



Avista Corp.

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July 15, 2015

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

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

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachments A, B and C). In June, actual net power costs were more than authorized costs by \$2,228,971. Year-to-date actual net power costs were less than authorized costs by \$11,535,118. A deferral entry of \$2,006,074 was made in the surcharge direction. The ERM deferral at June 2015 is \$5,881,606 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 \$630,627 for the month of June 2015. After adjusting for revenue-sensitive expenses, \$602,242 of amortization of the deferral balance was recorded.

Actual net power costs for June 2015 were higher than the authorized level due primarily to lower hydro generation. Hydro generation was 241 aMW below the authorized level. Colstrip generation was 90 aMW above the authorized level. Kettle Falls generation was 1 aMW above the authorized level. Natural gas-fired generation was 304 aMW above the authorized level.

The average power purchase price was \$35.66/MWh compared to an authorized price of \$22.57/MWh. The average natural gas price was \$3.11/dth compared to an authorized price of

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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

\$3.62/dth. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 70 aMW above the authorized level.

The report also includes the monthly renewable energy credits (REC) accounting journal together with backup work papers (Attachment D). 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 June 2015 is \$119,245. 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 \$454,668 for the month of June 2015. After adjusting for revenue-sensitive expenses, \$434,203 of amortization of the deferral balance was recorded.

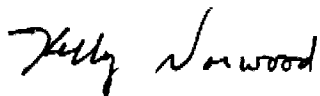
Interest for the ERM is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral balances net of associated deferred federal income 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 June 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 JUNE 2015

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)
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)
201506	\$ (7,963,352.32)	\$1,981,411.14	\$ (5,981,941.18)

201506

(\$5,981,941.18)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 5/31/2015		\$ (7,963,352)	
Deferral Current Month		\$ 2,006,075	481 - ERM
Interest		\$ (24,664)	481 - ERM
Balance 06/30/2015		\$ (5,981,941)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/2014		\$ (4,224,011)	
Deferral Year to Date		\$ (3,444,323)	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		\$ (100,336)	481 - ERM
Balance 06/30/2015		\$ (5,981,941)	
	<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)	\$ (1,535,118)	\$ (153,512)	\$ (1,381,606)
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (11,535,118)	\$ (5,653,512)	\$ (5,881,606)

**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	\$ 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)
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)
201506	\$ (4,247,078.00)	(\$12,070.00)	\$ (4,259,148.00)
201506			(\$4,259,148.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 5/31/2015	\$ (4,247,078.00)	
Transfer from 186280	\$ -	481 - ERM
interest	\$ (12,070.00)	481 - ERM
Balance 06/30/2015	\$ (4,259,148.00)	

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)
201506	\$ (6,577,953.71)	\$584,532.00	\$ (5,993,421.71)

201506

(\$5,993,421.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 5/31/2015	\$ (6,577,953.71)	
Surcharge Amortization	\$602,242.00	481 - ERM
Interest	\$ (17,710.00)	481 - ERM
Balance 06/30/2015	\$ (5,993,421.71)	

STATE OF WASHINGTON 232380 DFIT ASSOCIATED WITH ERM DEFERRALS

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$	(5,981,941.18)
Account 186290.ED.WA balance	\$	(4,259,148.00)
Account 182350.ED.WA balance	\$	(5,993,421.71)
Total	\$	(16,234,510.89)
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	5,682,078.81
Rounding	\$	0.88
Balance that should be in account - January 31, 2015	\$	5,682,079.69
GL Check		\$5,682,079.69
	\$	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)
	201506	\$ (1,236,756.89)	\$429,136.00	\$ (807,620.89)

GL YTD Check

201506

(\$807,620.89)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ (1,236,756.89)	
Amortization		\$434,203.00	475 - WA REC Journal
Interest - 6.340%		\$(5,067.00)	475 - WA REC Journal
6/30/2015	Ending Balance	\$ (807,620.89)	

Balance 06/30/2015

STATE OF WASHINGTON
232305/283310 DFIT ASSOCIATED WITH REC DEFERRALS

DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	\$ (807,620.89)
Account 186323.ED.WA balance	\$ (981,404.00)
Total	<u>\$ (1,789,024.89)</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$ 626,158.71</u>
Rounding	<u>\$ -</u>
Balance that should be in account - January 31, 2015	<u><u>\$ 626,158.71</u></u>

GL Check **201506** \$626,158.71

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of June 2015

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201506

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

Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:

Last Saved: 07/09/2015 7:59 AM
 Approval Requested: 07/09/2015 7:59 AM

Seq	Co.	FERC	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	602,242.00		Current Amortization
20	001	557290 - WA ERM AMORTIZATION		602,242.00	Current Amortization Expense
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY		17,710.00	Interest Accrual for Amortization Balance
40	001	431600 - INTEREST EXPENSE DEFERRALS CURRENT YEAR	17,710.00		Interest Expense on Amortization Balance
50	001	186280 - REGULATORY ASSET ERM DEFERRED	2,572,837.00		Current Year ERM (2015)
60	001	557280 - DEFERRED POWER SUPPLY EXPENSE		2,572,837.00	Current Year ERM Deferral Expense (2015)
70	001	186280 - REGULATORY ASSET ERM DEFERRED		20,591.00	Current Year ERM Interest Accrual (2015)
80	001	431600 - INTEREST EXPENSE DEFERRALS CURRENT YEAR	20,591.00		Current Year ERM Interest Expense (2015)
90	001	431600 - INTEREST EXPENSE DEFERRALS	12,070.00		Interest Expense on 2014 Pending Balance
100	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR		12,070.00	Interest Accrual for 2014 Pending Balance
Totals:			3,225,450.00	3,225,450.00	

Prepared by Cheryl Kettner
 Reviewed by
 Date 7/9/2015
 Date 7/9/15

Explanation:

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

Approved for Entry
 Corporate Accounting use Only

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/14 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>	<u>ADFIT</u>	
January	Surcharge Amortization		826,445	Amortization	289,256	Operating	(289,256)
January	Interest		(27,449)	Interest	(9,607)	Nonoperating	9,607
	1/31/2015 Balance before interest		(9,135,645)		279,649	Total	(279,649)
				<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
February	Surcharge Amortization		814,433	Amortization	285,052	Operating	(285,052)
February	Interest		(25,091)	Interest	(8,782)	Nonoperating	8,782
	2/28/2015 Balance before interest		(8,321,212)		276,270	Total	(276,270)
				<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
March	Surcharge Amortization		678,424	Amortization	237,448	Operating	(237,448)
March	Interest		(22,945)	Interest	(8,031)	Nonoperating	8,031
	3/31/2015 Balance before interest		(7,642,788)		229,417	Total	(229,417)
				<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
April	Surcharge Amortization		600,119	Amortization	210,042	Operating	(210,042)
April	Interest		(21,107)	Interest	(7,387)	Nonoperating	7,387
	4/30/2015 Balance before interest		(7,042,669)		202,655	Total	(202,655)
				<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
May	Surcharge Amortization		580,717	Amortization	203,251	Operating	(203,251)
May	Interest		(19,410)	Interest	(6,794)	Nonoperating	6,794
	5/31/2015 Balance before interest		(6,461,952)		196,457	Total	(196,457)
				<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>	
June	Balance transfer			Amortization	210,785	Operating	(210,785)
June	Surcharge Amortization		602,242 ✓	Interest	(6,199)	Nonoperating	6,199
June	Interest		0		204,586	Total	(204,588)
	6/30/2015 Balance including interest		(5,859,710)				

