



March 13, 2015

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

RECEIVED
RECORDS MANAGEMENT
2015 MAR 16 AM 9:00
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report, February 2015
Docket No. UE-140188, Monthly REC Report, February 2015

Dear Mr. King:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of February 2015.

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In February, actual net power costs were less than authorized costs by \$2,948,230. Year-to-date actual net power costs were less than authorized costs by \$6,281,290. A deferral entry of \$1,711,043 was made in the rebate direction. The ERM deferral at February 2015 is \$1,725,608 in the rebate direction.

In Order 05, Docket UE-140188, the Company was authorized to return a portion of the accumulated ERM deferral balance to customers effective January 1, 2015. Total rebate revenue amounted to \$852,819 for the month of February 2015. After adjusting for revenue-sensitive expenses, \$814,433 of amortization of the deferral balance was recorded.

Actual net power costs for February 2015 were lower than the authorized level due primarily to higher hydro generation. Hydro generation was 258 aMW above the authorized level. Colstrip generation was 54 aMW below the authorized level. Kettle Falls generation was 7 aMW below the authorized level. Natural gas-fired generation was 244 aMW below the authorized level.

The average power purchase price was \$13.33/MWh compared to an authorized price of \$30.51/MWh. The average natural gas price was \$3.91/dth compared to an authorized price of \$4.11/dth. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 67 aMW below the authorized level.

The report also includes the monthly renewable energy credits (REC) accounting journal together with backup work papers (Attachment B). Per Order 05, Docket UE-140188 the

Company defers 100% of the net monthly renewable energy credits (REC) not associated with compliance for the Washington Energy Independence Act. The amount of net revenues for February 2015 is \$103,433. The Company also is authorized to return to customers an amortization amount based on actual and projected net REC revenues from 2012 through June 2016. The rebate revenue amounted to \$618,285 for the month of February 2015. After adjusting for revenue-sensitive expenses, \$590,455 of amortization of the deferral balance was recorded.

Interest for the ERM 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 40 of the report for January 2015 shows the calculation of the cost of debt at December 31, 2014, which is used for the January through June 2015 period.

Interest for RECs is calculated per footnote 3 of the Settlement Stipulation in Order No. 5, Docket UE-140188 dated November 25, 2014 where parties agreed to the use of an after-tax cost of capital interest rate (6.34%) on the rebate balance. This interest rate will be updated at the next General Rate Case.

There were no forward long-term power contracts executed in February 2015.

If you have any questions, please contact Bill Johnson at (509) 495-4046 or Annette Brandon at (509) 495-4324.

Sincerely,



Kelly Norwood
Vice President, State and Federal Regulation

AB

Enclosure

C: Mary Kimball, S. Bradley Van Cleve



AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF FEBRUARY 2015

RECEIVED
RECORDS MANAGEMENT
2015 MAR 16 AM 9:00
STATE OF WASH.
UTILITY AND TRAFFIC
COMMISSION

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	\$1,256,447.00	(\$1,247,407.00)	\$ 9,040.00
201402	\$ 9,040.00	(\$9,040.00)	\$ -
201403	\$ -	\$0.00	\$ -
201404	\$ -	\$0.00	\$ -
201405	\$ -	(\$1,748,236.00)	\$ (1,748,236.00)
201406	\$ (1,748,236.00)	(\$914,303.00)	\$ (2,662,539.00)
201407	\$ (2,662,539.00)	(\$1,955,345.00)	\$ (4,617,884.00)
201408	\$ (4,617,884.00)	(\$42,368.00)	\$ (4,660,252.00)
201409	\$ (4,660,252.00)	\$812,584.00	\$ (3,847,668.00)
201410	\$ (3,847,668.00)	(\$91,107.00)	\$ (3,938,775.00)
201411	\$ (3,938,775.00)	\$72,210.00	\$ (3,866,565.00)
201412	\$ (3,866,565.00)	(\$357,446.00)	\$ (4,224,011.00)
201501	\$ (4,224,011.00)	\$13,034.00	\$ (4,210,977.00)
201502	\$ (4,210,977.00)	\$2,485,369.00	\$ (1,725,608.00)

201502

(\$1,725,608.00)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Balance 1/31/2015	\$	(4,210,977.00)	
Deferral Current Month	\$	(1,711,043.00)	481 - ERM
Interest Correction on BPA Transfer	\$	73.00	481 - ERM
Transfer to Account 186290	\$	4,198,798.00	481 - ERM
Interest	\$	(2,459.00)	481 - ERM
Balance 02/28/2015	\$	(1,725,608.00)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/2014	\$	(4,224,011.00)	
Deferral Year to Date	\$	(1,711,043.00)	481 - ERM
Transfer BPA Parallel Capacity	\$	25,213.00	481 - ERM/NSJ015
Transfer to Account 186290	\$	4,198,798.00	481 - ERM
Interest	\$	(14,565.00)	481 - ERM
Balance 02/28/2015	\$	(1,725,608.00)	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4,000,000 to \$10,000,000 at 25%	\$ (2,281,390)	\$ (570,347)	\$ (1,711,043)
Over \$10,000,000 at 10%	\$ -	\$ -	\$ -
	\$ (6,281,390)	\$ (4,570,347)	\$ (1,711,043)

STATE OF WASHINGTON
186290 ERM PRIOR YEAR BALANCE

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	(\$9,280,641.14)	\$1,235,876.00	\$ (8,044,765.14)
201402	\$ (8,044,765.14)	\$9,319,254.14	\$ 1,274,489.00
201403	\$ 1,274,489.00	\$3,827.00	\$ 1,278,316.00
201404	\$ 1,278,316.00	(\$14,785.71)	\$ 1,263,530.29
201405	\$ 1,263,530.29	\$3,692.00	\$ 1,267,222.29
201406	\$ 1,267,222.29	\$3,692.00	\$ 1,270,914.29
201407	\$ 1,270,914.29	(\$1,270,914.00)	\$ 0.29
201408	\$ 0.29	(\$0.29)	\$ 0.00
201409	\$ 0.00	\$0.00	\$ 0.00
201410	\$ 0.00	\$0.00	\$ 0.00
201411	\$ 0.00	\$0.00	\$ 0.00
201412	\$ 0.00	\$0.00	\$ 0.00
201501	\$ 0.00	\$0.00	\$ 0.00
201502	\$ 0.00	(\$4,210,868.00)	\$ (4,210,868.00)
201502			(\$4,210,868.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 1/31/2015	\$ 0.00	
Transfer from 186280	\$ (4,198,798.00)	481 - ERM
interest	\$ (12,070.00)	481 - ERM
Balance 02/28/2015	\$ (4,210,868.00)	

