

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



December 16, 2014

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

STATE OF WASHINGTON
UTILITY AND TRANSPORTATION
COMMISSION
RECEIVED
PROGRAMS MANAGEMENT
2014 DEC 17 AM 10:48

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

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In October, actual net power costs were greater than authorized costs by \$111,137. Year-to-date actual net power costs were less than authorized costs by \$9,065,406. A deferral entry of \$83,352 was made in the surcharge direction. The ERM deferral at November 30, 2014 is \$3,799,055 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 \$691,370 for the month of November 2014. After adjusting for revenue-sensitive expenses, \$660,327 of amortization of the deferral balance was recorded.

Actual net power costs for November 2014 were greater than the authorized level due partially to lower hydro generation. Hydro generation was 7 aMW below the authorized level. Colstrip generation was 5 aMW above the authorized level. Kettle Falls generation was 32 aMW below the authorized level. Natural gas-fired generation was 153 aMW below the authorized level.

The average power purchase price was \$30.65/MWh compared to an authorized price of \$36.11/MWh. The average natural gas price was \$3.96/dth compared to an authorized price of \$3.50/dth. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 22 aMW above the authorized level.

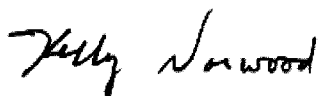
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachment B). In November 2014, actual net REC revenues were greater than authorized net revenues by \$33,539. The Company records 100% of the net REC revenues in a separate deferral 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 contracts executed in November 2014.

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

Sincerely,

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

Kelly Norwood
Vice President, State and Federal Regulation

JP

Enclosure

C: Mary Kimball, S. Bradley Van Cleve

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

MONTH OF NOVEMBER 2014

STATE OF WASHINGTON
PUBLIC UTILITIES
DIVISION

2014 DEC 17 AM 10:48

RECEIVED
PROGRAMS MANAGEMENT

Page Items: Statind: DL Ferc Acct: 186280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201410	-3,847,668.00	-91,107.00	-3,938,775.00
ED	WA	201411	-3,938,775.00	72,210.00	-3,866,565.00

ERM Deferral Balance (Current Year - 2014)			
Account 186280.ED.WA			
		<u>Amount</u>	<u>Journal ID</u>
Balance 10/31/2014		-\$3,938,775.00	
Deferral - Current Month		83,352.00	481 - WA ERM
Interest - Current Month		-11,142.00	481 - WA ERM
Balance 11/30/2014		<u>-\$3,866,565.00</u>	
Year to date deferrals		-\$3,799,055.00	
Year to date interest		-67,510.00	
Balance in account		<u>-\$3,866,565.00</u>	
	<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%	-5,065,406.00	-1,266,351.00	-3,799,055.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u>-\$9,065,406.00</u>	<u>-\$5,266,351.00</u>	<u>-\$3,799,055.00</u>

Page Items: Statind: DL Ferc Acct: 186290

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201410	0.00	0.00	0.00
ED	WA	201411	0.00	0.00	0.00

ERM Deferral Balance (Prior year - 2013)			
<u>Account 186290.ED.WA</u>		Amount	Journal ID
Balance 10/31/2014		\$0.00	
Interest - Current Month		0.00	481 - WA ERM
Balance 11/30/2014		\$0.00	

Page Items: Statind: DL Ferc Acct: 182350

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201410	-12,001,815.71	612,676.00	-11,389,139.71
ED	WA	201411	-11,389,139.71	628,745.00	-10,760,394.71

Recoverable Deferral Balance			
Account 182350.ED.WA			
		Amount	Journal ID
Balance 10/31/2014		-\$11,389,140.00	
Surcharge Amortization		660,327.00	481 - WA ERM
Interest		-31,582.00	481 - WA ERM
Balance 11/30/2014		-\$10,760,395.00	

Page Items: Statind: DL Ferc Acct: 283280

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201410	5,547,320.18	-182,549.15	5,364,771.03
ED	WA	201411	5,364,771.03	-245,334.25	5,119,436.78

DFIT Associated with ERM Deferrals		
Account 283280.ED.WA		
Account 186280.ED.WA balance		-\$3,866,565.00
Account 186290.ED.WA balance		0.00
Account 182350.ED.WA balance		-10,760,395.00
Total		-\$14,626,960.00
Federal income tax rate		-35%
Deferred FIT related to deferrals		\$5,119,436
Rounding		1
Balance that should be in account - Nov 30, 2014		\$5,119,437

Page Items: Statind: DL Fere Acct: 186322

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201410	-2,715,733.89	-458,544.00	-3,174,277.89
ED	WA	201411	-3,174,277.89	-42,690.00	-3,216,967.89

REC Deferral Balance			
Account 186322.ED.WA		Amount	Journal ID
Balance 10/31/2014		-\$3,174,277.89	
Deferral		-33,539.00	475 - WA REC DEFERRAL
Interest		-9,151.00	475 - WA REC DEFERRAL
Balance 11/30/2014		-\$3,216,967.89	
Balance 1/1/2014		-\$1,606,948	
Year to date deferrals		-1,659,249	
Year to date interest		-70,622	
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 11/30/2014		-\$3,216,968	

Page Items: Statind: DL Ferc Acct: 283305

▶ Service	▶ Jurisdiction	▶ Accounting Period	▶ Beginning Balance	▶ Monthly Activity	▶ Ending Balance
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
ED	WA	201410	950,506.86	160,490.40	1,110,997.26
ED	WA	201411	1,110,997.26	14,941.50	1,125,938.76

DFIT Associated with REC Deferrals	
<u>Account 283305.ED.WA</u>	
Account 186322.ED.WA balance	-\$3,216,967.89
Total	-3,216,967.89
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$1,125,939
Rounding	0
Balance that should be in account - Nov 30, 2014	\$1,125,939

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 2014



ERM Deferral Journal

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 201411
 Team: Resource Accounting Last Saved by: Tara Moses Last Saved: 12/05/2014 4:29 PM
 Type: C Submitted by: Tara Moses Approval Requested: 12/05/2014 4:29 PM
 Category: DJ Approved by:
 Currency: USD

Seq	Co	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	660,327.00		Current Amortization
20	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		660,327.00	Current Amortization Expense
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		31,582.00	Interest Accrual for Amortization Balance
40	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	31,582.00		Interest Expense on Amortization Balance
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	83,352.00		Current Year ERM (2014)
60	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		83,352.00	Current Year ERM Deferral Expense (2014)
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		11,142.00	Current Year ERM Interest Accrual (2014)
80	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	11,142.00		Current Year ERM Interest Expense (2014)
Totals:						786,403.00	786,403.00	

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


 Prepared by: Tara Moses Date: 12.5.14

 Reviewed by: Date: 12/5/14
 Approved for Entry: Date: _____
 Corporate Accounting use Only

