



**Avista Corp.**

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November 15, 2015

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

RECEIVED  
RECORDS MANAGEMENT  
2015 NOV 16 AM 9:30  
STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

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

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In October, actual net power costs were less than authorized costs by \$1,308,260. Year-to-date actual net power costs were less than authorized costs by \$12,392,785. A deferral entry of \$1,308,260 was made in the rebate direction. The ERM deferral at October 2015 is \$6,813,523 (including interest) 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 \$581,998 for the month of October 2015. After adjusting for revenue-sensitive expenses, \$555,802 of amortization of the deferral balance was recorded.

Actual net power costs for October 2015 were lower than the authorized level due primarily to low natural gas and power prices. Hydro generation was 74 aMW below the authorized level. Colstrip generation was 23 aMW above the authorized level. Kettle Falls generation was 3 aMW above the authorized level. Natural gas-fired generation was 137 aMW above the authorized level.

The average power purchase price was \$20.96/MWh compared to an authorized price of \$39.04/MWh. The average natural gas price was \$3.07/dth compared to an authorized price of

\$3.74/dth. The net transmission expense (transmission expense less transmission revenue) was above the authorized level. Washington retail sales were 50 aMW below the authorized level.

The report also includes the monthly renewable energy credits (REC) accounting journal together with backup work papers (Attachment B). Per Order 05, Docket UE-140188 the Company defers 100% of the net monthly renewable energy credits (REC) not associated with compliance for the Washington Energy Independence Act. The amount of net revenues for October 2015 is \$141,573. 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 \$420,662 for the month of October 2015. After adjusting for revenue-sensitive expenses, \$401,728 of amortization of the deferral balance was recorded.

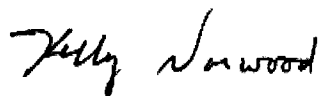
Interest for the ERM is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral balances net of associated deferred federal income 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 October reports contain the supporting workpapers for the semi-annual updates of the weighted cost of debt used in the interest calculations. Page 33 of the report for October 2015 shows the calculation of the cost of debt at June 30, 2015, which is used for the October through December 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 October 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 OCTOBER 2015

**STATE OF WASHINGTON**  
**186280 ERM DEFERRAL (CURRENT YEAR)**

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
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)
201507	\$ (5,981,941.18)	\$1,860,178.00	\$ (4,121,763.18)
201508	\$ (4,121,763.18)	(\$398,154.00)	\$ (4,519,917.18)
201509	\$ (4,519,917.18)	(\$1,097,420.00)	\$ (5,617,337.18)
201510	\$ (5,617,337.18)	(\$1,196,186.00)	\$ (6,813,523.18)

201510

(\$6,813,523.18)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Balance 9/30/2015</b>		\$ (5,617,337)	
Deferral Current Month		\$ (1,177,434)	481 - ERM
Interest		\$ (18,752)	481 - ERM
<b>Balance 10/31/2015</b>		\$ (6,813,523)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Balance 12/31/2014</b>		\$ (4,224,011)	
Deferral Year to Date		\$ (4,216,224)	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		\$ (160,017)	481 - ERM
<b>Balance 10/31/2015</b>		\$ (6,813,523)	
	<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)	\$ (2,392,785)	\$ (239,278)	\$ (2,153,507)
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (12,392,785)	\$ (5,739,278)	\$ (6,653,507)

**STATE OF WASHINGTON**  
**186290 ERM AMORTIZATION BALANCE**

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
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)
201507	\$ (4,259,148.00)	\$4,259,148.00	\$ -
201508	\$ -	\$0.00	\$ -
201509	\$ -	\$0.00	\$ -
201510	\$ -	\$0.00	\$ -
<b>201510</b>			<b>\$0.00</b>

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Balance 9/30/2015</b>	<b>\$ (4,259,148.00)</b>	
Transfer to 182350	\$ 4,259,148.00	481 - ERM
interest	\$ -	481 - ERM
<b>Balance 10/31/2015</b>	<b>\$ -</b>	

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
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)
201507	\$ (5,993,421.71)	(\$3,603,850.00)	\$ (9,597,271.71)
201508	\$ (9,597,271.71)	\$695,768.00	\$ (8,901,503.71)
201509	\$ (8,901,503.71)	\$623,410.00	\$ (8,278,093.71)
201510	\$ (8,278,093.71)	\$532,833.00	\$ (7,745,260.71)

**201510**

(\$7,745,260.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Balance 9/30/2015</b>	\$ (8,278,093.71)	
Surcharge Amortization	\$555,802.00	481 - ERM
Transfer From 186290	\$ -	481 - ERM
Interest	\$ (22,969.00)	481 - ERM
	\$ (7,745,260.71)	

**STATE OF WASHINGTON**  
**232380 DFIT ASSOCIATED WITH ERM DEFERRALS**

Account 182350.ED.WA balance	\$ (7,745,260.71)
Total	\$ (14,558,783.89)
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$ 5,095,574.36
Rounding	\$ 0.88
Balance that should be in account - January 31, 2015	<u>\$ 5,095,575.24</u>
 GL Check	 <u>\$5,095,575.24</u>
	 \$ 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)
	201507	\$ (807,620.89)	\$477,685.00	\$ (329,935.89)
	201508	\$ (329,935.89)	\$532,856.00	\$ 202,920.11
	201509	\$ 202,920.11	\$467,625.00	\$ 670,545.11
	201510	\$ 670,545.11	\$406,337.00	\$ 1,076,882.11

GL YTD Check

201510

\$1,076,882.11

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186322</b>	<b>Begin Balance</b>	<b>\$ 670,545.11</b>	
Amortization		\$401,728.00	475 - WA REC Journal
Interest - 6.340%		\$ 4,609.00	475 - WA REC Journal
	<b>Ending Balance</b>	<b>\$ 1,076,882.11</b>	





**STATE OF WASHINGTON**  
**232305/283310 DFIT ASSOCIATED WITH REC DEFERRALS**

**DFIT Associated with ERM Deferrals**

**Account 283305.ED.WA**

Account 186322.ED.WA balance	\$ 1,076,882.11
Account 186323.ED.WA balance	\$ (1,578,613.13)
Total	<u>\$ (501,731.02)</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$ 175,605.86</u>
True up to Tax Return	<u>\$ 8,082.00</u>
Balance that should be in account - January 31, 2015	<u><u>\$ 183,687.86</u></u>

**GL Check** **201510** \$183,687.86

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of October 2015

ERM Deferral Journal

**Avista Corporation Journal Entry**

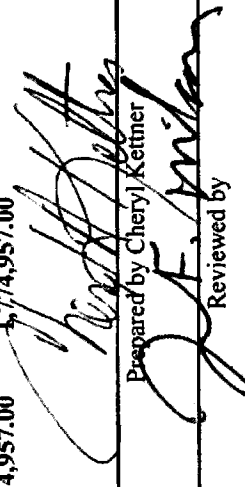
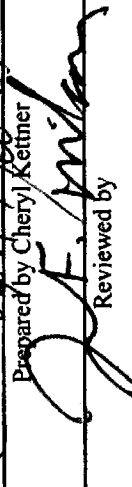
Effective Date: 201510

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: 11/06/2015 3:41 PM  
 Approval Requested: 11/06/2015 3:41 PM

Seq	Co	FERC	Seq	Jur	S.L	Debit	Credit	Comment
10	001		ED	WA	DL	555,802.00		Current Amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		555,802.00	Current Amortization Expense
30	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		22,969.00	Interest Accrual for Amortization Balance
40	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		1,177,434.00	Interest Expense on Amortization Balance Current Year ERM (2015)
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS CURRENT YEAR	ED	WA	DL	1,177,434.00		Current Year ERM Deferral Expense (2015)
60	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		17,879.00	Current Year ERM Interest Accrual (2015)
70	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		873.00	Current Year ERM Interest Expense (2015)
80	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL			July through Sept Additional Int
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS CURRENT YEAR	ED	WA	DL	17,879.00		July through Sept Additional Int
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS CURRENT YEAR	ED	WA	DL	873.00		July through Sept Additional Int
<b>Totals:</b>						<b>1,774,957.00</b>	<b>1,774,957.00</b>	

  
 Prepared by Cheryl Kettner  
 Reviewed by   
 Date 11/6/15  
 Date 11/6/15

**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 06/30/15 is	5.354%
The monthly rate is:	0.00442 Before Tax	The monthly rate is:	0.00446 Before Tax
	0.0028746 After Tax		0.0029001 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	826,446		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		(17,710)		204,586	Total (204,586)
6/30/2015	Balance including interest	(5,859,710)				
				<u>July</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
July	GL Balance including interest	(5,993,422)		Amortization	239,414	Operating (239,414)
July	Transfer from 186290	(4,259,148)		Interest	(10,060)	Nonoperating 10,060
July	Surcharge Amortization	684,040			229,354	Total (229,354)
July	Interest		(28,742)			
7/31/2015	Balance before interest	(9,568,530)				
				<u>August</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
August	Surcharge Amortization	722,470		Amortization	252,865	Operating (252,865)
August	Interest		(26,702)	Interest	(9,346)	Nonoperating 9,346
8/31/2015	Balance before interest	(8,846,060)			243,519	Total (243,519)
				<u>September</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
September	Surcharge Amortization	648,125		Amortization	226,844	Operating (226,844)
September	Interest		(24,715)	Interest	(8,650)	Nonoperating 8,650
9/30/2015	Balance before interest	(8,197,935)			218,194	Total (218,194)
				<u>October</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
October	Surcharge Amortization	555,802		Amortization	194,531	Operating (194,531)
October	Interest		(22,969)	Interest	(8,039)	Nonoperating 8,039
10/31/2015	Balance before interest	(7,642,133)			186,492	Total (186,492)

*m*

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	6.307%	Actual cost of debt at 06/30/15 is	6.354%
The monthly rate is:	0.00442 Before Tax	The monthly rate is:	0.00446 Before Tax
	0.0028748 After Tax		0.0029001 After Tax
	35.00% Tax rate		35.00% Tax rate

