



Avista Corp.

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June 15, 2015

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

RECEIVED
PROJECTS MANAGEMENT
2015 JUN 16 AM 9:26
STATE OF WASH
UTILITY AND TRANSP
COMMISSION

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

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In May, actual net power costs were more than authorized costs by \$637,439. Year-to-date actual net power costs were less than authorized costs by \$13,764,089. A deferral entry of \$573,695 was made in the surcharge direction. The ERM deferral at May 2015 is \$7,887,680 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 \$608,088 for the month of May 2015. After adjusting for revenue-sensitive expenses, \$580,717 of amortization of the deferral balance was recorded.

Actual net power costs for May 2015 were higher than the authorized level due primarily to lower hydro generation. Hydro generation was 194 aMW below the authorized level. Colstrip generation was 43 aMW above the authorized level. Kettle Falls generation was 20 aMW above the authorized level. Natural gas-fired generation was 217 aMW above the authorized level.

The average power purchase price was \$21.86/MWh compared to an authorized price of \$25.74/MWh. The average natural gas price was \$3.31/dth compared to an authorized price of

\$3.60/dth. The net transmission expense (transmission expense less transmission revenue) was above the authorized level. Washington retail sales were 14 aMW above 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 May 2015 is \$171,351. 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 \$439,442 for the month of May 2015. After adjusting for revenue-sensitive expenses, \$419,662 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 May 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 MAY 2015

RECEIVED
PROJECT MANAGEMENT
2015 JUN 16 AM 9:27
STATE OF WA
UTIL. AND T.C.
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	\$ -	\$ -	\$ -
201404	\$ -	\$ -	\$ -
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)
201503	\$ (1,725,608.00)	\$ (4,676,799.32)	\$ (6,402,407.32)
201504	\$ (6,402,407.32)	\$ (2,111,142.00)	\$ (8,513,549.32)
201505	\$ (8,513,549.32)	\$ 550,197.00	\$ (7,963,352.32)

201505

\$ (7,963,352.32)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 4/30/2015		\$ (8,513,549)	
Deferral Current Month		\$ 573,695	481 - ERM
Interest		\$ (23,498)	481 - ERM
Balance 05/31/2015		\$ (7,963,352)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/2014		\$ (4,224,011)	
Deferral Year to Date		\$ (5,450,398)	481 - ERM
Spokane Energy Transfer		\$ (2,437,282)	481 - ERM
Transfer BPA Parallel Capacity		\$ 25,213	481 - ERM/NSJ015
Transfer to Account 186290		\$ 4,198,798	481 - ERM
Interest		\$ (75,672)	481 - ERM
Balance 05/31/2015		\$ (7,963,352)	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4M at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (6,000,000)	\$ (1,500,000)	\$ (4,500,000)
\$4M to \$10M at 50% (surcharge)	\$ (3,764,089)	\$ (376,409)	\$ (3,387,680)
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (13,764,089)	\$ (5,876,409)	\$ (7,887,680)

STATE OF WASHINGTON
186290 ERM AMORTIZATION 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
201410	\$ 0.00	\$ -	\$ 0.00
201411	\$ 0.00	\$ -	\$ 0.00
201412	\$ 0.00	\$ -	\$ 0.00
201501	\$ 0.00	\$ -	\$ 0.00
201502	\$ 0.00	\$ (4,210,868.00)	\$ (4,210,868.00)
201503	\$ (4,210,868.00)	\$ (12,070.00)	\$ (4,222,938.00)
201504	\$ (4,222,938.00)	\$ (12,070.00)	\$ (4,235,008.00)
201505	\$ (4,235,008.00)	\$ (12,070.00)	\$ (4,247,078.00)
201505			\$ (4,247,078.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 4/30/2015	\$ (4,235,008.00)	
Transfer from 186280	\$ -	481 - ERM
interest	\$ (12,070.00)	481 - ERM
Balance 05/31/2015	\$ (4,247,078.00)	

STATE OF WASHINGTON
182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2015)

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)
201503	\$ (8,373,751.71)	\$ 655,479.00	\$ (7,718,272.71)
201504	\$ (7,718,272.71)	\$ 579,012.00	\$ (7,139,260.71)
201505	\$ (7,139,260.71)	\$ 561,307.00	\$ (6,577,953.71)

201505

\$ (6,577,953.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 4/30/2015	\$ (7,139,260.71)	
Surcharge Amortization	\$ 580,717.00	481 - ERM
Interest	\$ (19,410.00)	481 - ERM
Balance 05/31/2015	\$ (6,577,953.71)	

STATE OF WASHINGTON
232380 DFIT ASSOCIATED WITH ERM DEFERRALS

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$	(7,963,352.32)
Account 186290.ED.WA balance	\$	(4,247,078.00)
Account 182350.ED.WA balance	\$	(6,577,953.71)
Total	\$	(18,788,384.03)
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	6,575,934.41
Rounding	\$	0.88
Balance that should be in account - January 31, 2015	\$	6,575,935.29
GL Check	\$	6,575,935.29
	\$	0.00

**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)
	201503	\$ (2,555,345.89)	\$ 485,435.00	\$ (2,069,910.89)
	201504	\$ (2,069,910.89)	\$ 420,814.00	\$ (1,649,096.89)
	201505	\$ (1,649,096.89)	\$ 412,340.00	\$ (1,236,756.89)

GL YTD Check 201505 \$ (1,236,756.89)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ (1,649,096.89)	
Amortization		\$ 419,662.00	475 - WA REC Journal
Interest - 6.340%		\$ (7,322.00)	475 - WA REC Journal
1/31/2015	Ending Balance	\$ (1,236,756.89)	

STATE OF WASHINGTON
232305/283310 DFIT ASSOCIATED WITH REC DEFERRALS

DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	\$ (1,236,756.89)
Account 186323.ED.WA balance	\$ (860,554.00)
Total	\$ (2,097,310.89)
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$ 734,058.81
Rounding	\$ -
Balance that should be in account - January 31, 2015	\$ 734,058.81