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	\$180,367,516	\$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	\$12,571,027	\$18,306,165	\$0
2	447 Sale for Resale	(\$138,981,191)	(\$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)	(\$10,823,724)	(\$10,067,740)	\$0
3	Less SMUD RECs	\$3,218,554	\$2,927,264	\$2,688,606	\$3,068,942	\$3,327,238	\$3,286,649	\$3,168,893	\$2,822,911	\$2,899,200	\$2,731,184	\$2,824,648	\$2,249,223	\$0
4	501 Thermal Fuel	\$24,759,361	\$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	\$2,444,916	\$2,249,223	\$0
5	547 CT Fuel	\$81,233,592	\$12,167,851	\$13,775,030	\$2,035,023	\$1,865,777	\$3,891,130	\$2,757,899	\$7,030,730	\$10,075,246	\$9,938,206	\$9,717,054	\$7,979,846	\$0
6	456 Transmission Revenue	(\$11,139,732)	(\$922,550)	(\$762,846)	(\$903,805)	(\$1,010,617)	(\$1,256,173)	(\$1,199,183)	(\$1,141,239)	(\$977,401)	(\$1,015,417)	(\$945,968)	(\$1,004,533)	\$0
7	565 Transmission Expense	\$17,464,024	\$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	\$1,428,159	\$1,416,770	\$0
8	557 Broker Fees	\$472,115	\$55,076	\$37,496	\$73,604	\$59,102	\$33,038	\$34,795	\$27,548	\$38,001	\$48,638	\$34,528	\$30,289	\$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	\$157,394,239	\$20,529,748	\$27,216,715	\$15,449,639	\$8,116,168	\$4,100,285	\$4,799,391	\$8,942,030	\$17,706,005	\$16,680,579	\$14,710,640	\$19,145,039	\$0
Total through November														
11	555 Purchased Power	\$116,874,898	\$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	\$12,789,401	\$13,454,232
12	447 Sale for Resale	(\$76,247,097)	(\$6,903,038)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,482,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
13	Less SMUD RECs	\$4,223,658	\$3,833,969	\$3,833,969	\$3,833,969	\$3,833,969	\$3,833,969	\$3,833,969	\$3,833,969	\$3,833,969	\$3,833,969	\$3,833,969	\$3,833,969	\$3,833,969
14	501 Thermal Fuel	\$28,015,288	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,704,426	\$1,475,295	\$2,739,032	\$2,987,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
15	547 CT Fuel	\$81,674,749	\$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	(\$10,187,741)	(\$963,388)	(\$899,857)	(\$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	\$16,414,347	\$1,520,361	\$1,465,382	\$1,508,739	\$1,426,268	\$1,396,752	\$1,441,175	\$1,449,048	\$1,492,163	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
18	557 Broker Fees	\$783,041	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,896	\$100,670
19	Authorized Net Expense	\$161,551,143	\$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	\$19,376,205	\$19,689,045
20	Actual - Authorized Net Expense	(\$4,156,904)	(\$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	(\$538,127)	\$766,834	\$0
21	Resource Optimization - Subtotal	(\$2,171,393)	(\$405,020)	(\$2,232,888)	(\$1,335,360)	(\$442,568)	(\$414,608)	(\$459,113)	\$1,609,214	\$876,652	\$668,141	(\$223,497)	\$187,654	\$0
22	Adjusted Net Expense	(\$6,328,297)	(\$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	(\$761,624)	\$954,488	\$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	(\$4,128,581)	(\$689,188)	\$3,573,193	(\$2,838,660)	(\$1,915,057)	(\$2,053,342)	(\$1,626,932)	(\$588,766)	\$286,792	\$1,597,555	(\$496,883)	\$622,708	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$4,936,825)	(\$830,724)	(\$125,417)	(\$417,082)	(\$534,397)	(\$503,758)	\$423,448	(\$1,982,498)	(\$318,928)	(\$526,167)	\$390,269	(\$511,571)	\$0
26	Net Power Cost (+) Surcharge (-) Rebate	(\$9,065,406)	(\$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	(\$106,615)	\$111,137	\$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)	(\$9,069,929)	(\$9,176,544)	(\$9,065,406)	\$0
	Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$0	(\$1,750,825)	(\$2,653,438)	(\$4,598,263)	(\$4,627,166)	(\$3,802,447)	(\$3,882,408)	(\$3,799,055)	\$0
	Deferral Amount, Monthly		\$0	\$0	\$0	\$0	(\$1,750,825)	(\$902,613)	(\$1,944,825)	(\$28,923)	\$824,739	(\$79,961)	\$83,353	\$0
	Acct 557280 Entry, (+) Rebate, (-) Surcharge		\$0	\$0	\$0	\$0	\$1,750,825	\$902,613	\$1,944,825	\$28,923	(\$824,739)	\$79,961	(\$83,353)	\$0
	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)	(\$5,294,136)	(\$5,266,352)	\$0