STATE OF WASHINGTON
182350 RECOVERABLE (AMORTIZATION) DEFERRAL BALANCE

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	(\$9,879,394.00)	\$546,382.00	\$ (9,333,012.00)
201402	\$ (9,333,012.00)	(\$8,518,899.14)	\$ (17,851,911.14)
201403	\$ (17,851,911.14)	\$737,656.00	\$ (17,114,255.14)
201404	\$ (17,114,255.14)	\$599,294.22	\$ (16,514,960.92)
201405	\$ (16,514,960.92)	\$610,932.00	\$ (15,904,028.92)
201406	\$ (15,904,028.92)	\$580,003.00	\$ (15,324,025.92)
201407	\$ (15,324,025.92)	\$1,888,322.00	\$ (13,435,703.92)
201408	\$ (13,435,703.92)	\$711,638.21	\$ (12,724,065.71)
201409	\$ (12,724,065.71)	\$722,250.00	\$ (12,001,815.71)
201410	\$ (12,001,815.71)	\$612,676.00	\$ (11,389,139.71)
201411	\$ (11,389,139.71)	\$628,745.00	\$ (10,760,394.71)
201412	\$ (10,760,394.71)	\$798,304.00	\$ (9,962,090.71)
201501	\$ (9,962,090.71)	\$798,997.00	\$ (9,163,093.71)
201502	\$ (9,163,093.71)	\$789,342.00	\$ (8,373,751.71)

201502

(\$8,373,751.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 1/31/2015	\$ (9,163,093.71)	
Surcharge Amortization	\$ 814,433.00	481 - ERM
Interest	\$ (25,091.00)	481 - ERM
Balance 02/28/2015	\$ (8,373,751.71)	

STATE OF WASHINGTON
232380 DFIT ASSOCIATED WITH ERM DEFERRALS

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$	(1,725,608.00)
Account 186290.ED.WA balance	\$	(4,210,868.00)
Account 182350.ED.WA balance	\$	(8,373,751.71)
Total	\$	(14,310,227.71)
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	5,008,579.70
Rounding	\$	1.00
Balance that should be in account - January 31, 2015	\$	5,008,580.70

GL Check \$5,008,580.58

**STATE OF WASHINGTON
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	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)
	201403	\$ (1,604,769.81)	(\$221,015.00)	\$ (1,825,784.81)
	201404	\$ (1,825,784.81)	(\$361,430.83)	\$ (2,187,215.64)
	201405	\$ (2,187,215.64)	\$84,889.00	\$ (2,102,326.64)
	201406	\$ (2,102,326.64)	(\$21,300.25)	\$ (2,123,626.89)
	201407	\$ (2,123,626.89)	(\$140,262.00)	\$ (2,263,888.89)
	201408	\$ (2,263,888.89)	(\$180,438.00)	\$ (2,444,326.89)
	201409	\$ (2,444,326.89)	(\$271,407.00)	\$ (2,715,733.89)
	201410	\$ (2,715,733.89)	(\$458,544.00)	\$ (3,174,277.89)
	201411	\$ (3,174,277.89)	(\$42,690.00)	\$ (3,216,967.89)
	201412	\$ (3,216,967.89)	(\$60,222.00)	\$ (3,277,189.89)
	201501	\$ (3,277,189.89)	\$153,618.00	\$ (3,123,571.89)
	201502	\$ (3,123,571.89)	\$568,226.00	\$ (2,555,345.89)

GL YTD Check

201502

(\$2,555,345.89)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ (3,123,571.89)	
Amortization		\$590,455.00	475 - WA REC Journal
Interest		\$ (14,645.00)	475 - WA REC Journal
Jan. Interest Correction		\$ (7,584.00)	475 - WA REC Journal
01-31-2015	Ending Balance	\$ (2,555,345.89)	

STATE OF WASHINGTON
186323 REC DEFERRAL

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	201501	\$0.00	(\$120,324.00)	\$ (120,324.00)
ED.WA	201502	\$ (120,324.00)	(\$105,384.00)	\$ (225,708.00)

GL YTD Check 201502 (\$225,708.00)

<u>Current Month</u>	<u>Beginning</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186322		\$ (120,324.00)	
Deferral		(\$104,324.00)	475 - WA REC
Interest		\$ (913.00)	475 - WA REC
Jan. Interest Correction		\$ (147.00)	475 - WA REC
01-31-2015	Ending Balance	\$ (225,708.00)	

STATE OF WASHINGTON 232305 DFIT ASSOCIATED WITH REC DEFERRALS
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DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	\$ (2,555,345.89)
Account 186323.ED.WA balance	\$ (225,708.00)
Total	\$ (2,781,053.89)
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$ 973,368.86
Rounding	\$ 1.00
Balance that should be in account - January 31, 2015	\$ 973,369.86

GL Check

201502 \$973,368.86

*currently DFIT is recorded in account 283305 and 283310. Amount will be combined into 283305 in March 2015.

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2015

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201502

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

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

Last Saved: 03/09/2015 9:06 AM
 Approval Requested: 03/09/2015 9:06 AM

Seq	Co.	FERC	Desc	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	182350	- REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	814,433.00		Current Amortization
20	001	557290	- WA ERM AMORTIZATION	ED	WA	DL		814,433.00	Current Amortization Expense
30	001	182350	- REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		25,091.00	Interest Accrual for Amortization Balance
40	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	25,091.00		Interest Expense on Amortization Balance
50	001	186280	- REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		1,711,043.00	Current Year ERM (2015)
60	001	557280	- DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	1,711,043.00		Current Year ERM Deferral Expense (2015)
70	001	186280	- REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		2,459.00	Current Year ERM Interest Accrual (2015)
80	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,459.00		Current Year ERM Interest Expense (2015)
90	001	186280	- REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	4,198,798.00		Transfer 2014 ERM Deferral to Pending
100	001	186290	- REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		4,198,798.00	Transfer 2014 ERM Deferral to Pending
110	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	12,070.00		Interest Expense on 2014 Pending Balance
120	001	186290	- REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		12,070.00	Interest Accrual for 2014 Pending Balance
130	001	186280	- REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	73.00		January Interest Correction BPA Settlement entry booked backwards
140	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		73.00	January Interest Correction BPA Settlement entry booked backwards
Totals:							6,763,967.00	6,763,967.00	

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 12/31/14 is	5.307%	Actual cost of debt at 06/30/14 is	5.343%
The monthly rate is:	0.00442 Before Tax	The monthly rate is:	0.00445 Before Tax
	0.0028746 After Tax		0.0028941 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186280

0

12-31-2014 GL Balance including interest		(4,224,011)			
January	ERM Deferral		January	DFIT Expense	ADFIT
January	BPA Settlement Bal Trsf	25,213	Deferral	0 Operating	0
January	Interest	(12,106)	Interest	(4,237) Nonoperating	4,237
01-31-2015	Balance before interest	(4,198,798)		(4,237) Total	4,237
February	Transfer Balance to 186290	4,198,798	February	DFIT Expense	ADFIT
February	ERM Deferral <i>Reverts/ Liabilities</i>	(1,711,043) ✓	Deferral	1,469,579 Operating	(1,469,579)
February	Interest <i>Exp</i>	(2,459)	Interest	(861) Nonoperating	861
02-28-2015	Balance before interest	(1,711,043)		1,468,718 Total	(1,468,718)