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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		Interest	(4,237) Nonoperating	4,237
January	Interest		(12,106)		(4,237) Total	4,237
1/31/2015 Balance before interest		(4,198,798)				
				February	DFIT Expense	ADFIT
February	Transfer Balance to 186290	4,198,798		Deferral	1,469,579 Operating	(1,469,579)
February	ERM Deferral	(1,711,043)		Interest	(851) Nonoperating	851
February	Interest		(2,459)		1,468,718 Total	(1,468,718)
2/28/2015 Balance before interest		(1,711,043)				
				March	DFIT Expense	ADFIT
March	ERM Deferral	(2,223,227)		Deferral	(778,128) Operating	778,128
March	Spokane Energy	(2,437,282)		Interest	(2,840) Nonoperating	2,840
March	January Interest Spokane Energy		(300)		(780,968) Total	780,968
March	February Interest Spokane Energy		(2,338)			
March	March Interest Spokane Energy		(8,840)			
March	Interest		(8,114)			
3/31/2015 Balance before interest		(6,371,552)				
				April	DFIT Expense	ADFIT
April	ERM Deferral	(2,089,823)		Deferral	(731,438) Operating	731,438
April	Interest		(21,319)	Interest	(7,482) Nonoperating	7,482
4/30/2015 Balance before interest		(8,461,375)			(738,900) Total	738,900
				May	DFIT Expense	ADFIT
May	ERM Deferral	573,895		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)
				June	DFIT Expense	ADFIT
June	ERM Deferral	2,572,837		Deferral	900,493 Operating	(900,493)
	February Interest - Inclusion of 456700 & 456705 Rev		(121)	Interest	(6,642) Nonoperating	6,642
	March Interest - Inclusion of 456700 & 456705 Rev		(337)		893,851 Total	(893,851)
	April Interest - Inclusion of 456700 & 456705 Rev		(506)			
	May Interest - Inclusion of 456700 & 456705 Rev		(651)			
June	Interest		(18,976)			
6/30/2015 Balance before interest		(5,314,843)				
GL Balance		(7,887,680)	(96,263)	ADFIT Balance	4,237	
Update ERM balance to include Interest			(7,983,943)		2,794,360	
				Check	(2,790,143)	

GL Wand (7,963,352.32)

Difference (20,590.68)

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
		0.0028748 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	Interest		ADFIT
1/31/2015 Balance before interest		0			0 Nonoperating
					0 Total
					0
February			February		DFIT Expense
Transfer In from 186280		(4,198,798)	Interest		ADFIT
February Interest		(12,070)			(4,225) Nonoperating
2/28/2015 Balance before interest		(4,198,798)			(4,225) Total
					4,225
					4,225
March			March		DFIT Expense
March Interest		(12,070)	Interest		ADFIT
3/31/2015 Balance before interest		(4,198,798)			(4,225) Nonoperating
					(4,225) Total
					4,225
					4,225
April			April		DFIT Expense
REC Expense Reclass NSJ016			Deferral		ADFIT
April Interest		(12,070)	Interest		(4,225) Nonoperating
4/30/2015 Balance before interest		(4,198,798)			(4,225) Total
					4,225
					4,225
May			May		DFIT Expense
May Interest		(12,070)	Deferral		ADFIT
5/31/2015 Balance before interest		(4,198,798)	Interest		(4,225) Nonoperating
					(4,225) Total
					4,225
					4,225
June			June		DFIT Expense
June Interest		(12,070) ✓	Deferral		ADFIT
Balance including interest		(4,259,148)	Interest		(4,225) Nonoperating
6/30/2015 Balance		(4,259,148)			(4,225) Total
					4,225