Avisia 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	Short-Term Purchases	\$84,731,504	\$11,744,213	\$11,898,194	\$14,107,971	\$6,938,087	\$5,126,007	\$10,215,710	\$8,449,088	\$7,185,578	\$6,337,267	\$9,004,179	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$10,299,250	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705	\$1,026,705
3	Douglas County PUD (Wells Settlement)	\$976,210	\$32,036	\$31,150	\$101,639	\$127,766	\$161,523	\$132,684	\$98,733	\$40,668	\$87,837	\$49,416	\$0
4	Douglas County PUD (Wells)	\$1,515,098	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$150,506	\$154,406	\$154,406	\$152,744	\$0
5	Grant County PUD (Priest Rapids/Wanapur	\$5,207,640	\$549,554	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$520,764	\$0
6	Bonneville Power Admin. (WNP-3)	\$9,150,284	\$3,454,761	\$3,121,689	\$1,705,589	\$1,651,867	\$0	\$0	\$0	\$0	\$0	\$2,671,139	\$0
7	Inland Power & Light - Deer Lake	\$3,692	\$22	\$18	\$18	\$19	\$19	\$1,532	\$630	\$505	\$480	\$452	\$0
8	Small Power	\$1,042,939	\$121,331	\$167,249	\$157,579	\$146,778	\$123,506	\$0	\$90,477	\$75,664	\$71,994	\$96,356	\$0
9	Stimson Lumber	\$1,338,874	\$178,286	\$197,311	\$39,458	\$118,246	\$120,073	\$65,607	\$180,910	\$163,193	\$154,754	\$154,754	\$0
10	City of Spokane-UPriver	\$1,694,132	\$150,261	\$204,574	\$328,422	\$289,605	\$266,130	\$82,126	\$1,445	\$17,254	\$68,531	\$99,592	\$0
11	City of Spokane - Waste-to-Energy	\$5,124,871	\$619,383	\$395,558	\$645,199	\$529,962	\$523,312	\$390,099	\$620,148	\$613,311	\$637,699	\$329,538	\$0
12	JP Morgan Ventures - Stairline Wind	\$655,472	\$210,822	\$286,856	\$388,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$20,287,955	\$2,186,817	\$2,114,774	\$1,894,054	\$1,877,735	\$1,928,506	\$2,043,436	\$2,167,053	\$2,167,898	\$2,167,053	\$2,043,307	\$0
14	Palouse Wind	\$15,997,559	\$1,140,491	\$1,919,084	\$2,366,987	\$2,186,010	\$1,412,516	\$1,127,940	\$861,293	\$1,416,550	\$1,289,474	\$1,936,229	\$0
15	Cleanwater (PFI)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$705,063	\$59,153	\$75,216	\$61,701	\$49,858	\$46,299	\$47,258	\$54,813	\$45,865	\$45,865	\$222,650	\$0
17	Non-Mon. Accruals	\$100,171	\$12,861	(\$92,461)	\$291,648	(\$18,080)	(\$52,669)	\$13,555	(\$159,790)	\$78,522	(\$39,988)	(\$1,660)	\$0
18	Total 555 Purchased Power	\$180,367,516	\$21,637,002	\$21,929,187	\$23,776,856	\$15,594,828	\$11,696,613	\$15,757,204	\$14,301,087	\$13,509,093	\$12,571,027	\$18,306,165	\$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	(\$96,738,100)	(\$12,424,978)	(\$7,244,895)	(\$9,875,012)	(\$8,488,016)	(\$9,615,777)	(\$7,795,255)	(\$6,841,904)	(\$7,279,979)	(\$7,737,744)	(\$6,783,906)	\$0
20	Peaker LLC/POE Cap Sale	(\$1,603,870)	(\$146,020)	(\$146,345)	(\$144,955)	(\$146,085)	(\$146,020)	(\$146,020)	(\$146,020)	(\$145,085)	(\$146,020)	(\$146,085)	\$0
21	Nichols Pumping Index Sale	(\$1,540,859)	(\$148,801)	(\$234,831)	(\$33,285)	(\$87,351)	(\$85,420)	(\$153,324)	(\$179,710)	(\$170,457)	(\$147,387)	(\$143,768)	\$0
22	Sovereign/Kaiser Load Following	(\$83,326)	(\$6,912)	(\$6,230)	(\$6,650)	(\$6,491)	(\$6,554)	(\$6,476)	(\$6,574)	(\$6,391)	(\$12,935)	(\$11,663)	\$0
23	Pend Oreille DES	(\$398,628)	(\$39,819)	(\$36,966)	(\$43,619)	(\$27,226)	(\$29,545)	(\$34,810)	(\$30,930)	(\$29,930)	(\$47,504)	(\$42,686)	\$0
24	SMUD 50 + 25	(\$18,564,162)	(\$1,845,354)	(\$2,577,354)	(\$1,401,992)	(\$1,459,802)	(\$1,456,313)	(\$1,714,819)	(\$1,791,952)	(\$1,720,772)	(\$1,564,190)	(\$1,623,990)	\$0
25	Merchant Ancillary Services	(\$20,052,446)	(\$2,187,968)	(\$2,108,495)	(\$1,953,888)	(\$2,264,326)	(\$2,032,875)	(\$1,660,627)	(\$1,774,450)	(\$1,490,741)	(\$1,147,944)	(\$1,316,232)	\$0
26	Total 447 Sales for Resale	(\$138,981,191)	(\$16,799,872)	(\$12,355,172)	(\$13,519,401)	(\$12,490,297)	(\$13,315,264)	(\$16,819,937)	(\$10,771,540)	(\$10,843,355)	(\$10,823,724)	(\$10,067,740)	\$0
501 FUEL-DOLLARS													
27	Kettle Falls Wood-501110	\$5,281,126	\$704,547	\$623,814	(\$173,989)	\$518,089	\$422,078	\$535,981	\$773,930	\$693,646	\$709,625	\$260,200	\$0
28	Kettle Falls Gas-501120	\$17,368	\$743	(\$2,472)	\$9,950	(\$1,274)	\$506	\$4,413	(\$226)	\$3,674	\$116	\$270	\$0
29	Colstrip Coal-501140	\$19,137,468	\$1,697,324	\$2,044,734	\$2,020,484	\$1,637,377	\$622,207	\$943,848	\$1,656,643	\$2,259,435	\$1,717,435	\$1,961,562	\$0
30	Colstrip Oil-501160	\$323,399	\$1,609	\$47,379	\$15,197	\$25,078	\$60,920	\$25,757	\$837	\$32,138	\$17,740	\$27,191	\$0
31	Total 501 Fuel Expense	\$24,759,361	\$2,404,223	\$2,713,455	\$1,871,612	\$2,179,270	\$1,105,711	\$2,197,774	\$3,102,692	\$3,305,897	\$2,444,916	\$2,249,223	\$0
501 FUEL-TONS													
32	Kettle Falls	415,005	54,406	46,664	21,970	37,478	30,441	15,237	38,442	48,005	49,557	18,577	\$0
33	Colstrip	837,159	65,707	86,804	76,279	63,926	39,893	38,755	83,825	94,979	98,294	93,034	\$0
34	Kettle Falls	wood	\$12.95	\$13.37	(\$7.92)	\$13.82	\$14.00	\$13.94	\$14.27	\$14.45	\$14.32	\$14.01	\$0
35	Colstrip	coal	\$25.83	\$23.56	\$26.49	\$25.61	\$24.35	\$19.76	\$23.62	\$27.13	\$17.47	\$21.08	\$0
547 FUEL													
36	NE CT Gas/Oil-547213	\$99,930	\$979	\$17,378	\$37,568	(\$2,315)	(\$1,121)	\$331	\$3,019	\$20,788	\$1,188	\$669	\$0
37	Boulder Park-547216	\$591,031	\$68,747	\$72,900	\$44,316	\$6,204	\$65,674	\$96,458	\$69,751	\$59,389	\$9,250	\$45,786	\$0
38	Kettle Falls CT-547211	\$212,342	\$29,791	\$58,419	\$11,302	\$27,041	\$33,607	\$27,632	\$33,186	\$22,012	\$22,553	\$6,007	\$0
39	Coyote Springs2-547610	\$43,487,704	\$6,611,274	\$7,376,158	\$994,304	\$748,560	\$1,778,957	\$3,720,571	\$5,370,846	\$5,349,397	\$4,964,607	\$4,804,054	\$0
40	Lancaster-547312	\$36,318,895	\$5,442,430	\$6,130,985	\$883,482	\$1,100,609	\$1,940,383	\$3,056,909	\$4,543,956	\$4,486,480	\$4,739,663	\$3,030,477	\$0
41	Rathdrum CT-547310	\$523,690	(\$5,570)	\$119,190	\$64,051	\$7,845	\$81,630	\$126,141	\$36,061	\$130	(\$207)	\$92,853	\$0
42	Total 547 Fuel Expense	\$81,233,592	\$12,167,651	\$13,775,030	\$2,035,023	\$1,865,777	\$3,891,130	\$7,030,730	\$10,075,246	\$9,938,206	\$9,717,054	\$7,979,846	\$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	\$26,062,500	\$14,164,090	\$7,149,578	\$3,378,190	\$4,056,052	\$8,165,771	\$16,707,485	\$15,909,841	\$13,909,273	\$18,467,494	\$0
456 TRANSMISSION REVENUE												
44 456000 ED AN	(\$10,610,627)	(\$759,858)	(\$766,656)	(\$875,192)	(\$1,147,715)	(\$1,063,457)	(\$1,139,141)	(\$975,788)	(\$1,015,417)	(\$945,968)	(\$1,004,533)	\$0
45 456120 ED AN - BPA Settlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN-Sale of excess BPA Trans	(\$5,648)	(\$2,988)	(\$137,149)	(\$135,425)	(\$108,456)	(\$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	(\$11,139,732)	(\$762,846)	(\$903,805)	(\$1,010,617)	(\$1,256,173)	(\$1,199,183)	(\$1,141,239)	(\$977,401)	(\$1,015,417)	(\$945,968)	(\$1,004,533)	\$0
565 TRANSMISSION EXPENSE												
50 565000 ED AN	\$17,441,694	\$1,608,929	\$1,806,778	\$1,578,837	\$1,614,551	\$1,588,804	\$1,605,009	\$1,646,690	\$1,462,303	\$1,426,129	\$1,414,740	\$0
51 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 565710 ED AN	\$22,330	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0
53 Total 565 Transmission Expense	\$17,464,024	\$1,610,959	\$1,808,808	\$1,580,867	\$1,616,581	\$1,590,834	\$1,607,039	\$1,648,720	\$1,464,333	\$1,428,159	\$1,416,770	\$0
54 Total 565710 ED AN Broker Fees	\$472,115	\$37,496	\$73,604	\$59,102	\$33,038	\$34,795	\$27,548	\$38,001	\$48,638	\$34,528	\$30,289	\$0
RESOURCE OPTIMIZATION												
55 Econ Dispatch-557010	(\$12,661,388)	\$308,095	(\$8,690,279)	(\$1,629,569)	(\$882,721)	(\$872,300)	(\$3,403,248)	(\$707,227)	(\$599,024)	\$727,137	\$1,900,166	\$0
56 Econ Dispatch-557150	\$17,323,827	\$928,477	\$11,640,860	\$3,548,645	\$1,963,092	\$4,550,624	\$184,052	(\$2,912,960)	(\$3,783,001)	(\$2,115,160)	\$5,442,877	\$0
57 Gas Bookouts-557700	\$3,059,381	\$663,498	\$0	\$0	\$0	\$299,710	\$0	\$252,278	\$559,845	\$464,957	\$633,370	\$0
58 Gas Bookouts-557711	(\$3,059,381)	(\$663,498)	\$0	\$0	\$0	(\$299,710)	\$0	(\$252,278)	(\$559,845)	(\$464,957)	(\$633,370)	\$0
59 Intraco Thermal Gas-557730	\$69,108,525	\$6,796,131	\$5,942,634	\$4,906,450	\$7,110,457	\$2,317,938	\$6,785,648	\$10,373,757	\$8,674,118	\$7,672,586	\$3,459,121	\$0
60 Fuel DispatchFin-456010	\$10,713,837	(\$47,723)	(\$1,218,356)	\$1,136,631	\$476,629	\$492,027	\$2,894,714	\$1,461,645	\$1,019,768	(\$460,833)	(\$738,684)	\$0
61 Fuel Dispatch-456015	(\$26,888,073)	(\$321,991)	(\$125,662)	(\$4,133,659)	(\$3,334,602)	(\$3,143,990)	(\$770,461)	(\$528,985)	(\$500,249)	(\$1,406,796)	(\$712,546)	\$0
62 Intraco Thermal Gas-456730	(\$59,735,200)	(\$8,059,830)	(\$4,002,364)	(\$4,271,142)	(\$5,747,562)	(\$3,803,501)	(\$4,081,612)	(\$6,809,697)	(\$4,143,576)	(\$4,640,485)	(\$9,163,319)	\$0
63 Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Resource Optimization Subtotal	(\$2,138,472)	(\$396,841)	(\$1,320,262)	(\$442,644)	(\$414,707)	(\$459,202)	\$1,609,093	\$876,533	\$668,036	(\$223,551)	\$187,615	\$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	(\$32,921)	(\$8,179)	(\$15,098)	\$76	\$99	\$89	\$121	\$119	\$105	\$54	\$39	\$0
72 Wind REC Subtotal	(\$32,921)	(\$8,179)	(\$15,098)	\$76	\$99	\$89	\$121	\$119	\$105	\$54	\$39	\$0
73 Net Resource Optimization	(\$2,171,393)	(\$405,020)	(\$1,335,360)	(\$442,568)	(\$414,608)	(\$459,113)	\$1,609,214	\$876,652	\$668,141	(\$223,497)	\$187,664	\$0
74 Adjusted Actual Net Expense	\$152,004,292	\$19,827,464	\$24,715,221	\$13,807,337	\$3,357,028	\$4,023,385	\$10,268,333	\$18,293,457	\$17,075,536	\$14,202,495	\$19,097,674	\$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	421,698	430,844	-	5,164,481
Deduct Prior Month Unbilled	(379,964)	(358,118)	(333,394)	(319,373)	(306,107)	(306,279)	(306,819)	(378,698)	(384,548)	(316,958)	(331,579)	-	(3,721,837)
Add Current Month Unbilled	358,118	333,394	319,373	306,107	306,279	306,819	378,698	384,548	316,958	331,579	391,943	-	3,733,816
Total Retail Sales	551,186	520,992	492,102	430,344	428,484	410,166	499,336	492,177	424,146	436,319	491,208	-	5,176,460
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	6,022,904
Difference from Test Year	25,839	3,901	12,973	16,622	15,669	(13,171)	61,664	9,920	16,366	(12,139)	15,912	-	153,556
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	\$526,167	(\$390,269)	\$511,571	\$0	\$4,936,825