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1	555 Purchased Power	\$36,877,653	\$18,369,404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$22,467,070)	(\$11,643,072)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less SMUD RECs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	501 Thermal Fuel	\$3,744,688	\$719,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	547 CT Fuel	\$11,640,450	\$7,034,057	\$4,606,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	456 Transmission Revenue	(\$2,711,765)	(\$1,313,993)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	565 Transmission Expense	\$2,876,256	\$1,469,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	557 Broker Fees	\$71,922	\$31,393	\$40,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Less Cleanwater directly assigned to ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$30,932,134	\$17,110,439	\$12,921,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total through February	\$27,057,524	\$14,241,308	\$12,694,102	\$10,157,992	\$8,801,839	\$9,966,511	\$9,032,312	\$10,449,135	\$8,227,612	\$9,950,494	\$12,731,418	\$12,617,776
11	555 Purchased Power	(\$12,412,318)	(\$5,385,864)	(\$8,167,295)	(\$8,655,099)	(\$9,111,902)	(\$9,389,009)	(\$5,130,621)	(\$3,284,320)	(\$4,661,364)	(\$4,875,598)	(\$6,000,154)	(\$4,742,812)
12	447 Sale for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Less SMUD RECs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	501 Thermal Fuel	\$5,148,203	\$2,663,532	\$2,578,707	\$2,068,252	\$1,665,745	\$1,511,381	\$2,254,578	\$2,621,357	\$2,672,936	\$2,757,933	\$2,649,850	\$2,700,185
15	547 CT Fuel	\$19,552,961	\$10,133,311	\$9,305,476	\$5,867,735	\$3,112,735	\$2,595,918	\$5,623,100	\$7,743,935	\$8,219,145	\$8,834,779	\$9,035,104	\$9,873,776
16	456 Transmission Revenue	(\$2,410,250)	(\$1,304,329)	(\$1,123,977)	(\$1,154,782)	(\$1,377,232)	(\$1,552,357)	(\$1,659,835)	(\$1,502,892)	(\$1,306,364)	(\$1,460,291)	(\$1,241,936)	(\$1,225,427)
17	565 Transmission Expense	\$2,877,046	\$1,447,542	\$1,405,324	\$1,394,208	\$1,365,074	\$1,353,383	\$1,377,511	\$1,429,273	\$1,414,185	\$1,374,889	\$1,403,813	\$1,423,031
18	557 Broker Fees	\$179,334	\$89,667	\$89,666	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,666	\$89,667	\$89,667	\$89,666
19	Authorized Net Expense	\$39,992,500	\$21,885,167	\$16,772,003	\$9,767,973	\$4,545,926	\$4,575,493	\$11,586,712	\$17,546,155	\$14,655,916	\$15,671,913	\$18,667,762	\$20,736,195
20	Actual - Authorized Net Expense	(\$9,960,366)	(\$4,774,728)	(\$5,185,638)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Resource Optimization - Subtotal	(\$1,445,935)	(\$706,789)	(\$739,146)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Adjusted Net Expense	(\$11,406,301)	(\$5,481,517)	(\$5,924,784)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington Allocation	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%
24	Washington Share	(\$7,435,768)	(\$3,573,401)	(\$3,862,367)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Washington 100% Activity (EIA 937)	(\$22,707)	\$3,828	\$0	(\$181,250)	\$0	\$0	(\$181,250)	\$0	\$0	(\$181,250)	\$0	\$0
26	WA Retail Revenue Adjustment	\$1,173,257	\$262,948	\$910,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	(+) Surcharge (-) Rebate												
27	Net Power Cost (+) Surcharge (-) Rebate	(\$6,281,390)	(\$3,333,160)	(\$2,948,230)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Rebate												
29	Cumulative Balance	(\$3,333,160)	(\$6,281,390)										
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,711,043)										
	Deferral Amount, Monthly	\$0	(\$1,711,043)										
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$1,711,043										
	Company Band Gross Margin Impact, Cumulative	(\$3,333,160)	(\$4,570,347)										

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

Line No.	TOTAL	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
555 PURCHASED POWER													
1	Short-Term Purchases												
2	Chelan County PUD (Rocky Reach Slice)	\$18,228,516	\$9,083,672	\$9,144,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$2,274,436	\$1,137,218	\$1,137,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$268,098	\$100,730	\$167,368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$307,704	\$153,852	\$153,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$1,236,668	\$618,334	\$618,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,253,600	\$2,759,816	\$2,493,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$1,022	\$505	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Slinson Lumber	\$317,469	\$132,037	\$185,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$237,878	\$133,876	\$104,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$852,230	\$483,338	\$368,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Place Holder	\$861,887	\$407,336	\$454,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$4,049,867	\$2,085,311	\$1,964,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Clearwater (PFI)	\$2,615,007	\$1,241,479	\$1,373,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$285,585	\$147,986	\$137,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$87,686	\$22,759	\$64,927	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$36,877,653	\$18,508,249	\$18,369,404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99													
447 SALES FOR RESALE													
19	Short-Term Sales												
20	Peaker LLC/POE Cap Sale	(\$19,022,644)	(\$10,076,763)	(\$8,945,881)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Nichols Pumping Index Sale	(\$292,300)	(\$145,955)	(\$146,345)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Sovereign/Kaiser Load Following	(\$123,236)	(\$76,281)	(\$46,957)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Pend Oreille DES	(\$22,688)	(\$11,963)	(\$10,725)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SMUD 50 + 25	(\$96,630)	(\$48,666)	(\$47,964)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Merchant Ancillary Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Merchant Ancillary Services	(\$2,909,570)	(\$1,283,444)	(\$1,626,126)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Total 447 Sales for Resale	(\$22,467,070)	(\$11,643,072)	(\$10,823,998)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$3,744,688	\$3,024,714	\$719,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS													
27	Kettle Falls Wood-501110	\$888,868	\$787,016	\$101,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Kettle Falls Gas-501120	\$1,566	(\$159)	\$1,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Colstrip Coal-501140	\$2,806,662	\$2,191,973	\$614,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Colstrip Oil-501160	\$47,592	\$45,884	\$1,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total 501 Fuel Expense	\$3,744,688	\$3,024,714	\$719,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS													
32	Kettle Falls	66,708	57,572	9,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Colstrip	159,944	98,812	61,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	wood		\$13.67	\$11.15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	coal		\$22.18	\$10.06	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
547 FUEL													
36	NE CT Gas/Oil-547213	\$20,463	\$1,933	\$18,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Boulder Park-547216	\$43,336	\$16,613	\$26,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Kettle Falls CT-547211	\$3,194	\$1,161	\$2,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Coyote Springs-547610	\$6,381,326	\$3,756,118	\$2,625,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Lancaster-547312	\$5,118,032	\$3,234,280	\$1,883,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Rathdrum CT-547310	\$74,099	\$23,952	\$50,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total 547 Fuel Expense	\$11,640,450	\$7,034,057	\$4,606,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	TOTAL NET EXPENSE	\$29,795,721	\$16,923,948	\$12,871,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
44	456100 ED AN	(\$2,176,419)	(\$1,044,935)	(\$1,131,484)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$532,000)	(\$266,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN-Sale of excess BPA Trans	(\$3,346)	(\$3,056)	(\$286)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015 WA & ID Actual Deferrals.xls - 03-12-2015													

