



**Avista Corp.**

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Toll Free 800-727-9170

May 13, 2016

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, April 2016  
Docket No. UE-140188, Monthly REC Report, April 2016

Dear Mr. King:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of April 2016.

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In April, actual net power costs were less than authorized costs by \$36,693. Year-to-date actual net power costs were less than authorized costs by \$5,580,529. A deferral entry of \$27,519 was made in the rebate direction. The ERM deferral at April 2016 is \$1,190,467 (including interest) in the rebate direction.

Actual power supply expense was lower than the authorized level due primarily to higher hydro generation and low power prices. Hydro generation was 45 aMW above the authorized level. The average purchased power price was \$9.16/MWh compared to an authorized price of \$20.54/MWh. The average natural gas price was \$3.00/dth compared to an authorized price of \$2.70/dth.

Colstrip and Kettle Falls generation was 25 aMW below and 15 aMW above the authorized level respectively. Gas-fired generation was 179 aMW below the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 39 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

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COMMISSION

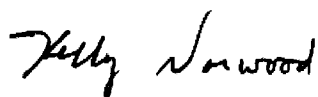
Company defers 100% of the net monthly renewable energy credits (REC) not associated with compliance for the Washington Energy Independence Act. The amount of net revenues for April 2016 is \$380,759. The Company also is authorized to return to customers an amortization amount based on actual and projected net REC revenues from 2012 through June 2016. The rebate revenue amounted to \$442,679 for the month of April 2016. After adjusting for revenue-sensitive expenses, \$422,754 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 2016 report on page 23 contains the information for the January – June calculations.

Interest for RECs is calculated per footnote 3 of the Settlement Stipulation in Order No. 5, Docket UE-140188 dated April 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.

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: Public Counsel  
Industrial Customers of Northwest Utilities

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AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT  
MONTH OF APRIL 2016

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			(\$11,535,183.18)
201601	\$ (11,535,183.18)	(\$32,804.00)	\$ (11,567,987.18)
201602	\$ (11,567,987.18)	\$11,567,987.00	\$ (0.18)
201603	\$ (0.18)	(\$1,159,616.00)	\$ (1,159,616.18)
201604	\$ (1,159,616.18)	(\$30,851.00)	\$ (1,190,467.18)
201605		\$0.00	
201606		\$0.00	
201607		\$0.00	
201608		\$0.00	
201609		\$0.00	
201610		\$0.00	
201611		\$0.00	
201612		\$0.00	

**201604**

(\$1,190,467.18)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Balance 3/31/2016</b>		\$ (1,159,616)	
Deferral		\$ (27,519)	481 - ERM
Interest		\$ (3,332)	481 - ERM
<b>Balance 02/29/2016</b>		\$ (1,190,467)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Balance 1/31/2016</b>		\$ (11,535,183)	
Deferral Year to Date		\$ (1,185,488)	481 - ERM
Transfer to Account 186290		\$ 11,535,183	481 - ERM
Interest		\$ (4,979)	481 - ERM
<b>Balance 02/29/2016</b>		\$ (1,190,467)	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4M at 100%	\$ (2,471,553)	\$ (2,471,553)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (1,580,651)	\$ (395,163)	\$ (1,185,488)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (4,052,204)	\$ (2,866,716)	\$ (1,185,488)

**STATE OF WASHINGTON**  
**186290 ERM AMORTIZATION BALANCE (Pending Approval 2015)**

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ -
201601	\$ -	\$ -	\$ -
201602	\$ -	\$ (11,600,791.00)	\$ (11,600,791.00)
201603	\$ (11,600,791.00)	\$ (32,804.00)	\$ (11,633,595.00)
201604	\$ (11,633,595.00)	\$ (32,804.00)	\$ (11,666,399.00)
201605			
201606			
201607			
201608			
201609			
201610			
201611			
201612			
<b>201604</b>			<b>\$ (11,666,399.00)</b>

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Balance 3/31/2016</b>	\$ (11,633,595.00)	
Transfer from 186280	\$ -	481 - ERM
interest	\$ (32,804.00)	481 - ERM
<b>Balance 02/29/2016</b>	\$ (11,666,399.00)	

**STATE OF WASHINGTON**  
**182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2016)**

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (6,457,270.71)
201601	\$ (6,457,270.71)	\$ 579,345.00	\$ (5,877,925.71)
201602		\$ 27,371.00	\$ (5,850,554.71)
201603		\$ (16,541.00)	\$ (5,867,095.71)
201604		\$ (16,541.00)	\$ (5,883,636.71)
201605		\$ -	
201606		\$ -	
201607		\$ -	
201608		\$ -	
201609		\$ -	
201610		\$ -	
201611		\$ -	
201612		\$ -	