GL Check

201505 \$ 734,058.81

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of May 2015

ERM Deferral Journal

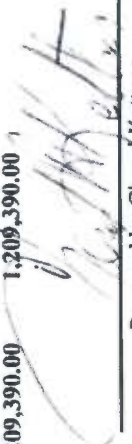
Avista Corporation Journal Entry

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

Effective Date: 201505
 Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:

Last Saved: 06/05/2015 12:06 PM
 Approval Requested: 06/05/2015 12:07 PM

Seq	Co	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001		ED	WA	DL	580,717.00		Current Amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		580,717.00	Current Amortization Expense
30	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		19,410.00	Interest Accrual for Amortization Balance
40	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL			Interest Expense on Amortization Balance
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	19,410.00		Current Year ERM (2015)
60	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	573,695.00		Current Year ERM Deferral Expense (2015)
70	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		23,498.00	Current Year ERM Interest Accrual (2015)
80	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL			Current Year ERM Interest Expense (2015)
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	23,498.00		Interest Expense on 2014 Pending Balance
100	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	12,070.00		Interest Accrual for 2014 Pending Balance
Totals:						1,209,390.00		


 Prepared by Cheryl Kettner
 Date: 6/5/2015
 Reviewed by _____
 Date _____
 Approved for Entry _____
 Corporate Accounting use Only

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

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/14 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
				<u>January</u>			
January	Surcharge Amortization	826,446		DFIT Expense		ADFIT	
January	Interest		(27,449)	Amortization	289,256	Operating	(289,256)
	1/31/2015 Balance before interest	(9,135,645)		Interest	(9,607)	Nonoperating	9,607
				279,649	Total	(279,649)	
				<u>February</u>			
February	Surcharge Amortization	814,433		DFIT Expense		ADFIT	
February	Interest		(25,091)	Amortization	285,052	Operating	(285,052)
	2/28/2015 Balance before interest	(8,321,212)		Interest	(8,782)	Nonoperating	8,782
				276,270	Total	(276,270)	
				<u>March</u>			
March	Surcharge Amortization	678,424		DFIT Expense		ADFIT	
March	Interest		(22,945)	Amortization	237,448	Operating	(237,448)
	3/31/2015 Balance before interest	(7,642,788)		Interest	(8,031)	Nonoperating	8,031
				229,417	Total	(229,417)	
				<u>April</u>			
April	Surcharge Amortization	600,119		DFIT Expense		ADFIT	
April	Interest		(21,107)	Amortization	210,042	Operating	(210,042)
	4/30/2015 Balance before interest	(7,042,669)		Interest	(7,387)	Nonoperating	7,387
				202,655	Total	(202,655)	
				<u>May</u>			
May	Surcharge Amortization	580,717 ✓		DFIT Expense		ADFIT	
May	Interest		✓ (19,410)	Amortization	203,251	Operating	(203,251)
	5/31/2015 Balance before interest	(6,461,952)		Interest	(6,794)	Nonoperating	6,794
				196,457	Total	(196,457)	

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	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
1	555 Purchased Power	\$76,976,112	\$18,508,249	\$18,369,404	\$16,707,284	\$12,949,168	\$10,442,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$63,799,841)	(\$11,643,072)	(\$10,823,998)	(\$13,235,802)	(\$14,504,101)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less SMUD RECs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	501 Thermal Fuel	\$10,942,701	\$3,024,714	\$719,974	\$2,528,524	\$2,524,040	\$2,145,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	547 CT Fuel	\$31,216,148	\$7,034,057	\$4,606,393	\$6,304,366	\$6,287,738	\$6,983,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	456 Transmission Revenue	(\$6,570,996)	(\$1,313,993)	(\$1,397,772)	(\$1,400,243)	(\$1,226,501)	(\$1,232,487)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	565 Transmission Expense	\$7,159,119	\$1,469,091	\$1,407,165	\$1,470,845	\$1,429,297	\$1,382,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	557 Broker Fees	\$184,957	\$31,393	\$40,529	\$36,550	\$31,429	\$45,056	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Less Cleantwater directly assigned to ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$56,108,200	\$17,110,439	\$12,921,695	\$12,411,524	\$7,491,070	\$6,173,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total through May														
11	AUTHORIZED NET EXPENSE-SYSTEM	\$58,701,457	\$14,241,308	\$12,816,216	\$12,684,102	\$10,157,992	\$8,801,839	\$8,966,511	\$9,032,312	\$10,449,135	\$8,227,612	\$8,950,494	\$12,731,418	\$12,617,776
12	447 Sale for Resale	(\$38,346,614)	(\$5,385,864)	(\$7,026,454)	(\$8,167,295)	(\$8,655,099)	(\$9,111,902)	(\$8,389,009)	(\$5,130,621)	(\$3,284,320)	(\$4,661,364)	(\$4,875,558)	(\$6,000,154)	(\$4,742,812)
13	Less SMUD RECs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	501 Thermal Fuel	\$11,460,907	\$2,663,532	\$2,484,671	\$2,578,707	\$2,088,252	\$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	\$37,838,907	\$10,133,311	\$9,419,650	\$9,305,476	\$5,867,735	\$3,112,735	\$2,595,918	\$5,623,100	\$7,743,955	\$8,219,145	\$8,834,779	\$9,035,104	\$9,873,776
16	456 Transmission Revenue	(\$6,066,241)	(\$1,304,329)	(\$1,105,921)	(\$1,123,977)	(\$1,154,782)	(\$1,377,232)	(\$1,552,357)	(\$1,306,364)	(\$1,502,892)	(\$1,306,364)	(\$1,460,291)	(\$1,241,936)	(\$1,225,427)
17	565 Transmission Expense	\$7,041,652	\$1,447,542	\$1,429,504	\$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	\$448,334	\$89,667	\$89,667	\$89,666	\$89,667	\$89,667	\$89,666	\$89,667	\$89,667	\$89,666	\$89,667	\$89,667	\$89,666
19	Authorized Net Expense	\$71,078,402	\$21,885,167	\$18,107,333	\$16,772,003	\$9,767,973	\$4,545,926	\$4,575,493	\$11,586,712	\$17,546,155	\$14,655,816	\$15,671,913	\$18,667,762	\$20,736,195
20	Actual - Authorized Net Expense	(\$14,970,202)	(\$4,774,728)	(\$5,185,638)	(\$4,360,479)	(\$2,276,903)	\$1,627,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Resource Optimization - Subtotal	(\$4,118,868)	(\$706,789)	(\$739,146)	(\$906,411)	(\$781,452)	(\$985,070)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Spokane Energy Net Capacity Sale														
22	Adjusted Net Expense	(\$23,436,070)	(\$5,481,517)	(\$5,924,784)	(\$9,613,890)	(\$3,058,355)	\$642,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington Allocation	\$15,277,975)	(\$3,573,401)	(\$3,862,367)	(\$6,267,295)	(\$1,993,742)	\$418,830	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Washington Share	(\$63,360)	(\$22,707)	\$3,828	\$3,828	(\$42,137)	\$3,828	\$0	(\$181,250)	\$0	\$0	(\$181,250)	\$0	\$0
25	WA Retail Revenue Adjustment	\$1,567,246	\$262,948	\$910,309	\$465,355	(\$286,147)	\$214,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	(+) Surcharge (-) Rebate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Net Power Cost (+) Surcharge (-) Rebate	(\$13,764,089)	(\$3,333,160)	(\$2,948,230)	(\$5,798,112)	(\$2,322,026)	\$637,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Cumulative Balance	(\$3,333,160)	(\$6,281,390)	(\$12,079,502)	(\$14,401,528)	(\$13,764,089)	(\$7,887,660)	(\$573,695)	(\$573,695)	(\$573,695)	(\$573,695)	(\$573,695)	(\$573,695)	(\$573,695)
Deferral Amount, Cumulative (Customer)														
Deferral Amount, Monthly Entry														
Act 557280 Entry: (+) Rebate, (-) Surcharge														
Company Band Gross Margin Impact, Cumulative														