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 MWhs
		Volume - MWhs												
System NR 141888	\$0.00	26	15	2,742	6	1,847	1,722	2,617	1,052	1,852	1,554	7,998		21,431
System 142305	\$9.00	-	100	28,447	33,225	27,651	26,355	4,191	-	-	-	6,295		126,264
System 141868	\$9.50	37,158	33,457	3,889	2,700	7,691	7,860	30,334	36,148	34,148	29,296	21,652		244,333
CS2 141878	\$8.00	-	-	-	-	-	-	-	-	-	-	-		-
CS2 142314	\$7.50	-	-	350	-	-	-	-	-	-	6,285	-		6,635
Mid C 141880	\$8.00	-	-	-	-	-	-	-	-	-	-	-		-
Mid C 142315	\$7.50	-	-	-	-	-	-	-	-	-	-	-		-
Lanc 166019	\$8.00	-	-	-	-	-	-	-	-	-	-	-		-
Lanc 166020	\$7.50	-	-	-	-	-	-	-	-	-	-	-		-
Total All Deals		37,184	33,572	35,428	35,931	37,189	35,937	37,142	37,200	36,000	37,135	35,945		398,663
Total Excluding "Brown"		37,158	33,557	32,686	35,925	35,342	34,215	34,525	36,148	34,148	35,581	27,947		377,232