**201604**

**\$ (5,883,636.71)**

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Balance 3/31/2016</b>	\$ (5,867,095.71)	
Surcharge Amortization	\$ -	481 - ERM
Transfer From 186290	\$ -	481 - ERM
Interest	\$ (16,541.00)	481 - ERM
	\$ (5,883,636.71)	

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

**DFIT Associated with ERM Deferrals**

**Account 283280.ED.WA**

Account 186280.ED.WA balance	\$	(1,190,467.18)
Account 186290.ED.WA balance	\$	(11,666,399.00)
Account 182350.ED.WA balance	\$	(5,883,636.71)
Total	\$	(18,740,502.89)
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	6,559,176.01
Rounding	\$	0.88
Balance that should be in account - January 31, 2015	\$	6,559,176.89

GL Check	\$	6,559,176.89
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	\$	0.00
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**STATE OF WASHINGTON  
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	<b>Beginning Balance</b>			\$ 2,038,919.11
ED.WA	201601	\$ 2,038,919.11	\$ 577,521.00	\$ 2,616,440.11
	201602	\$ 2,616,440.11	\$ 506,191.00	\$ 3,122,631.11
	201603	\$ 3,122,631.11	\$ 470,428.00	\$ 3,593,059.11
	201604	\$ 3,593,059.11	\$ 442,617.00	\$ 4,035,676.11
	201605		\$ -	
	201606		\$ -	
	201607		\$ -	
	201608		\$ -	
	201609		\$ -	
	201610		\$ -	
	201611		\$ -	
	201612		\$ -	

GL YTD Check

201604

\$ 4,035,676.11

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186322</b>	<b>Begin Balance</b>	\$ 3,593,059.11	
Amortization		\$ 422,754.00	475 - WA REC Journal
Interest - 6.340%		\$ 19,863.00	475 - WA REC Journal
	<b>Ending Balance</b>	\$ 4,035,676.11	







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

**DFIT Associated with ERM Deferrals**

**Account 283305.ED.WA**

Account 186322.ED.WA balance	\$ 4,035,676.11	\$ 1,412,486.64
Account 186323.ED.WA balance	\$ (2,065,091.13)	\$ (722,781.90)
Account 186324.ED.WA balance	\$ (1,135,096.00)	\$ (397,283.60)
Total	\$ 835,488.98	
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$ (292,421.14)	
True up to Tax Return	\$ 8,082.00	
Balance that should be in account	\$ (284,339.14)	

**GL Check**

**201604** \$ (284,339.14)

\$ (0.00)

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of April 2016

ERM Deferral Journal

**Avista Corporation Journal Entry**

Effective Date: 201604

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 05/06/2016 3:10 PM

Type: C

Submitted by: Cheryl Kettner

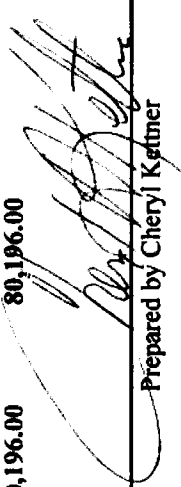
Approval Requested: 05/06/2016 3:11 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	SEL	Jul	S.L	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		16,541.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	16,541.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		27,519.00	Current Year ERM (2016)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	27,519.00		Current Year ERM Deferral Expense (2016)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		3,332.00	Current Year ERM Interest Accrual (2016)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	3,332.00		Current Year ERM Interest Expense (2016)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	32,804.00		Int Expense on 2015 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		32,804.00	Int Accrual for 2015 Pending Balance
<b>Totals:</b>						<b>80,196.00</b>	<b>80,196.00</b>	

Prepared by Cheryl Kettner  Date 5/6/2016

Reviewed by \_\_\_\_\_ Date \_\_\_\_\_  
 Approved for Entry \_\_\_\_\_ Date \_\_\_\_\_  
 Corporate Accounting use Only

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

Washington : gy 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

Jan-June Interest Rate	0.28438%
Jul-Dec Interest Rate	0.29001%

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2015									(6,457,271)		
1/31/2016	(6,457,271)		598,860		(17,515)		(5,860,411)	(5,877,926)	(5,877,926)	0.00	
2/29/2016	(5,860,411)		43,974		(16,803)		(5,816,437)	(5,850,555)	(5,850,555)	0.00	
3/31/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,867,096)	(5,867,096)	0.00	
4/30/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,883,637)	(5,887,096)	16,541.00	
5/31/2016											
6/30/2016											
7/31/2016		0									
8/31/2016											
9/30/2016											
10/31/2016											
11/30/2016											
12/31/2016											

Entry:	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	16,541		Interest Expense Energy Deferrals
182350 ED WA		16,541	Regulatory Asset ERM Approved For Recovery