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
555 PURCHASED POWER											
1	Short-Term Purchases	\$9,083,672	\$9,144,844	\$8,407,240	\$5,002,455	\$4,325,233	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$100,730	\$167,368	\$179,310	\$101,686	\$127,824	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$153,852	\$153,852	\$153,852	\$153,852	\$153,852	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$2,759,816	\$2,493,784	\$1,362,534	\$1,319,597	\$274	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$505	\$517	\$925	\$925	\$925	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$132,037	\$185,432	\$128,447	\$137,815	\$98,964	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$133,876	\$104,002	\$101,861	\$105,278	\$139,830	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$483,338	\$368,892	\$456,175	\$326,459	\$184,051	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$407,336	\$454,551	\$391,828	\$415,522	\$397,638	\$0	\$0	\$0	\$0	\$0
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$2,085,311	\$1,964,556	\$2,071,992	\$2,019,563	\$1,987,492	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$6,920,792	\$1,241,479	\$1,373,528	\$1,578,196	\$1,591,612	\$1,135,977	\$0	\$0	\$0	\$0
15	Cleanwater (PFI)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$676,977	\$137,599	\$148,814	\$128,251	\$114,327	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$40,182)	\$22,759	(\$29,442)	(\$109,419)	\$10,993	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$76,876,112	\$18,508,249	\$18,369,404	\$16,707,284	\$12,949,168	\$10,442,007	\$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	(\$54,359,856)	(\$10,076,763)	(\$8,945,881)	(\$11,106,285)	(\$12,632,630)	(\$11,598,297)	\$0	\$0	\$0	\$0
20	Peaker LLC/PG&E Cap Sale	(\$535,770)	(\$145,955)	(\$146,345)	(\$148,020)	(\$97,450)	\$0	\$0	\$0	\$0	\$0
21	Nichols Pumping Index Sale	(\$348,317)	(\$76,281)	(\$46,957)	(\$58,438)	(\$63,200)	(\$103,441)	\$0	\$0	\$0	\$0
22	Sovereign/Kaiser Load Following	(\$57,945)	(\$11,963)	(\$10,725)	(\$11,866)	(\$11,943)	\$0	\$0	\$0	\$0	\$0
23	Pend Oreille DES	(\$232,821)	(\$48,666)	(\$47,964)	(\$46,761)	(\$42,484)	(\$47,066)	\$0	\$0	\$0	\$0
24	SMUD 50 + 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Merchant Ancillary Services	(\$8,265,032)	(\$1,283,444)	(\$1,626,126)	(\$1,866,432)	(\$1,656,909)	(\$1,832,121)	\$0	\$0	\$0	\$0
26	Total 447 Sales for Resale	(\$63,799,841)	(\$11,643,072)	(\$10,823,998)	(\$13,235,802)	(\$14,504,101)	(\$13,592,868)	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS											
27	Kettle Falls Wood-501110	\$2,734,771	\$787,016	\$101,852	\$625,932	\$639,128	\$0	\$0	\$0	\$0	\$0
28	Kettle Falls Gas-501120	\$5,518	(\$159)	\$1,725	\$4,325	(\$231)	\$0	\$0	\$0	\$0	\$0
29	Colstrip Coal-501140	\$8,087,004	\$2,191,973	\$614,889	\$1,875,568	\$1,859,178	\$1,545,596	\$0	\$0	\$0	\$0
30	Colstrip Oil-501160	\$115,408	\$45,884	\$1,708	\$22,699	\$25,965	\$19,152	\$0	\$0	\$0	\$0
31	Total 501 Fuel Expense	\$10,942,701	\$3,024,714	\$719,974	\$2,528,524	\$2,524,040	\$2,145,449	\$0	\$0	\$0	\$0
501 FUEL-TONS											
32	Kettle Falls	202,522	57,572	9,136	48,506	50,870	36,438	\$0	\$0	\$0	\$0
33	Colstrip	397,402	98,812	61,132	79,441	82,336	75,681	\$0	\$0	\$0	\$0
501 FUEL-COST PER TON											
34	Kettle Falls	wood	\$13.67	\$11.15	\$12.90	\$12.56	\$15.94	\$0	\$0	\$0	\$0
35	Colstrip	coal	\$22.18	\$10.06	\$23.61	\$22.58	\$20.42	\$0	\$0	\$0	\$0
547 FUEL											
36	NE CT Gas/Oil-547213	\$26,231	\$1,933	\$18,530	\$389	\$4,365	\$1,014	\$0	\$0	\$0	\$0
37	Boulder Park-547216	\$160,700	\$16,613	\$26,723	\$9,055	\$34,725	\$73,584	\$0	\$0	\$0	\$0
38	Kettle Falls CT-547211	\$32,532	\$1,161	\$2,033	\$2,214	\$26,771	\$0	\$0	\$0	\$0	\$0
39	Coyote Springs-547610	\$17,985,373	\$3,786,118	\$2,625,208	\$3,197,938	\$3,866,344	\$4,540,165	\$0	\$0	\$0	\$0
40	Lancaster-547312	\$12,663,964	\$3,234,264	\$1,863,752	\$3,098,143	\$2,380,061	\$2,067,728	\$0	\$0	\$0	\$0
41	Rathdrum CT-547310	\$347,348	\$23,952	\$50,147	(\$1,112)	\$274,332	\$0	\$0	\$0	\$0	\$0
42	Total 547 Fuel Expense	\$31,216,148	\$7,034,057	\$4,606,393	\$6,304,366	\$6,287,738	\$6,983,594	\$0	\$0	\$0	\$0
43	TOTAL NET EXPENSE	\$55,335,120	\$16,923,948	\$12,871,773	\$12,304,372	\$7,256,845	\$5,978,182	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE											
44	456100 ED AN	(\$5,229,942)	(\$1,044,935)	(\$1,128,135)	(\$958,901)	(\$966,487)	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$1,330,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN-Sale of excess BPA Trans	(\$11,054)	(\$3,058)	(\$6,108)	(\$1,600)	\$0	\$0	\$0	\$0	\$0	\$0
47	Exclude Prior Year BPA Settlement	\$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