Vista 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	\$88,800,154	\$18,369,404	\$16,707,284	\$12,949,168	\$10,442,007	\$11,824,042	\$9,032,312	\$10,449,135	\$8,227,612	\$8,950,494	\$12,731,418	\$12,617,776
2	447 Sale for Resale	(\$73,600,275)	(\$11,843,072)	(\$13,235,902)	(\$14,504,101)	(\$13,592,868)	(\$9,800,434)	(\$5,130,621)	(\$3,284,320)	(\$4,681,354)	(\$4,875,558)	(\$6,000,154)	(\$4,742,812)
3	Less SMUD RECs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	501 Thermal Fuel	\$13,516,667	\$3,024,714	\$2,528,524	\$2,524,040	\$2,145,449	\$2,573,966	\$2,254,578	\$2,621,357	\$2,672,936	\$2,757,933	\$2,649,850	\$2,700,185
5	547 CT Fuel	\$38,704,298	\$7,034,057	\$6,304,366	\$6,287,738	\$6,983,594	\$7,488,150	\$5,623,100	\$7,743,935	\$8,219,145	\$8,834,779	\$9,035,104	\$9,873,776
6	456 Transmission Revenue	(\$8,546,344)	(\$1,313,983)	(\$1,400,243)	(\$1,226,501)	(\$1,232,487)	(\$1,975,348)	(\$1,659,835)	(\$1,502,892)	(\$1,306,364)	(\$1,460,291)	(\$1,241,936)	(\$1,225,427)
7	565 Transmission Expense	\$8,561,871	\$1,407,165	\$1,470,845	\$1,429,297	\$1,382,721	\$1,402,552	\$1,377,511	\$1,429,273	\$1,414,185	\$1,374,889	\$1,403,813	\$1,423,031
8	557 Broker Fees	\$227,317	\$31,393	\$36,529	\$31,429	\$45,056	\$42,360	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667
9	Less Cleantecher directly assigned to ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$67,663,488	\$12,821,695	\$12,411,524	\$7,491,070	\$6,173,472	\$11,555,288	\$11,586,712	\$17,546,155	\$14,655,816	\$15,671,913	\$18,667,782	\$20,736,195
Total through June													
AUTHORIZED NET EXPENSE SYSTEM													
11	555 Purchased Power	\$14,241,308	\$12,816,216	\$12,684,102	\$10,157,992	\$8,801,899	\$8,866,511	\$9,032,312	\$10,449,135	\$8,227,612	\$8,950,494	\$12,731,418	\$12,617,776
12	447 Sale for Resale	(\$46,735,623)	(\$7,026,454)	(\$8,167,295)	(\$8,655,099)	(\$9,111,902)	(\$8,389,009)	(\$5,130,621)	(\$3,284,320)	(\$4,681,354)	(\$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
14	501 Thermal Fuel	\$12,972,288	\$2,484,671	\$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	\$40,434,825	\$9,419,650	\$9,305,476	\$5,667,735	\$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	(\$7,618,598)	(\$1,304,329)	(\$1,125,977)	(\$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	\$8,395,035	\$1,447,542	\$1,429,304	\$1,405,324	\$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	\$538,000	\$89,667	\$89,666	\$89,667	\$89,667	\$89,666	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,666
19	Authorized Net Expense	\$75,653,895	\$21,885,167	\$16,772,003	\$9,767,973	\$4,545,926	\$4,875,493	\$11,586,712	\$17,546,155	\$14,655,816	\$15,671,913	\$18,667,782	\$20,736,195
20	Actual - Authorized Net Expense	(\$7,990,407)	(\$4,774,729)	(\$4,360,479)	(\$2,276,903)	\$1,627,546	\$6,879,795	\$6,879,795	\$6,879,795	\$6,879,795	\$6,879,795	\$6,879,795	\$6,879,795
21	Resource Optimization - Subtotal	(\$5,170,883)	(\$739,146)	(\$908,411)	(\$781,452)	(\$985,070)	(\$1,052,015)	(\$985,070)	(\$985,070)	(\$985,070)	(\$985,070)	(\$985,070)	(\$985,070)
Spokane Energy Net Capacity Sale													
22	Adjusted Net Expense	(\$18,474,290)	(\$5,481,517)	(\$5,924,784)	(\$9,613,890)	(\$642,476)	\$4,961,780	\$4,961,780	\$4,961,780	\$4,961,780	\$4,961,780	\$4,961,780	\$4,961,780
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	(\$12,043,391)	(\$3,573,401)	(\$3,862,367)	(\$6,267,295)	(\$1,993,742)	\$3,234,584	\$3,234,584	\$3,234,584	\$3,234,584	\$3,234,584	\$3,234,584	\$3,234,584
25	Washington 100% Activity (EIA 937)	(\$48,532)	(\$22,707)	\$3,828	(\$42,137)	\$3,828	\$3,828	(\$181,250)	\$0	\$0	(\$181,250)	\$0	\$0
26	WA Retail Revenue Adjustment	\$557,805	\$262,948	\$465,355	(\$286,147)	\$214,781	(\$1,009,441)	\$0	\$0	\$0	\$0	\$0	\$0
26	(*) Surcharge (-) Rebate												
27	Net Power Cost (+) Surcharge (-)	(\$11,535,118)	(\$3,333,160)	(\$2,948,230)	(\$5,798,112)	(\$2,322,026)	\$637,439	\$2,229,971	\$2,229,971	\$2,229,971	\$2,229,971	\$2,229,971	\$2,229,971
29	Cumulative Balance	(\$3,333,160)	(\$6,281,390)	(\$12,079,502)	(\$14,401,528)	(\$13,764,089)	(\$11,535,118)	(\$11,535,118)	(\$11,535,118)	(\$11,535,118)	(\$11,535,118)	(\$11,535,118)	(\$11,535,118)
input	10,000,000 and up	90%	90%	\$0	(\$2,079,502)	(\$4,401,528)	(\$3,764,089)	(\$1,535,118)	(\$1,535,118)	(\$1,535,118)	(\$1,535,118)	(\$1,535,118)	(\$1,535,118)
input	4,000,000 to \$10M	50%	75%	\$0	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)
input	0 to \$4M	0%	0%	\$0	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)
	check #-should be zero			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,711,043)	(\$6,371,552)	(\$8,461,375)	(\$7,887,680)	(\$5,861,606)	(\$5,861,606)	(\$5,861,606)	(\$5,861,606)	(\$5,861,606)	(\$5,861,606)	(\$5,861,606)
	Deferral Amount, Monthly Entry	\$0	(\$1,711,043)	(\$4,660,509)	(\$2,089,823)	\$573,685	\$2,006,074	\$2,006,074	\$2,006,074	\$2,006,074	\$2,006,074	\$2,006,074	\$2,006,074
	Acct 557290 Entry; (+) Rebate, (-) Surcharge	\$5,881,606	\$0	\$1,711,043	\$4,660,509	\$2,089,823	(\$573,685)	(\$2,006,074)	(\$2,006,074)	(\$2,006,074)	(\$2,006,074)	(\$2,006,074)	(\$2,006,074)
	Company Band Gross Margin Impact, Cumulative	(\$3,333,160)	(\$4,570,347)	(\$5,707,950)	(\$5,940,153)	(\$5,876,409)	(\$5,653,512)	(\$5,653,512)	(\$5,653,512)	(\$5,653,512)	(\$5,653,512)	(\$5,653,512)	(\$5,653,512)

Avista Corp. - Financial 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	Total
1	\$41,966,726	\$9,089,672	\$9,144,844	\$8,407,240	\$5,002,455	\$4,325,233	\$6,003,282	\$0	\$0	\$0	\$0	\$0	\$0	\$41,966,726
2	\$6,823,308	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$0	\$0	\$0	\$0	\$0	\$0	\$6,823,308
3	\$754,224	\$100,730	\$167,368	\$179,310	\$101,686	\$127,824	\$77,306	\$0	\$0	\$0	\$0	\$0	\$0	\$754,224
4	\$923,112	\$153,852	\$153,852	\$153,852	\$153,852	\$153,852	\$153,852	\$0	\$0	\$0	\$0	\$0	\$0	\$923,112
5	\$3,710,004	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$0	\$0	\$0	\$0	\$0	\$0	\$3,710,004
6	\$7,935,731	\$2,759,816	\$2,493,784	\$1,362,534	\$1,319,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,935,731
7	\$3,853	\$505	\$517	\$925	\$925	\$274	\$707	\$0	\$0	\$0	\$0	\$0	\$0	\$3,853
8	\$775,795	\$132,037	\$185,432	\$128,447	\$137,815	\$98,964	\$93,100	\$0	\$0	\$0	\$0	\$0	\$0	\$775,795
9	\$640,657	\$133,876	\$104,002	\$101,861	\$105,278	\$139,830	\$55,810	\$0	\$0	\$0	\$0	\$0	\$0	\$640,657
10	\$1,847,915	\$483,338	\$368,892	\$456,175	\$326,459	\$184,051	\$29,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,847,915
11	\$2,407,361	\$407,336	\$454,551	\$391,828	\$415,522	\$397,638	\$340,486	\$0	\$0	\$0	\$0	\$0	\$0	\$2,407,361
12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$12,331,159	\$2,085,311	\$1,964,556	\$2,071,992	\$2,019,583	\$1,997,492	\$2,192,225	\$0	\$0	\$0	\$0	\$0	\$0	\$12,331,159
14	\$7,916,556	\$1,241,479	\$1,373,528	\$1,578,196	\$1,591,612	\$1,135,977	\$995,764	\$0	\$0	\$0	\$0	\$0	\$0	\$7,916,556
15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$823,086	\$147,986	\$137,599	\$148,814	\$128,251	\$114,327	\$146,109	\$0	\$0	\$0	\$0	\$0	\$0	\$823,086
17	(\$59,333)	\$22,759	\$64,927	(\$29,442)	(\$109,419)	\$10,993	(\$19,151)	\$0	\$0	\$0	\$0	\$0	\$0	(\$59,333)
18	\$88,800,164	\$18,508,249	\$18,369,404	\$16,707,284	\$12,949,168	\$10,442,007	\$11,824,042	\$0	\$0	\$0	\$0	\$0	\$0	\$88,800,164