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

Avista Interest - Balance Int Exp 431600 ED WA  
Avista Interest - Balance Int Exp 416600 ED WA

Jan-June Interest Rate	0.28438%
Jul-Dec Interest Rate	0.29001%

Account 186280

Month Ending	12/31/2015	1/31/2016	2/29/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2016
Month Ending	12/31/2015	1/31/2016	2/29/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2016
Req. Balance		(11,535,183)	0	0	(1,157,969)								
Balance Transfer		11,535,183											
Deferral - Sur./(Reb.)		0			(1,157,969)	(27,519)							
Adjustments													
Interest Adjustments		0	0	(1,647)	(3,332)								
End Balance before interest		0	0	(1,157,969)	(1,185,488)								
Balance with Interest		0	0	(1,159,616)	(1,190,467)								
GLW Balance	(1,535,183)	(11,567,987)	0	(1,159,616)	(1,159,616)								
Check		(11,567,987)	0	0	30,851.00								
Adjustment Notes													
													This transfer should have occurred in Jan but was completed on the Feb DJ481

Entry	Debit	Credit
557280 ED WA	27,519.00	
186280 ED WA		27,519.00
431600 ED WA	3,332.00	
186280 ED WA		3,332.00
		Deferred Power Supply Expense
		Regulatory Asset ERM Deferred Current Year
		Interest Expense Energy Deferrals
		Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting  
 Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2015

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

Jan-June Interest Rate	0.28438%
Jul-Dec Interest Rate	0.29001%

Account 186290

Month Ending	Req. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2015									0		
1/31/2016	0	(11,535,183)			(32,804)		(11,535,183)	(11,567,987)	0	11,567,987.00	
2/29/2016	(11,535,183)	0			(32,804)		(11,535,183)	(11,600,791)	(11,600,791)	0.00	
3/31/2016	(11,535,183)				(32,804)		(11,535,183)	(11,633,595)	(11,633,595)	0.00	
4/30/2016	(11,535,183)				(32,804)		(11,535,183)	(11,666,399)	(11,633,595)	32,804.00	
5/31/2016											
6/30/2016											
7/31/2016											
8/31/2016											
9/30/2016											
10/31/2016											
11/30/2016											
12/31/2016											

Entry:	
431600 ED WA	Debit 32,804/
186290 ED WA	Credit Interest Expense on 2015 Pending Balance 32,804/ Interest Accrual for 2015 Pending Balance



Avista Corp. - Resource Accounting  
**WASHINGTON POWER COST DEFERRALS**

Line No.	WASHINGTON ACTUALS	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	555 Purchased Power	\$13,983,633	\$13,763,477	\$13,932,523	\$11,975,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$41,974,902)	(\$10,637,878)	(\$11,228,965)	(\$9,817,050)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$2,753,922	\$2,300,883	\$2,083,055	\$2,266,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$9,063,065	\$6,579,384	\$5,500,996	\$3,000,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$4,906,363)	(\$1,328,449)	(\$1,158,884)	(\$1,302,590)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$5,819,700	\$1,376,369	\$1,599,865	\$1,438,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$132,268	\$36,918	\$23,939	\$35,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$46,284,146</b>	<b>\$15,603,449</b>	<b>\$12,528,486</b>	<b>\$7,663,954</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>Total through April</b>													
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>													
9	555 Purchased Power	\$45,093,473	\$12,809,205	\$11,591,965	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,683,689	\$8,166,793	\$11,995,843	\$12,493,230
10	447 Sale for Resale	(\$29,740,166)	(\$6,583,991)	(\$6,331,583)	(\$9,451,450)	(\$8,788,449)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
11	501 Thermal Fuel	\$9,842,922	\$2,666,114	\$2,503,517	\$2,494,287	\$1,851,578	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,828,470	\$2,755,227
12	547 CT Fuel	\$29,271,518	\$9,014,456	\$7,698,692	\$7,292,619	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
13	456 Transmission Revenue	(\$4,672,205)	(\$1,305,692)	(\$1,061,936)	(\$1,137,644)	(\$1,506,921)	(\$1,586,833)	(\$1,589,620)	(\$1,447,883)	(\$1,304,804)	(\$1,265,929)	(\$1,197,858)	(\$1,199,571)
14	565 Transmission Expense	\$5,808,042	\$1,485,367	\$1,417,562	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
15	557 Broker Fees	\$240,376	\$67,876	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
16	Settlement Adjustment	(\$710,064)	(\$130,554)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)
17	<b>Authorized Net Expense</b>	<b>\$65,133,894</b>	<b>\$18,022,781</b>	<b>\$13,365,676</b>	<b>\$8,069,870</b>	<b>\$4,171,316</b>	<b>\$3,983,007</b>	<b>\$7,742,804</b>	<b>\$12,904,239</b>	<b>\$11,189,238</b>	<b>\$11,853,243</b>	<b>\$15,093,313</b>	<b>\$16,619,356</b>
18	<b>Actual - Authorized Net Expense</b>	<b>(\$8,849,748)</b>	<b>(\$2,419,332)</b>	<b>(\$2,767,429)</b>	<b>(\$505,916)</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>
19	Resource Optimization - Subtotal	(\$2,787,398)	(\$1,670,162)	(\$485,617)	(\$505,286)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$11,637,146)	(\$4,089,494)	(\$3,253,046)	(\$1,011,202)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation	64.86%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
22	Washington Share	(\$7,536,532)	(\$2,652,446)	(\$2,124,691)	(\$654,349)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$459,971	\$5,438	\$5,438	\$181,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$1,496,910	\$77,754	\$542,838	\$435,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$2,308,529)</b>	<b>(\$1,576,415)</b>	<b>(\$1,659,014)</b>	<b>(\$36,683)</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>
27	<b>Cumulative Balance</b>	<b>(\$2,308,529)</b>	<b>(\$3,884,944)</b>	<b>(\$5,543,958)</b>	<b>(\$5,580,651)</b>	<b>(\$5,580,651)</b>	<b>(\$5,580,651)</b>	<b>(\$5,580,651)</b>	<b>(\$5,580,651)</b>	<b>(\$5,580,651)</b>	<b>(\$5,580,651)</b>	<b>(\$5,580,651)</b>	<b>(\$5,580,651)</b>
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$1,157,969)	(\$1,185,488)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Monthly Entry	\$0	\$0	(\$1,157,969)	(\$27,519)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Acct 657280 Entry: (+) Rebate, (-) Surcharge</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,157,969</b>	<b>\$27,519</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>Company Band Gross Margin Impact, Cumulative</b>	<b>(\$2,308,529)</b>	<b>(\$3,884,944)</b>	<b>(\$4,385,988)</b>	<b>(\$4,395,163)</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>