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

Line No.	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15
49	TOTAL	(\$6,570,986)	(\$1,313,983)	(\$1,397,772)	(\$1,400,243)	(\$1,226,501)	(\$1,232,487)	\$0	\$0	\$0
565 TRANSMISSION EXPENSE										
50	565000 ED AN	\$7,148,969	\$1,467,061	\$1,405,135	\$1,468,815	\$1,427,267	\$1,380,691	\$0	\$0	\$0
51	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	565710 ED AN	\$10,150	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0
53	Total 565 Transmission Expense	\$7,159,119	\$1,469,091	\$1,407,165	\$1,470,845	\$1,429,297	\$1,382,721	\$0	\$0	\$0
557 Broker & Related Fees										
54	557170 ED AN	\$181,654	\$31,018	\$39,248	\$36,278	\$31,054	\$45,056	\$0	\$0	\$0
55	557172 ED AN	\$3,303	\$375	\$1,281	\$375	\$0	\$0	\$0	\$0	\$0
56	Total 557 ED AN Broker & Related Fees	\$184,957	\$31,393	\$40,529	\$36,653	\$31,054	\$45,056	\$0	\$0	\$0
RESOURCE OPTIMIZATION										
57	Econ Dispatch-557010	\$19,090,201	\$2,591,889	\$4,538,335	\$4,988,303	\$3,500,937	\$3,500,737	\$0	\$0	\$0
58	Econ Dispatch-557150	(\$2,556,986)	\$814,972	\$1,095,205	\$41,601	(\$1,727,201)	(\$2,781,563)	\$0	\$0	\$0
59	Gas Bookouts-557700	\$690,790	\$0	\$0	\$173,218	\$102,290	\$415,282	\$0	\$0	\$0
60	Gas Bookouts-557711	(\$690,790)	\$0	\$0	(\$173,218)	(\$102,290)	(\$415,282)	\$0	\$0	\$0
61	Intraco Thermal Gas-557730	\$15,018,629	\$2,862,530	\$1,424,635	\$2,838,743	\$3,289,671	\$4,603,050	\$0	\$0	\$0
62	Fuel DispatchFin-456010	(\$13,584,165)	(\$2,013,173)	(\$3,448,826)	(\$3,528,867)	(\$2,401,120)	(\$2,192,179)	\$0	\$0	\$0
63	Fuel Dispatch-456015	(\$3,917,366)	(\$1,010,407)	(\$970,092)	(\$1,879,468)	(\$28,848)	(\$28,560)	\$0	\$0	\$0
64	Intraco Thermal Gas-456730	(\$18,170,234)	(\$3,952,616)	(\$3,378,430)	(\$3,336,760)	(\$3,415,776)	(\$4,066,650)	\$0	\$0	\$0
65	Fuel Bookouts-456711	\$259,824	\$63,150	\$7,360	\$189,314	\$0	\$0	\$0	\$0	\$0
66	Fuel Bookouts-456720	(\$259,824)	(\$63,150)	(\$7,360)	(\$189,314)	\$0	\$0	\$0	\$0	\$0
67	Resource Optimization Subtotal	(\$4,119,921)	(\$706,805)	(\$739,173)	(\$906,448)	(\$782,340)	(\$985,155)	\$0	\$0	\$0
68	Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Misc. Power Exp. Actual-557160 ED AN	\$632	\$0	\$0	\$0	\$632	\$0	\$0	\$0	\$0
70	KFWF Contract Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Misc. Power Exp. Subtotal	\$632	\$0	\$0	\$0	\$632	\$0	\$0	\$0	\$0
72	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Wind REC Exp Actual-557395	\$221	\$16	\$27	\$37	\$56	\$85	\$0	\$0	\$0
74	Wind REC Subtotal	\$221	\$16	\$27	\$37	\$56	\$85	\$0	\$0	\$0
75	WA EIA937 Requirement (EWEB) - Expense	\$290,000	\$154,715	\$0	\$0	\$135,285	\$0	\$0	\$0	\$0
76	WA EIA REC Purchase - Authorized	\$181,250	\$181,250	\$0	\$0	\$181,250	\$0	\$181,250	\$0	\$181,250
76	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$19,140	\$3,828	\$3,828	\$3,828	\$3,828	\$3,828	\$0	\$0	\$0
78	EWEB REC WA EIA 937 Compliance	(\$22,707)	(\$22,707)	\$3,828	\$3,828	(\$42,137)	\$3,828	\$0	(\$181,250)	\$0
79	Net Resource Optimization	(\$4,118,868)	(\$706,789)	(\$739,146)	(\$906,411)	(\$781,452)	(\$985,070)	\$0	\$0	\$0
80	Adjusted Actual Net Expense	\$51,935,972	\$16,380,943	\$12,186,377	\$11,508,941	\$6,667,481	\$5,192,230	\$0	\$0	\$0