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

Line No.	TOTAL	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
49	Total 456 Transmission Revenue	(\$2,711,768)	(\$1,313,993)	(\$1,397,772)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
50	565000 ED AN	\$2,872,196	\$1,467,061	\$1,405,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	565710 ED AN	\$4,060	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Total 565 Transmission Expense	\$2,876,256	\$1,469,091	\$1,407,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees													
54	557170 ED AN	\$70,266	\$31,018	\$39,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	557172 ED AN	\$1,656	\$375	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 557 ED AN Broker & Related Fees	\$71,922	\$31,393	\$40,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION													
57	Econ Dispatch-557010	\$7,130,224	\$2,591,889	\$4,538,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Econ Dispatch-557150	\$1,910,177	\$814,972	\$1,095,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Gas Bookouts-557700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Gas Bookouts-557711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Intraco Thermal Gas-557730	\$4,287,165	\$2,862,530	\$1,424,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Fuel Dispatch-in-456010	(\$5,461,999)	(\$2,013,173)	(\$3,448,826)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Fuel Dispatch-456015	(\$1,980,499)	(\$1,010,407)	(\$970,092)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Intraco Thermal Gas-456730	(\$7,331,046)	(\$3,952,616)	(\$3,378,430)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Fuel Bookouts-456711	\$70,510	\$63,150	\$7,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel Bookouts-456720	(\$70,510)	(\$63,150)	(\$7,360)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Resource Optimization Subtotal	(\$1,445,978)	(\$706,806)	(\$739,173)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	KFWF Contract Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Wind REC Exp Actual 557395	\$43	\$16	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Subtotal	\$43	\$16	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	WA EIA937 Requirement (EWEB) - Expense	\$154,715	\$154,715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	WA EIA REC Purchase - Authorized	\$181,250	\$181,250	\$0	\$181,250	\$0	\$0	\$181,250	\$0	\$0	\$181,250	\$0	\$0
76	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$7,656	\$3,828	\$3,828	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	EWEB REC WA EIA 937 Compliance	(\$22,707)	(\$22,707)	\$3,828	\$0	(\$181,250)	\$0	(\$181,250)	\$0	\$0	(\$181,250)	\$0	\$0
79	Net Resource Optimization	(\$1,445,935)	(\$706,789)	(\$739,146)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	Adjusted Actual Net Expense	\$28,567,320	\$16,380,943	\$12,186,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2015

Retail Sales - MWh	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD
Total Billed Sales	548,342	594,181	-	-	-	-	-	-	-	-	-	-	1,142,523
Deduct Prior Month Unbilled	(388,674)	(372,468)	-	-	-	-	-	-	-	-	-	-	(761,142)
Add Current Month Unbilled	372,468	231,077	-	-	-	-	-	-	-	-	-	-	603,545
Total Retail Sales	532,136	452,790	-	-	-	-	-	-	-	-	-	-	984,926
Test Year Retail Sales	545,205	498,034	487,551	422,246	421,982	420,901	464,392	489,763	426,967	452,424	490,319	570,023	545,205
Difference from Test Year	(13,069)	(45,244)	-	-	-	-	-	-	-	-	-	-	(58,313)
Production Rate - \$/MWh	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12
Total Revenue Credit - \$	(\$262,948)	(\$910,309)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,173,257)

ELECTRIC UNBILLED KWH AND REVENUE				Current	Prior	Prior	Net Change	Net Change	
ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Gross Unbilled KWH	Gross Unbilled REVENUE	Month Reversal KWH	Month Reversal REVENUE	KWH	REVENUE
WASHINGTON									
Residential Service	2800	01	001	109,968,772.94	\$ 9,834,722	(170,023,901.67)	\$ (15,098,529)	(60,055,129)	\$ (5,263,807)
Residential Farm Gen	2800	01	012	2,786,223.86	\$ 377,296	(4,046,181.10)	\$ (539,163)	(1,259,957)	\$ (161,867)
Residential Farm Lg	2800	01	022	1,915,528.90	\$ 148,841	(2,318,124.59)	\$ (179,416)	(402,596)	\$ (30,575)
Residential Farm Pump	2800	01	032	116,092.66	\$ 19,399	(168,590.88)	\$ (176,556,798.24)	(52,498)	\$ (6,918)
Commercial General	2800	21	011	22,173,698.21	\$ 2,590,932	(29,798,437.90)	\$ (3,454,134)	(7,624,740)	\$ (873,202)
Commercial Lg General	2800	21	021	48,642,824.88	\$ 3,964,484	(65,487,556.57)	\$ (5,267,031)	(16,854,732)	\$ (1,302,547)
Commercial Extra Lg	2800	21	025	-	\$ -	(24,343,014.00)	\$ (1,564,017)	(24,343,014)	\$ (1,564,017)
Commercial Pump	2800	21	031	1,683,343.58	\$ 147,398	(1,180,136.15)	\$ (103,236)	503,207	\$ 44,162
Industrial General	2800	31	011	290,231.65	\$ 32,463	(379,329.48)	\$ (42,546)	(89,098)	\$ (10,083)
Industrial Lg General	2800	31	021	4,875,891.75	\$ 376,487	(5,689,942.17)	\$ (437,999)	(814,050)	\$ (61,512)
Industrial Extra Lg	2800	31	025	38,217,986.00	\$ 1,984,465	(68,642,987.00)	\$ (3,913,656)	(30,425,001)	\$ (1,929,191)
Industrial Pump	2800	31	031	406,324.31	\$ 38,530	(379,329.48)	\$ (37,229)	26,995	\$ 1,301
WASHINGTON TOTAL				231,076,918.74	\$ 19,504,017	(372,467,530.99)	\$ (30,662,273)	(141,390,613)	\$ (11,158,256)
IDAHO									
Residential Service	3800	01	001	50,268,122.13	\$ 4,665,203	(82,851,678.53)	\$ (7,638,459)	(32,383,556)	\$ (2,973,256)
Residential Farm Gen	3800	01	012	1,160,926.61	\$ 133,609	(1,812,351.95)	\$ (203,412)	(651,425)	\$ (69,803)
Residential Farm Lg	3800	01	022	348,277.98	\$ 24,782	(632,215.80)	\$ (44,393)	(283,938)	\$ (19,611)
Residential Farm Pump	3800	01	032	87,069.50	\$ 10,140	(126,443.16)	\$ (14,317)	(39,374)	\$ (4,177)
Commercial General	3800	21	011	14,366,466.77	\$ 1,427,590	(19,050,769.35)	\$ (1,870,640)	(4,684,303)	\$ (443,050)
Commercial Lg General	3800	21	021	23,305,601.66	\$ 1,705,721	(30,767,835.45)	\$ (2,228,898)	(7,462,234)	\$ (523,177)
Commercial Extra Lg	3800	21	025	-	\$ -	(5,089,949.00)	\$ (295,118)	(5,089,949)	\$ (295,118)
Commercial Pump	3800	21	031	812,648.63	\$ 76,948	(969,397.56)	\$ (91,129)	(156,749)	\$ (14,181)
Industrial General	3800	31	011	203,162.16	\$ 19,758	(252,886.32)	\$ (24,418)	(49,724)	\$ (4,660)
Industrial Lg General	3800	31	021	6,007,795.20	\$ 406,365	(5,184,169.54)	\$ (353,974)	823,626	\$ 52,411
Industrial Extra Lg	3800	31	025	3,007,365.00	\$ 166,601	(22,012,493.00)	\$ (1,257,365)	(19,005,127)	\$ (1,090,764)
Industrial Pump	3800	31	031	812,648.63	\$ 75,770	(547,920.36)	\$ (51,103)	264,728	\$ 24,667
IDAHO TOTAL				100,380,065.27	\$ 8,712,507	(169,098,110.02)	\$ (14,073,226)	(68,718,025)	\$ (5,380,719)
WASHINGTON & IDAHO TOTAL					\$ 0.0851	\$ 28,216,524	\$ 0.0826	\$ (44,735,499)	\$ (16,518,975)