(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	(\$62,829,164)	(\$10,076,763)	(\$8,945,881)	(\$11,106,285)	(\$12,632,630)	(\$11,598,297)	(\$8,469,308)	\$0	\$0	\$0	\$0	\$0	\$0	(\$62,829,164)
20	(\$535,770)	(\$145,345)	(\$146,020)	(\$97,450)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$535,770)
21	(\$463,403)	(\$76,281)	(\$46,957)	(\$58,438)	(\$63,200)	(\$103,441)	(\$115,086)	\$0	\$0	\$0	\$0	\$0	\$0	(\$463,403)
22	(\$68,355)	(\$11,963)	(\$10,725)	(\$11,866)	(\$11,448)	(\$11,943)	(\$11,410)	\$0	\$0	\$0	\$0	\$0	\$0	(\$68,355)
23	(\$272,107)	(\$48,666)	(\$47,964)	(\$46,761)	(\$42,464)	(\$47,066)	(\$39,186)	\$0	\$0	\$0	\$0	\$0	\$0	(\$272,107)
24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	(\$9,430,476)	(\$1,283,444)	(\$1,626,126)	(\$1,866,432)	(\$1,656,909)	(\$1,832,121)	(\$1,165,444)	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,430,476)
26	(\$73,600,275)	(\$11,643,072)	(\$10,823,998)	(\$13,235,802)	(\$14,504,101)	(\$13,692,868)	(\$9,800,434)	\$0	\$0	\$0	\$0	\$0	\$0	(\$73,600,275)

501 FUEL-DOLLARS

27	\$2,790,958	\$787,016	\$101,852	\$625,932	\$639,128	\$580,843	\$56,187	\$0	\$0	\$0	\$0	\$0	\$0	\$2,790,958
28	\$11,942	(\$159)	\$1,725	\$4,325	(\$231)	(\$142)	\$6,424	\$0	\$0	\$0	\$0	\$0	\$0	\$11,942
29	\$10,566,693	\$2,191,973	\$614,689	\$1,875,588	\$1,859,178	\$1,545,596	\$2,479,699	\$0	\$0	\$0	\$0	\$0	\$0	\$10,566,693
30	\$147,074	\$45,884	\$1,708	\$22,699	\$25,965	\$19,152	\$31,666	\$0	\$0	\$0	\$0	\$0	\$0	\$147,074
31	\$13,516,667	\$3,024,714	\$719,974	\$2,528,524	\$2,524,040	\$2,145,449	\$2,673,966	\$0	\$0	\$0	\$0	\$0	\$0	\$13,516,667

501 FUEL-TONS

32	207,517	57,572	9,136	48,506	50,870	36,438	4,995	\$0	\$0	\$0	\$0	\$0	\$0	207,517
33	491,168	98,812	61,132	79,441	82,336	75,661	93,766	\$0	\$0	\$0	\$0	\$0	\$0	491,168

501 FUEL-COST PER TON

34	wood	\$13.67	\$11.15	\$12.90	\$12.56	\$15.94	\$11.25	\$0	\$0	\$0	\$0	\$0	\$0	\$13.45
35	coal	\$22.18	\$10.06	\$23.61	\$22.58	\$20.42	\$26.45	\$0	\$0	\$0	\$0	\$0	\$0	\$21.51

547 FUEL

36	NE CT Gas/Oil-547213	\$27,878	\$1,933	\$18,530	\$389	\$4,365	\$1,014	\$0	\$0	\$0	\$0	\$0	\$0	\$27,878
37	Boulder Park-547216	\$308,732	\$16,613	\$26,723	\$9,055	\$34,725	\$73,584	\$148,032	\$0	\$0	\$0	\$0	\$0	\$308,732
38	Kettle Falls Gas-547211	\$47,108	\$1,161	\$2,033	\$2,214	\$26,771	\$14,576	\$0	\$0	\$0	\$0	\$0	\$0	\$47,108
39	Coyote Springs-547610	\$21,052,033	\$3,756,118	\$2,625,208	\$3,197,538	\$3,866,344	\$4,540,165	\$3,066,660	\$0	\$0	\$0	\$0	\$0	\$21,052,033
40	Lancaster-547312	\$16,537,291	\$3,234,280	\$1,883,752	\$3,089,143	\$2,380,061	\$2,067,728	\$3,973,327	\$0	\$0	\$0	\$0	\$0	\$16,537,291
41	Rathdrum CT-547310	\$731,256	\$23,952	\$50,147	(\$1,112)	\$29	\$274,332	\$383,908	\$0	\$0	\$0	\$0	\$0	\$731,256
42	Total 547 Fuel Expense	\$38,704,298	\$7,034,057	\$4,606,393	\$6,304,368	\$6,287,738	\$6,983,594	\$7,488,150	\$0	\$0	\$0	\$0	\$0	\$38,704,298

43 TOTAL NET EXPENSE

43	\$67,420,844	\$16,923,948	\$12,871,773	\$12,304,372	\$7,256,845	\$5,978,182	\$12,085,724	\$0	\$0	\$0	\$0	\$0	\$0	\$67,420,844
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455 TRANSMISSION REVENUE

44	456100 ED AN	(\$5,601,800)	(\$1,044,935)	(\$1,131,484)	(\$1,128,195)	(\$958,901)	(\$371,858)	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,601,800)
45	456120 ED AN - BPA Settlement	(\$1,596,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,596,000)
46	456020 ED AN - Sale of excess BPA Trans	(\$11,054)	(\$3,058)	(\$288)	(\$288)	(\$1,600)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11,054)

Avista Corp. - Information 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	Nov-15	Dec-15	Total
47	\$0	\$0	\$0	\$0	\$0	(\$823,086)	\$0	\$0	\$0	\$0	\$0	\$0	-\$823,086
48	\$0	\$0	\$0	\$0	\$0	(\$49,932)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	\$0	\$0	\$0	\$0	\$0	(\$464,472)	\$0	\$0	\$0	\$0	\$0	\$0	-\$464,472
TOTAL	(\$823,086)	(\$49,932)	(\$464,472)	(\$0)	(\$0)	(\$1,336,530)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	-\$1,336,530