Avista Corp. - Resource Accounting
 Washington Energy Recovery Mechanism (ERM) Current Year Deferral

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/14 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

12/31/2014 GL Balance including interest (4,224,011) 0

				January	DFIT Expense	ADFIT
January	ERM Deferral			Deferral	0 Operating	0
January	BPA Settlement Bal Trsf	25,213				
January	Interest		(12,106)	Interest	(4,237) Nonoperating	4,237
1/31/2015	Balance before interest	(4,198,798)			(4,237) Total	4,237

				February	DFIT Expense	ADFIT
February	Transfer Balance to 186280	4,198,798		Deferral	1,469,579 Operating	(1,469,579)
February	ERM Deferral	(1,711,043)				
February	Interest		(2,459)	Interest	(861) Nonoperating	861
2/28/2015	Balance before interest	(1,711,043)			1,468,718 Total	(1,468,718)

				March	DFIT Expense	ADFIT
March	ERM Deferral	(2,223,227)		Deferral	(778,129) Operating	778,129
March	Spokane Energy	(2,437,282)				
March	January Interest Spokane Energy		(300)			
March	February Interest Spokane Energy		(2,336)			
March	March Interest Spokane Energy		(5,540)			
March	Interest		(8,114)	Interest	(2,840) Nonoperating	2,840
3/31/2015	Balance before interest	(6,371,552)			(780,969) Total	780,969

				April	DFIT Expense	ADFIT
April	ERM Deferral	(2,089,823)		Deferral	(731,438) Operating	731,438
April	Interest		(21,319)	Interest	(7,462) Nonoperating	7,462
4/30/2015	Balance before interest	(8,461,375)			(738,900) Total	738,900

				May	DFIT Expense	ADFIT
May	ERM Deferral	✓ 573,695		Deferral	200,793 Operating	(200,793)
May	Interest		✓ (23,498)	Interest	(8,224) Nonoperating	8,224
5/31/2015	Balance before interest	(7,887,680)			192,569 Total	(192,569)

GL Balance	(8,461,375)	(52,174)	ADFIT Balance	4,237
Update ERM balance to include Interest		(8,513,549)		2,979,742
			Check	(2,975,505)

GL Wand (8,513,549.32)
 Difference 0.32

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	DFIT Expense	ADFIT
January		0			
January	Interest	0	Interest	0 Nonoperating	0
1/31/2015	Balance before interest	0		0 Total	0
					\$0
			February	DFIT Expense	ADFIT
February	Transfer in from 186280	(4,198,798)			
February	Interest	(12,070)	Interest	(4,225) Nonoperating	4,225
2/28/2015	Balance before interest	(4,198,798)		(4,225) Total	4,225
					\$4,225
			March	DFIT Expense	ADFIT
March		0			
March	Interest	(12,070)	Interest	(4,225) Nonoperating	4,225
3/31/2015	Balance before interest	(4,198,798)		(4,225) Total	4,225
					\$8,450
			April	DFIT Expense	ADFIT
April	REC Expense Reclass NSJ016				
April	Interest	(12,070)	Deferral Interest	(4,225) Nonoperating	4,225
4/30/2015	Balance before interest	(4,198,798)		(4,225) Total	4,225
					\$12,675
			May	DFIT Expense	ADFIT
May		0			
May	Interest	(12,070)	Deferral Interest	(4,225) Nonoperating	4,225
5/31/2015	Balance before interest	(4,198,798)		(4,225) Total	4,225
					\$16,900

