(f)	(i) (g)+(h)
1	183,763,954	0.00%	100.00%	(0.080¢)	(0.164¢)	0	-301,373	-301,373
11	48,154,837	0.00%	100.00%	(0.110¢)	(0.224¢)	0	-107,867	-107,867
12	4,236,449	0.00%	100.00%	(0.110¢)	(0.224¢)	0	-9,490	-9,490
21	129,641,598	0.00%	100.00%	(0.083¢)	(0.169¢)	0	-219,094	-219,094
22	2,887,620	0.00%	100.00%	(0.083¢)	(0.169¢)	0	-4,880	-4,880
25	98,265,527	0.00%	100.00%	(0.053¢)	(0.108¢)	0	-106,127	-106,127
30	4,478,367	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-6,718	-6,718
31	16,988,388	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-25,483	-25,483
32	1,233,179	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-1,850	-1,850
41-46	1,363,008	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-6,856	-6,856
47	462,412	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-2,326	-2,326
48	261,024	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-1,313	-1,313
Schedule Totals	491,736,363					\$0	-\$793,377	-\$793,377

kWh not subject to surcharge

Sch 62	0
Total kWh	491,736,363

Conversion factor

0.955100

Amortization

-\$757,754

FIT rate

-35%

DFIT expense

\$265,214

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201409 , State Code : WA

Accounting Period:201409 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	205,646	183,763,954	15,957,149.35	205,221	1,826,709,107	159,300,544.31
011	21,820	48,154,837	5,599,990.33	21,693	403,968,721	47,428,615.86
012	8,887	4,236,449	599,554.87	8,819	43,427,889	6,001,789.11
021	1,958	129,641,598	11,578,057.33	1,957	1,042,750,311	94,226,339.51
022	52	2,887,620	249,465.03	53	27,305,320	2,365,437.10
025	21	98,265,527	5,676,541.73	22	831,511,205	48,073,073.95
030	32	4,478,367	309,867.49	32	21,275,896	1,474,375.15
031	1,191	16,988,388	1,349,410.04	1,189	88,499,413	7,242,910.12
032	1,218	1,233,179	119,997.29	1,213	7,559,166	781,984.91
041	11	8,720	2,007.21	11	78,480	18,033.49
042	293	1,121,433	381,616.41	293	10,095,793	3,424,939.34
044	13	24,587	3,165.39	13	221,283	28,473.78
044A	1	-	336.00	1	-	2,688.00
045	11	89,173	6,324.46	11	802,557	56,956.54
046	53	119,095	11,532.94	53	1,073,140	103,977.92
047	-	462,412	108,781.86	-	4,179,936	976,504.06
048	-	261,024	65,551.31	-	2,379,908	593,267.33
058	-	-	1,541,142.11	-	-	13,485,118.63
058A	-	-	(5,800.88)	-	-	(67,797.14)
062	-	-	-	0	1,240	27.50
090	-	-	-	-	-	-
095	-	-	15,237.93	-	-	137,511.10
099	-	-	50,965.14	-	-	458,219.34
Sum	241,207	491,736,363	43,620,893.34	240,580	4,311,839,365	386,112,989.91

Avista Corporation Journal Entry

Effective Date: 201408

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Gina Armstrong

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

Type: C

Submitted by: Gina Armstrong

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

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Ser.	Jur.	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	

This needs to be corrected next month

Dr. 186280 \$70
Cr. 557280 \$70

5/8

24,922

Correct Aug Current Year ERM

Pluth, Jeanne

From: Armstrong, Gina
Sent: Wednesday, September 10, 2014 2:14 PM
To: Pluth, Jeanne
Cc: Moses, Tara
Subject: RE: 08-2014 WA & ID Actual Deferrals - Snapshot.xlsx

Good catch once again – I don't know what I would do without you. It is a typo. We will have to correct it next month.
Thanks again!
Gina

From: Pluth, Jeanne
Sent: Wednesday, September 10, 2014 12:25 PM
To: Armstrong, Gina
Subject: FW: 08-2014 WA & ID Actual Deferrals - Snapshot.xlsx

Question

This attachment shows deferral of \$28,923. Looks like the journal has \$28,992. Difference is \$69. Not big difference, but I still need to report.