Line

Avista Corp. - Financial 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	Total
50	Total 456 Transmission Revenue	(\$8,546,344)	(\$1,313,993)	(\$1,397,772)	(\$1,400,243)	(\$1,226,501)	(\$1,232,487)	(\$1,975,348)	\$0	\$0	\$0	\$0	\$0	-\$8,546,344
565 TRANSMISSION EXPENSE														
51	565000 ED AN	\$8,549,491	\$1,467,061	\$1,405,135	\$1,468,815	\$1,427,267	\$1,380,691	\$1,400,522	\$0	\$0	\$0	\$0	\$0	\$8,549,491
52	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	565710 ED AN	\$12,180	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$12,180
54	Total 565 Transmission Expense	\$8,561,671	\$1,469,091	\$1,407,165	\$1,470,845	\$1,429,297	\$1,382,721	\$1,402,552	\$0	\$0	\$0	\$0	\$0	\$8,561,671
557 Broker & Related Fees														
55	557170 ED AN	\$224,014	\$31,018	\$39,248	\$35,278	\$31,054	\$45,056	\$42,360	\$0	\$0	\$0	\$0	\$0	\$224,014
56	557172 ED AN	\$3,303	\$375	\$1,281	\$1,272	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,303
57	Total 557 ED AN Broker & Related Fees	\$227,317	\$31,393	\$40,529	\$36,550	\$31,429	\$45,056	\$42,360	\$0	\$0	\$0	\$0	\$0	\$227,317
RESOURCE OPTIMIZATION														
58	Econ Dispatch-557010	\$22,541,835	\$2,591,869	\$4,538,335	\$4,956,303	\$3,500,937	\$3,500,737	\$3,451,634	\$0	\$0	\$0	\$0	\$0	\$22,541,835
59	Econ Dispatch-557150	(\$4,779,545)	\$814,972	\$1,095,205	\$41,601	(\$1,727,201)	(\$2,781,563)	(\$2,222,559)	\$0	\$0	\$0	\$0	\$0	-\$4,779,545
60	Gas Bookouts-557700	\$1,375,960	\$0	\$0	\$173,218	\$102,290	\$415,282	\$685,170	\$0	\$0	\$0	\$0	\$0	\$1,375,960
61	Gas Bookouts-557711	(\$1,375,960)	\$0	\$0	(\$173,218)	(\$102,290)	(\$415,282)	(\$685,170)	\$0	\$0	\$0	\$0	\$0	-\$1,375,960
62	Intraco Thermal Gas-557730	\$20,672,101	\$2,862,530	\$1,424,635	\$2,838,743	\$3,289,671	\$4,603,050	\$5,663,472	\$0	\$0	\$0	\$0	\$0	\$20,672,101
63	Fuel DispatchFin-456010	(\$15,986,823)	(\$2,013,173)	(\$3,446,826)	(\$3,528,867)	(\$2,401,120)	(\$2,192,179)	(\$2,402,658)	\$0	\$0	\$0	\$0	\$0	-\$15,986,823
64	Intraco Thermal Gas-456730	(\$3,940,160)	(\$1,010,407)	(\$970,092)	(\$1,879,468)	(\$28,849)	(\$22,794)	(\$22,794)	\$0	\$0	\$0	\$0	\$0	-\$3,940,160
65	Intraco Thermal Gas-456730	(\$23,679,460)	(\$3,952,616)	(\$3,378,430)	(\$3,336,760)	(\$3,415,778)	(\$4,086,650)	(\$5,509,226)	\$0	\$0	\$0	\$0	\$0	-\$23,679,460
66	Fuel Bookouts-456711	\$259,824	\$63,150	\$7,360	\$189,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259,824
67	Fuel Bookouts-456720	(\$259,824)	(\$63,150)	(\$7,360)	(\$189,314)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$259,824
68	Resource Optimization Subtotal	(\$5,172,052)	(\$706,805)	(\$739,173)	(\$906,448)	(\$782,340)	(\$985,155)	(\$1,052,131)	\$0	\$0	\$0	\$0	\$0	-\$5,172,052
69	Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Misc. Power Exp. Actual-557160 ED AN	\$832	\$0	\$0	\$0	\$832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$832
71	KFWF Contract Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Misc. Power Exp. Subtotal	\$832	\$0	\$0	\$0	\$832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$832
73	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Exp Actual 557395	\$337	\$16	\$27	\$37	\$56	\$85	\$116	\$0	\$0	\$0	\$0	\$0	\$337
75	Wind REC Subtotal	\$337	\$16	\$27	\$37	\$56	\$85	\$116	\$0	\$0	\$0	\$0	\$0	\$337
76	WA EIA937 Requirement (EWEB) - Expense	\$290,000	\$154,715	\$0	\$0	\$135,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290,000
77	WA EIA REC Purchase - Authorized	\$181,250	\$181,250	\$0	\$0	\$181,250	\$0	\$181,250	\$0	\$0	\$181,250	\$0	\$0	\$181,250
77	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$22,968	\$3,828	\$3,828	\$3,828	\$3,828	\$3,828	\$3,828	\$0	\$0	\$0	\$0	\$0	\$22,968
79	EWEB REC WA EIA 937 Compliance	(\$22,707)	(\$22,707)	\$3,828	\$3,828	(\$42,137)	\$3,828	\$3,828	(\$181,250)	\$0	(\$181,250)	\$0	\$0	\$312,968
80	Net Resource Optimization	(\$5,170,883)	(\$706,789)	(\$739,146)	(\$906,411)	(\$781,452)	(\$985,070)	(\$1,052,015)	\$0	\$0	\$0	\$0	\$0	-\$4,464,094
81	Adjusted Actual Net Expense	\$62,443,073	\$16,380,943	\$12,186,377	\$11,508,941	\$6,667,481	\$5,192,230	\$10,507,101	\$0	\$0	\$0	\$0	\$0	\$62,443,073