5-15 Electric Unbilled Calc Risk

ELECTRIC UNBILLED KWH AND REVENUE									
ACCOUNT DESCRIPTION	ICWB#	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
WASHINGTON									
Residential Service	2800	01	001	91,441,630	\$ 8,105,600	(102,593,487.00)	\$ (9,085,173)	11,151,857	\$ (989,573)
Residential Farm Gen	2800	01	012	2,388,406	\$ 347,349	(2,572,359.00)	\$ (366,646)	(183,953)	\$ (19,337)
Residential Farm Lg	2800	01	022	1,595,970	\$ 120,848	(1,595,637.00)	\$ (126,896)	(69,667)	\$ (6,060)
Residential Farm Pump	2800	01	032	341,201	\$ 37,910	(118,269.00)	\$ (20,158)	222,932	\$ 17,742
Commercial General	2800	21	011	23,259,525	\$ 2,739,485	(23,890,413.00)	\$ (2,408,927)	(631,888)	\$ (69,442)
Commercial Lg General	2800	21	021	59,340,516	\$ 4,861,384	(58,128,305.00)	\$ (4,712,002)	1,211,121	\$ 89,382
Commercial Extra Lg	2800	21	025	-	\$ -	0.00	\$ -	-	\$ -
Commercial Pump	2800	21	031	2,843,340	\$ 241,994	(1,478,387.00)	\$ (131,742)	1,364,973	\$ 110,252
Industrial General	2800	31	011	285,801	\$ 29,087	(285,673.00)	\$ (33,418)	(39,723)	\$ (4,328)
Industrial Lg General	2800	31	021	4,862,112	\$ 375,598	(6,115,150.00)	\$ (394,043)	(253,038)	\$ (19,045)
Industrial Extra Lg	2800	31	025	-	\$ -	(1,214,480.00)	\$ (101,098)	(1,214,480)	\$ (101,098)
Industrial Pump	2800	31	031	2,331,839	\$ 186,936	(857,453.00)	\$ (78,261)	1,474,086	\$ 120,875
WASHINGTON TOTAL				189,570,340.00	\$ 16,998,189	(198,221,653.00)	\$ (17,869,011)	(8,651,313)	\$ (870,822)
IDAHO									
Residential Service	3800	01	001	44,528,712	\$ 4,160,033	(49,584,433.00)	\$ (4,608,619)	(5,057,721)	\$ (458,786)
Residential Farm Gen	3800	01	012	995,169	\$ 122,928	(1,122,559.00)	\$ (134,242)	(128,390)	\$ (11,314)
Residential Farm Lg	3800	01	022	398,068	\$ 29,800	(473,077.00)	\$ (34,283)	(75,009)	\$ (5,283)
Residential Farm Pump	3800	01	032	113,734	\$ 12,807	(88,702.00)	\$ (10,641)	25,032	\$ 2,166
Commercial General	3600	21	011	14,614,770	\$ 1,473,038	(14,698,402.00)	\$ (1,474,789)	(83,632)	\$ (1,731)
Commercial Lg General	3600	21	021	27,722,570	\$ 2,066,276	(26,841,857.00)	\$ (1,892,181)	1,880,713	\$ 134,095
Commercial Extra Lg	3600	21	025	-	\$ -	0.00	\$ -	-	\$ -
Commercial Pump	3600	21	031	1,393,237	\$ 129,895	(975,722.00)	\$ (92,269)	417,515	\$ 37,428
Industrial General	3800	31	011	227,467	\$ 22,344	(238,539.00)	\$ (23,186)	(9,072)	\$ (822)
Industrial Lg General	3800	31	021	4,683,078	\$ 316,766	(4,815,477.00)	\$ (329,981)	(132,399)	\$ (12,275)
Industrial Extra Lg	3800	31	025	-	\$ -	(2,875,481.00)	\$ (187,485)	(2,875,481)	\$ (187,485)
Industrial Pump	3800	31	031	1,108,903	\$ 5,993,448.00	(8,992,960.00)	\$ (65,042)	261,450	\$ 22,295
IDAHO TOTAL				95,793,708.00	\$ 8,365,214	(101,346,712.00)	\$ (8,636,868)	(5,552,004)	\$ (471,874)
WASHINGTON & IDAHO TOTAL				284,154,048	\$ 0.0892	(299,567,365)	\$ 0.0891	(15,233,317)	\$ (1,342,496)
				142500	\$	25,363,403	\$	142500	\$
				25,363,403	\$	142500	\$	25,363,403	\$

142500 \$ 25,363,403 Receivable Balance

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201505 , State Code WA

Accounting Period:201505		State Code:WA				
Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	206,185	155,884,538	13,785,123	173,177	791,409,020	69,758,561
001 RESIDENTIAL SERVICE	0	-1,760	-153	38,492	275,604,036	24,058,026
0011 - GENERAL SERVICE	21,814	40,203,906	4,916,705	18,154	178,677,631	21,615,923
0012 - RESID&FARM-GEN SERV	8,964	4,050,528	615,168	7,337	20,070,160	2,892,872
0021 - LARGE GENERAL SERV	1,972	110,034,789	10,299,886	1,622	456,899,120	42,520,745
0022 - RESID&FRM-LGE GEN SE	55	2,587,460	231,149	46	12,689,220	1,119,423
0025 - EXTRA LGE GEN SERV	22	92,480,328	5,619,348	21	498,013,896	27,218,585
0030 - PUMPING SERV-SPECIAL	32	3,857,858	270,962	25	5,238,994	369,705
0031 - PUMPING SERVICE	1,185	8,852,590	762,257	988	21,275,985	1,896,528
0033 - PUMPING SVC RES&FRM	1,202	861,493	94,122	994	1,734,298	235,956
0041 - CO OWNED ST LIGHTS	11	5,750	947	10	38,951	8,887
0042 - CO OWNED ST LTS SO VA	287	1,152,384	380,528	275	4,923,800	1,692,889
0044 - CST OWND ST LT SO VA	14	26,765	3,748	13	123,993	17,481
0045 - CUST OWND ST LT ENGY	11	89,932	6,170	9	359,686	25,299
0046 - CUST OWND ST LT S V	53	109,580	10,675	46	479,109	48,422
0047 - AREA LIGHT-COM&INDUS	0	480,754	113,261	0	2,001,135	476,375
0048 - AREA LGHIT-FARM&RESID	0	267,035	67,461	0	1,096,365	277,873
0058 - TAX ADJUSTMENT	0	1,338,644	0	0	0	6,106,094
0058A - TAX ADJUSTMENT TRIBAL	0	-5,180	-5,180	0	0	-25,225
0095 - WIND POWER	0	0	15,436	0	0	65,906
0099 - MISC ELECT REVENUE	0	0	29,752	0	0	131,802
0101 - FIRM AND GENERAL SER	0	0	0	0	-29	-33
011 GENERAL SERVICE	-1	8,880	3,543	4,228	49,042,369	5,681,505
012 RESIDENTIAL AND FARM GENERAL SERVICE	-1	0	0	1,725	6,583,763	862,345
021 LARGE GENERAL SERVICE	-1	0	0	382	116,145,997	10,366,515
022 RESIDENTIAL AND FARM LARGE GENERAL SERVICE	0	0	0	11	3,775,280	318,083
025 EXTRA LARGE GENERAL SERVICE	0	0	0	4	46,337,135	5,323,598
025B - PVD	0	0	-85,829	0	0	-423,467
028 EXTRA LARGE SERVICE-SPECIAL CONTRACT	0	0	0	0	0	-1
030 PUMPING SERVICE-SPECIAL	0	0	0	6	-8,262	-120
031 PUMPING SERVICE	0	0	0	219	2,537,345	226,345
032 PUMPING SERVICE RESIDENTIAL-AND FARM	0	0	0	228	280,402	42,216
041 COMPANY OWNED STREET LIGHTS	0	0	0	2	8,560	1,977
042 COMPANY OWNED STREET LIGHTS-HI PRESS SOD VP	0	5,920	2,228	57	1,121,018	361,404
044 CUST OWNED ST LIGHTS-III PRESS ENGY & MAINT	0	0	0	3	26,015	3,323
044A FAIRCHILD ST LIGHTS	0	0	0	0	0	336
045 CUSTOMER OWNED STREET LIGHT ENERGY SERVICE	0	0	0	2	29,307	1,832
046 CUSTOMER OWNED STREET LIGHT ENERGY SOD VAP	0	0	0	10	103,824	10,093
047 AREA LIGHTING COMMERCIAL-INDUSTRIAL	0	0	0	0	429,561	101,473
048 AREA LIGHTING FARM AND RESIDENTIAL	0	0	0	0	253,184	64,082
058 TAX ADJUSTMENT	0	0	134	0	0	1,689,695
058A TAX ADJUSTMENT - INDIAN RESERVATION	0	0	0	0	0	-9,150
090 FUEL EFFICIENCY	0	0	0	0	0	0
095 WIND POWER	0	0	0	0	0	15,254
099 REPORTING SCHEM NUMBER FOR MISC FLEC REV	0	0	0	0	0	45,360
MISC REVENUE	-84	0	0	-17	0	0
Total WA	241,720	420,958,730	38,476,086	248,071	2,497,300,867	225,194,811
Total WA	241,720	420,958,730	38,476,086	248,071	2,497,300,867	225,194,811