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

No.	Line	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>555 PURCHASED POWER</b>														
1	Short-Term Purchases	\$16,183,281	\$3,724,065	\$3,534,857	\$4,742,755	\$4,181,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Silco)	\$4,137,588	\$1,034,397	\$1,034,397	\$1,034,397	\$4,181,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$341,986	\$7,941	\$52,590	\$130,766	\$150,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$611,144	\$152,786	\$152,786	\$152,786	\$152,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$2,381,864	\$595,466	\$595,466	\$595,466	\$595,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$9,152,502	\$3,182,991	\$2,876,135	\$1,571,428	\$1,521,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$2,844	\$505	\$517	\$1,152	\$670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$607,876	\$148,489	\$179,736	\$144,771	\$134,880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Simson Lumber	\$516,153	\$154,074	\$143,960	\$120,136	\$97,983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,490,251	\$290,963	\$433,302	\$428,478	\$337,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,553,949	\$179,092	\$475,957	\$440,063	\$458,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathrum Power, LLC (Lancaster PPA)	\$8,700,594	\$2,291,398	\$2,222,770	\$2,144,775	\$2,041,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$7,478,356	\$2,014,951	\$1,894,190	\$2,352,918	\$1,216,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$550,797	\$159,500	\$143,002	\$126,079	\$122,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$44,201)	\$57,015	\$23,812	(\$53,447)	(\$71,581)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	<b>Total 555 Purchased Power</b>	<b>\$53,664,984</b>	<b>\$13,993,633</b>	<b>\$13,763,477</b>	<b>\$13,932,523</b>	<b>\$11,975,351</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>