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201502 , State Code : WA

Accounting Period:201502		State Code:WA				
Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	236,265	257,865,727	22,747,742	118,133	257,865,727	22,747,742
001 RESIDENTIAL SERVICE	-4,433	-191,956	-17,071	101,396	275,679,178	24,064,538
0011 - GENERAL SERVICE	24,729	52,833,266	6,305,775	12,365	52,833,266	6,305,775
0012 - RESID&FARM-GFN SERV	9,781	6,524,587	898,669	4,891	6,524,587	898,669
0021 - LARGE GENERAL SERV	2,189	126,033,680	11,669,184	1,095	126,107,120	11,676,389
0022 - RESID&FRM-LGE GEN SE	68	4,496,700	390,445	34	4,496,700	390,445
0025 - EXTRA LGE GEN SERV	41	184,378,075	8,602,939	21	184,378,075	8,602,939
0030 - PUMPING SERV-SPECIAL	30	6,120	969	15	6,120	969
0031 - PUMPING SERVICE	1,347	4,926,705	446,741	674	4,926,705	446,741
0032 - PUMPING SVC RES&FRM	1,321	293,952	48,619	661	293,952	48,619
0041 - CO OWNED ST LIGHTS	19	16,369	3,885	10	16,369	3,885
0042 - CO OWND ST L TS SO VA	493	1,544,803	512,514	247	1,544,803	512,514
0044 - CST OWND ST LT SO VA	22	46,118	6,236	11	46,118	6,236
0045 - CUST OWND ST LT ENGY	13	101,784	6,484	7	101,784	6,484
0046 - CUST OWND ST LT S V	73	164,314	16,396	37	164,314	16,396
0047 - AREA LIGHT-COM&INDUS	0	591,845	136,385	0	591,845	136,385
0048 - AREA LGHT-FARM&RESID	0	315,586	75,865	0	315,586	75,865
0058 - TAX ADJUSTMENT	0	0	1,891,270	0	0	1,891,326
0058A - TAX ADJUSTMENT TRIBAL	0	0	-7,551	0	0	-7,551
0099 - MISC ELECT REVENUE	0	0	19,110	0	0	19,110
0101 - FIRM AND GENERAL SER	0	0	44,915	0	0	46,078
011 GENERAL SERVICE	-247	-51,453	-5,898	10,805	49,065,472	5,684,428
012 RESIDENTIAL AND FARM GENERAL SERVICE	-80	-2,708	-412	4,398	6,584,806	862,577
021 LARGE GENERAL SERVICE	-7	-10,448	-1,521	965	116,153,677	10,367,850
022 RESIDENTIAL AND FARM LARGE GENERAL SERVICE	-1	0	0	27	3,775,280	318,083
025 EXTRA LARGE GENERAL SERVICE	0	-45,696,037	434	11	46,337,135	5,323,598
025B - PVD	0	0	-87,297	0	0	-87,297
030 PUMPING SERVICE-SPECIAL	0	0	0	16	3,390	765
031 PUMPING SERVICE	-2	711	35	556	2,538,597	226,451
032 PUMPING SERVICE RESIDENTIAL AND FARM	-15	-268	-35	588	280,832	42,378
041 COMPANY OWNED STREET LIGHTS	0	0	0	6	8,560	1,977
042 COMPANY OWNED STREET LIGHTS-HI PRESS SOD VP	-1	-5,920	-6,821	144	1,115,098	359,175
044 CUST OWNED ST LIGHTS-HI PRESS ENGY & MAINT	0	0	0	7	26,015	3,323
044A FAIRCHILD ST LIGHTS	0	0	0	1	0	336
045 CUSTOMER OWNED STREET LIGHT ENERGY SERVICE	0	0	0	5	29,307	1,832
046 CUSTOMER OWNED STREET LIGHT ENERGY SOD VAP	0	0	0	26	103,824	10,093
047 AREA LIGHTING COMMERCIAL-INDUSTRIAL	0	0	0	0	429,561	101,473
048 AREA LIGHTING FARM AND RESIDENTIAL	0	-160	-31	0	253,436	64,162
058 TAX ADJUSTMENT	0	0	-1,477	0	0	1,690,326
058A TAX ADJUSTMENT - INDIAN RESERVATION	0	0	0	0	0	-9,130
090 FUEL EFFICIENCY	0	0	0	0	0	0
095 WIND POWER	0	0	0	0	0	0
099 REPORTING SCHED NUMBER FOR MISC ELEC REV	0	0	-1	0	0	45,375
Total WA	271,605	594,181,363	53,696,465	257,143	1,142,597,210	102,912,598
Total WA	271,605	594,181,363	53,696,465	257,143	1,142,597,210	102,912,598

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 12/31/14 is	5.307%	Actual cost of debt at 06/30/14 is	5.343%
The monthly rate is:	0.00442 Before Tax	The monthly rate is:	0.00445 Before Tax
	0.0028746 After Tax		0.0028941 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 182350

12-31-2014 GL Balance including interest		(9,962,091)	3,486,732
		<u>January</u>	<u>DFIT Expense</u>
January	Surcharge Amortization	826,446	(289,256) Operating
January	Interest	(27,449)	9,607 Nonoperating
01-31-2015 Balance before interest		(9,135,645)	279,649 Total
		<u>February</u>	<u>DFIT Expense</u>
February	Surcharge Amortization	814,433 ✓	(285,052) Operating
February	Interest Expense	(25,091)	8,782 Nonoperating
02-28-2015 Balance before interest		(8,321,212)	276,270 Total