Was this a typo or was the spreadsheet updated and I don't have the most current?

Thanks
Jeanne

From: Armstrong, Gina
Sent: Wednesday, September 10, 2014 9:08 AM
To: Pluth, Jeanne
Cc: Moses, Tara
Subject: 08-2014 WA & ID Actual Deferrals - Snapshot.xlsx

Here you go!

ELECTRIC UNBILLED KWH AND REVENUE

ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Current	Current	Prior	Prior
				Gross Unbilled KWH	Gross Unbilled REVENUE	Month Reversal KWH	Month Reversal REVENUE
WASHINGTON							
Residential Service	2800	01	001	106,274,802	\$ 9,213,886	(141,847,046)	\$ (12,011,834)
Residential Farm Gen	2800	01	012	2,438,746	\$ 344,308	(2,824,104)	\$ (388,675)
Residential Farm Lg	2800	01	022	1,888,987	\$ 130,038	(2,083,894)	\$ (187,990)
Residential Farm Pump	2800	01	032	487,349	\$ 47,937	(341,368)	\$ (80,641)
				110,858,684	\$ 9,735,068		\$ (12,638,740)
Commercial General	2800	21	011	27,551,471	\$ 3,093,387	(34,186,779)	\$ (3,795,877)
Commercial Lg General	2800	21	021	68,138,598	\$ 5,415,911	(83,982,912)	\$ (8,488,223)
Commercial Extra Lg	2800	21	025	24,733,127	\$ 1,680,927	(26,771,907)	\$ (1,882,836)
Commercial Pump	2800	21	031	6,238,069	\$ 482,589	(7,986,839)	\$ (617,656)
				127,661,265	\$ 10,682,824		\$ (152,872,433)
Industrial General	2800	31	011	259,920	\$ 28,521	(299,526)	\$ (32,728)
Industrial Lg General	2800	31	021	5,425,820	\$ 409,516	(6,831,892)	\$ (516,987)
Industrial Extra Lg	2800	31	025	89,181,625	\$ 3,887,015	(71,567,332)	\$ (3,968,913)
Industrial Pump	2800	31	031	3,573,894	\$ 284,081	(5,220,314)	\$ (406,530)
				78,441,259	\$ 4,809,103		\$ (84,009,064)
WASHINGTON TOTAL				316,958,208	\$ 24,926,996		\$ (384,547,906)
							\$ (30,133,689)
IDAHO							
Residential Service	3800	01	001	46,181,020	\$ 4,058,335	(68,323,668)	\$ (5,816,104)
Residential Farm Gen	3800	01	012	1,007,188	\$ 121,488	(1,283,684)	\$ (148,127)
Residential Farm Lg	3800	01	022	388,879	\$ 27,422	(813,473)	\$ (34,900)
Residential Farm Pump	3800	01	032	182,490	\$ 16,537	(266,737)	\$ (24,415)
				48,720,537	\$ 4,223,782		\$ (68,377,656)
Commercial General	3800	21	011	16,309,981	\$ 1,550,026	(22,164,936)	\$ (2,071,248)
Commercial Lg General	3800	21	021	29,823,257	\$ 2,059,291	(39,237,931)	\$ (2,635,046)
Commercial Extra Lg	3800	21	025	5,128,191	\$ 282,324	(5,448,960)	\$ (296,640)
Commercial Pump	3800	21	031	2,339,276	\$ 202,929	(3,294,788)	\$ (70,148,507)
				53,700,665	\$ 4,084,540		\$ (284,881)
Industrial General	3800	31	011	259,920	\$ 24,061	(299,926)	\$ (27,536)
Industrial Lg General	3800	31	021	4,711,042	\$ 303,872	(6,990,824)	\$ (382,821)
Industrial Extra Lg	3800	31	025	20,983,983	\$ 1,111,544	(21,057,847)	\$ (1,116,413)
Industrial Pump	3800	31	031	1,692,007	\$ 137,410	(2,310,531)	\$ (189,912)
				27,548,962	\$ 1,576,877		\$ (29,856,528)
IDAHO TOTAL				127,968,144	\$ 9,895,199		\$ (188,182,686)
							\$ (13,038,742)
WASHINGTON & IDAHO TOTAL				444,926,352	\$ 0.0783	\$ 34,822,194	\$ (562,730,493)
							\$ 0.0781
							\$ (43,172,431)