(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

No.	Line	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>555 PURCHASED POWER</b>														
555000		\$42,625,972	\$12,165,313	\$11,172,330	\$10,466,744	\$8,821,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100		\$8,960,731	\$1,073,575	\$1,927,903	\$3,114,788	\$2,844,465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550		(\$44,201)	\$57,015	\$23,812	(\$53,447)	(\$71,581)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700		\$81,154	\$193,750	\$185,160	\$108,291	\$93,953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700		\$557,10	\$159,500	\$143,002	\$126,079	\$122,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710		\$990,531	\$44,479.50	\$31,270.00	\$170,068.00	\$164,713.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555720		\$53,664,984	\$13,993,633	\$13,763,477	\$13,932,523	\$11,975,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>447 SALES FOR RESALE</b>														
18	Short-Term Sales	(\$37,216,062)	(\$9,145,032)	(\$9,432,598)	(\$9,964,540)	(\$8,673,892)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$203,223	\$86,485	\$51,605	\$36,444	\$28,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$48,080	\$11,801	\$11,143	\$12,810	\$12,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$208,643	\$53,367	\$52,121	\$55,282	\$47,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$5,218,786)	(\$1,297,630)	(\$1,320,149)	(\$1,368,961)	(\$1,232,046)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	<b>Total 447 Sales for Resale</b>	<b>(\$41,974,902)</b>	<b>(\$10,291,009)</b>	<b>(\$10,637,878)</b>	<b>(\$11,228,965)</b>	<b>(\$9,817,050)</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>447 SALES FOR RESALE</b>														
447000		(\$20,053,692)	(\$6,496,636)	(\$5,424,454)	(\$4,367,257)	(\$3,765,345)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100		(\$15,536,674)	(\$2,146,443)	(\$3,541,393)	(\$5,250,573)	(\$4,596,265)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447313		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$614,953)	(\$190,800)	(\$208,880)	(\$116,095)	(\$98,178)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$550,797)	(\$159,500)	(\$143,002)	(\$126,079)	(\$122,216)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720		(\$5,218,786)	(\$1,297,630)	(\$1,320,149)	(\$1,368,961)	(\$1,232,046)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>(\$41,974,902)</b>	<b>(\$10,291,009)</b>	<b>(\$10,637,878)</b>	<b>(\$11,228,965)</b>	<b>(\$9,817,050)</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>501 FUEL-DOLLARS</b>														
24	Kettle Falls Wood-501110	\$2,351,341	\$605,629	\$648,276	\$532,607	\$564,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$8,591	\$6,552	(\$1,238)	\$1,537	\$1,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$6,995,414	\$2,120,032	\$1,637,450	\$1,538,966	\$1,698,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$48,994	\$21,709	\$16,395	\$9,945	\$9,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	<b>Total 501 Fuel Expense</b>	<b>\$9,404,340</b>	<b>\$2,753,922</b>	<b>\$2,300,883</b>	<b>\$2,083,055</b>	<b>\$2,266,480</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>501 FUEL-TONS</b>														
29	Kettle Falls	202,301	52,760	52,312	47,910	49,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Colstrip	315,657	98,075	81,222	70,154	66,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>501 FUEL-COST PER TON</b>														
31	Kettle Falls	wood	\$11.48	\$12.39	\$11.12	\$11.45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Avista Corp. - 'ce Accounting  
**WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES**

Line No.	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>TOTAL</b>	\$21.62	\$20.16	\$21.94	\$25.66								
coal												
<b>547 FUEL</b>												
33 NE CT Gas/Oil-547213	\$8,017	\$6,936	(\$217)	\$1,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Boulder Park-547216	\$90,595	\$4,942	\$7,792	\$33,927	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Kettle Falls CT-547211	\$20,736	(\$1,229)	\$6,888	\$1,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Coyote Springs2-547610	\$12,360,866	\$3,662,342	\$2,926,444	\$1,221,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 Lancaster-547312	\$11,543,646	\$4,373,672	\$2,552,994	\$1,727,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Rathurum CT-547310	\$120,259	\$16,951	\$7,095	\$14,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>39 Total 547 Fuel Expense</b>	<b>\$24,144,119</b>	<b>\$6,579,384</b>	<b>\$5,500,996</b>	<b>\$3,000,674</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>40 TOTAL NET EXPENSE</b>	<b>\$45,236,541</b>	<b>\$15,519,611</b>	<b>\$12,005,866</b>	<b>\$10,287,609</b>	<b>\$7,425,455</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>												
41 456100 ED AN	(\$2,767,997)	(\$812,195)	(\$665,591)	(\$673,083)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$1,064,000)	(\$266,000)	(\$266,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	(\$103,917)	\$0	(\$10,016)	(\$93,901)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456130 ED AN - Ancillary Services Revenue	(\$550,797)	(\$143,002)	(\$126,079)	(\$122,216)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456017 ED AN - Low Voltage	(\$20,080)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456700 ED WA - Low Voltage	(\$33,288)	(\$8,322)	(\$8,322)	(\$8,322)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456705 ED AN - Low Voltage	(\$366,284)	(\$77,412)	(\$77,412)	(\$134,048)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Avista Corp. - rce Accounting  
**WASHINGTON DEFERRED POWER COST CALCU. N - ACTUAL SYSTEM POWER SUPPLY EXPENSES**