AVISTA CORPORATION
 FEBRUARY 2015 WASHINGTON ENERGY RECOVERY MECHANISM REBATE REVENUE & DEFERRAL AMORTIZATION

Schedule	(a)	Proration Percentages		Rebate Rates		Rate		Current Month Rebate Revenue	
		Before 01-01-2015*	On/After 01-Jan-15 (d)	Before 01-Jan-15 (e)	On/After 01-Jan-15 (f)	Before 01-Jan-15 (g)	On/After 01-Jan-15 (h)	Total (i)	(g)+(h)
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(g)+(h)
	kWh or \$	01-01-2015*	01-Jan-15	01-Jan-15	01-Jan-15	01-Jan-15	01-Jan-15	Total	
1	257,673,771	0.00%	100.00%	(0.164c)	(0.149c)	\$	(383,934)	\$ (383,934)	\$ (383,934)
11	52,781,813	0.00%	100.00%	(0.224c)	(0.200c)	\$	(105,564)	\$ (105,564)	\$ (105,564)
12	6,521,879	0.00%	100.00%	(0.224c)	(0.200c)	\$	(13,044)	\$ (13,044)	\$ (13,044)
21	126,023,232	0.00%	100.00%	(0.169c)	(0.150c)	\$	(189,035)	\$ (189,035)	\$ (189,035)
22	4,496,700	0.00%	100.00%	(0.169c)	(0.150c)	\$	(6,745)	\$ (6,745)	\$ (6,745)
25	138,682,038	0.00%	100.00%	(0.108c)	(0.097c)	\$	(134,522)	\$ (134,522)	\$ (134,522)
30	6,120	0.00%	100.00%	(0.150c)	(0.139c)	\$	(9)	\$ (9)	\$ (9)
31	4,927,416	0.00%	100.00%	(0.150c)	(0.139c)	\$	(6,849)	\$ (6,849)	\$ (6,849)
32	293,684	0.00%	100.00%	(0.150c)	(0.139c)	\$	(408)	\$ (408)	\$ (408)
41-46	1,867,468	0.00%	100.00%	(0.503c)	(0.458c)	\$	(8,553)	\$ (8,553)	\$ (8,553)
47	591,845	0.00%	100.00%	(0.503c)	(0.458c)	\$	(2,711)	\$ (2,711)	\$ (2,711)
48	315,426	0.00%	100.00%	(0.503c)	(0.458c)	\$	(1,445)	\$ (1,445)	\$ (1,445)
Schedule Totals	594,181,392					\$0	-\$852,819	-\$852,819	-\$852,819
kWh not subject to surcharge									
Sch 62	0								
Total kWh	594,181,392								
				Conversion factor				0.954989	
				Amortization				-\$814,433	
				FIT rate				-35%	
				DFIT expense				\$285,052	

Public Rebate

Discoverer 594,181,363
 Schedule Totals 594,181,392
 difference (29)
 Difference due to rate schedule 0101 (Gas). Error in billing; due to immaterial nature amount excluded.

*Due due the immaterial nature of any trailing December usage, no pro-ratio is calculated for this second month of rate change.

Avista Corp. - Resource Accounting
 Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2014

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 12/31/14 is	5.307%	Actual cost of debt at 06/30/14 is	0.000%
The monthly rate is:	0.00442 Before Tax	The monthly rate is:	0.00000 Before Tax
	0.0028746 After Tax		0.0000000 After Tax
	35.00% Tax rate		35.00% Tax rate
Account 186290			
12-31-2014 GL Balance including interest	0		\$0
January	0	January	DFIT Expense
January interest	0		ADFIT
01-31-2015 Balance before interest	0	Interest	0 Nonoperating
			0 Total
February	Transfer in from 186280	February	DFIT Expense
February interest	(4,198,798)		ADFIT
02-28-2015 Balance before interest	(4,198,798)	Interest	(4,225) Nonoperating
			4,225
			(4,225) Total
			4,225

**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 12/31/14 is	5.307%	Actual cost of debt at 06/30/14 is	5.343%
The monthly rate is:	0.00442 Before Tax	The monthly rate is:	0.00445 Before Tax
	0.0028746 After Tax		0.0028941 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186280 0
 12-31-2014 GL Balance including interest (4,224,011)

		January		DFIT Expense	ADFIT
January	ERM Deferral		Deferral	0	Operating 0
January	BPA Settlement Bal Trsf	25,213			
January	Interest		Interest	(4,237)	Nonoperating 4,237
01-31-2015	Balance before interest	(4,198,798)		(4,237)	Total 4,237
		February		DFIT Expense	ADFIT
February	Transfer Balance to 186290	4,198,798	Deferral	1,469,579	Operating (1,469,579)
February	Interest		Interest	0	Nonoperating 0
02-28-2015	Balance before interest	0		1,469,579	Total (1,469,579)

GL Balance	(4,198,798)	(12,106)	ADFIT Balance	4,237
Update ERM balance to include Interest		(4,210,904)		1,473,816
			Check	(1,469,579)

GL Ward (4,210,977.00)

Difference 73.00

Dr. 186280

Cr. 431600

*January Interest Correction
 BPA Settlement entry booked
 backwards.*

201501 ERM & PCA Adjustments - Impact
 PB: T. Moses 2.13.15

Original	PCA Deferral at 35.29%	\$ 39,195.00	Rebate				
Correction	PCA Deferral at 34.76%	\$ 33,395.00	Rebate				
	Reduced Rebate	\$ (5,800.00)	182387				
No interest impact for January, will correct before computing February Interest on January balance							
Original	ERM Deferral at 64.71%	\$ 3,298,835.00	Rebate			Change due to PT ratio	\$ 26,421.00
Correction	ERM Deferral at 65.19%, EWEB	\$ 3,333,160.00	Rebate			Change due to EWEB	\$ 7,904.00
	Increased Rebate	\$ 34,325.00	186280			Increased Rebate	\$ 34,325.00
No interest impact, no entry for January, in the dead-band							
<i>Impacts Feb/ March Journal</i>							
Original	ERM Interest on BPA Trsf as CR	\$ (36.00)	Rebate				
Correction	ERM Interest on BPA Trsf as DR	\$ 36.00	Surcharge				
	Reduce Rebate	\$ 72.00	186280				
Interest will be correct in February to show correct balance in liability (rebate) account							

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2015

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201502

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Tara Moses

Last Saved: 03/05/2015 4:41 PM

Type: C

Submitted by: Tara Moses

Approval Requested: 03/05/2015 4:41 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC		Ser.	Jur.	S.L	Debit	Credit	Comment
10	001	557322	- DEF POWER SUPPLY EXP-RECS	ED	WA	DL	103,433.00		Current Year 2015 WA REC Deferral Expense
20	001	186323	- MISC DEF DEBIT-WA REC 2	ED	WA	DL		103,433.00	Current Year 2015 WA REC Deferred Liability
30	001	431016	- INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	913.00		Current Year 2015 WA REC Interest Expense Accru
40	001	186323	- MISC DEF DEBIT-WA REC 2	ED	WA	DL		913.00	Current Year 2015 WA REC Interest Liability Accru
50	001	557324	- DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		590,455.00	Prior Year (2012-2014) WA REC Deferral Amortization
60	001	186322	- MISC DEF DEBIT - WA REC 1	ED	WA	DL	590,455.00		Prior Year (2012-2014) WA REC Deferral Amortization
70	001	431016	- INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	14,645.00		Prior Year (2012-2014) WA REC Deferral Interest Expense Accrual
80	001	186322	- MISC DEF DEBIT - WA REC 1	ED	WA	DL		14,645.00	Prior Year (2012-2014) WA REC Deferral Interest Liability Accrual
90	001	557322	- DEF POWER SUPPLY EXP-RECS	ED	WA	DL	891.00		Correct January Current Year Deferral, PT Ratio
100	001	186323	- MISC DEF DEBIT-WA REC 2	ED	WA	DL		891.00	Correct January Current Year Deferral, PT Ratio
110	001	431016	- INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	147.00		Correct January Interest Exp Current Deferral, PT Ratio, Interest Rate
120	001	186323	- MISC DEF DEBIT-WA REC 2	ED	WA	DL		147.00	Correct January Interest Exp Current Deferral, PT Ratio, Interest Rate
130	001	431016	- INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	7,584.00		Correct January Interest Exp Amortization, Interest Rate
140	001	186322	- MISC DEF DEBIT - WA REC 1	ED	WA	DL		7,584.00	Correct January Interest Exp Amortization, Interest Rate
Totals:							718,068.00	718,068.00	