Attachment B

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

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201409

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Tara Moses

Last Saved: 10/06/2014 10:10 AM

Type: C

Submitted by: Tara Moses

Approval Requested: 10/06/2014 10:10 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	263,991.00		WA REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		263,991.00	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	7,416.00		WA REC Interest Expense Accrual
60	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		7,416.00	WA REC Balance Interest Expense Accrual
Totals:						271,407.00	271,407.00	

Explanation:

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

Tara Moses
Prepared by Tara Moses

J. Kim
Reviewed by

10.6.14
Date

10/6/14
Date

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 188322-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	(1,618) 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	(406)		Interest	(1,612) Nonoperating	1,612
February	Interest		(4,607)		(27,966) Total	27,966
February	EWEB REC Balance Interest from Jan. 2013 ?					
02-28-2013	Balance before interest	(1,595,539)				
				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)		(152,214) Total	152,214
04-30-2013	Balance before interest	(2,167,174)				
				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	(2,123,627)		Deferral	(46,872) Operating	46,872
July	REC Deferral	(133,921)		Interest	(2,219) Nonoperating	2,219
July	Interest		(6,340)		(49,091) Total	49,091
07-31-2013	Balance before interest	(2,257,548)				
				August	DFIT Expense	ADFIT
August	REC Deferral	(173,652)		Deferral	(60,778) Operating	60,778
August	Interest		(6,785)	Interest	(2,375) Nonoperating	2,375
08-31-2013	Balance before interest	(2,431,200)			(63,153) Total	63,153
				September	DFIT Expense	ADFIT
September	REC Deferral	(263,991)		Deferral	(92,397) Operating	92,397
September	Interest		(7,416)	Interest	(2,596) Nonoperating	2,596
09-30-2013	Balance before interest	(2,695,191)			(94,993) Total	94,993
				October	DFIT Expense	ADFIT
October	REC Deferral			Deferral	0 Operating	0
October	Interest		(7,800)	Interest	(2,730) Nonoperating	2,730
10-31-2013	Balance before interest	(2,695,191)			(2,730) Total	2,730
				November	DFIT Expense	ADFIT
November	REC Deferral			Deferral	0 Operating	0
November	Interest		(7,800)	Interest	(2,730) Nonoperating	2,730
11-30-2013	Balance before interest	(2,695,191)			(2,730) Total	2,730
				December	DFIT Expense	ADFIT
December	REC Deferral			Deferral	0 Operating	0
December	Interest		(7,800)	Interest	(2,730) Nonoperating	2,730
12-31-2013	Balance before interest	(2,695,191)			(2,730) Total	2,730