ELECTRIC UNBILLED RVM AND REVENUE									
ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled RVM	Current Gross Unbilled REVENUE	Prior Month Reversal RVM	Prior Month Reversal REVENUE	Net Change RVM	Net Change REVENUE
WASHINGTON									
Residential Service	2800	01	001	102,054,134	\$ 8,210,909	(91,441,830.00)	\$ 18,105,000	10,514,304	\$ 705,309
Residential Farm Gen	2800	01	012	2,451,473	\$ 383,064	(2,388,495.00)	\$ (347,248)	43,067	\$ 6,315
Residential Farm Lg	2800	01	022	1,741,468	\$ 137,049	(1,596,976.00)	\$ (159,848)	234,490	\$ 18,203
Residential Farm Pump	2800	01	032	558,582	\$ 54,806	(351,201.00)	\$ (37,910)	217,381	\$ 16,896
Commercial General	2800	21	011	27,428,211	\$ 3,174,974	(23,258,925.00)	\$ (2,799,485)	4,177,886	\$ 435,489
Commercial Lg General	2800	21	021	71,088,972	\$ 8,440,388	(59,340,516.00)	\$ (4,401,384)	11,665,056	\$ 838,984
Commercial Extra Lg	2800	21	025	4,080,447	\$ 284,213	0.00	\$ -	4,080,447	\$ 284,213
Commercial Pump	2800	21	031	4,830,087	\$ 405,345	(2,843,340.00)	\$ (241,984)	1,886,747	\$ 163,251
Industrial General	2800	31	011	282,883	\$ 28,698	(265,901.00)	\$ (28,087)	5,961	\$ 572
Industrial Lg General	2800	31	021	5,780,104	\$ 440,186	(4,982,112.00)	\$ (378,896)	807,992	\$ 64,600
Industrial Extra Lg	2800	31	025	-	\$ -	-	\$ -	-	\$ -
Industrial Pump	2800	31	031	4,271,506	\$ 358,260	(2,331,539.00)	\$ (198,539)	1,939,967	\$ 159,324
WASHINGTON TOTAL				224,824,438.00	\$ 19,680,345	(188,570,340.00)	\$ (15,998,189)	36,254,098	\$ 2,691,156
IDAHO									
Residential Service	3600	01	001	48,889,486	\$ 4,468,018	(44,538,742.00)	\$ (4,180,033)	4,332,744	\$ 334,983
Residential Farm Gen	3600	01	012	1,016,690	\$ 125,385	(963,189.00)	\$ (122,628)	23,491	\$ 2,357
Residential Farm Lg	3600	01	022	427,151	\$ 34,788	(398,068.00)	\$ (24,800)	29,083	\$ 1,785
Residential Farm Pump	3600	01	032	164,288	\$ 17,338	(113,724.00)	\$ (12,807)	50,565	\$ 4,531
Commercial General	3600	21	011	18,321,738	\$ 1,887,989	(14,914,779.00)	\$ (1,473,036)	2,806,965	\$ 214,561
Commercial Lg General	3600	21	021	31,003,144	\$ 2,272,248	(27,732,979.00)	\$ (2,006,278)	3,896,574	\$ 265,972
Commercial Extra Lg	3600	21	025	-	\$ -	0.00	\$ -	-	\$ -
Commercial Pump	3600	21	031	2,224,328	\$ 207,891	(1,383,237.00)	\$ (129,695)	841,089	\$ 77,896
Industrial General	3600	31	011	208,004	\$ 22,822	(227,487.00)	\$ (22,344)	2,537	\$ 178
Industrial Lg General	3600	31	021	6,125,807	\$ 348,483	(4,983,078.00)	\$ (318,786)	462,729	\$ 32,847
Industrial Extra Lg	3600	31	025	-	\$ -	0.00	\$ -	-	\$ -
Industrial Pump	3600	31	031	1,842,887	\$ 151,970	(1,108,983.00)	\$ (102,537)	533,894	\$ 49,633
IDAHO TOTAL				106,233,388.00	\$ 9,349,847	(85,783,788.00)	\$ (8,365,214)	12,469,601	\$ 984,633
WASHINGTON & IDAHO TOTAL				333,057,827	\$ 0.0872	29,039,192	\$ 0.0892	\$ (25,363,403)	\$ 3,675,789

6-15 Electric Unbilled Calc.xlsx

H:\Revenue\Unbilled Revenue\2015 Unbilled\2015 Electric Unbilled\6-15 Electric Unbilled Calc.xlsx

provided by rates

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201506

Accounting Period:201506

State Code	Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
WA	0001 - RESIDENTIAL	206,224	156,212,930	13,836,930	178,685	947,621,950	83,595,491
	0011 - GENERAL SERVICE	0	-19,528	-1,761	32,077	275,584,508	24,056,265
	0012 - RESID&FARM-GEN SERV	21,822	42,489,348	5,139,366	18,765	221,166,979	26,755,310
	0021 - LARGE GENERAL SERV	8,919	3,703,108	575,930	7,601	23,773,268	3,468,802
	0022 - RESID&FARM-LGE GEN SE	1,952	118,073,553	10,992,366	1,677	574,972,673	53,513,131
	0025 - EXTRA LGE GEN SERV	55	2,683,540	239,745	48	15,372,760	1,359,168
	0030 - PUMPING SERV-SPECIAL	20	89,455,036	5,403,823	21	587,468,932	32,622,408
	0031 - PUMPING SERVICE	32	4,914,656	344,987	26	10,153,650	714,691
	0032 - PUMPING SVC RES&FRM	1,232	13,958,403	1,155,568	1,029	35,234,388	3,052,097
	0041 - CO OWNED ST LIGHTS	1,200	1,239,057	124,594	1,028	2,973,355	360,551
	0042 - CO OWNED ST LITS SO VA	12	11,567	3,077	11	50,517	11,963
	0044 - CST OWND ST LT SO VA	295	1,149,348	404,903	279	6,073,147	2,097,793
	0045 - CUST OWND ST LT ENGY	14	25,622	3,748	13	149,615	21,229
	0046 - CUST OWND ST LT S V	11	84,368	6,159	10	444,054	31,458
	0047 - AREA LIGHT-COM&INDUS	53	104,051	10,675	48	583,161	59,097
	0048 - AREA LIGHT-FARM&RESID	0	470,434	112,753	0	2,471,569	589,127
	0058 - TAX ADJUSTMENT	0	263,240	67,124	0	1,358,605	344,997
	0058A - TAX ADJUSTMENT TRIBAL	0	0	1,381,215	0	0	7,487,310
	0095 - WIND POWER	0	0	-4,624	0	0	-29,849
	0099 - MISC ELECT REVENUE	0	0	15,325	0	0	81,231
	0101 - FIRM AND GENERAL SER	0	0	43,552	0	0	175,354
	011 GENERAL SERVICE	0	0	0	0	-29	-33
	012 RESIDENTIAL AND FARM GENERAL SERVICE	0	0	18	3,523	49,042,369	5,681,523
	021 LARGE GENERAL SERVICE	0	0	1,438	1,438	6,583,763	862,345
	022 RESIDENTIAL AND FARM LARGE GENERAL SERVICE	0	0	0	318	116,145,997	10,366,515
	025 EXTRA LARGE GENERAL SERVICE	0	0	0	9	3,775,280	318,083
	025B - PVD	0	0	-84,789	4	46,337,135	5,323,598
	028 EXTRA LARGE SERVICE-SPECIAL CONTRACT	0	0	0	0	0	-508,256
	030 PUMPING SERVICE-SPECIAL	0	0	0	5	-8,262	-120
	031 PUMPING SERVICE	0	114	27	182	2,537,459	226,372
	041 COMPANY OWNED STREET LIGHTS	0	0	0	190	380,402	42,216
	042 COMPANY OWNED STREET LIGHTS-HI PRESS SOD VP	0	0	0	2	8,560	1,977
	044 CUST OWNED ST LIGHTS-HI PRESS ENGY & MAINT	0	0	0	48	1,121,018	361,404
	044A FAIRCHILD ST LIGHTS	0	0	0	2	26,015	3,323
	045 CUSTOMER OWNED STREET LIGHT ENERGY SERVICE	0	0	0	0	0	336
	046 CUSTOMER OWNED STREET LIGHT ENERGY SOD VAP	0	0	0	2	29,307	1,832
	047 AREA LIGHTING COMMERCIAL-INDUSTRIAL	0	0	0	0	103,824	10,093
	048 AREA LIGHTING FARM AND RESIDENTIAL	0	0	0	0	429,561	101,473
	058 TAX ADJUSTMENT	0	0	-43	0	253,184	64,082
	058A TAX ADJUSTMENT - INDIAN RESERVATION	0	0	0	0	0	1,689,652
	050 FUEL EFFICIENCY	0	0	15	0	0	-9,130
	055 WIND POWER	0	0	0	0	0	15,254
	099 REPORTING SCHED NUMBER FOR MISC ELEC REV	0	0	-15	0	0	45,345
	MISC REVENUE	84	0	0	0	0	0
	Total WA	241,925	434,817,848	39,770,709	247,047	2,932,118,715	264,963,521

nm

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of June 2015

NSJ – 008 Spokane Energy Capacity Payments from PGE

Avista Corporation Journal Entry

Effective Date: 201506

Journal: NSJ008 - Spokane Energy Capacity Payments from PGE

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 07/02/2015 11:37 AM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 07/02/2015 11:38 AM