Deal #	\$/MWh	Dollars												Total Dollars
		Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	
System NR 141888	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System 142305	\$9.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System 141868	\$9.50	\$950	\$270,247	\$315,638	\$262,685	\$250,373	\$39,815	\$0	\$0	\$0	\$0	\$59,803	\$0	\$1,199,508
CS2 141878	\$8.00	\$297,264	\$267,656	\$31,112	\$21,600	\$61,528	\$62,880	\$242,672	\$289,184	\$273,184	\$234,368	\$173,216	\$0	\$1,954,664
CS2 142314	\$7.50	\$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	\$50,280	\$0	\$0	\$53,080
Mid C 142315	\$7.50	\$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
Lanc 166020	\$7.50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All Deals		\$297,264	\$268,606	\$304,159	\$337,238	\$324,213	\$313,253	\$282,487	\$289,184	\$273,184	\$284,648	\$233,019	\$0	\$3,207,252
Total Excluding "Brown"		\$297,264	\$268,606	\$304,159	\$337,238	\$324,213	\$313,253	\$282,487	\$289,184	\$273,184	\$284,648	\$233,019	\$0	\$3,207,252

**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	(802,613)		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)				
				<u>July</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
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	(26,922)		Deferral	(10,123) Operating	10,123
August	Interest		(13,376)	Interest	(4,682) Nonoperating	4,682
	08-31-2014 Balance before interest	(4,636,286)			(14,805) Total	14,805
				<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
September	ERM Deferral	824,738		Deferral	288,658 Operating	(288,658)
September	Interest		(12,224)	Interest	(4,278) Nonoperating	4,278
	09-30-2014 Balance before interest	(3,811,548)			284,380 Total	(284,380)
				<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
October	ERM Deferral	(79,960)		Deferral	(27,986) Operating	27,986
October	Interest		(11,147)	Interest	(3,901) Nonoperating	3,901
	10-31-2014 Balance before interest	(3,891,508)			(31,887) Total	31,887
				<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
November	ERM Deferral	83,352		Deferral	29,173 Operating	(29,173)
November	Interest		(11,142)	Interest	(3,900) Nonoperating	3,900
	11-30-2014 Balance before interest	(3,808,156)			25,273 Total	(25,273)
				<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
December	ERM Deferral	0		Deferral	0 Operating	0
December	Interest		(11,021)	Interest	(3,857) Nonoperating	3,857
	12-31-2014 Balance before interest	(3,808,156)				
	12-31-2014 Balance with interest	(3,819,177)				

WNP3 Yearly Summary (6) (2)
 COMPARISON OF WNP-3 SURROGATE PLANT O & M COSTS BY CONTRACT YEAR
 10-20-14 12:19 PM
 Prepared by: Dave Spannagel

Contract moved to Mexico (Small de(6) (6) (2) NA.

Surrogate Plant	I.E.P. (1)	Contract Year 25 11-12	Contract Year 26 12-13	Contract Year 27 13-14	Contract Year 28 14-15
Waterford 3	22.00	30.49	36.56	44.88	43.28
Ark 1, Unit 2	19.97	29.01	30.49	30.18	30.66
Calvert Cliffs	15.78	na	na	na	na
Palo Verde 1	43.61	43.61	42.59	34.76	42.11
San Onofre 3	28.61	43.81	53.82	53.9	55.56
Average	21.59	36.73	40.87	40.93	42.90
Adjustment	0.00	0.00	0.00	0.00	0.00
Total (Mills)	21.59	36.73	40.87	40.93	42.90
Floor	15.78	29.01	29.70	30.18	30.66
Ceiling	28.61	52.58	53.82	54.69	55.56
Average	22.195	40.795	41.760	42.435	43.110
SEAAF	62.40%	98.20%	83.30%	90.80%	71.4%
Mwhs From BPA:	135,563	426,441	361,737	394,306	310,060
Accumulated Mwhs	135,563	8,566,840	8,928,577	9,322,883	9,632,943
\$'s paid to BPA	\$2,926,805	\$15,663,178	\$14,784,191	\$16,138,945	\$13,301,574
Accumulated \$'s	\$2,926,805	\$258,950,077	\$273,734,268	\$289,873,213	\$303,174,787
Accumulated \$'s/Mwhs		\$30.227	\$30.658	\$31.093	\$31.473

STARTING IN NOV. 2014

(1) 1/1/87 TO 6/30/87.

(2) Adjustment for initial exchange period per Schedule A.

(3) Excludes Transmission costs. Monthly transmission costs for Avista in the 25th contract year are \$65.8. Transmission costs are based on FPT Base Charges listed in the Formula Power Transmission Rate - FPT-1

*For Beberkas m
 starting in Nov.*

KETTLE FALLS GENERATION STATION HOG FUEL INVENTORY - ACCRUAL METHOD

DESCRIPTION	PERIOD	INVENTORY GREEN TONS	151210 ZZ ZZ		PRICE per TON
			AMOUNT	AMOUNT	
G/L BALANCE 151210	10-31-14	143,463	\$2,050,806.08		14.30
REVERSE PRIOR MONTH FUEL DELIVERIES (ACTUAL TONS, ESTIMATED AMOUNT)					
		-47,734	(682,596.20)		14.30
FUEL & CARRIER TRANSACTIONS RECORDED AFTER MONTH END					
Oct-14 FUEL ONLY	Oct-14	47,734	\$245,497.83		
TRANSPORTATION ONLY			\$383,196.01		
FUEL & TRANSP	Oct-14		\$38,563.98		
Prepays	Oct-14		\$0.00		
FUEL DELIVERIES FOR MONTH (ACTUAL TONS, ACTUAL AMOUNT)					
	Oct-14	47,734	\$667,257.82		13.98
REVERSE FUEL BURNED (ACTUAL TONS, ESTIMATED AMOUNT)					
	Oct-14	49,557	708,665.10		14.30
		193,020	\$2,744,132.80		14.22
FUEL BURNED (ACTUAL TONS, ACTUAL AMOUNT)					
	Oct-14	-49,557	(\$704,700.54)		14.22
RESTATED G/L BALANCE					
	10-31-14	143,463	\$2,039,432.26		14.22
INVENTORY ADJUSTMENT					
RESTATED BALANCE					
	Nov-14	0	\$0.00		
		143,463	\$2,039,432.26		14.22
DELIVERIES (+ACTUAL TONS, ESTIMATED AMOUNT)					
	Nov-14	36,124	\$513,683.28		14.22
FUEL AVAILABLE (ACTUAL TONS, ESTIMATED AMOUNT)					
	Nov-14	179,587	\$2,553,115.54		14.22
FUEL BURNED (-ACTUAL TONS, ESTIMATED AMOUNT)					
	Nov-14	-18,577	(\$264,164.94)		14.22
G/L BALANCE 151210					
	11-30-14	161,010	\$2,288,950.60		14.22

Mark Stevens
 (406) 748-5051
 mstevens@dplweb.com

COLSTRIP FUEL INVENTORY
 ACCOUNT 151120

FUEL DELIVERED/BURNED

	10-31-2014	ESTIMATED	TONS	AMOUNT	\$ PER TON
BALANCE	102,962.50	2,223,091.23			21.591

151120 ZZ ZZ

Copy Down

DELIVERIES	Oct-14	REV - EST	(102,511.70)	(2,115,438.08)	20.636
GAIN SHARING	Oct-14	REV - EST	0.00	0.00	
		Total rev-est deliveries		(2,115,438.08)	
DELIVERIES	Oct-14	ACTUAL	102,511.70	2,221,787.04	21.673
GAIN SHARING	Oct-14	ACTUAL	0.00	0.00	
		Total actual deliveries		2,221,787.04	
BURNED	Oct-14	REV - EST	98,293.90	2,122,263.59	21.591
INV ADJ	Oct-14	REV - EST	0.00	0.00	21.591