Provided by Rates

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

Schedule	Proration Percentages		Rebate Rates		Rate		Total
	Before	On/After	Before	On/After	Before	On/After	
(a)	01-01-2015*	1-Jan-15	1-Jan-15	1-Jan-15	1-Jan-15	1-Jan-15	(i)
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g)+(h)
1	0.00%	100.00%	(0.164c)	(0.149c)	\$ -	(232,265)	\$ (232,265)
11	0.00%	100.00%	(0.224c)	(0.200c)	\$ -	(80,426)	\$ (80,426)
12	0.00%	100.00%	(0.224c)	(0.200c)	\$ -	(8,101)	\$ (8,101)
21	0.00%	100.00%	(0.169c)	(0.150c)	\$ -	(165,052)	\$ (165,052)
22	0.00%	100.00%	(0.169c)	(0.150c)	\$ -	(3,881)	\$ (3,881)
25	0.00%	100.00%	(0.108c)	(0.097c)	\$ -	(89,706)	\$ (89,706)
30	0.00%	100.00%	(0.150c)	(0.139c)	\$ -	(5,362)	\$ (5,362)
31	0.00%	100.00%	(0.150c)	(0.139c)	\$ -	(12,305)	\$ (12,305)
32	0.00%	100.00%	(0.150c)	(0.139c)	\$ -	(1,197)	\$ (1,197)
41-46	0.00%	100.00%	(0.503c)	(0.458c)	\$ -	(6,368)	\$ (6,368)
47	0.00%	100.00%	(0.503c)	(0.458c)	\$ -	(2,202)	\$ (2,202)
48	0.00%	100.00%	(0.503c)	(0.458c)	\$ -	(1,223)	\$ (1,223)
Schedule Totals					\$0	-\$608,088	-\$608,088

kWh not subject to surcharge	Conversion factor	0.954989
Sch 62	Amortization	-\$580,717
Total kWh	FIT rate	-35%
	DFIT expense	\$203,251

6/4/2015
 Provided by Rate

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of May 2015

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201505

Journal: 475-WASHINGTON REC DEFERRAL

Last Saved by: Keri Meister

Last Saved: 06/05/2015 3:00 PM

Team: Resource Accounting

Submitted by: Keri Meister

Approval Requested: 06/05/2015 3:01 PM

Type: C

Approved by:

Category: DJ

Currency: USD

Seq	Co.	FERC	Exp.	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL		173,205.00		Current Year 2015 WA REC Deferral Expense
20	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL			173,205.00	Current Year 2015 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL		4,038.00		Current Year 2015 WA REC Interest Expense Accru
40	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL			4,038.00	Current Year 2015 WA REC Interest Liability Accru
50	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL			419,662.00	Prior Year (2012-2014) WA REC Deferral
60	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		419,662.00		Amortization
70	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL		7,322.00		Amortization
80	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL			7,322.00	Prior Year (2012-2014) WA REC Deferral Interest
Totals:							604,227.00	604,227.00	

Explanation:

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

Keri Meister 6-5-15
 Prepared by Keri Meister _____ Date _____
 Reviewed by _____ Date _____
 Approved for Entry _____ Date _____
 Corporate Accounting use Only

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

Changes Semiannually on January 1 and July 1

The rate is based on WA Rate Order for REC deferral effective 1.1.15

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%	1.1.15	Per rate order, REC rate is after tax cost of capital	0.00000	Before Tax
The monthly rate is:	0.0052833		The monthly rate is:	0.0000000	After Tax
				35.00%	Tax rate

Account 186323-ED-WA

Beginning Balance Including Interest Interest		0
January	REC Deferral	(121,042)
January	Interest	(320)
1/31/2015	Balance before interest	(121,042)
February	REC Deferral	(103,433)
February	Interest	(913)
2/28/2015	Balance before interest	(224,475)
March	REC Deferral	(167,220)
March	Interest	(1,628)
3/31/2015	Balance before interest	(391,695)
April	REC Deferral	(285,930)
April	Interest	(2,825)
4/30/2015	Balance before interest	(677,625)
May	REC Deferral	(173,205)
May	Interest	(4,038)
5/31/2015	Balance before interest	(850,830)

GL Balance	
Update REC balance to include interest	(5,686)
	(883,311)

186323.ED.WA GL Wand (683,311)