Avista Corp. - Resource Accounting
DJ475 - Washington REC Deferral (Current Amortization)

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Per rate order, REC rate is after tax cost of capital	6.340%	Actual cost of debt at 06/30/14 is	5.343%
The monthly rate is:	0.0052833	The monthly rate is:	0.00445 Before Tax
			0.0028941 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186322-ED-WA

Currently Amortization of 2012-2014 activity, Amortized over 18 months (Jan '15-June '16)

				December		DFIT Expense		ADFIT	
December	REC Deferral	(50,948)		Deferral	(17,832)	Operating			17,832
December	Interest		(9,274)	Interest	(3,246)	Nonoperating			3,246
	12-31-2014 Balance before interest	(3,229,771)			(21,078)	Total			21,078
				January		DFIT Expense		ADFIT	
January	REC Amortization	162,668		Deferral	56,934	Operating			(56,934)
January	Interest		(16,634)	Interest	(5,822)	Nonoperating			5,822
	01-31-2015 Balance before interest	(3,067,103)			51,112	Total			(51,112)
				February		DFIT Expense		ADFIT	
February	REC Amortization	590,455		Deferral	206,659	Operating			(206,659)
February	Interest		(14,645)	Interest	(5,126)	Nonoperating			5,126
	02-28-2015 Balance before interest	(2,476,648)			201,533	Total			(201,533)

AVISTA CORPORATION
 FEBRUARY 2015 WASHINGTON REC REVENUE & DEFERRAL AMORTIZATION

Schedule	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate		Current Month Rebate Revenue	
		Before 01-Jan-15	On/After 01-Jan-15	Before 01-Jan-15	On/After 01-Jan-15	Before 01-Jan-15	On/After 01-Jan-15	On/After 01-Jan-15	Total
		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(g)+(h)
1	257,673,771	0.00%	100.00%	0.000c	(0.104c)	\$ -	\$ (267,981)	\$ (267,981)	\$ (267,981)
11	52,781,813	0.00%	100.00%	0.000c	(0.104c)	\$ -	\$ (54,893)	\$ (54,893)	\$ (54,893)
12	6,521,879	0.00%	100.00%	0.000c	(0.104c)	\$ -	\$ (6,783)	\$ (6,783)	\$ (6,783)
21	126,023,232	0.00%	100.00%	0.000c	(0.106c)	\$ -	\$ (133,585)	\$ (133,585)	\$ (133,585)
22	4,496,700	0.00%	100.00%	0.000c	(0.106c)	\$ -	\$ (4,767)	\$ (4,767)	\$ (4,767)
25	138,682,038	0.00%	100.00%	0.000c	(0.102c)	\$ -	\$ (141,456)	\$ (141,456)	\$ (141,456)
30	6,120	0.00%	100.00%	0.000c	(0.113c)	\$ -	\$ (7)	\$ (7)	\$ (7)
31	4,927,416	0.00%	100.00%	0.000c	(0.113c)	\$ -	\$ (5,568)	\$ (5,568)	\$ (5,568)
32	293,684	0.00%	100.00%	0.000c	(0.113c)	\$ -	\$ (332)	\$ (332)	\$ (332)
41-46	1,867,468	0.00%	100.00%	0.000c	(0.105c)	\$ -	\$ (1,961)	\$ (1,961)	\$ (1,961)
47	591,845	0.00%	100.00%	0.000c	(0.105c)	\$ -	\$ (621)	\$ (621)	\$ (621)
48	315,426	0.00%	100.00%	0.000c	(0.105c)	\$ -	\$ (331)	\$ (331)	\$ (331)
Schedule Totals	594,181,392					\$0	-\$618,285	-\$618,285	-\$618,285

kWh not subject to surcharge
 Sch 62 0
 Total kWh 594,181,392

Conversion factor

Amortization

FIT rate

DFIT expense

Discoverer 594,181,363
 Schedule Totals 594,181,392
 difference (29)
 Difference due to rate schedule 0101 (Gas). Error in billing; due to immaterial nature amount excluded.

*Due due the immaterial nature of any trailing December usage, no pro-ration is calculated for this second month of rate change.

*Source: Rates
 A Braxton*

Rebate to Customers

Avista Corp. - Resource Accounting
DJ475 - Washington REC (Current "2015" Deferral)

Charges 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

Per rate order, REC rate is after tax cost of capital	6.340%	Actual cost of debt at 06/30/14 is	5.343%
The monthly rate is:	0.0052833	The monthly rate is:	0.00445 Before Tax
			0.0028941 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186323-ED-WA Current (2015) Deferral

Beginning Balance Including Interest interest

0

		January		DFIT Expense		ADFIT	
January	REC Deferral	(121,042)		Deferral	(42,365) Operating		42,365
January	Interest		(320)	Interest	(112) Nonoperating		112
	1/31/2015 Balance before interest	(121,042)			(42,477) Total		42,477
		February		DFIT Expense		ADFIT	
February	REC Deferral	(103,433)		Deferral	(36,202) Operating		36,202
February	Interest		(913)	Interest	(320) Nonoperating		320
	2/28/2015 Balance before interest	(224,475)			(36,522) Total		36,522

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
<hr/>			
January Revenue			
186322		\$122,175	
557322	\$122,175		
January Expense			
186322	\$2,024		
557322		\$2,024	
January Total			
186322	\$2,024	\$122,175	\$120,151 Credit
557322	\$122,175	\$2,024	-\$120,151 Debit
<hr/>			
January Rev Adj			
186322		\$906	
557322	\$906		
January Exp Adj			
186322	\$15		
557322		\$15	
January Total Adjustment			
186322	\$15	\$906	\$891 Credit
557322	\$906	\$15	-\$891 Debit
<hr/>			
Corrected January Total Adjustment			
186322	\$2,039	\$123,081	\$121,042 Credit
557322	\$123,081	\$2,039	-\$121,042 Debit
<hr/>			
February Revenue			
186322		\$104,330	
557322	\$104,330		
February Expense			
186322	\$897		
557322		\$897	
February Total			
186322	\$897	\$104,330	\$103,433 Credit
557322	\$104,330	\$897	-\$103,433 Debit
<hr/>			

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2015 REC Revenue Deferral Calculation
 Per UE-120436 and UG-120437 Order 14

Actual	Jan/15	Feb/15	Mar/15	Apr/15	May/15	Jun/15	Jul/15	Aug/15	Sep/15	Oct/15	Nov/15	Dec/15	Total
Non WA EIA - Voluntary REC Revenue	(\$188,804)	(\$160,040)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$348,844)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue From Nucleus													\$0
Total	(\$188,804)	(\$160,040)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$348,844)
Authorized - System													
Non WA EIA - Voluntary REC Revenue													\$0
WA EIA937 Requirement (EWEB) - PGE Revenue													\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue													\$0
Total Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Difference													
Non WA EIA - Voluntary REC Revenue	(\$188,804)	(\$160,040)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$348,844)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total (+) = Surcharge	(\$188,804)	(\$160,040)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$348,844)
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	(\$123,081)	(\$104,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$227,411)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SMUD (65.19%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - 100% Surcharge (+) or Rebate (-)	(\$123,081)	(\$104,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$227,411)