Category: NSJ

Approved by:

Currency: USD

Seq	Co.	FERC	Explanation	Ser.	JUL	S.L.	Debit	Credit	Comment
10	001	186280	REGULATORY ASSET ERM DEFERRED	ED	WA	DL		566,761.86	
			CURRENT YEAR						
20	001	182387	REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	302,203.44		
30	001	557160	OTHER RESOURCE COSTS	ED	WA	DL	62,973.54		
40	001	557160	OTHER RESOURCE COSTS	ED	ID	DL	33,578.16		
50	001	234390	INTEREST INC PAYABLE-SPOKANE ENERGY	ZZ	ZZ	DL	965,517.00		
60	001	557280	DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	566,761.86		
70	001	557160	OTHER RESOURCE COSTS	ED	WA	DL		566,761.86	
80	001	557380	IDAHO PCA-DEF	ED	ID	DL	302,203.44		
90	001	557160	OTHER RESOURCE COSTS	ED	ID	DL	302,203.44		
			Totals:				1,834,482.30	1,834,482.30	

Explanation:

April 1, 2015 - April 20, 2015 Spokane Energy Capacity Payments from PGE.

Prepared by Cheryl Kettner

Cheryl Kettner
 Date: 7/2/15

Reviewed by

Approved for Entry
 Corporate Accounting use Only

Spokane Energy Capacity Payments from PGE

April	1,066,000.00
May	-
June	-
Total	1,066,000.00

Capacity Purchase/Service Fee at Avista Corp.

April	100,000.00
May	-
June	-
Total	100,000.00

Difference (net capacity payments) 966,000.00

PT Ratio Allocation

Washington	65.19%
Idaho	34.76%

Allocation of net capacity payments

Washington	629,735.40
Idaho	335,781.60

25% share of Washington payments	-
10% share of Washington payments	62,973.54
10% share of Idaho payments	33,578.16
	96,551.70

Washington payments deferred to ERM	566,761.86
Idaho payments deferred to PCA	302,203.44

Journal entry	DR	CR
186280 Current year ERM ED WA		566,761.86 ✓
182387 Current year PCA ED ID		302,203.44 ✓
557160 Other Resource Costs ED WA		62,973.54 ✓
557160 Other Resource Costs ED ID		33,578.16 ✓
234390 Payable Spokane Energy ZZ ZZ	965,517.00 ✓	
557280 Deferred Power Supply Expense ED WA	566,761.86 ✓	
557160 Other Resource Costs ED WA		566,761.86 ✓
557380 Idaho PCA Def ED ID	302,203.44 ✓	
557160 Other Resource Costs ED ID		302,203.44 ✓

Attachment C

Avista Corporation
Monthly Power Cost Deferral Report
Month of June 2015

NSJ 015 – Spokane Energy Interest for WA and ID

Avista Corporation Journal Entry

Effective Date: 201506

Journal: NSJ015 - Spokane Energy Interest for WA and ID

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 07/09/2015 9:52 AM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 07/09/2015 9:55 AM

Category: NSJ

Approved by:

Currency: USD

Seq	Co	FERC	ED	ED	ED	ED	ED	ED	ED	WA	WA	WA	WA	DL	DL	DL	DL	DL	DL	Debit	Credit	Comment	
10	001	431600	-	INTEREST	EXPENSE	ENERGY	DEFERRALS	3	ED	ID	DL	DL	DL	DL	DL	DL	DL	DL	DL	504.00	504.00	May and June	
20	001	182387	-	REGULATORY	ASSET	ID	PCA	DEFERRAL	3	ED	ID	DL	DL	DL	DL	DL	DL	DL	DL	4,073.00	4,073.00	Apr, May and June	
30	001	431600	-	INTEREST	EXPENSE	ENERGY	DEFERRALS	ED	WA	DL	DL	DL	DL	DL	DL	DL	DL	DL	DL	4,073.00	4,073.00	Apr, May and June	
40	001	186280	-	REGULATORY	ASSET	ERM	DEFERRED	ED	WA	DL	DL	DL	DL	DL	DL	DL	DL	DL	DL	4,577.00	4,577.00		
CURRENT YEAR																			Totals:				

Cheryl Kettner
Prepared by/Cheryl Kettner

7/9/2015
Date

Reviewed by/

Date

Approved for Entry
Corporate Accounting use Only

Date

Explanation:
Interest Calculation. Associated with NSJ008 - Spokane Energy Capacity
Payments form PGE that was recorded in June 2015

Interest for WA

April	May	June	Total
566,761.86	566,761.86	566,761.86	
0.0028746	0.0028746	0.0028746	
<hr/>	<hr/>	<hr/>	
1,629.21	1,629.21	1,629.21	
X .50			
<hr/>			
814.61			4,073

Interest for ID

May	June	Total
302,203.44	302,203.44	
251.84	251.84	504

Attachment D

Avista Corporation
Monthly Power Cost Deferral Report
Month of June 2015

REC Revenues Deferral Journal


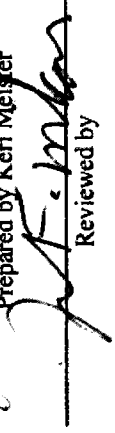
Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Effective Date: 201506
 Last Saved by: Keri Meister
 Submitted by: Keri Meister
 Approved by:

Last Saved: 07/08/2015 10:41 AM
 Approval Requested: 07/08/2015 10:41 AM

Seq	Co	FERC	Ser	Jur	S/L	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	119,246.00		Current Year 2015 WA REC Deferral Expense
20	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		119,246.00	Current Year 2015 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	4,810.00		Current Year 2015 WA REC Interest Expense Accru
40	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		4,810.00	Current Year 2015 WA REC Interest Liability Accru
50	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		434,203.00	Prior Year (2012-2014) WA REC Deferral Amortization
60	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	434,203.00		Prior Year (2012-2014) WA REC Deferral Amortization
70	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	5,067.00		Prior Year (2012-2014) WA REC Deferral Interest Expense Accrual
80	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		5,067.00	Prior Year (2012-2014) WA REC Deferral Interest Liability Accrual
90	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL		3,197.00	Apr-May 2015 WA REC Deferral Expense Correct
100	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	3,197.00		Apr-May 2015 WA REC Deferral Liability Correct
110	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL		9.00	Apr-May 2015 WA REC Interest Expense Accrual Correction
120	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	9.00		Apr-May 2015 WA REC Interest Liability Accrual Correction
Totals:						566,532.00	566,532.00	