Difference

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

REC REVENUE & EXPENSE		Debit	Credit	Entry
March Revenue				
186322			\$168,278	
557322	\$168,278			
March Expense				
186322		\$1,058		
557322			\$1,058	
March Total				
186322		\$1,058	\$168,278	\$167,220 Credit
557322	\$168,278		\$1,058	-\$167,220 Debit
April Revenue				
186322			\$285,930	
557322	\$285,930			
April Expense				
186322		\$1,343		
557322			\$1,343	
April Total				
186322		\$1,343	\$285,930	\$284,587 Credit
557322	\$285,930		\$1,343	-\$284,587 Debit
May Revenue				
186322			\$173,205	
557322	\$173,205			
May Expense				
186322		\$1,854		
557322			\$1,854	
May Total				
186322		\$1,854	\$173,205	\$171,351 Credit
557322	\$173,205		\$1,854	-\$171,351 Debit

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)	(\$258,135)	(\$289,048)	(\$265,692)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,161,719)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue From Nucleus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	(\$188,804)	(\$160,040)	(\$258,135)	(\$386,548)	(\$265,692)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,259,219)
Authorized - System													
Non WA EIA - Voluntary REC Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 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)	(\$258,135)	(\$289,048)	(\$265,692)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,161,719)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total (+) = Surcharge	(\$188,804)	(\$160,040)	(\$258,135)	(\$386,548)	(\$265,692)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,259,219)
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	(\$123,081)	(\$104,330)	(\$168,278)	(\$188,430)	(\$173,205)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$757,325)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
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)	(\$168,278)	(\$285,930)	(\$173,205)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$854,825)

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

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													
557160-ED-AN	\$0	\$477	\$335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$812
Other Non WA EIA - Voluntary REC Expense													
557171-ED-AN	\$3,127	\$1,377	\$1,288	\$2,061	\$2,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,696
Other Non WA EIA - Voluntary REC Broker Fee Expense													
Total Other Non WA EIA REC Expenses	\$3,127	\$1,854	\$1,623	\$2,061	\$2,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,508
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	\$1,854	\$1,623	\$2,061	\$2,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,508
Total	\$3,127	\$1,854	\$1,623	\$2,061	\$2,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,508
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	\$2,039	\$1,208	\$1,058	\$1,343	\$1,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,502
Total - 100% Surcharge (+) or Rebate (-)	\$2,039	\$1,208	\$1,058	\$1,343	\$1,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,502
Accounting Entries													
186322-ED-WA		Debit	Debit	Debit	Debit	Debit	Credit	Credit	Credit	Credit	Credit	Credit	Debit
557322-ED-WA		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit

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

Changes Semiannually on January 1 and July 1
 The rate is based on WA Rate Order for REC deferral effective 1.1.15
 Interest will be accrued monthly and compounded semi-annually.

Per rate order, REC rate is after tax cost of capital	6.340%	1.1.15	Per rate order, REC rate is after tax cost of capital	0.00000	Before Tax
The monthly rate is:	0.0052833		The monthly rate is:	0.0000000	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	REC Deferral	(50,948)	
December	Interest	(9,274)	
12/31/2014	Balance before interest	(3,229,771)	
	GL Balance including interest	(3,277,188)	semi annual interest compounded
January	REC Amortization	162,668	9,050.00
January	Interest	(16,885)	16,634.00
1/31/2015	Balance before interest	(3,114,520)	January Adjust Interest Rate
February	REC Amortization	590,455	
February	Interest	(14,895)	
2/28/2015	Balance before interest	(2,524,065)	
March	REC Amortization	497,954	
March	Interest	(12,020)	
3/31/2015	Balance before interest	(2,026,111)	
April	REC Amortization	430,382	
April	Interest	(9,568)	
4/30/2015	Balance before interest	(1,595,729)	
May	REC Amortization	419,662	
May	Interest	(7,322)	
5/31/2015	Balance before interest	(1,176,067)	

Should have compounded interest at 12.31.14. Adjust and correct for March entry
 Interest Was Correction
 January Adjust 16,634 (250)
 February Adjust 14,645 (249)
 (499)

GL Balance	(1,595,729)	(53,368)
Update REC balance to include interest		(1,649,097)

186322.ED.WA GL Wand (1,649,097)

Difference -

AVISTA CORPORATION
MAY 2015 WASHINGTON REC REVENUE & DEFERRAL AMORTIZATION

Schedule	kWh or \$ (a)	Proration Percentages		Rebate Rates		Rate Before 1-Jan-15 (g)	Rate On/After 1-Jan-15 (h)	Current Month Rebate Revenue (b)*(d)*(f)	Total (i) (g)+(h)
		Before 1-Jan-15 (c)	On/After 1-Jan-15 (d)	Before 1-Jan-15 (e)	On/After 1-Jan-15 (f)				
1	155,882,778	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$ (162,118)	\$ (162,118)	
11	40,212,786	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$ (41,821)	\$ (41,821)	
12	4,050,528	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$ (4,213)	\$ (4,213)	
21	110,034,789	0.00%	100.00%	0.000¢	(0.106¢)	\$ -	\$ (116,637)	\$ (116,637)	
22	2,587,460	0.00%	100.00%	0.000¢	(0.106¢)	\$ -	\$ (2,743)	\$ (2,743)	
25	92,480,328	0.00%	100.00%	0.000¢	(0.102¢)	\$ -	\$ (94,330)	\$ (94,330)	
30	3,857,858	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$ (4,359)	\$ (4,359)	
31	8,852,590	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$ (10,003)	\$ (10,003)	
32	861,493	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$ (973)	\$ (973)	
41-46	1,390,331	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$ (1,460)	\$ (1,460)	
47	480,754	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$ (505)	\$ (505)	
48	267,035	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$ (280)	\$ (280)	
Schedule Totals	420,958,730					\$0	-\$439,442	-\$439,442	

kWh not subject to surcharge	0	Conversion factor	0.954989
Sch 62		Amortization	-\$419,662
Total kWh	420,958,730	FIT rate	-35%
		DFIT expense	\$146,882