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

Avista Corp. - Resource Accounting
DJ 475 - Washington REC Deferral
2015 REC Expense Deferral Calculation
Per UE-120436 and UG-120437 Order 14

Actual	Jan/15	Feb/15	Mar/15	Apr/15	May/15	Jun/15	Jul/15	Aug/15	Sep/15	Oct/15	Nov/15	Dec/15	Total
Other Non WA EIA - Voluntary REC Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non WA EIA - Voluntary REC Broker Fee Expense	\$3,127	\$1,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,504
Total Other Non WA EIA REC Expenses	\$3,127	\$1,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,504
Authorized - System													
Other Non WA EIA - Voluntary REC Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Difference													
Other Non WA EIA - Voluntary REC Expense	\$3,127	\$1,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,504
Total	\$3,127	\$1,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,504
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	\$2,039	\$897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,936
Total - 100% Surcharge (+) or Rebate (-)	\$2,039	\$897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,936
Accounting Entries													
186322-ED-WA	Debit	Debit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Debit
557322-ED-WA	Credit	Credit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Credit

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

January 2015 Calculation Adjustments
 Booked in February 2015
 PB: T. Moses 3.4.15

1. Correct WA share % posted to "Current Deferral"

Original	REC Revenue at 64.71%	\$ 122,175.00	Rebate
Correction	REC Revenue at 65.19%	<u>\$ 123,081.00</u>	Rebate
	Increase Rebate	<u>\$ 906.00</u>	
Original	REC Expense at 64.71%	\$ 2,024.00	Surcharge
Correction	REC Expense at 65.19%	<u>\$ 2,039.00</u>	Surcharge
	Increase Surcharge	<u>\$ 15.00</u>	
Original	REC Deferral at 64.71%	\$ 120,151.00	Rebate
Correction	REC Deferral at 65.19%	<u>\$ 121,042.00</u>	Rebate
	Increase Rebate	<u>\$ 891.00</u>	186323 "Current Deferral"

2. Correction to "Current Deferral" interest

Original	Interest Exp @ 5.307% Before Tax	173.00	Rebate
Correction #1	Interest Exp @ 6.34% After Tax	<u>317.00</u>	Rebate
	Increase Rebate	<u>\$ 144.00</u>	186323 "Current Deferral"
Correction #1	Interest Exp @ 6.34% After Tax	317.00	Rebate
Correction #2	Interest Exp on corrected balance	<u>320.00</u>	Rebate
	Increase Rebate	<u>\$ 3.00</u>	186323 "Current Deferral"
	Total Increase to 201501 Rebate	<u>1,038.00</u>	186323 "Current Deferral"

3. Correct "Current Amortization" interest

Original	Interest Exp @ 5.307% Before Tax	9,050.00	Rebate
Correction	Interest Exp @ 6.34% After Tax	<u>16,634.00</u>	Rebate
	Increase Rebate	<u>\$ 7,584.00</u>	186322 "Current Amort"

Avista Corp. - Resource Accounting
 DJ475 - Washington REC (Current "2015" Deferral)

*12/31/14 = 23.7
 0.00445*

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 12/31/14 is	5.307%	Actual cost of debt at 06/30/14 is	5.343%
The monthly rate is	0.00442 Before Tax	The monthly rate is	0.00445 Before Tax
	0.0028746 After Tax		0.0028941 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186323-ED-WA Current (2015) Deferral

Beginning Balance including interest interest

0

		January	DFIT Expense	ADFIT
January	REC Deferral	(120,151)	(42,053) Operating	42,053
January	Interest	(173)	(61) Nonoperating	61
01-31-2015	Balance before interest	(120,151)	(42,114) Total	42,114

*For REC's 5% 6.34% after state corp & capital
 Gov. rate 0.00445*

*entry was \$173.00 Interest expense
 5/10 \$317.00 Interest expense
 12/31/14 = \$144.00 Increase Interest expense*

Avista Corp. - Resource Accounting
 DJ475 - Washington REC Deferral (Current Amortization)

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Actual cost of debt at 12/31/14 is	5.307%	Actual cost of debt at 06/30/14 is	5.343%
The monthly rate is	0.00442 Before Tax	The monthly rate is	0.00445 Before Tax
	0.0028746 After Tax		0.0028941 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186322-ED-WA Currently Amortization of 2012-2014 activity, Amortized over 18 months (Jan '15-June '16)

				December	DFIT Expense	ADFIT
December	REC Deferral	(50,948)		Deferral	(17,832) Operating	17,832
December	Interest		(9,274)	Interest	(3,246) Nonoperating	3,246
12-31-2014	Balance before interest	(3,229,771)			(21,078) Total	21,078
				January	DFIT Expense	ADFIT
January	REC Amortization	162,668		Deferral	56,934 Operating	(56,934)
January	Interest		(9,050)	Interest	(3,168) Nonoperating	3,166
01-31-2015	Balance before interest	(3,067,103)			53,766 Total	(53,766)

for RECS s/v 6.34% after debt cost of capital
 per rate order.

01-31-2015	\$9,050	Interest Expense
s/v	\$10,634	Interest Expense
	<u>\$19,684</u>	Increase
		Interest Expense

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2015 REC Revenue Deferral Calculation
 Per DE-420435 and IUG-120437 Order 14

Actual	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
Non WA EIA - Voluntary REC Revenue	(\$188,804)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$188,804)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	From Nucleus												\$0
Total	(\$188,804)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$188,804)
Authorized - System													
Non WA EIA - Voluntary REC Revenue													\$0
WA EIA937 Requirement (EWEB) - PGE Revenue													\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue													\$0
Total Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Difference													
Non WA EIA - Voluntary REC Revenue	(\$188,804)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$188,804)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total (+) = Surcharge	(\$188,804)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$188,804)
WA Share of Difference													
Non WA EIA - Voluntary (64.71%)	(\$122,175)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$122,175)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SMUD (64.71%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - 100% Surcharge (+) or Rebate (-)	(\$122,175)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$122,175)

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

Credit
 Debit

Handwritten notes:
 7122,175 rebate
 \$122,081 rebate
 \$100 increase rebate

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2015 REC Expense Deferral Calculation
 Per UE-120436 and UG-120437 Order 14

Actual	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	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	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
Total Other Non WA EIA REC Expenses	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
Authorized - System													
Other Non WA EIA - Voluntary REC Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Difference													
Other Non WA EIA - Voluntary REC Expense	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
Total	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
WA Share of Difference													
Non WA EIA - Voluntary (64.71%)	\$2,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,024
Total - 100% Surcharge (+) or Rebate (-)	\$2,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,024
Accounting Entries													
186322-ED-WA	Debit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Debit
557322-ED-WA	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit

S/D 65.19%

entry was \$2,024 Surcharge

2/0 \$2,024 Surcharge

4/15 Increase in Surcharge