Line No.	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
51	Total 456 Transmission Revenue	(\$4,906,363)	(\$1,328,449)	(\$1,116,884)	(\$1,156,440)	(\$1,302,590)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>													
52	565000 ED AN	\$5,811,580	\$1,374,339	\$1,597,835	\$1,436,109	\$1,403,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$8,120	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$5,819,700	\$1,376,369	\$1,599,865	\$1,438,139	\$1,405,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>557 Broker &amp; Related Fees</b>													
56	557170 ED AN	\$130,768	\$35,543	\$36,274	\$23,564	\$35,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$1,500	\$375	\$375	\$375	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Total 557 ED AN Broker & Related Fees	\$132,268	\$35,918	\$36,649	\$23,939	\$35,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>													
59	Econ Dispatch-557010	\$17,084,055	\$3,554,533	\$3,401,868	\$4,730,932	\$5,396,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Econ Dispatch-557150	(\$8,901,587)	(\$4,400,743)	(\$1,532,123)	(\$2,088,815)	(\$679,906)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Gas Bookouts-557700	\$526,402	\$200,335	\$146,030	\$180,037	\$180,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Gas Bookouts-557711	(\$526,402)	(\$200,335)	(\$146,030)	(\$180,037)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Intraco Thermal Gas-557730	\$11,836,389	\$2,751,487	\$4,645,223	\$2,366,339	\$2,073,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Fuel DispatchFin-456010	(\$10,426,438)	(\$1,894,955)	(\$1,958,501)	(\$2,842,316)	(\$3,730,666)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Fuel Dispatch-456015	(\$1,660,245)	(\$12,189)	(\$73,353)	(\$627,696)	(\$947,007)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-456730	(\$10,719,926)	(\$1,668,568)	(\$4,609,447)	(\$2,024,110)	(\$2,417,801)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Resource Optimizaton Subtotal	(\$2,787,752)	(\$1,670,435)	(\$126,333)	(\$485,666)	(\$505,318)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Misc. Power Exp. Actual-557160 ED AN	\$273	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Misc. Power Exp. Subtotal	\$273	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Wind REC Exp Actual 557395	\$81	\$0	\$0	\$49	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Subtotal	\$81	\$0	\$0	\$49	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	WA EIA937 Requirement (EWEB) - Expense	\$437,219	\$250,725	\$0	\$0	\$176,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$21,752	\$5,438	\$5,438	\$5,438	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	EWEB REC WA EIA 937 Compliance	\$458,971	\$286,163	\$5,438	\$5,438	\$181,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Net Resource Optimization	(\$2,787,398)	(\$1,670,162)	(\$126,333)	(\$485,617)	(\$505,286)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	Adjusted Actual Net Expense	\$43,955,719	\$14,199,450	\$12,404,601	\$10,111,068	\$7,240,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting  
**Washington Electric Jurisdiction**  
**Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2016**

Retail Sales - MWh	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD
Total Billed Sales	568,164	493,703	455,358	424,541	-	-	-	-	-	-	-	-	1,941,766
Deduct Prior Month Unbilled	(246,831)	(226,595)	(196,875)	(205,495)	-	-	-	-	-	-	-	-	(875,796)
Add Current Month Unbilled	226,595	196,875	205,495	184,275	-	-	-	-	-	-	-	-	813,240
<b>Total Retail Sales</b>	<b>547,928</b>	<b>463,983</b>	<b>463,978</b>	<b>403,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,879,210</b>
<b>Test Year Retail Sales</b>	<b>552,475</b>	<b>498,647</b>	<b>492,113</b>	<b>431,145</b>	<b>438,507</b>	<b>423,630</b>	<b>451,024</b>	<b>469,267</b>	<b>421,946</b>	<b>451,214</b>	<b>471,440</b>	<b>548,964</b>	<b>1,974,380</b>
Difference from Test Year	(4,547)	(34,664)	(28,135)	(27,824)	-	-	-	-	-	-	-	-	(95,170)
<b>Production Rate - \$/MWh</b>	<b>\$17.10</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>
<b>Total Revenue Credit - \$</b>	<b>(\$77,754)</b>	<b>(\$542,838)</b>	<b>(\$440,594)</b>	<b>(\$435,724)</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>(\$1,496,910)</b>

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201604 , State Code : WA , Billing Determinant : <All>