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

				January	DFIT Expense	ADFIT
January	ERM Deferral			Deferral	0 Operating	0
January	BPA Settlement Bal Trsf	25,213		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	1,469,578 Operating	(1,469,579)
February	ERM Deferral	(1,711,043)		Interest	(861) Nonoperating	861
February	Interest	(2,459)			1,468,718 Total	(1,468,718)
2/29/2015 Balance before interest		(1,711,043)				
				March	DFIT Expense	ADFIT
March	ERM Deferral	(2,223,227)		Deferral	(778,129) Operating	778,129
March	Spokane Energy	(2,437,282)		Interest	(2,840) Nonoperating	2,840
March	January Interest Spokane Energy	(300)			(780,969) Total	780,969
March	February Interest Spokane Energy	(2,338)				
March	March Interest Spokane Energy	(5,640)				
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	(7,462) Nonoperating	7,462
4/30/2015 Balance before interest		(8,461,375)			(738,900) Total	738,900
				May	DFIT Expense	ADFIT
May	ERM Deferral	573,896		Deferral	200,793 Operating	(200,793)
May	Interest	(23,498)		Interest	(8,224) Nonoperating	8,224
5/31/2015 Balance before interest		(7,867,680)			192,569 Total	(192,569)
				June	DFIT Expense	ADFIT
June	ERM Deferral	2,672,837		Deferral	900,493 Operating	(900,493)
June	February Interest - Inclusion of 456700 & 456705 Revenue	(121)		Interest	(8,642) Nonoperating	8,642
June	March Interest - Inclusion of 456700 & 456705 Revenue	(337)			893,651 Total	(893,651)
June	April Interest - Inclusion of 456700 & 456705 Revenue	(508)				
June	May Interest - Inclusion of 456700 & 456705 Revenue	(861)				
June	Spokane Energy	(666,762)				
June	April Interest Spokane Energy	(816)				
June	May Interest Spokane Energy	(1,629)				
June	June Interest Spokane Energy	(1,629)				
June	Interest	(18,976)				
6/30/2015 Balance before interest		(5,881,805)				
				July	DFIT Expense	ADFIT
	GL Balance including interest	(5,881,805)		Deferral	658,116 Operating	(658,116)
	Interest related to WNP-3	0		Interest	(5,019) Nonoperating	5,019
	GL Balance including interest	(5,881,805)			651,097 Total	(651,097)
July	ERM Deferral	1,874,616				
July	Feb through Jun Interest - Inclusion of 456017 Revenue	(98)				
July	Interest	(14,339)				
7/31/2015 Balance before interest		(4,008,989)				
				August	DFIT Expense	ADFIT
August	ERM Deferral	(386,974)		Deferral	(135,091) Operating	135,091
August	Interest	(12,180)		Interest	(4,263) Nonoperating	4,263
8/31/2015 Balance before interest		(4,392,963)			(139,354) Total	139,354
				September	DFIT Expense	ADFIT
September	ERM Deferral	(1,083,109)		Deferral	(379,088) Operating	379,088
September	Interest	(14,311)		Interest	(5,008) Nonoperating	5,009
9/30/2015 Balance before interest		(5,476,072)			(384,097) Total	384,097
				October	DFIT Expense	ADFIT
October	Interest amount that should have been brought into calc in July	(100,336)		Deferral	(412,102) Operating	412,102
October	ERM Deferral	(1,177,434)		Interest	(6,258) Nonoperating	6,258
October	Interest	(17,679)			(418,360) Total	418,360
October	Additional interest from July through Sept due to compounding not done in July	(873)				
10/31/2015 Balance before interest		(6,753,842)				

GL Balance	(5,476,072)	(141,265)	ADFIT Balance	4,237
Update ERM balance to include interest		(5,617,337)		1,966,068
			Check	(1,961,831)

GL Wand (5,817,337.18)  
 Differences 0.18

Avista Corp. - Resource Accounting  
 WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan/15	Feb/15	Mar/15	Apr/15	May/15	Jun/15	Jul/15	Aug/15	Sep/15	Oct/15	Nov/15	Dec/15
1	555 Purchased Power	\$18,506,249	\$18,506,249	\$16,707,284	\$12,949,168	\$10,442,007	\$11,824,042	\$13,032,881	\$15,967,109	\$8,227,612	\$11,753,765	\$12,731,418	\$12,617,776
2	447 Sale for Resale	(\$108,719,851)	(\$11,643,072)	(\$13,235,802)	(\$14,504,101)	(\$13,592,868)	(\$9,800,434)	(\$6,398,663)	(\$8,995,718)	(\$9,044,467)	(\$10,680,728)	\$0	\$0
3	Less SMUD RECs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	501 Thermal Fuel	\$3,024,714	\$719,974	\$2,528,524	\$2,524,040	\$2,145,449	\$2,573,966	\$2,423,826	\$2,729,503	\$2,755,735	\$2,870,435	\$0	\$0
5	547 CT Fuel	\$74,291,418	\$4,006,393	\$6,304,366	\$6,287,738	\$6,983,594	\$7,488,150	\$6,992,329	\$9,090,520	\$8,385,184	\$9,119,087	\$0	\$0
6	456 Transmission Revenue	(\$1,313,993)	(\$1,397,772)	(\$1,400,243)	(\$1,226,501)	(\$1,197,348)	(\$1,603,661)	(\$1,603,661)	(\$1,437,274)	(\$1,484,527)	(\$1,490,412)	\$0	\$0
7	565 Transmission Expense	\$1,469,091	\$1,407,165	\$1,470,845	\$1,429,297	\$1,382,721	\$1,402,552	\$1,678,442	\$1,420,148	\$1,417,125	\$1,443,829	\$0	\$0
8	557 Broker Fees	\$373,179	\$31,393	\$36,550	\$40,529	\$45,056	\$42,360	\$40,332	\$29,824	\$33,805	\$41,901	\$0	\$0
9	Less Cleanwater directly assigned to ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$17,110,439	\$12,921,695	\$12,411,524	\$7,491,070	\$6,173,472	\$11,555,288	\$18,185,486	\$18,804,112	\$13,511,800	\$13,057,677	\$0	\$0
Total through October													
AUTHORIZED NET EXPENSE-SYSTEM													
11	555 Purchased Power	\$104,327,521	\$14,241,308	\$12,684,102	\$10,157,992	\$8,801,839	\$9,966,511	\$9,032,312	\$10,449,135	\$8,227,612	\$8,950,494	\$12,731,418	\$12,617,776
12	447 Sale for Resale	(\$64,687,486)	(\$5,385,864)	(\$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
14	501 Thermal Fuel	\$23,279,092	\$2,663,532	\$2,578,707	\$2,088,252	\$1,685,745	\$1,511,381	\$2,254,578	\$2,621,357	\$2,672,936	\$2,757,933	\$2,649,890	\$2,700,185
15	547 CT Fuel	\$70,855,784	\$10,133,311	\$9,419,650	\$9,305,476	\$9,112,735	\$2,595,918	\$7,743,935	\$8,219,145	\$8,834,779	\$9,035,104	\$9,035,104	\$9,873,776
16	456 Transmission Revenue	(\$13,547,980)	(\$1,304,329)	(\$1,123,977)	(\$1,154,782)	(\$1,377,232)	(\$1,552,357)	(\$1,659,835)	(\$1,502,892)	(\$1,306,364)	(\$1,460,291)	(\$1,241,936)	(\$1,225,427)
17	565 Transmission Expense	\$13,980,893	\$1,447,542	\$1,405,324	\$1,394,208	\$1,365,074	\$1,353,383	\$1,377,511	\$1,429,273	\$1,414,185	\$1,374,889	\$1,403,813	\$1,423,031
18	557 Broker Fees	\$896,667	\$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	\$135,114,491	\$21,885,187	\$18,772,003	\$9,787,873	\$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	(\$3,911,728)	(\$4,774,728)	(\$4,380,479)	(\$2,276,903)	\$1,627,546	\$6,979,795	\$6,578,774	\$1,257,957	(\$1,144,016)	(\$2,614,036)	\$0	\$0
21	Resource Optimization - Subtotal	(\$9,923,162)	(\$706,789)	(\$908,411)	(\$781,452)	(\$985,070)	(\$1,052,015)	(\$1,416,070)	(\$1,726,819)	(\$1,079,841)	(\$529,549)	\$0	\$0
Spokane Energy Net Capacity Sale (\$4,347,000)													
22	Adjusted Net Expense	(\$19,147,890)	(\$5,481,517)	(\$9,613,890)	(\$3,058,355)	\$642,476	\$4,961,780	\$5,162,704	(\$468,862)	(\$2,223,857)	(\$3,143,585)	\$0	\$0
23	Washington Allocation	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%
24	Washington Share	(\$12,482,510)	(\$3,573,401)	(\$6,267,295)	(\$1,993,742)	\$418,830	\$3,234,584	\$3,365,567	(\$305,651)	(\$1,449,732)	(\$2,049,303)	\$0	\$0
25	Washington 100% Activity (EIA 937)	(\$108,938)	(\$22,707)	\$3,828	(\$42,137)	\$3,828	\$3,828	(\$55,013)	\$3,828	\$3,828	(\$12,049)	\$0	\$0
26	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$198,663	\$262,948	\$465,355	(\$286,147)	\$214,781	(\$1,009,441)	(\$1,118,089)	(\$212,809)	\$218,664	\$753,092	\$0	\$0
27	Net Power Cost (+) Surcharge (-) Rebate	(\$12,392,785)	(\$3,333,160)	(\$5,798,112)	(\$2,322,026)	\$637,439	\$2,228,971	\$2,192,465	(\$514,632)	(\$1,227,240)	(\$1,308,260)	\$0	\$0
29	Cumulative Balance	(\$3,333,160)	(\$6,281,390)	(\$12,079,502)	(\$14,401,528)	(\$13,764,089)	(\$11,535,118)	(\$9,342,653)	(\$9,857,285)	(\$11,084,525)	(\$12,392,785)	\$0	\$0
Deferral Amount, Cumulative (Customer)													
Deferral Amount, Monthly Entry													
Acct 557280 Entry; (+) Rebate, (-) Surcharge													
Company Band Gross Margin Impact, Cumulative													
		(\$3,333,160)	(\$4,570,347)	(\$5,707,950)	(\$5,940,153)	(\$5,876,409)	(\$5,653,512)	(\$5,335,663)	(\$5,464,321)	(\$5,608,452)	(\$5,739,278)	\$0	\$0