PRIOR MONTH AVAILABLE	Oct-14	ACTUAL	201,256.40	4,451,703.78	22.120
-----------------------	--------	--------	------------	--------------	--------

BURNED	Oct-14	ACTUAL	(98,293.90)	(2,174,261.07)	22.120
INV ADJ	Oct-14	ACTUAL	0.00	0.00	22.120
DELIVERIES	Nov-14	ESTIMATED	88,386.80 (+)	1,636,178.59	18.512
GAIN SHARING	Nov-14	ESTIMATED	0.00 (+)	0.00	
		Total estimated deliveries		1,636,178.59	

CURRENT MONTH AVAILABLE	Nov-14	ESTIMATED	191,349.30	3,913,621.30	20.453
-------------------------	--------	-----------	------------	--------------	--------

BURNED	Nov-14	ESTIMATED (-)	(93,034.10) (-)	(1,902,826.45)	20.453
INV ADJ		ESTIMATED	0.00	0.00	20.453

151120 ZZ ZZ

BALANCE	11-30-2014	ESTIMATED	98,315.20	2,010,794.85	20.453
----------------	-------------------	------------------	------------------	---------------------	---------------

12-04-2014

H:\Generation\Colstrip\Colstrip Fuel\2014 Colstrip Fuel\2014 Colstrip Fuel

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201411 , State Code : WA									
Accounting Period:201411		State Code:WA							
Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt			
001	206,879	168,472,643	14,565,075.22	205,465	2,143,466,829	186,795,555.13			
011	21,827	40,450,016	4,840,833.48	21,716	484,976,110	57,109,755.67			
012	8,899	4,175,072	597,049.45	8,831	51,426,866	7,156,963.17			
021	1,958	111,120,355	10,167,382.33	1,958	1,269,843,745	114,964,113.20			
022	53	2,600,920	220,159.84	53	32,410,720	2,805,351.35			
025	21	95,705,491	5,524,236.56	21	1,021,095,135	59,054,663.69			
030	29	429,329	30,154.39	32	24,765,995	1,716,511.08			
031	1,193	5,579,275	488,634.08	1,190	104,917,350	8,627,745.61			
032	1,208	304,078	44,533.07	1,213	8,675,240	911,787.44			
041	11	8,592	1,982.87	11	95,792	22,023.57			
042	293	1,076,132	381,690.65	293	12,275,093	4,182,216.01			
044	13	19,935	3,164.42	13	265,805	34,803.59			
044A	1	-	336.00	1	-	3,360.00			
045	11	87,547	6,194.08	11	979,277	69,475.08			
046	53	98,674	10,408.37	53	1,290,769	125,902.71			
047	-	457,611	109,309.41	-	5,103,829	1,195,490.13			
048	-	258,532	65,469.72	-	2,894,227	723,552.84			
058	-	-	1,340,802.15	-	-	16,145,940.50			
058A	-	-	(6,979.25)	-	-	(80,088.40)			
062	-	-	-	-	-	-			
090	-	-	-	-	-	-			
095	-	-	15,329.49	-	-	168,017.72			
099	-	-	51,467.80	-	-	559,777.08			
Sum	242,449	430,844,202	38,457,234.13	240,860	5,164,482,782	462,292,917.17			

ELECTRIC UNBILLED KWH AND REVENUE

ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCD	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
WASHINGTON									
Residential Service	2800	01	001	152,146,731.09	\$ 12,768,416	(108,536,876.87)	\$ (8,469,373)	43,512,859	\$ 3,349,043
Residential Farm Gen	2800	01	012	3,765,184.26	\$ 499,703	(2,021,284.71)	\$ (393,820)	943,900	\$ 106,883
Residential Farm Lg	2800	01	022	2,359,910.82	\$ 178,818	(1,496,026.90)	\$ (148,183)	512,885	\$ 34,656
Residential Farm Pump	2800	01	032	238,816.33	\$ 159,600,649.30	(417,906.10)	\$ (43,975)	(191,150)	\$ (14,283)
Commercial Lg General	2800	21	011	38,016,750.66	\$ 4,097,317	(29,292,698.01)	\$ (3,330,669)	6,726,153	\$ 756,448
Commercial Lg General	2800	21	021	92,178,988.91	\$ 7,125,666	(78,184,866.37)	\$ (8,112,597)	13,994,123	\$ 1,013,058
Commercial Extra Lg	2800	21	025	23,321,322.00	\$ 1,471,899	(24,167,011.00)	\$ (1,537,648)	(845,789)	\$ (63,187)
Commercial Pump	2800	21	031	3,785,194.26	\$ 155,284,126.82	(8,488,618.04)	\$ (450,403)	(1,703,332)	\$ (125,189)
Industrial General	2800	31	011	468,272.99	\$ 45,108	(313,476.08)	\$ (34,448)	94,797	\$ 10,463
Industrial Lg General	2800	31	021	8,210,823.51	\$ 810,448	(6,486,844.27)	\$ (461,383)	1,801,979	\$ 129,085
Industrial Extra Lg	2800	31	025	66,298,171.86	\$ 3,829,633	(71,538,480.09)	\$ (3,986,891)	(3,269,309)	\$ (156,869)
Industrial Pump	2800	31	031	1,279,182.64	\$ 78,158,460.14	(2,472,977.85)	\$ (206,428)	(1,202,785)	\$ (83,170)
WASHINGTON TOTAL				391,943,224.26	\$ 31,978,142	(311,878,824.89)	\$ (28,132,873)	80,364,401	\$ 4,942,266
IDAHO									
Residential Service	3800	01	001	76,483,140.54	\$ 7,022,178	(48,738,204.87)	\$ (4,438,860)	26,744,936	\$ 2,593,228
Residential Farm Gen	3800	01	012	1,723,819.30	\$ 197,897	(1,184,242.96)	\$ (143,986)	539,576	\$ 52,917
Residential Farm Lg	3800	01	022	889,727.68	\$ 42,174	(482,798.78)	\$ (33,286)	136,929	\$ 6,919
Residential Farm Pump	3800	01	032	138,091.00	\$ 15,781	(174,153.39)	\$ (18,828)	(38,062)	\$ (3,057)
Commercial General	3800	21	011	22,046,741.68	\$ 2,260,874	(17,499,168.38)	\$ (1,755,278)	4,546,573	\$ 445,398
Commercial Lg General	3800	21	021	41,008,793.88	\$ 2,837,653	(33,681,263.11)	\$ (2,480,118)	7,327,481	\$ 487,435
Commercial Extra Lg	3800	21	025	4,964,519.00	\$ 290,530	(4,938,543.00)	\$ (288,741)	25,976	\$ 2,189
Commercial Pump	3800	21	031	1,833,091.97	\$ 154,383	(2,189,801.87)	\$ (200,386)	(356,410)	\$ (46,005)
Industrial General	3800	31	011	317,845.66	\$ 31,101	(243,814.73)	\$ (23,985)	73,731	\$ 7,118
Industrial Lg General	3800	31	021	8,120,085.18	\$ 549,749	(6,386,384.14)	\$ (461,686)	2,233,712	\$ 147,064
Industrial Extra Lg	3800	31	025	20,935,018.00	\$ 1,204,894	(22,537,210.00)	\$ (1,262,264)	(1,622,191)	\$ (57,570)
Industrial Pump	3800	31	031	1,224,818.98	\$ 30,697,479.82	(1,492,688.37)	\$ (135,615)	(39,258,068)	\$ (28,154)
IDAHO TOTAL				178,183,864.75	\$ 14,781,825	(139,929,173.19)	\$ (11,825,349)	39,258,182	\$ 3,417,367
WASHINGTON & IDAHO TOTAL				571,126,589	\$ 0.0903	(471,807,998)	\$ 0.0795	(37,477,461)	\$ 8,359,636