 Prepared by Keri Meister
 Date: 7-8-15

 Reviewed by
 Date: 7/8/15

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

Approved for Entry _____
 Corporate Accounting use Only
 Date _____

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	0.000000 Before Tax
The monthly rate is:	0.0052833		0.000000 After Tax
			35.00% Tax rate

Account 186323-ED-WA
 Current (2015) Deferral

Beginning Balance Including Interest	0	Was
January REC Deferral Interest	(121,042)	Is
January 1/31/2015 Balance before interest	(121,042)	January Adjust
February REC Deferral Interest	(103,433)	January Adjust
February 2/28/2015 Balance before interest	(224,475)	
March REC Deferral Interest	(167,220)	
March 3/31/2015 Balance before interest	(391,695)	
April REC Deferral Interest	(285,930)	
April 4/30/2015 Balance before interest	(677,625)	
May REC Deferral Interest	(173,205)	
May 5/31/2015 Balance before interest	(850,830)	
June REC Deferral Interest	(119,246)	
June Apr Correction REC Deferral Interest	1,343	
June May Correction REC Deferral Interest	1,854	
June 5/31/2015 Balance before interest	(966,879)	

Apr corrected	REC Deferral Interest	(284,587)	(2,821)
Apr corrected	Balance before interest	(876,282)	
May corrected	REC Deferral Interest	(171,351)	(4,033)
May corrected	Balance before interest	(848,976)	

In June, it was discovered that in April & May expenses had not been included in the REC Deferral calculation to offset revenue for these months. Correcting entries will be made in June for April and May.

GL Balance	(9,724)
Update REC balance to include interest	(860,554)

186323.ED.WA GL Wand
 Difference (860,554)

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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
June Revenue				
186322			\$121,358	
557322		\$121,358		
June Expense				
186322		\$2,112		
557322			\$2,112	
June Total				
186322		\$2,112	\$121,358	\$119,246 Credit
557322		\$121,358	\$2,112	-\$119,246 Debit

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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)	(\$265,992)	(\$186,160)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,347,879)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$97,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue From Nucleus													\$0
Total	(\$188,804)	(\$160,040)	(\$258,135)	(\$386,548)	(\$265,992)	(\$186,160)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,445,379)
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)	(\$265,992)	(\$186,160)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,347,879)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$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)	(\$265,992)	(\$186,160)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$1,445,379)
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	(\$123,081)	(\$104,330)	(\$168,278)	(\$188,430)	(\$173,205)	(\$121,358)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$878,682)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	(\$97,500)	\$0	\$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)	(\$121,358)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$976,182)

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Accounting Entries	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit
156322-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

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Actual	Source	Jan/16	Feb/16	Mar/16	Apr/16	May/16	Jun/16 ✓	Jul/16	Aug/16	Sep/16	Oct/16	Nov/16	Dec/16	Total
Other Non WA EIA - Voluntary REC Expense	557160-ED-AN	\$0	\$477	\$335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$812
Other Non WA EIA - Voluntary REC Broker Fee Expense	557171-ED-AN	\$3,127	\$1,377	\$1,288	\$2,061	\$2,843	\$3,239	\$0	\$0	\$0	\$0	\$0	\$0	\$13,935
Total Other Non WA EIA REC Expenses		\$3,127	\$1,854	\$1,623	\$2,061	\$2,843	\$3,239	\$0	\$0	\$0	\$0	\$0	\$0	\$14,747
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	\$3,239	\$0	\$0	\$0	\$0	\$0	\$0	\$14,747
Total		\$3,127	\$1,854	\$1,623	\$2,061	\$2,843	\$3,239	\$0	\$0	\$0	\$0	\$0	\$0	\$14,747
WA Share of Difference														
Non WA EIA - Voluntary (65.19%)		\$2,039	\$1,208	\$1,058	\$1,343	\$1,854	\$2,112	\$0	\$0	\$0	\$0	\$0	\$0	\$9,614
Total - 100% Surcharge (+) or Rebate (-)		\$2,039	\$1,208	\$1,058	\$1,343	\$1,854	\$2,112 ✓	\$0	\$0	\$0	\$0	\$0	\$0	\$9,614
Accounting Entries														
186322-ED-WA		Debit	Debit	Debit	Debit	Debit	Debit	Credit	Credit	Credit	Credit	Credit	Credit	Debit
567322-ED-WA		Credit	Credit	Credit	Credit	Credit	Credit	Debit	Debit	Debit	Debit	Debit	Debit	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.

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			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)			
January	REC Amortization	162,668			
January	Interest	(16,885)			
1/31/2015	Balance before interest	(3,114,520)			
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)			
June	REC Amortization	434,203 ✓			
June	Interest	(5,067)			
5/31/2015	Balance before interest	(741,864)			
			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	(1,176,067)
Update REC balance to include Interest	(60,690)
	(1,236,757)

186322.ED.WA GL Wand	(1,236,757)
Difference	
	-

AVISTA CORPORATION
 JUNE 2015 WASHINGTON REC REVENUE & DEFERRAL AMORTIZATION

Schedule	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate	Current Month	
		Before 1-Jan-15 (c)	On/After 1-Jan-15 (d)	Before 1-Jan-15 (e)	On/After 1-Jan-15 (f)	Before 1-Jan-15 (g)	On/After 1-Jan-15 (h)	Rebate Revenue Total (i) (g)+(h)
1	156,193,402	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$(162,441)	\$(162,441)
11	42,489,348	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$(44,189)	\$(44,189)
12	3,703,108	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$(3,851)	\$(3,851)
21	118,073,553	0.00%	100.00%	0.000¢	(0.106¢)	\$ -	\$(125,158)	\$(125,158)
22	2,683,540	0.00%	100.00%	0.000¢	(0.106¢)	\$ -	\$(2,845)	\$(2,845)
25	89,455,036	0.00%	100.00%	0.000¢	(0.102¢)	\$ -	\$(91,244)	\$(91,244)
30	4,914,656	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$(5,554)	\$(5,554)
31	13,958,517	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$(15,773)	\$(15,773)
32	1,239,057	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$(1,400)	\$(1,400)
41-46	1,374,956	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$(1,444)	\$(1,444)
47	470,434	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$(494)	\$(494)
48	262,240	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$(275)	\$(275)
Schedule Totals	434,817,847					\$0	-\$454,668	-\$454,668

kWh not subject to surcharge	0	Conversion factor	0.954989
Sch 62		Amortization	-\$434,203
Total kWh	434,817,847	FIT rate	-35%
		DFIT expense	\$151,971

From Another Washington Rate

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