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

Line No.	Deal Number	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15
<b>555 PURCHASED POWER</b>											
1	Short-Term Purchases	\$9,083,672	\$9,144,844	\$6,407,240	\$5,002,455	\$4,325,233	\$6,003,282	\$6,527,898	\$9,382,868	\$5,564,911	\$5,304,371
2	Chelan County PUD (Rocky Reach Slice)	\$11,372,180	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218
3	Douglas County PUD (Wells Settlement)	\$1,057,407	\$1,057,407	\$1,057,407	\$1,057,407	\$1,057,407	\$1,057,407	\$1,057,407	\$1,057,407	\$1,057,407	\$1,057,407
4	Douglas County PUD (Wells)	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388
5	Grant County PUD (Priest Rapids/Wanapum)	\$6,183,340	\$6,183,340	\$6,183,340	\$6,183,340	\$6,183,340	\$6,183,340	\$6,183,340	\$6,183,340	\$6,183,340	\$6,183,340
6	Bonneville Power Admin. (WNP-3)	\$2,759,816	\$2,759,816	\$2,759,816	\$2,759,816	\$2,759,816	\$2,759,816	\$2,759,816	\$2,759,816	\$2,759,816	\$2,759,816
7	Inland Power & Light - Deer Lake	\$505	\$505	\$505	\$505	\$505	\$505	\$505	\$505	\$505	\$505
8	Small Power	\$995,298	\$995,298	\$995,298	\$995,298	\$995,298	\$995,298	\$995,298	\$995,298	\$995,298	\$995,298
9	Stimson Lumber	\$1,415,748	\$1,415,748	\$1,415,748	\$1,415,748	\$1,415,748	\$1,415,748	\$1,415,748	\$1,415,748	\$1,415,748	\$1,415,748
10	City of Spokane - Upriver	\$1,861,368	\$1,861,368	\$1,861,368	\$1,861,368	\$1,861,368	\$1,861,368	\$1,861,368	\$1,861,368	\$1,861,368	\$1,861,368
11	City of Spokane - Waste-to-Energy	\$4,485,571	\$4,485,571	\$4,485,571	\$4,485,571	\$4,485,571	\$4,485,571	\$4,485,571	\$4,485,571	\$4,485,571	\$4,485,571
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$21,146,944	\$21,146,944	\$21,146,944	\$21,146,944	\$21,146,944	\$21,146,944	\$21,146,944	\$21,146,944	\$21,146,944	\$21,146,944
14	Palouse Wind	\$12,883,671	\$12,883,671	\$12,883,671	\$12,883,671	\$12,883,671	\$12,883,671	\$12,883,671	\$12,883,671	\$12,883,671	\$12,883,671
15	Cleanwater (PFI)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$1,336,636	\$1,336,636	\$1,336,636	\$1,336,636	\$1,336,636	\$1,336,636	\$1,336,636	\$1,336,636	\$1,336,636	\$1,336,636
17	Non-Mon. Accruals	\$40,141	\$40,141	\$40,141	\$40,141	\$40,141	\$40,141	\$40,141	\$40,141	\$40,141	\$40,141
18	<b>Total 555 Purchased Power</b>	<b>\$18,506,249</b>	<b>\$18,569,404</b>	<b>\$16,077,264</b>	<b>\$12,949,168</b>	<b>\$10,442,007</b>	<b>\$11,824,042</b>	<b>\$13,032,681</b>	<b>\$15,967,109</b>	<b>\$11,448,946</b>	<b>\$11,753,765</b>
(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											
<b>447 SALES FOR RESALE</b>											
19	Short-Term Sales	\$93,340,728	\$93,340,728	\$93,340,728	\$93,340,728	\$93,340,728	\$93,340,728	\$93,340,728	\$93,340,728	\$93,340,728	\$93,340,728
20	Peaker LDC/POE Cap Sale	\$535,770	\$535,770	\$535,770	\$535,770	\$535,770	\$535,770	\$535,770	\$535,770	\$535,770	\$535,770
21	Nichols Pumping Index Sale	\$966,198	\$966,198	\$966,198	\$966,198	\$966,198	\$966,198	\$966,198	\$966,198	\$966,198	\$966,198
22	Sovereign/Kaiser Load Following	\$117,974	\$117,974	\$117,974	\$117,974	\$117,974	\$117,974	\$117,974	\$117,974	\$117,974	\$117,974
23	Pend Oreille DES	\$431,667	\$431,667	\$431,667	\$431,667	\$431,667	\$431,667	\$431,667	\$431,667	\$431,667	\$431,667
24	SMUD 50 + 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Merchant Ancillary Services	\$1,293,444	\$1,293,444	\$1,293,444	\$1,293,444	\$1,293,444	\$1,293,444	\$1,293,444	\$1,293,444	\$1,293,444	\$1,293,444
26	<b>Total 447 Sales for Resale</b>	<b>\$108,719,851</b>	<b>\$108,719,851</b>	<b>\$108,719,851</b>	<b>\$108,719,851</b>	<b>\$108,719,851</b>	<b>\$108,719,851</b>	<b>\$108,719,851</b>	<b>\$108,719,851</b>	<b>\$108,719,851</b>	<b>\$108,719,851</b>
<b>501 FUEL-DOLLARS</b>											
27	Kettle Falls Wood-501110	\$5,119,488	\$5,119,488	\$5,119,488	\$5,119,488	\$5,119,488	\$5,119,488	\$5,119,488	\$5,119,488	\$5,119,488	\$5,119,488
28	Kettle Falls Gas-501120	\$14,582	\$14,582	\$14,582	\$14,582	\$14,582	\$14,582	\$14,582	\$14,582	\$14,582	\$14,582
29	Colstrip Coal-501140	\$18,979,573	\$18,979,573	\$18,979,573	\$18,979,573	\$18,979,573	\$18,979,573	\$18,979,573	\$18,979,573	\$18,979,573	\$18,979,573
30	Colstrip Oil-501160	\$182,523	\$182,523	\$182,523	\$182,523	\$182,523	\$182,523	\$182,523	\$182,523	\$182,523	\$182,523
31	<b>Total 501 Fuel Expense</b>	<b>\$24,296,166</b>	<b>\$24,296,166</b>	<b>\$24,296,166</b>	<b>\$24,296,166</b>	<b>\$24,296,166</b>	<b>\$24,296,166</b>	<b>\$24,296,166</b>	<b>\$24,296,166</b>	<b>\$24,296,166</b>	<b>\$24,296,166</b>
<b>501 FUEL-TONS</b>											
32	Kettle Falls	365,714	365,714	365,714	365,714	365,714	365,714	365,714	365,714	365,714	365,714
33	Colstrip	877,039	877,039	877,039	877,039	877,039	877,039	877,039	877,039	877,039	877,039
34	wood	\$13.67	\$13.67	\$13.67	\$13.67	\$13.67	\$13.67	\$13.67	\$13.67	\$13.67	\$13.67
35	coal	\$22.18	\$22.18	\$22.18	\$22.18	\$22.18	\$22.18	\$22.18	\$22.18	\$22.18	\$22.18
<b>547 FUEL</b>											
36	NE CT Gas/Oil-547213	\$46,965	\$46,965	\$46,965	\$46,965	\$46,965	\$46,965	\$46,965	\$46,965	\$46,965	\$46,965
37	Boulder Park-547216	\$640,267	\$640,267	\$640,267	\$640,267	\$640,267	\$640,267	\$640,267	\$640,267	\$640,267	\$640,267
38	Kettle Falls CT-547211	\$157,731	\$157,731	\$157,731	\$157,731	\$157,731	\$157,731	\$157,731	\$157,731	\$157,731	\$157,731
39	Coyote Springs-547610	\$39,385,498	\$39,385,498	\$39,385,498	\$39,385,498	\$39,385,498	\$39,385,498	\$39,385,498	\$39,385,498	\$39,385,498	\$39,385,498
40	Lancaster-547312	\$32,263,461	\$32,263,461	\$32,263,461	\$32,263,461	\$32,263,461	\$32,263,461	\$32,263,461	\$32,263,461	\$32,263,461	\$32,263,461
41	Rathdrum CT-547310	\$1,797,496	\$1,797,496	\$1,797,496	\$1,797,496	\$1,797,496	\$1,797,496	\$1,797,496	\$1,797,496	\$1,797,496	\$1,797,496
42	<b>Total 547 Fuel Expense</b>	<b>\$74,291,418</b>	<b>\$74,291,418</b>	<b>\$74,291,418</b>	<b>\$74,291,418</b>	<b>\$74,291,418</b>	<b>\$74,291,418</b>	<b>\$74,291,418</b>	<b>\$74,291,418</b>	<b>\$74,291,418</b>	<b>\$74,291,418</b>
<b>43 TOTAL NET EXPENSE</b>											
43	<b>TOTAL NET EXPENSE</b>	<b>\$130,870,587</b>	<b>\$130,870,587</b>	<b>\$130,870,587</b>	<b>\$130,870,587</b>	<b>\$130,870,587</b>	<b>\$130,870,587</b>	<b>\$130,870,587</b>	<b>\$130,870,587</b>	<b>\$130,870,587</b>	<b>\$130,870,587</b>
<b>456 TRANSMISSION REVENUE</b>											
44	456100 ED AN	\$9,646,470	\$9,646,470	\$9,646,470	\$9,646,470	\$9,646,470	\$9,646,470	\$9,646,470	\$9,646,470	\$9,646,470	\$9,646,470
45	456120 ED AN - BPA Settlement	\$2,660,000	\$2,660,000	\$2,660,000	\$2,660,000	\$2,660,000	\$2,660,000	\$2,660,000	\$2,660,000	\$2,660,000	\$2,660,000
46	456020 ED AN - Sale of excess BPA Trans	\$11,572	\$11,572	\$11,572	\$11,572	\$11,572	\$11,572	\$11,572	\$11,572	\$11,572	\$11,572
<b>2015 WA ID Actual Deferrals - Snapshot.xls - 11/11/2015</b>											