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)	(\$469,848)	\$0	\$0	\$0	(\$2,846,137)
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)	(\$273,184)				(\$2,700,887)
Total	(\$346,567)	(\$550,219)	(\$808,142)	(\$1,092,619)	(\$340,497)	(\$552,005)	(\$585,495)	(\$625,948)	(\$743,032)	\$0	\$0	\$0	(\$5,644,524)
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)	(\$283,125)
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)	(\$3,676,534)
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)	(\$4,038,659)
Difference													
Non WA EIA - Voluntary REC Revenue	(\$17,845)	(\$250,154)	(\$469,742)	(\$626,423)	\$19,610	(\$203,654)	(\$271,126)	(\$305,290)	(\$438,390)	\$31,458	\$31,458	\$31,458	(\$2,563,012)
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	\$30,296	\$313,596	\$303,902	\$313,596	\$975,647
Total (+) = Surcharge	\$155,285	(\$93,888)	(\$306,922)	(\$526,941)	\$161,355	(\$65,327)	(\$240,441)	(\$280,894)	(\$408,094)	\$424,054	\$335,360	\$345,054	(\$1,605,865)
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)	(\$286,005)	\$20,523	\$20,523	\$20,523	(\$1,672,109)
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	\$19,765	\$204,590	\$198,265	\$204,590	\$636,512
Total - 100% Surcharge (+) or Rebate (-)	\$101,308	(\$61,253)	(\$200,236)	(\$350,207)	\$105,268	(\$42,619)	(\$156,863)	(\$183,255)	(\$266,240)	\$304,113	\$218,789	\$225,113	(\$1,054,097)
Accounting Entries													
186322-ED-WA	Debit	Credit	Credit	Credit	Debit	Credit	Credit	Credit	Credit				Credit
557322-ED-WA	Credit	Debit	Debit	Debit	Credit	Debit	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	Source	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	557160-ED-AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non WA EIA - Voluntary REC Broker Fee Expense	557171-ED-AN	\$2,625	\$5,324	\$5,603	\$5,639	\$7,906	\$0	\$1,896	\$14,692	\$3,420	\$0	\$0	\$0	\$47,105
Total Other Non WA EIA REC Expenses		\$2,625	\$5,324	\$5,603	\$5,639	\$7,906	\$0	\$1,896	\$14,692	\$3,420	\$0	\$0	\$0	\$47,105
WA EIA937 Requirement (EWEB) - Expense	557160-ED-WA	\$183,498	\$0	\$0	\$116,566	\$0	\$0	\$202,101	\$0	\$0	\$0	\$0	\$0	\$502,164
WA EIA937 Requirement (EWEB) - Broker Fee Expense	557170-ED-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA 937 Requirement (EWEB) - Broker Fee Expense	557171-ED-WA	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$0	\$0	\$0	\$35,672
Total WA EIA 937 Requirement REC Expenses		\$187,461	\$3,964	\$3,964	\$120,529	\$3,964	\$3,964	\$206,065	\$3,964	\$3,964	\$0	\$0	\$0	\$537,836
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	\$576,750
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	\$750,470
Difference														
Other Non WA EIA - Voluntary REC Expense		(\$27,135)	(\$21,556)	(\$24,157)	(\$23,121)	(\$21,854)	(\$28,800)	\$1,896	\$14,692	\$3,420	\$0	\$0	\$0	(\$126,615)
WA EIA937 Requirement (EWEB) - Expense		\$3,102	\$18	\$18	(\$63,830)	\$18	\$18	\$21,705	\$18	\$18	(\$184,359)	(\$3,945)	(\$3,945)	(\$38,914)
Total		(\$24,033)	(\$21,537)	(\$24,139)	(\$86,952)	(\$21,836)	(\$28,782)	\$23,601	\$14,710	\$3,438	(\$184,359)	(\$3,945)	(\$3,945)	(\$165,529)
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	\$2,231	\$0	\$0	\$0	(\$82,603)
WA EIA937 Requirement (EWEB) - (100%)		\$3,102	\$18	\$18	(\$63,830)	\$18	\$18	\$21,705	\$18	\$18	(\$184,359)	(\$3,945)	(\$3,945)	(\$38,914)
Total - 100% Surcharge (+) or Rebate (-)		(\$14,601)	(\$14,045)	(\$15,742)	(\$78,915)	(\$14,240)	(\$18,771)	\$22,942	\$9,603	\$2,249	(\$184,359)	(\$3,945)	(\$3,945)	(\$121,518)
Accounting Entries														
186322-ED-WA		Credit	Credit	Credit	Credit	Credit	Credit	Debit	Debit	Debit				Credit
557322-ED-WA		Debit	Debit	Debit	Debit	Debit	Debit	Credit	Credit	Credit				Debit

M:\3) Retired or Moved Employee's Folders\RON\My Documents\WA PC Reports\2014\Support for Monthly Report
 Prep\2014.09\09-2014 REC Deferral - Snapshot.xlsx

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

	Debit	Credit	Entry
EC REVENUE & EXPENSE			
September Revenue			
186322		\$266,240	
557322	\$266,240		
September Expense			
186322	\$2,249		
557322		\$2,249	
September Total			
186322	\$2,249	\$266,240	\$263,991 Credit
557322	\$266,240	\$2,249	-\$263,991 Debit