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

12-31-2012 GL Balance including interest (9,879,394) 3,457,788

				January		DFIT Expense		ADFIT	
January	Surcharge Amortization	574,746		Amortization	201,161	Operating	(201,161)		
January	Interest		(28,364)	Interest	(9,927)	Nonoperating	9,927		
01-31-2014	Balance before interest	(9,304,648)			191,234	Total	(191,234)		
				February		DFIT Expense		ADFIT	
February	Transfer from 186290	(9,308,084)	2012 Balance						
February	Remove Jan. 2014 Interest	(27,443)	Don't compound						
February	Balance before Jan. Interest	(9,280,641)	Use to calculate simple interest						
February	Total Balance before interest	(18,585,289)	Total used to calculate simple interest						
February	Surcharge Amortization	842,895		Amortization	295,013	Operating	(295,013)		
February	Interest		(53,710)	Interest	(18,799)	Nonoperating	18,799		
02-28-2014	Balance before interest	(17,742,394)			276,214	Total	(276,214)		
				March		DFIT Expense		ADFIT	
March	Surcharge Amortization	788,954		Amortization	276,134	Operating	(276,134)		
March	Interest		(51,298)	Interest	(17,954)	Nonoperating	17,954		
03-31-2014	Balance before interest	(16,953,440)			258,180	Total	(258,180)		
				April		DFIT Expense		ADFIT	
April	REC Expense Reclass NSJ016	(32,859)		Amortization	238,481	Operating	(238,481)		
April	Surcharge Amortization	681,374		Interest	(17,227)	Nonoperating	17,227		
April	Interest		(49,221)		221,254	Total	(221,254)		
04-30-2014	Balance before interest	(16,304,925)							
				May		DFIT Expense		ADFIT	
May	Surcharge Amortization	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	Total	(213,827)		
				June		DFIT Expense		ADFIT	
June	Balance transfer			Amortization	218,871	Operating	(218,871)		
June	Surcharge Amortization	625,346		Interest	(15,870)	Nonoperating	15,870		
June	Interest		(45,343)		203,001	Total	(203,001)		
06-30-2014	Balance including interest	(15,021,406)							
				July		DFIT Expense		ADFIT	
July	GL Balance including interest	(15,324,026)		Amortization	229,972	Operating	(229,972)		
July	Transfer from 186290	1,270,914		Interest	(13,902)	Nonoperating	13,902		
July	Surcharge Amortization	657,064			216,070	Total	(216,070)		
July	Interest		(39,720)						
07-31-2014	Balance before interest	(13,396,048)							
				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	Total	(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	Total	(252,788)		
				October		DFIT Expense		ADFIT	
October	Surcharge Amortization	646,149		Amortization	226,152	Operating	(226,152)		
October	Interest		(33,473)	Interest	(11,716)	Nonoperating	11,716		
10-31-2014	Balance before interest	(11,242,758)			214,436	Total	(214,436)		
				November		DFIT Expense		ADFIT	
November	Surcharge Amortization	660,327		Amortization	231,114	Operating	(231,114)		
November	Interest		(31,582)	Interest	(11,054)	Nonoperating	11,054		
11-30-2014	Balance before interest	(10,582,431)			220,060	Total	(220,060)		
				December		DFIT Expense		ADFIT	
December	Surcharge Amortization			Amortization	0	Operating	0		
December	Interest		(30,627)	Interest	(10,719)	Nonoperating	10,719		
12-31-2014	Balance before interest	(10,582,431)			(10,719)	Total	10,719		
12-31-2014	Balance including interest	(10,613,058)							

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

AW

Schedule	(a)	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate Before 01-Jan-13 (g)	Rate On/After 01-Jan-13 (h)	Total (i)
			Before 01-Jan-14 (c)	On/After 01-Jan-14 (d)	Before 01-Jan-14 (e)	On/After 01-Jan-14 (f)			
1		168,472,643	0.00%	100.00%	(0.080¢)	(0.164¢)	0	-276,295	-276,295
11		40,450,016	0.00%	100.00%	(0.110¢)	(0.224¢)	0	-90,608	-90,608
12		4,175,072	0.00%	100.00%	(0.110¢)	(0.224¢)	0	-9,352	-9,352
21		111,120,355	0.00%	100.00%	(0.083¢)	(0.169¢)	0	-187,793	-187,793
22		2,600,920	0.00%	100.00%	(0.083¢)	(0.169¢)	0	-4,396	-4,396
25		95,705,491	0.00%	100.00%	(0.053¢)	(0.108¢)	0	-103,362	-103,362
30		429,329	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-644	-644
31		5,579,275	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-8,369	-8,369
32		304,078	0.00%	100.00%	(0.073¢)	(0.150¢)	0	-456	-456
41-46		1,290,880	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-6,493	-6,493
47		457,611	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-2,302	-2,302
48		258,532	0.00%	100.00%	(0.246¢)	(0.503¢)	0	-1,300	-1,300
Schedule Totals		430,844,202					\$0	-\$691,370	-\$691,370

kWh not subject to surcharge Sch 62	0	Conversion factor	0.955100
Total kWh	430,844,202	Amortization	-\$660,327
		FIT rate	-35%
		DFIT expense	\$231,114

m

Source: Rates, Jeanne Pluth 12.3.14

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 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: 201411
 Last Saved by: Tara Moses
 Submitted by: Tara Moses
 Approved by:

Last Saved: 12/04/2014 3:36 PM
 Approval Requested: 12/04/2014 3:36 PM

Seq	Co	FERC	Exp	Ser.	Jur.	S/L	Debit	Credit	Comment
10	001	557322	DEF POWER SUPPLY EXP-RECs	ED	WA	DL	33,539.00		WA REC Deferral Expense
20	001	186322	MISC DEF DEBIT - WA REC DEF	ED	WA	DL		33,539.00	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	9,151.00		WA REC Balance Interest Income Accrual
50	001	431016	INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL		9,151.00	WA REC Interest Expense Accrual
60	001	186322	MISC DEF DEBIT - WA REC DEF	ED	WA	DL	42,690.00		WA REC Balance Interest Expense Accrual
Totals:									