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

Line No.	Deal Number	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15
47	456130 ED AN - Ancillary Services Revenue	\$0	\$0	\$0	\$0	\$0	(\$823,086)	(\$143,450)	(\$144,311)	(\$112,145)	(\$113,644)
48	456017 ED AN - Low Voltage	\$0	\$0	\$0	\$0	\$0	\$0	(\$35,140)	(\$5,020)	(\$5,020)	(\$5,020)
49	456700 ED WA - Do not include Low Voltage	\$0	\$0	\$0	\$0	\$0	(\$49,932)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)
50	456705 ED AN - Do not include Low Voltage	\$0	\$0	\$0	\$0	\$0	(\$464,472)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)
	<b>TOTAL</b>										
		(\$1,336,636)									

B on A Low Voltage - in Auth revenues

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

Line No.	Deal Number	TOTAL	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15
51	<b>Total 466 Transmission Revenue</b>	<b>(\$14,562,216)</b>	<b>(\$1,313,993)</b>	<b>(\$1,397,772)</b>	<b>(\$1,400,243)</b>	<b>(\$1,226,501)</b>	<b>(\$1,232,487)</b>	<b>(\$1,976,346)</b>	<b>(\$1,603,661)</b>	<b>(\$1,437,274)</b>	<b>(\$1,484,527)</b>	<b>(\$1,490,412)</b>
52	5665000 ED AN	\$14,500,915	\$1,467,061	\$1,405,135	\$1,468,815	\$1,427,287	\$1,380,891	\$1,400,522	\$1,676,412	\$1,418,118	\$1,415,095	\$1,441,799
53	566312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$20,300	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030
55	<b>Total 565 Transmission Expense</b>	<b>\$14,521,215</b>	<b>\$1,469,091</b>	<b>\$1,407,165</b>	<b>\$1,470,845</b>	<b>\$1,429,297</b>	<b>\$1,382,721</b>	<b>\$1,402,552</b>	<b>\$1,678,442</b>	<b>\$1,420,148</b>	<b>\$1,417,125</b>	<b>\$1,443,829</b>
56	<b>557 Broker &amp; Related Fees</b>	<b>\$368,001</b>	<b>\$31,018</b>	<b>\$39,248</b>	<b>\$35,278</b>	<b>\$31,054</b>	<b>\$45,056</b>	<b>\$42,360</b>	<b>\$39,207</b>	<b>\$29,449</b>	<b>\$33,805</b>	<b>\$41,526</b>
57	557172 ED AN	\$3,178	\$375	\$1,281	\$1,272	\$375	\$0	\$0	\$1,125	\$375	\$0	\$0
58	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$373,179</b>	<b>\$31,393</b>	<b>\$40,529</b>	<b>\$36,550</b>	<b>\$31,429</b>	<b>\$45,056</b>	<b>\$42,360</b>	<b>\$40,332</b>	<b>\$29,824</b>	<b>\$33,805</b>	<b>\$41,901</b>
<b>RESOURCE OPTIMIZATION</b>												
59	Econ Dispatch-557010	\$36,332,033	\$2,591,889	\$4,538,335	\$4,958,303	\$3,500,937	\$3,500,937	\$3,451,634	\$3,503,598	\$3,604,173	\$2,807,423	\$3,875,004
60	Econ Dispatch-557150	(\$19,888,388)	\$814,972	\$1,095,205	\$41,601	(\$1,727,201)	(\$2,781,563)	(\$2,222,558)	(\$3,452,010)	(\$3,745,248)	(\$2,640,613)	(\$5,270,973)
61	Gas Bookouts-557700	\$1,745,706	\$0	\$0	\$173,218	\$102,290	\$415,282	\$685,170	\$86,135	\$6,965	\$276,646	\$0
62	Gas Bookouts-557711	(\$1,745,706)	\$0	\$0	(\$173,218)	(\$102,290)	(\$415,282)	(\$685,170)	(\$86,135)	(\$6,965)	(\$276,646)	\$0
63	Intraco Thermal Gas-557730	\$46,461,249	\$2,862,530	\$1,424,635	\$2,838,743	\$3,289,671	\$4,603,050	\$5,653,472	\$5,712,853	\$6,602,374	\$6,653,376	\$6,820,545
64	Fuel DispatchFin -456010	(\$25,658,310)	(\$2,013,173)	(\$3,448,826)	(\$3,528,867)	(\$2,401,120)	(\$2,182,179)	(\$2,402,658)	(\$2,685,595)	(\$2,922,476)	(\$2,085,020)	(\$1,988,366)
65	Fuel Dispatch-456015	(\$5,047,277)	(\$1,010,407)	(\$970,092)	(\$1,879,468)	(\$28,849)	(\$28,849)	(\$22,794)	(\$3,120)	(\$698,565)	(\$14,523)	(\$384,909)
66	Intraco Thermal Gas-456730	(\$42,124,712)	(\$3,952,516)	(\$3,378,430)	(\$3,336,760)	(\$3,415,778)	(\$4,086,650)	(\$5,509,228)	(\$4,476,341)	(\$4,567,544)	(\$5,800,547)	(\$3,600,820)
67	Fuel Bookouts-456711	\$259,824	\$63,150	\$7,360	\$189,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Bookouts-456720	(\$259,824)	(\$63,150)	(\$7,360)	(\$189,314)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	<b>Resource Optimization Subtotal</b>	<b>(\$9,925,406)</b>	<b>(\$706,805)</b>	<b>(\$739,173)</b>	<b>(\$906,448)</b>	<b>(\$782,340)</b>	<b>(\$985,155)</b>	<b>(\$1,052,131)</b>	<b>(\$1,416,615)</b>	<b>(\$1,727,288)</b>	<b>(\$1,079,904)</b>	<b>(\$529,549)</b>
70	Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Misc. Power Exp. Actual-557160 ED AN	\$1,635	\$0	\$0	\$0	\$632	\$0	\$0	\$418	\$385	\$0	\$0
72	KPWF Contract Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	<b>Misc. Power Exp. Subtotal</b>	<b>\$1,635</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$632</b>	<b>\$0</b>	<b>\$0</b>	<b>\$418</b>	<b>\$385</b>	<b>\$0</b>	<b>\$0</b>
74	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$609	\$16	\$27	\$37	\$56	\$85	\$116	\$127	\$82	\$63	\$0
76	<b>Wind REC Subtotal</b>	<b>\$609</b>	<b>\$16</b>	<b>\$27</b>	<b>\$37</b>	<b>\$56</b>	<b>\$85</b>	<b>\$116</b>	<b>\$127</b>	<b>\$82</b>	<b>\$63</b>	<b>\$0</b>
77	WA EIA937 Requirement (EWEB) - Expense	\$577,782	\$154,715	\$0	\$0	\$135,285	\$0	\$0	\$122,409	\$0	\$0	\$165,373
78	WA EIA REC Purchase - Authorized	\$543,750	\$181,250	\$0	\$0	\$181,250	\$0	\$0	\$181,250	\$0	\$0	\$181,250
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	(\$104,946)	(\$22,707)	\$3,828	\$3,828	(\$42,137)	\$3,828	\$3,828	(\$55,013)	\$3,828	\$3,828	(\$12,049)
81	<b>Net Resource Optimization</b>	<b>(\$9,923,162)</b>	<b>(\$706,789)</b>	<b>(\$739,146)</b>	<b>(\$906,411)</b>	<b>(\$781,452)</b>	<b>(\$985,070)</b>	<b>(\$1,052,015)</b>	<b>(\$1,416,070)</b>	<b>(\$1,726,819)</b>	<b>(\$1,079,841)</b>	<b>(\$529,549)</b>
82	<b>Adjusted Actual Net Expense</b>	<b>\$121,170,663</b>	<b>\$16,390,943</b>	<b>\$12,186,377</b>	<b>\$11,508,941</b>	<b>\$6,667,481</b>	<b>\$5,192,230</b>	<b>\$10,507,101</b>	<b>\$16,684,403</b>	<b>\$17,081,121</b>	<b>\$12,435,787</b>	<b>\$12,516,279</b>

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
<b>555 PURCHASED POWER</b>				
1	Short-Term Purchases			
2	Chelan County PUD (Rocky Reach Slice)	\$68,746,774	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$11,372,180		
4	Douglas County PUD (Wells)	\$1,057,407		
5	Douglas County PUD (Wells)	\$1,536,388		
6	Grant County PUD (Priest Rapids/Vanapum)	\$6,183,340		
7	Bonneville Power Admin. (WNP-3)	\$7,935,731	\$0	\$0
8	Inland Power & Light - Deer Lake	\$5,657		
9	Small Power	\$995,298		
10	Stimson Lumber	\$1,415,748		
11	City of Spokane-Upriver	\$1,861,368		
12	City of Spokane - Waste-to-Energy	\$4,485,571		
13	Place Holder	\$0	\$0	\$0
14	Raihdnum Power, LLC (Lancaster PPA)	\$21,146,944		
15	Palouse Wind	\$12,883,671		
16	Clearwater (PF)	\$0	\$0	\$0
17	WPM Ancillary Services	\$1,336,636	\$0	\$0
18	Non-Mon. Accruals	\$40,141	\$0	\$0
19	<b>Total 555 Purchased Power</b>	<b>\$141,002,854</b>	<b>\$0</b>	<b>\$0</b>

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Sell

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
<b>447 SALES FOR RESALE</b>				
19	Short-Term Sales			
20	Peaker LLC/PGE Cap Sale	(\$93,340,728)	\$0	\$0
21	Nichols Pumping Index Sale	(\$635,770)		
22	Sovern/Kaiser Load Following	(\$966,198)		
23	Pend Oreille DES	(\$117,974)		
24	SMUD 50 + 25	(\$431,667)		
25	Merchant Ancillary Services	\$0	\$0	\$0
26	<b>Total 447 Sales for Resale</b>	<b>(\$108,719,851)</b>	<b>\$0</b>	<b>\$0</b>

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
<b>501 FUEL-DOLLARS</b>				
27	Kettle Falls Wood-501110	\$5,119,488	\$0	\$0
28	Kettle Falls Gas-501120	\$14,582	\$0	\$0
29	Colstrip Coal-501140	\$18,979,573	\$0	\$0
30	Colstrip Oil-501160	\$182,523	\$0	\$0
31	<b>Total 501 Fuel Expense</b>	<b>\$24,296,166</b>	<b>\$0</b>	<b>\$0</b>

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
<b>501 FUEL-TONS</b>				
32	Kettle Falls	395,714		
33	Colstrip	877,039		

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
<b>501 FUEL-COST PER TON</b>				
34	Kettle Falls	wood		
35	Colstrip	coal		
36	NE CT Gas/Oil-547213	\$46,965	\$0	\$0
37	Boulder Park-547216	\$640,267	\$0	\$0
38	Kettle Falls CT-547211	\$157,731	\$0	\$0
39	Coyote Springs2-547610	\$39,385,498	\$0	\$0
40	Lancaster-547312	\$32,263,461	\$0	\$0
41	Raihdnum CT-547310	\$1,797,496	\$0	\$0
42	<b>Total 547 Fuel Expense</b>	<b>\$74,291,418</b>	<b>\$0</b>	<b>\$0</b>

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
<b>456 TRANSMISSION REVENUE</b>				
44	456100 ED AN	\$130,870,587	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$9,646,470)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$11,572)	\$0	\$0

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
47	456130 ED AN - Ancillary Services Revenue	(\$1,336,636)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$50,200)	\$0	\$0
49	456700 ED WA - Do not include Low Voltage	(\$63,220)	\$0	\$0
50	456705 ED AN - Do not include Low Voltage	(\$774,120)	\$0	\$0
B on A Low Voltage - in Auth. revenues				

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
<b>51</b>	<b>Total 466 Transmission Revenue</b>	<b>(\$14,562,218)</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>				
52	565000 ED AN	\$14,500,915	\$0	\$0
53	965312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$20,300	\$0	\$0
<b>55</b>	<b>Total 565 Transmission Expense</b>	<b>\$14,521,215</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>				
56	557170 ED AN	\$368,001	\$0	\$0
57	557172 ED AN	\$5,178	\$0	\$0
<b>58</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$373,179</b>	<b>\$0</b>	<b>\$0</b>
<b>RESOURCE OPTIMIZATION</b>				
59	Econ Dispatch-557010	\$36,332,033	\$0	\$0
60	Econ Dispatch-557150	(\$19,888,389)	\$0	\$0
61	Gas Bookouts-557700	\$1,745,706	\$0	\$0
62	Gas Bookouts-557711	(\$1,745,706)	\$0	\$0
63	Intrado Thermal Gas-557730	\$46,461,249	\$0	\$0
64	Fuel DispatchFin-456010	(\$25,658,310)	\$0	\$0
65	Fuel Dispatch-456015	(\$5,047,277)	\$0	\$0
66	Intrado Thermal Gas-456730	(\$42,124,712)	\$0	\$0
67	Fuel Bookouts-456711	\$259,824	\$0	\$0
68	Fuel Bookouts-456720	(\$259,824)	\$0	\$0
<b>69</b>	<b>Resource Optimizatn Subtotal</b>	<b>(\$9,925,406)</b>	<b>\$0</b>	<b>\$0</b>
<b>70 Misc. Power Exp. Authorized</b>				
71	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0
72	KFWF Contract Buyout	\$1,635	\$0	\$0
<b>73</b>	<b>Misc. Power Exp. Subtotal</b>	<b>\$1,635</b>	<b>\$0</b>	<b>\$0</b>
<b>74 Wind REC Exp Authorized</b>				
75	Wind REC Exp Actual 557395	\$0	\$0	\$0
<b>76</b>	<b>Wind REC Subtotal</b>	<b>\$609</b>	<b>\$0</b>	<b>\$0</b>
<b>77 WA EIA937 Requirement (EWEB) - Expense</b>				
78	WA EIA REC Purchase - Authorized	\$577,782	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$543,750	\$0	\$0
80	EWB REC WA EIA 937 Compliance	\$38,280	\$0	\$0
		(\$104,545)	\$0	\$0
<b>81</b>	<b>Net Resource Optimization</b>	<b>(\$9,923,162)</b>	<b>\$0</b>	<b>\$0</b>
<b>82</b>	<b>Adjusted Actual Net Expense</b>	<b>\$121,170,663</b>		

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

Retail Sales - MWh	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD
Total Billed Sales	548,342	594,181	501,376	432,369	420,959	434,818	480,259	534,694	465,588	403,080			4,815,666
Deduct Prior Month Unbilled	(388,674)	(372,468)	(231,077)	(194,123)	(198,222)	(188,570)	(224,824)	(264,528)	(230,174)	(180,685)			(2,473,345)
Add Current Month Unbilled	372,468	231,077	194,123	198,222	188,570	224,824	264,528	230,174	180,685	192,599			2,277,270
<b>Total Retail Sales</b>	<b>532,136</b>	<b>452,790</b>	<b>464,422</b>	<b>436,468</b>	<b>411,307</b>	<b>471,072</b>	<b>519,963</b>	<b>500,340</b>	<b>416,099</b>	<b>414,994</b>	<b>-</b>	<b>-</b>	<b>4,619,691</b>
Test Year Retail Sales	545,205	498,034	487,551	422,246	421,982	420,901	464,392	489,763	426,967	452,424	490,319	570,023	4,629,465
Difference from Test Year	(13,069)	(45,244)	(23,129)	14,222	(10,675)	50,171	55,571	10,577	(10,368)	(37,430)			(9,874)
Production Rate - \$/MWh	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12
<b>Total Revenue Credit - \$</b>	<b>(\$262,948)</b>	<b>(\$910,309)</b>	<b>(\$466,355)</b>	<b>\$286,147</b>	<b>(\$214,781)</b>	<b>\$1,009,441</b>	<b>\$1,118,089</b>	<b>\$212,809</b>	<b>(\$218,664)</b>	<b>(\$753,092)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$198,663)</b>

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

*M*

Schedule	Proration Percentages		Rebate Rates		Current Month		Total	
	Before 01-01-2015*	On/After 1-Jan-15	Before 1-Jan-15	On/After 1-Jan-15	Rate On/After 1-Jan-15	Rate On/After 1-Jan-15		(i)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g)+(h)
1	141,619,883	0.00%	100.00%	(0.164¢)	(0.149¢)	\$	(211,014)	\$ (211,014)
2	31,364	0.00%	100.00%	(0.164¢)	(0.149¢)	\$	(47)	\$ (47)
11	40,013,112	0.00%	100.00%	(0.224¢)	(0.200¢)	\$	(80,026)	\$ (80,026)
12	3,839,758	0.00%	100.00%	(0.224¢)	(0.200¢)	\$	(7,680)	\$ (7,680)
21	110,746,086	0.00%	100.00%	(0.169¢)	(0.150¢)	\$	(166,119)	\$ (166,119)
22	2,443,580	0.00%	100.00%	(0.169¢)	(0.150¢)	\$	(3,665)	\$ (3,665)
25	90,936,345	0.00%	100.00%	(0.108¢)	(0.097¢)	\$	(88,208)	\$ (88,208)
30	1,452,160	0.00%	100.00%	(0.150¢)	(0.139¢)	\$	(2,019)	\$ (2,019)
31	9,343,803	0.00%	100.00%	(0.150¢)	(0.139¢)	\$	(12,988)	\$ (12,988)
32	602,807	0.00%	100.00%	(0.150¢)	(0.139¢)	\$	(838)	\$ (838)
41-46	1,336,198	0.00%	100.00%	(0.503¢)	(0.458¢)	\$	(6,120)	\$ (6,120)
47	460,088	0.00%	100.00%	(0.503¢)	(0.458¢)	\$	(2,107)	\$ (2,107)
48	254,836	0.00%	100.00%	(0.503¢)	(0.458¢)	\$	(1,167)	\$ (1,167)
Schedule Totals	403,080,020					\$0	-\$581,998	-\$581,998

Conversion factor	0.954989
Amortization	-\$555,802 ✓
FIT rate	-35%
DFIT expense	\$194,531

kWh not subject to surcharge  
 Sch 62 0  
 Total kWh 403,080,020

11/6/2015  
*Provided by Rates*



WASHINGTON DEFE

Line No	Deal Number	TOTAL	Nov-15	Dec-15
81	Total 456 Transmission Revenue	(\$14,562,218)	\$0	\$0
<b>566 TRANSMISSION EXPENSE</b>				
52	565000 ED AN	\$14,500,915	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$20,300	\$0	\$0
55	Total 565 Transmission Expense	\$14,521,215	\$0	\$0
<b>567 Broker &amp; Related Fees</b>				
56	557170 ED AN	\$368,001	\$0	\$0
57	557172 ED AN	\$5,178	\$0	\$0
58	Total 557 ED AN Broker & Related Fees	\$373,179	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>				
59	Econ Dispatch-557010	\$36,332,033	\$0	\$0
60	Econ Dispatch-557150	(\$18,686,389)	\$0	\$0
61	Gas Bookouts-557700	\$1,745,706	\$0	\$0
62	Gas Bookouts-557711	(\$1,745,706)	\$0	\$0
63	Intraco Thermal Gas-557730	\$46,461,249	\$0	\$0
64	Fuel DispatchFin-456010	(\$25,658,310)	\$0	\$0
65	Fuel Dispatch-456015	(\$5,047,277)	\$0	\$0
66	Intraco Thermal Gas-456730	(\$42,124,712)	\$0	\$0
67	Fuel Bookouts-456711	\$259,624	\$0	\$0
68	Fuel Bookouts-456720	(\$259,624)	\$0	\$0
69	Resource Optimization Subtotal	(\$9,925,406)	\$0	\$0
70	Misc. Power Exp. Authorized	\$0	\$0	\$0
71	Misc. Power Exp. Actual-557160 ED AN	\$1,635	\$0	\$0
72	KPWF Contract Buyout	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$1,635	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$609	\$0	\$0
76	Wind REC Subtotal	\$609	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$577,782	\$0	\$0
78	WA EIA REC Purchase - Authorized	\$543,750	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$38,280	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	(\$104,546)	\$0	\$0
81	Net Resource Optimization	(\$9,923,162)	\$0	\$0
82	Adjusted Actual Net Expense	\$121,170,663	\$0	\$0