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

Prepared by: Tara Moses Date: 12.4.14
 Reviewed by: [Signature] Date: 12/4/14

Approved for Entry
 Corporate Accounting use Only

**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)			
				<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
January	REC Deferral	86,707		Deferral	30,347	Operating	(30,347)
January	Interest		(4,624)	Interest	(1,618)	Nonoperating	1,618
01-31-2013 Balance before interest				(1,520,241)			
				<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
February	REC Deferral	(75,298)		Deferral	(26,354)	Operating	26,354
February	Transfer 2012 Balance from 254360			Interest	(1,612)	Nonoperating	1,612
February	Interest		(4,607)				
February	EWEB REC Balance Interest from Jan. 2013						
02-28-2013 Balance before interest				(1,595,539)			
				<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
March	REC Deferral	(215,978)		Deferral	(75,592)	Operating	75,592
March	Interest		(5,037)	Interest	(1,763)	Nonoperating	1,763
03-31-2013 Balance before interest				(1,811,517)			
				<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
April	NSJ016 - Transfer Prior Yr REC Exp	73,466		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)			
				<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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)			
				<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
June	REC Deferral	(61,390)		Deferral	(21,487)	Operating	21,487
	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)			
				<u>July</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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)				
07-31-2013 Balance before interest				(2,257,548)			
				<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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)			
				<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
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)			
				<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
October	REC Deferral	(450,093)		Deferral	(157,533)	Operating	157,533
October	Interest		(8,451)	Interest	(2,958)	Nonoperating	2,958
10-31-2013 Balance before interest				(3,145,284)			
				<u>November</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
November	REC Deferral	(33,539)		Deferral	(11,739)	Operating	11,739
November	Interest		(9,151)	Interest	(3,203)	Nonoperating	3,203
11-30-2013 Balance before interest				(3,178,823)			
				<u>December</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
December	REC Deferral			Deferral	0	Operating	0
December	Interest		(9,200)	Interest	(3,220)	Nonoperating	3,220
12-31-2013 Balance before interest				(3,178,823)			

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)	(\$859,089)	(\$153,778)	\$0	(\$3,859,003)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	(\$65,000)	\$0	\$0	(\$162,500)
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)	(\$284,648)	(\$233,019)	\$0	(\$3,218,554)
Total	(\$346,567)	(\$550,219)	(\$808,142)	(\$1,092,619)	(\$340,497)	(\$552,005)	(\$585,495)	(\$625,948)	(\$743,032)	(\$1,208,737)	(\$386,797)	\$0	(\$7,240,057)
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)	(\$346,042)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$79,000)	\$0	\$0	\$0	\$0	\$0	(\$79,000)	\$0	\$0	(\$158,000)
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$470,394)	(\$424,872)	(\$469,762)	(\$455,220)	(\$470,394)	(\$455,220)	(\$313,596)	(\$313,596)	(\$303,480)	(\$313,596)	(\$303,902)	(\$313,596)	(\$4,294,031)
Total Authorized	(\$501,852)	(\$456,330)	(\$501,220)	(\$665,678)	(\$501,852)	(\$486,678)	(\$345,054)	(\$345,054)	(\$334,938)	(\$424,054)	(\$335,360)	(\$345,054)	(\$4,798,073)
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)	(\$827,630)	(\$122,319)	\$31,458	(\$3,512,961)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$14,000	\$0	\$0	(\$4,500)
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	\$28,948	\$70,883	\$313,596	\$1,075,477
Total (+) = Surcharge	\$155,285	(\$93,888)	(\$306,922)	(\$526,941)	\$161,355	(\$65,327)	(\$240,441)	(\$280,894)	(\$408,094)	(\$784,682)	(\$51,437)	(\$345,054)	(\$2,441,984)
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)	(\$539,946)	(\$79,801)	\$20,523	(\$2,291,856)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	(\$18,500)	\$0	\$0	\$0	\$0	\$0	\$14,000	\$0	\$0	(\$4,500)
SMUD (65.24%)	\$112,950	\$101,948	\$106,224	\$76,971	\$92,474	\$90,245	\$20,019	\$15,916	\$19,765	\$18,886	\$46,244	\$204,590	\$701,641
Total - 100% Surcharge (+) or Rebate (-)	\$101,308	(\$61,253)	(\$200,236)	(\$350,207)	\$105,268	(\$42,619)	(\$156,863)	(\$183,255)	(\$266,240)	(\$507,060)	(\$33,557)	\$225,113	(\$1,594,715)

Accounting Entries
 196322-ED-WA
 557322-ED-WA

	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit

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
Source													
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	\$3,420	\$6,842	\$0	\$0	\$53,947
Total Other Non WA EIA REC Expenses	\$2,625	\$5,324	\$5,603	\$5,639	\$7,906	\$0	\$1,896	\$14,692	\$3,420	\$6,842	\$0	\$0	\$53,947
WA EIA937 Requirement (EWEB) - Expense	\$183,498	\$0	\$0	\$116,566	\$0	\$0	\$202,101	\$0	\$0	\$232,899	\$0	\$0	\$735,063
WA EIA937 Requirement (EWEB) - Broker Fee Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA 937 Requirement (EWEB) - Broker Fee Expense	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$3,964	\$43,599
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	\$236,863	\$3,964	\$0	\$778,662
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	\$765,055
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	\$6,842	\$0	\$0	(\$119,773)
WA EIA937 Requirement (EWEB) - Expense	\$3,102	\$18	\$18	(\$63,830)	\$18	\$18	\$21,705	\$18	\$18	\$52,503	\$18	(\$3,945)	\$13,607
Total	(\$24,033)	(\$21,537)	(\$24,139)	(\$86,952)	(\$21,836)	(\$28,782)	\$23,601	\$14,710	\$3,438	\$59,345	\$18	(\$3,945)	(\$106,165)
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	\$4,464	\$0	\$0	(\$78,140)
WA EIA937 Requirement (EWEB) - (100%)	\$3,102	\$18	\$18	(\$63,830)	\$18	\$18	\$21,705	\$18	\$18	\$52,503	\$18	(\$3,945)	\$13,607
Total - 100% Surcharge (+) or Rebate (-)	(\$14,601)	(\$14,045)	(\$15,742)	(\$78,915)	(\$14,240)	(\$18,771)	\$22,942	\$9,603	\$2,249	\$56,967	\$18	(\$3,945)	(\$64,532)
Accounting Entries													
186322-ED-WA													
567322-ED-WA													

M:\13) Retired or Moved Employee's Folders\RON\My Documents\WA PC Reports\2014\Support for Monthly Report
 Prep\2014.11\11-2014 REC Deferral - Snapshot.xlsx

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

	Debit	Credit	Entry
EC REVENUE & EXPENSE			
November Revenue			
186322		\$33,557	
557322	\$33,557		
November Expense			
186322	\$18		
557322		\$18	
November Total			
186322	\$18	\$33,557	\$33,539 Credit
557322	\$33,557	\$18	-\$33,539 Debit