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

M

Retail Sales - MWh	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD
Total Billed Sales	548,342	594,181	501,376	432,369	420,959	434,818	480,259	534,694	465,588	403,080	490,319	570,023	4,815,666
Deduct Prior Month Unbilled	(368,674)	(372,468)	(231,077)	(194,123)	(198,222)	(188,570)	(224,824)	(264,528)	(230,174)	(180,665)	-	-	(2,473,345)
Add Current Month Unbilled	372,468	231,077	194,123	198,222	188,570	224,824	264,528	230,174	180,665	192,589	490,319	570,023	2,277,270
<b>Total Retail Sales</b>	<b>532,136</b>	<b>452,790</b>	<b>464,422</b>	<b>436,468</b>	<b>411,307</b>	<b>471,072</b>	<b>519,963</b>	<b>500,340</b>	<b>416,089</b>	<b>414,994</b>	<b>490,319</b>	<b>570,023</b>	<b>4,629,465</b>
Test Year Retail Sales	545,205	498,034	487,551	422,246	421,982	420,901	464,392	489,763	426,967	452,424	490,319	570,023	4,629,465
Difference from Test Year	(13,069)	(45,244)	(23,129)	14,222	(10,676)	50,171	55,571	10,577	(10,868)	(37,430)	-	-	(9,874)
Production Rate - \$/MWh	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12
Total Revenue Credit - \$	(\$262,948)	(\$910,309)	(\$485,355)	\$286,147	(\$214,781)	\$1,009,441	\$1,118,089	\$212,809	(\$218,864)	(\$753,092)	\$0	\$0	(\$198,663)

✓

*Provided by R...*

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201510 , State Code : WA

Accounting Period: 201510 State Code: WA

Rate Schedule Desc	Meters	Usage	Revenue Amt	T/D Average Meter	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	208,560	141,620,200	12,515,723	190.212	1,656,768,699	145,987,584
0002 - RESIDENTIAL DISCOUNT	55	31,364	1,903	6	31,364	1,903
001 RESIDENTIAL SERVICE	0	-317	-26	19.246	275,574,410	24,055,221
0011 - GENERAL SERVICE	21,949	40,013,832	4,879,375	19.983	404,792,668	48,696,283
0012 - RESID&FARM-GEN SERV	8,934	3,839,758	585,516	8.136	40,023,487	5,910,057
0021 - LARGE GENERAL SERV	1,936	110,746,086	10,335,265	1,787	1,060,910,537	98,407,792
0022 - RESID&FARM-LGE GEN SE	55	2,443,580	219,922	51	26,516,660	2,351,406
0025 - EXTRA LGE GEN SERV	20	90,936,345	5,419,668	21	966,013,648	55,266,950
0030 - PUMPING SERVICE	25	1,452,160	101,484	28	24,036,205	1,686,352
0031 - PUMPING SERVICE	1,185	9,343,803	797,584	1,099	106,141,520	8,726,831
0032 - PUMPING SVC RES&ERM	1,200	602,807	73,115	1,097	8,763,091	914,750
0041 - CO OWNED ST LIGHTS	11	8,420	1,999	11	85,185	19,988
0042 - CO OWNED ST LTS SO VA	295	1,117,745	395,249	284	10,613,916	3,669,581
0044 - CST OWNED ST LT SO VA	13	25,366	3,389	13	254,206	35,820
0045 - CUST OWNED ST LT ENGY	11	84,248	6,114	10	784,357	56,019
0046 - CUST OWNED ST LT S V	52	100,419	10,457	46	1,011,489	102,254
0047 - AREA LIGHT-COM&INDUS	0	460,088	112,349	0	4,362,951	1,039,030
0048 - AREA LGHT-FARM&RESID	0	254,836	66,313	0	2,400,997	610,768
0058 - TAX ADJUSTMENT	0	0	1,286,738	0	0	13,497,305
0058A - TAX ADJUSTMENT TRIBAL	0	0	-4,555	0	0	-49,223
0095 - WIND POWER	0	0	15,153	0	0	142,149
0099 - MISC ELECT REVENUE	0	0	43,142	0	0	343,258
0101 - FIRM AND GENERAL SER	0	0	0	0	-29	-33
011 GENERAL SERVICE	0	-720	-251	2.114	49,041,649	5,681,272
012 RESIDENTIAL AND FARM GENERAL SERVICE	0	0	0	863	6,583,763	862,345
021 LARGE GENERAL SERVICE	0	0	0	191	116,145,997	10,366,515
022 RESIDENTIAL AND FARM LARGE GENERAL SERVICE	0	0	0	5	3,775,280	318,083
025 EXTRA LARGE GENERAL SERVICE	0	0	0	2	46,337,135	5,323,598
025B - PVD	0	0	-82,701	0	0	-832,041
028 EXTRA LARGE SERVICE-SPECIAL CONTRACT	0	0	0	0	0	-1
030 PUMPING SERVICE-SPECIAL	0	0	0	3	-8,262	-120
031 PUMPING SERVICE	0	0	0	109	2,537,449	226,371
032 PUMPING SERVICE RESIDENTIAL AND FARM	0	0	0	114	280,402	42,216
041 COMPANY OWNED STREET LIGHTS	0	0	0	1	8,560	1,977
042 COMPANY OWNED STREET LIGHTS-HI PRESS SOD VP	0	0	0	29	1,117,958	344,943
044 CUST OWNED ST LIGHTS-HI PRESS ENGY & MAINT	0	0	0	1	26,015	3,323
044A FAIRCHILD ST LIGHTS	0	0	0	0	0	336
045 CUSTOMER OWNED STREET LIGHT ENERGY SERVICE	0	0	0	1	29,307	1,832
046 CUSTOMER OWNED STREET LIGHT ENERGY SOD VAP	0	0	0	5	103,824	10,093
047 AREA LIGHTING COMMERCIAL-INDUSTRIAL	0	0	0	0	422,529	100,342
048 AREA LIGHTING FARM AND RESIDENTIAL	0	0	0	0	253,184	64,078
058 TAX ADJUSTMENT	0	0	-2	0	0	1,688,608
058A TAX ADJUSTMENT - INDIAN RESERVATION	0	0	0	0	0	-9,130
090 FUEL EFFICIENCY	0	0	0	0	0	15
095 WIND POWER	0	0	0	0	0	15,254
099 REPORTING SCHED NUMBER FOR MISC ELEC REV	0	0	0	0	0	45,345
MISC REVENUE	0	0	0	0	0	0
Total WA	244,301	403,080,019	36,782,922	245.467	4,815,740,152	435,727,299
Total WA	244,301	403,080,019	36,782,922	245.467	4,815,740,152	435,727,299

ELECTRIC UNBILLED KWH AND REVENUE									
ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCD	Current Gross Unbilled kWh	Current Gross Unbilled REVENUE	Prior Month Revenue kWh	Prior Month Revenue REVENUE	Net Change kWh	Net Change REVENUE
WASHINGTON									
2800 Residential Service		01	0001	88,613.747	\$ 7,234,274	(85,176,034.00)	\$ (7,431,176)	2,837.713	\$ 203,096
2800 Residential Farm Gen		01	0002	26,763	\$ 1,258			26,763	\$ 1,258
2800 Residential Farm Lg		01	012	2,897,301	\$ 348,878	(2,063,874.00)	\$ (896,283)	304,627	\$ 374,433
2800 Residential Farm Pump		01	032	1,524,421	\$ 121,807	(1,301,748.00)	\$ (106,510)	162,673	\$ 12,097
2800 Commercial General		01	032	258,084	\$ 97,213,098.00	(89,101,074.00)	\$ (686,734)	7,906,869	\$ 115,423
2800 Commercial Lg		21	011	24,963,314	\$ 2,841,235	(22,290,394.00)	\$ (2,558,719)	2,268,020	\$ 282,510
2800 Commercial Extra Lg		21	021	82,990,231	\$ 5,043,787	(54,763,051.00)	\$ (4,428,927)	8,226,380	\$ 616,840
2800 Commercial Pump		21	031	1,296,998	\$ 90,223			1,296,998	\$ 90,223
2800 Industrial General		31	011	3,480,292	\$ 291,829	(6,797,468.00)	\$ (640,339)	7,287,760	\$ (188,501)
2800 Industrial Lg		31	021	230,101	\$ 25,878	(213,008.00)	\$ (23,749)	16,483	\$ 2,133
2800 Industrial Extra Lg		31	021	5,403,898	\$ 420,113	(4,338,954.00)	\$ (334,138)	1,064,915	\$ 86,974
2800 Industrial Pump		31	031	2,301,813	\$ 184,021	(4,218,730.00)	\$ (337,469)	11,617,737	\$ 1,152,435
WASHINGTON TOTAL				192,598,702.00	\$ 17,142,418	(180,835,335.00)	\$ (16,138,001)	11,813,365	\$ 1,004,477
IDAHO									
3800 Residential Service		01	001	42,511,215	\$ 3,642,840	(38,235,762.00)	\$ (3,560,368)	4,275,453	\$ 392,374
3800 Residential Farm Gen		01	012	1,004,693	\$ 123,208	(884,438.00)	\$ (197,428)	115,265	\$ 11,483
3800 Residential Farm Lg		01	022	373,919	\$ 27,434	(347,712.00)	\$ (19,829)	26,803	\$ 1,774
3800 Residential Farm Pump		01	032	115,031	\$ 44,006,874.00	(39,597,510.00)	\$ (19,829)	155,150	\$ (3,582)
3800 Commercial General		21	011	14,814,432	\$ 1,428,438	(13,564,083.00)	\$ (1,348,820)	1,047,350	\$ 80,618
3800 Commercial Lg		21	021	28,660,027	\$ 1,808,812	(24,498,971.00)	\$ (1,797,371)	4,132,016	\$ 196,541
3800 Commercial Extra Lg		21	025	1,840,810	\$ 45,042,330.00	(2,129,876.00)	\$ (182,845)	1,295,265	\$ (27,789)
3800 Commercial Pump		21	031		\$ 3,592,427	(40,130,230.00)	\$ (3,240,038)		
3800 Industrial General		31	011	207,339	\$ 18,239	(196,807.00)	\$ (18,130)	14,422	\$ 1,089
3800 Industrial Lg		31	021	5,822,431	\$ 369,859	(4,882,364.00)	\$ (513,690)	929,667	\$ 46,239
3800 Industrial Extra Lg		31	025		\$ 7,305,718.00	(8,453,244.00)	\$ (174,780)	(2,832,346)	\$ (172,230)
3800 Industrial Pump		31	031	1,081,848	\$ 141,061	(1,709,894.00)	\$ (181,396)	7,305,718	\$ (887,468)
IDAHO TOTAL				88,354,920.00	\$ 8,419,068	(89,139,324.00)	\$ (12,426,675)	7,305,718	\$ (41,333)
WASHINGTON & IDAHO TOTAL				280,953,622	\$ 25,561,486	(269,844,860)	\$ (23,884,474)	19,119,083	\$ 1,475,810

Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of October 2015

REC Revenues Deferral Journal

**Avista Corporation Journal Entry**

Effective Date: 201510

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 11/06/2015 2:13 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 11/06/2015 2:13 PM

Category: DJ


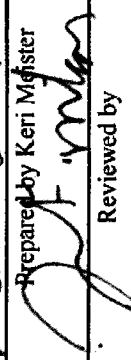
Approved by:

Currency: USD

Seq	Co.	FERC	Account Description	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	557322	DEF POWER SUPPLY EXP-RECS	ED	WA	DL	141,573.00		Current Year 2015 WA REC Deferral Expense
20	001	186323	MISC DEF DEBIT-WA REC 2	ED	WA	DL		141,573.00	Current Year 2015 WA REC Deferred Liability
30	001	431016	INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	7,815.00		Current Year 2015 WA REC Interest Expense Accru
40	001	186323	MISC DEF DEBIT-WA REC 2	ED	WA	DL		7,815.00	Current Year 2015 WA REC Interest Liability Accru
50	001	557324	DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	401,728.00		Prior Year (2012-2014) WA REC Deferral Amortization
60	001	186322	MISC DEF DEBIT - WA REC 1	ED	WA	DL	401,728.00		Prior Year (2012-2014) WA REC Deferral Amortization
70	001	431016	INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL		4,609.00	Prior Year (2012-2014) WA REC Deferral Interest Expense Accrual
80	001	186322	MISC DEF DEBIT - WA REC 1	ED	WA	DL	4,609.00		Prior Year (2012-2014) WA REC Deferral Interest Liability Accrual
<b>Totals:</b>							<b>555,725.00</b>	<b>555,725.00</b>	

**Explanation:**

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

  
 Prepared by Keri Meister  
 Date: 11-6-15  
  
 Reviewed by  
 Date: 11/6/15  
 Approved for Entry  
 Corporate Accounting use Only  
 Date

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

Rate will remain the same throughout the year for 2015  
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 monthly interest rate  
Per rate order, REC rate is after tax cost of capital 5.340% 1.1.15  
The monthly rate is: 0.0052833

Account 188323-ED-WA		Current (2015) Deferral
Beginning Balance Including Interest	0	
January Interest	(121,942)	(320)
1/31/2015 Balance before interest	(121,042)	(913)
February Interest	(103,433)	(1,628)
2/28/2015 Balance before interest	(224,475)	(2,825)
March Interest	(167,230)	(4,038)
3/31/2015 Balance before interest	(391,695)	(4,810)
April Interest	(284,587)	4
4/30/2015 Balance before interest	(676,282)	5
May Interest	(174,351)	(966,879)
5/31/2015 Balance before interest	(850,630)	(987,404)
June Interest	(119,246)	(1,323,321)
6/30/2015 Balance before interest	(966,879)	38,979
Balance including Jan-Jun interest	(967,607)	(1,074,746)
July Interest	(175,946)	(6,146)
7/30/2015 Balance before interest	(1,251,692)	(7,033)
August Interest	(159,025)	(1,410,717)
8/31/2015 Balance before interest	(1,410,717)	(1,429,225)
September Interest	(140,831)	(1,552,269)
9/30/2015 Balance before interest	(1,552,269)	(1,552,269)

OCTOBER  
ENTRY NEEDED:

**OCTOBER CORRECTIONS:**

May corrected Interest	(167,230)	(1,628)
3/31/2015 Balance before interest	(391,913)	(2,825)
Apr corrected Interest	(284,587)	(4,038)
4/30/2015 Balance before interest	(676,500)	(4,038)
MAY corrected Interest	(174,351)	(4,033)
5/31/2015 Balance before interest	(847,851)	(4,794)
JUN corrected Interest	(119,246)	(4,794)
6/30/2015 Balance before interest	(967,097)	

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.

**JUNE CORRECTIONS:**

Apr corrected Interest	(284,587)	(2,821)
4/30/2015 Balance before interest	(676,282)	(4,033)
MAY corrected Interest	(174,351)	(4,033)
5/31/2015 Balance before interest	(848,976)	

Semi-Annual Compounding  
WA 1-937 Compliance-Forgone ID REC Rev Adj (Annual adjustment)

Balance including Jan-Jun interest	(967,607)
July corrected Interest	(175,946)
7/31/2015 Balance before interest	(1,143,553)
August corrected Interest	(159,025)
8/31/2015 Balance before interest	(1,302,578)
Sept corrected Interest	(140,831)
9/30/2015 Balance before interest	(1,443,409)

Entry to record in October to adjust for Feb-Sept Interest	(742)
	14

Handwritten calculations:  
A (140,531)  
B (742)  
C (141,573)  
D (7839)  
E 14  
F 7815

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

REC REVENUE & EXPENSE	Debit	Credit	Entry	
557322	\$123,081	\$2,039	-\$121,042 Debit	
<b>February Revenue</b>				
186322		\$104,330		
557322	\$104,330			
<b>February Expense</b>				
186322	\$897			
557322		\$897		
<b>February Total</b>				
186322	\$897	\$104,330	\$103,433 Credit	\$0
557322	\$104,330	\$897	-\$103,433 Debit	\$0
<b>March Revenue</b>				
186322		\$168,278		
557322	\$168,278			
<b>March Expense</b>				
186322	\$1,058			
557322		\$1,058		
<b>March Total</b>				
186322	\$1,058	\$168,278	\$167,220 Credit	\$218 ✓
557322	\$168,278	\$1,058	-\$167,220 Debit	-\$218
<b>April Revenue</b>				
186322		\$285,930		
557322	\$285,930			
<b>April Expense</b>				
186322	\$1,343			
557322		\$1,343		
<b>April Total</b>				
186322	\$1,343	\$285,930	\$284,587 Credit	\$0
557322	\$285,930	\$1,343	-\$284,587 Debit	\$0
<b>May Revenue</b>				
186322		\$173,205		
557322	\$173,205			
<b>May Expense</b>				
186322	\$1,854			
557322		\$1,854		
<b>May Total</b>				
186322	\$1,854	\$173,205	\$171,351 Credit	\$0
557322	\$173,205	\$1,854	-\$171,351 Debit	\$0
<b>June Revenue</b>				
186322		\$121,358		
557322	\$121,358			
<b>June Expense</b>				
186322	\$2,112			
557322		\$2,112		
<b>June Total</b>				
186322	\$2,112	\$121,358	\$119,246 Credit	\$0
557322	\$121,358	\$2,112	-\$119,246 Debit	\$0
<b>July Revenue</b>				
186322		\$133,843		
557322	\$133,843			
<b>July Expense</b>				
186322	\$1,522			
557322		\$1,522		
<b>July Total</b>				
186322	\$1,522	\$133,843	\$132,321 Credit	\$273 ✓
557322	\$133,843	\$1,522	-\$132,321 Debit	-\$273
<b>August Revenue</b>				
186322		\$179,011		
557322	\$179,011			
<b>August Expense</b>				
186322	\$2,065			
557322		\$2,065		
<b>August Total</b>				
186322	\$2,065	\$179,011	\$176,946 Credit	\$251 ✓
557322	\$179,011	\$2,065	-\$176,946 Debit	-\$251
<b>September Revenue</b>				
186322		\$167,707		
557322	\$167,707			
<b>September Expense</b>				
186322	\$8,682			
557322		\$8,682		
<b>September Total</b>				
186322	\$8,682	\$167,707	\$159,025 Credit	\$0
557322	\$167,707	\$8,682	-\$159,025 Debit	\$0
<b>October Revenue</b>				
186322		\$140,831		
557322	\$140,831			
<b>October Expense</b>				
186322	\$0			
557322		\$0		
<b>October Total</b>				
186322	\$0	\$140,831	\$140,831 Credit	\$0
557322	\$140,831	\$0	-\$140,831 Debit	\$0

CORRECTION NEEDED: (corrected in Oct'15)

REC Expense Adj. tab of this workbook is GL Wand generated in February, DJ 475 was booked before the \$477 showed up in GL Wand from DJ 465 being posted to account 557160 so it wasn't ultimately included in the deferral calculation even though it now shows up on that tab of workbook.

*Handwritten:*  
 \$742 ✓



Avista Corp. - Resource Accounting  
 DJ 476 - Washington REC Deferral  
 2015 REC Revenue Deferral Calculation  
 Per UE-120436 and UG-120437 Order 14

*om*

Actual	Jan/15	Feb/16	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)	(\$186,160)	(\$205,312)	(\$274,599)	(\$257,258)	(\$216,032)	\$0	\$0	(\$2,301,080)
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
<b>Total</b>	<b>(\$188,804)</b>	<b>(\$160,040)</b>	<b>(\$258,135)</b>	<b>(\$386,548)</b>	<b>(\$265,692)</b>	<b>(\$186,160)</b>	<b>(\$205,312)</b>	<b>(\$274,599)</b>	<b>(\$257,258)</b>	<b>(\$216,032)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,398,580)</b>
<b>Authorized - System</b>													
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
<b>Total Authorized</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Difference</b>													
Non WA EIA - Voluntary REC Revenue	(\$188,804)	(\$160,040)	(\$258,135)	(\$289,048)	(\$265,692)	(\$186,160)	(\$205,312)	(\$274,599)	(\$257,258)	(\$216,032)	\$0	\$0	(\$2,301,080)
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
<b>Total (+) = Surcharge</b>	<b>(\$188,804)</b>	<b>(\$160,040)</b>	<b>(\$258,135)</b>	<b>(\$386,548)</b>	<b>(\$265,692)</b>	<b>(\$186,160)</b>	<b>(\$205,312)</b>	<b>(\$274,599)</b>	<b>(\$257,258)</b>	<b>(\$216,032)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,398,580)</b>
<b>WA Share of Difference</b>													
Non WA EIA - Voluntary (65.19%)	(\$123,081)	(\$104,330)	(\$168,278)	(\$188,430)	(\$173,205)	(\$121,358)	(\$133,843)	(\$179,011)	(\$167,707)	(\$140,831)	\$0	\$0	(\$1,500,074)
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
<b>Total - 100% Surcharge (+) or Rebate (-)</b>	<b>(\$123,081)</b>	<b>(\$104,330)</b>	<b>(\$168,278)</b>	<b>(\$285,930)</b>	<b>(\$173,205)</b>	<b>(\$121,358)</b>	<b>(\$133,843)</b>	<b>(\$179,011)</b>	<b>(\$167,707)</b>	<b>(\$140,831)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,597,574)</b>

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

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

*M*

Actual	Source	Jan/15	Feb/15	Mar/15	Apr/15	May/15	Jun/15	Jul/15	Aug/15	Sep/15	Oct/15	Nov/15	Dec/15	Total
Other Non WA EIA - Voluntary REC Expense	557160-ED-AN	\$0	\$477	\$335	\$0	\$0	\$0	\$418	\$385	\$0	\$0	\$0	\$0	\$1,614
Other Non WA EIA - Voluntary REC Broker Fee Expense	557171-ED-AN	\$3,127	\$1,377	\$1,288	\$2,061	\$2,843	\$3,239	\$1,916	\$2,763	\$13,318	\$0	\$0	\$0	\$31,952
<b>Total Other Non WA EIA REC Expenses</b>		<b>\$3,127</b>	<b>\$1,854</b>	<b>\$1,623</b>	<b>\$2,061</b>	<b>\$2,843</b>	<b>\$3,239</b>	<b>\$2,334</b>	<b>\$3,168</b>	<b>\$13,318</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,566</b>
<b>Authorized - System</b>														
Other Non WA EIA - Voluntary REC Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Authorized</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Difference</b>														
Other Non WA EIA - Voluntary REC Expense		\$3,127	\$1,854	\$1,623	\$2,061	\$2,843	\$3,239	\$2,334	\$3,168	\$13,318	\$0	\$0	\$0	\$33,566
<b>Total</b>		<b>\$3,127</b>	<b>\$1,854</b>	<b>\$1,623</b>	<b>\$2,061</b>	<b>\$2,843</b>	<b>\$3,239</b>	<b>\$2,334</b>	<b>\$3,168</b>	<b>\$13,318</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,566</b>
<b>WA Share of Difference</b>														
Non WA EIA - Voluntary (65.19%)		\$2,039	\$1,208	\$1,058	\$1,343	\$1,854	\$2,112	\$1,522	\$2,065	\$8,682	\$0	\$0	\$0	\$21,882
<b>Total - 100% Surcharge (+) or Rebate (-)</b>		<b>\$2,039</b>	<b>\$1,208</b>	<b>\$1,058</b>	<b>\$1,343</b>	<b>\$1,854</b>	<b>\$2,112</b>	<b>\$1,522</b>	<b>\$2,065</b>	<b>\$8,682</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,882</b>
<b>Accounting Entries</b>														
186322-ED-WA														
557322-ED-WA														

**10.20.15 Meister:**  
 These need to be reversed as they are "Imbalance Penalty Charges" not related to REC's. Account 557160 has been recycled and is being used for a different purpose in 2015. Delete from spreadsheet going forward. REC Expenses are now being appropriately captured in 557171 ED-AN

At 1.31.15 2,024  
 At 2.28.15 (change WA %) 2,039  
 January Adjustment 15

2015 - No REC authorized. EWEB transactions moved to ERM

**Journal Drilldown**

2015.10. YTD, USD, AVISTA CORP || October 20, 2015 1:36:04 PM EDT

Account Combination		Journal Name	Journal Category	Journal Source	Period Name	Description (Lines)	Entered Dr	Entered Cr	Drill to Sub Ledger	Drill to Full Journal
001.557160.ED.AN.DL	469-MISC PS EXP 201502 DI USD	AVA JET	DJ	AVA JET	201502	Imbalance Penalty Charges	477.00		<u>Execute Drilldown</u>	<u>Execute Drilldown</u>
001.557160.ED.AN.DL	469-MISC PS EXP 201503 DI USD	AVA JET	DJ	AVA JET	201503	Imbalance Penalty Charges	334.61		<u>Execute Drilldown</u>	<u>Execute Drilldown</u>
001.557160.ED.AN.DL	469-MISC PS EXP 201507 DI USD	AVA JET	DJ	AVA JET	201507	Imbalance Penalty Charges	417.62		<u>Execute Drilldown</u>	<u>Execute Drilldown</u>
001.557160.ED.AN.DL	469-MISC PS EXP 201508 DI USD	AVA JET	DJ	AVA JET	201508	Imbalance Penalty Charges	384.80		<u>Execute Drilldown</u>	<u>Execute Drilldown</u>
							<u>1,614.03</u>			

$$\frac{1614.03}{0.6519} = 2476.0397$$

$$2476.0397 - 477.00 = 1999.0397$$

$$1999.0397 - 334.61 = 1664.4297$$

$$1664.4297 - 417.62 = 1246.8097$$

$$1246.8097 - 384.80 = 862.0097$$

1614.03  
 x 65.19% = 1051.0397  
 1051.0397  
 (310.95)  
 -----  
 740.0897

1614.03  
 x 65.19% = 1051.0397  
 1051.0397  
 (310.95)  
 -----  
 740.0897

1614.03  
 x 65.19% = 1051.0397  
 1051.0397  
 (310.95)  
 -----  
 740.0897

February amount not included in deferral calculation

**DJ475 - Washington REC Deferral (Current Amortization)**

Avista Corp. - Resource Accounting

Rate will remain the same throughout the year for 2015

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 monthly interest rate

Per rate order, REC rate is after tax cost of capital 6.340% 1.1.15

The monthly rate is 0.0052833

3.5.00% 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)					
	REC Amortization	(3,277,188)					
January	Interest	162,668				9,050.00	
1/31/2015	Balance before interest	(3,114,520)				16,634.00	
	REC Amortization						7,594.00
February	Interest						
2/28/2015	Balance before interest	(2,524,065)					
	REC Amortization						
March	Interest						
3/31/2015	Balance before interest	(2,026,111)					
	REC Amortization						
April	Interest						
4/30/2015	Balance before interest	(1,595,729)					
	REC Amortization						
May	Interest						
5/31/2015	Balance before interest	(1,175,067)					
	REC Amortization						
June	Interest						
6/30/2015	Balance before interest	(741,864)					
	Balance including Jan-Jun Interest	(807,621)					
July	REC Amortization						
July	Interest						
7/31/2015	Balance before interest	(326,939)					
	REC Amortization						
August	Interest						
8/31/2015	Balance before interest	(319)					
	REC Amortization						
September	Interest						
9/30/2015	Balance before interest	2,319					
	REC Amortization						
October	Interest						
10/31/2015	Balance before interest	4,609					
	REC Amortization						
9/30/2015	Balance before interest	1,073,270					

Should have compounded interest at 12 31 14 Adjust and correct for March entry  
 Interest Was Correction  
 January Adjust 16,634 (250)  
 February Adjust 14,845 (249)  
 (499)

Semi-Annual Compounding

9/4/15 talked to Annette about balance becoming positive earlier than anticipated (notes say amortization Jan '15-Jun '16). Balance flipped due to super hot summer causing load increases so we amortized more than anticipated. Also, the rate projected used 2013 actuals.

The balance will continue to grow as a debit and this is ok because it is being offset by the deferrals in account 186323. In December 2015 with the new filing, these will be combined into a new account bucket.

GL Balance	(997)
186322-ED-WA	677,542
	676,545

186322-ED-WA GL Wland 670,545

Difference

AVISTA CORPORATION  
 OCTOBER 2015 WASHINGTON REC REVENUE & DEFERRAL AMORTIZATION

Schedule	(a)	kWh or \$	(b)	Proration Percentages		Rebate Rates		Rate Before 1-Jan-15 (g)	(b)*(c)*(e)	Rate On/After 1-Jan-15 (h)	(b)*(d)*(f)	Total (i)	(g)+(h)
				Before 1-Jan-15	On/After 1-Jan-15	Before 1-Jan-15	On/After 1-Jan-15						
				(c)	(d)	(e)	(f)						
1		141,619,883	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$ -	(147,285)	\$ (147,285)	\$ (147,285)		
2		31,364											
11		40,013,112	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$ -	(41,614)	\$ (41,614)	\$ (41,614)		
12		3,839,758	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$ -	(3,993)	\$ (3,993)	\$ (3,993)		
21		110,746,086	0.00%	100.00%	0.000¢	(0.106¢)	\$ -	\$ -	(117,391)	\$ (117,391)	\$ (117,391)		
22		2,443,580	0.00%	100.00%	0.000¢	(0.106¢)	\$ -	\$ -	(2,590)	\$ (2,590)	\$ (2,590)		
25		90,936,345	0.00%	100.00%	0.000¢	(0.102¢)	\$ -	\$ -	(92,755)	\$ (92,755)	\$ (92,755)		
30		1,452,160	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$ -	(1,641)	\$ (1,641)	\$ (1,641)		
31		9,343,803	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$ -	(10,558)	\$ (10,558)	\$ (10,558)		
32		602,807	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$ -	(681)	\$ (681)	\$ (681)		
41-46		1,336,198	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$ -	(1,403)	\$ (1,403)	\$ (1,403)		
47		460,088	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$ -	(483)	\$ (483)	\$ (483)		
48		254,836	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$ -	(268)	\$ (268)	\$ (268)		
Schedule Totals		403,080,020					\$0		-\$420,662		-\$420,662		

kWh not subject to surcharge	
Sch 62	0
Total kWh	403,080,020
Conversion factor	0.954989
Amortization	-\$401,728

FIT rate	-35%
DFIT expense	\$140,605