Accounting Period:201604		State Code: W.A		Billing Determinant:<All>		
Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	208,926	174,717,336	15,789,751	209,096	883,273,026	80,138,705
0002 - RESIDENTIAL DISCOUNT	479	484,325	27,863	352	1,826,443	107,180
0011 - GENERAL SERVICE	22,180	42,587,500	5,165,641	22,191	193,745,379	23,006,807
0012 - RESID&FARM-GEN SERV	9,008	4,539,806	676,270	8,957	22,312,743	3,166,816
0021 - LARGE GENERAL SERV	1,859	110,565,010	10,264,468	1,873	447,144,935	41,146,117
0022 - RESID&FRM-LGE GEN SE	51	2,416,680	222,404	48	10,898,559	986,566
0025 - EXTRA LGE GEN SERV	19	81,644,231	4,910,524	21	357,448,827	21,361,357
0030 - PUMPING SERV-SPECIAL	31	970,700	68,495	31	971,500	70,227
0031 - PUMPING SERVICE	1,199	4,395,858	394,622	1,209	15,243,658	1,371,838
0032 - PUMPING SVC RES&FRM	1,169	302,353	48,061	1,185	1,069,140	179,512
0041 - CO OWNED ST LIGHTS	11	7,999	1,824	11	33,029	7,680
0042 - CO OWND ST LTS SO VA	325	1,012,710	391,301	323	4,198,770	1,577,765
0044 - CST OWND ST LT SO VA	13	26,450	3,484	13	104,504	13,822
0045 - CUST OWND ST LT ENGY	9	52,926	4,358	9	219,969	17,322
0046 - CUST OWND ST LT S V	52	102,163	10,698	51	402,930	41,085
0047 - AREA LIGHT-COM&INDUS	0	466,264	113,696	0	1,866,762	453,368
0048 - AREA LGHT-FARM&RESID	0	248,487	66,199	0	1,005,801	265,667
0058 - TAX ADJUSTMENT	0	0	1,405,348	0	0	6,286,826
0058A - TAX ADJUSTMENT TRIBAL	0	0	-6,011	0	0	-29,445
0095 - WIND POWER	0	0	17,335	0	0	60,010
0099 - MISC ELECT REVENUE	0	0	68,366	0	0	189,608
025B - PVD	0	0	-88,812	0	0	-337,300
Total <All>	245,331	424,540,798	39,555,885	245,369	1,941,765,975	180,081,534
Total <All>	245,331	424,540,798	39,555,885	245,369	1,941,765,975	180,081,534
Total <All>	245,331	424,540,798	39,555,885	245,369	1,941,765,975	180,081,534

v

ELECTRIC UNBILLED KWH AND REVENUE		REVENUE CLASS CODE	RATE \$/KWH	Current Gross Unbilled kWh	Current Gross Unbilled REVENUE	Prior Month Reversal kWh	Prior Month Reversal REVENUE	Net Change kWh	Net Change REVENUE
(1)									
WASHINGTON									
Residential Service	2800	01		8,670,084	\$ 8,670,084	(112,008,657)	\$ (112,008,657)	(10,338,573)	\$ (10,338,573)
Residential Farm Gen	2800	01		14,608	\$ 14,608	(278,701)	\$ (278,701)	(264,093)	\$ (264,093)
Residential Farm Lg	2800	01		263,620	\$ 263,620	(2,079,807)	\$ (2,079,807)	(1,816,187)	\$ (1,816,187)
Residential Farm Pump	2800	02		108,381	\$ 108,381	(1,424,478)	\$ (1,424,478)	(1,316,097)	\$ (1,316,097)
Commercial General	2800	01	9.178,553	19,810	\$ 181,810	(117,673,802.00)	\$ (117,673,802.00)	(10,000,845)	\$ (10,000,845)
Commercial Lg General	2800	01		2,885,285	\$ 2,885,285	(28,043,028)	\$ (28,043,028)	(25,157,743)	\$ (25,157,743)
Commercial Lg General	2800	01		4,391,481	\$ 4,391,481	(84,213,892)	\$ (84,213,892)	(79,822,411)	\$ (79,822,411)
Commercial Extra Lg	2800	02		71,819	\$ 71,819	(1,378,204)	\$ (1,378,204)	(1,306,385)	\$ (1,306,385)
Commercial Pump	2800	03		1,882,028	\$ 79,548,484.00	(1,378,204)	\$ (1,378,204)	82,170	\$ 82,170
Industrial General	2800	01		31,187	\$ 31,187	(300,897)	\$ (300,897)	(269,710)	\$ (269,710)
Industrial Lg General	2800	01		365,310	\$ 365,310	(4,242,443)	\$ (4,242,443)	(3,877,133)	\$ (3,877,133)
Industrial Extra Lg	2800	02			\$		\$		\$
Industrial Pump	2800	03		6,121,338.00	\$ 6,121,338.00	(4,885,844.00)	\$ (4,885,844.00)	1,235,494	\$ 1,235,494
WASHINGTON TOTAL				18,427,868.00	\$ 18,427,868.00	(203,852,288.00)	\$ (203,852,288.00)	(18,534,420)	\$ (18,534,420)
IDAHO									
Residential Service	3800	001		47,083,370	\$ 4,628,892	(52,708,160)	\$ (52,708,160)	(5,079,268)	\$ (5,079,268)
Residential Farm Gen	3800	01		1,024,823	\$ 128,108	(1,287,703)	\$ (1,287,703)	(262,880)	\$ (262,880)
Residential Farm Lg	3800	01		332,408	\$ 24,728	(371,801)	\$ (371,801)	(39,473)	\$ (39,473)
Residential Farm Pump	3800	02		83,102	\$ 50,188	(82,808)	\$ (82,808)	(20,626)	\$ (20,626)
Commercial General	3800	01		13,787,213	\$ 1,380,470	(18,731,522)	\$ (18,731,522)	(14,944,309)	\$ (14,944,309)
Commercial Lg General	3800	01		24,838,987	\$ 1,777,704	(26,886,488)	\$ (26,886,488)	(2,047,501)	\$ (2,047,501)
Commercial Extra Lg	3800	02		841,821	\$ 87,170	(880,838)	\$ (880,838)	(9,668)	\$ (9,668)
Commercial Pump	3800	03		39,839,891.00	\$ 3,225,344	(43,281,488.00)	\$ (43,281,488.00)	(3,441,647)	\$ (3,441,647)
Industrial General	3800	01		18,878	\$ 18,878	(218,702)	\$ (218,702)	(199,824)	\$ (199,824)
Industrial Lg General	3800	01		4,487,502	\$ 208,185	(2,322,508)	\$ (2,322,508)	(1,834,926)	\$ (1,834,926)
Industrial Extra Lg	3800	02			\$		\$		\$
Industrial Pump	3800	03		888,720	\$ 5,548,128.00	(898,880)	\$ (898,880)	(10,340,752)	\$ (10,340,752)
IDAHO TOTAL				83,883,820.00	\$ 8,204,832	(104,172,103.00)	\$ (104,172,103.00)	(20,288,281)	\$ (20,288,281)
WASHINGTON & IDAHO TOTAL				277,938,395	\$ 27,938,395	(309,024,371)	\$ (309,024,371)	(31,085,976)	\$ (31,085,976)

Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of April 2016

REC Revenues Deferral Journal



**Avista Corporation Journal Entry**

Effective Date: 201604

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 05/05/2016 8:27 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 05/05/2016 8:27 AM

Category: DJ


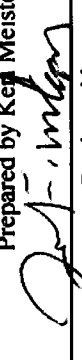
Approved by:

Currency: USD

Seq	Co	FERC	Seq	Jul	S/L	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	380,759.00		2016 WA REC Deferral Expense
20	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		380,759.00	2016 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	4,937.00		2016 WA REC Interest Expense Accrual
40	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		4,937.00	2016 WA REC Interest Liability Accrual
50	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	10,685.00		2015 WA REC Interest Expense Accrual
60	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		10,685.00	2015 WA REC Interest Liability Accrual
70	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	422,754.00		2012-2014 WA REC Deferral Amortization
80	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		422,754.00	2012-2014 WA REC Deferral Amortization
90	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	19,863.00		2012-2014 WA REC Deferral Interest Exp Accrual
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		19,863.00	2012-2014 WA REC Deferral Interest Liability
<b>Totals:</b>						<b>838,998.00</b>	<b>838,998.00</b>	<b>Accrual</b>

**Explanation:**

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

  
 Prepared by Keri Meister  
  
 Reviewed by  
 Date: 5-5-16  
 Date: 5/5/16  
 Approved for Entry  
 Corporate Accounting use Only  
 Date:

Avista Corp. - Resource Accounting  
 DJ475 - Washington REC (Current 2016 Deferral)

I. ~~Rate~~ 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%
The monthly rate is:	0.0052833
Tax rate	35.00%

Account 186324-ED-WA

Beginning Balance Including Interest interest		0	
January	REC Deferral	(194,244)	
January	Interest		(513)
1/31/2016 Balance before interest		(194,244)	
February	REC Deferral	(263,626)	
February	Interest		(1,723)
2/29/2016 Balance before interest		(457,870)	
March	REC Deferral	(286,119)	
March	Interest		(3,175)
3/31/2016 Balance before interest		(743,989)	
April	REC Deferral	(380,759) <sup>A</sup>	
April	Interest		(4,937) ✓
4/30/2016 Balance before interest		(1,124,748)	

GL Balance	(743,989)	(5,411)
Update REC balance to include Interest		(749,400)

186324.ED.WA GL Wand	(749,400.00)
Difference	-

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
<b>February Revenue</b>			
186322		\$264,439	
557322	\$264,439		
<b>February Expense</b>			
186322	\$813		
557322		\$813	
<b>February Total</b>			
186322	\$813	\$264,439	\$263,626 Credit
557322	\$264,439	\$813	-\$263,626 Debit
<hr/>			
<b>March Revenue</b>			
186322		\$287,324	
557322	\$287,324		
<b>March Expense</b>			
186322	\$1,205		
557322		\$1,205	
<b>March Total</b>			
186322	\$1,205	\$287,324	\$286,119 Credit
557322	\$287,324	\$1,205	-\$286,119 Debit
<hr/>			
<b>April Revenue</b>			
186322		\$381,795 (1)	
557322	\$381,795		
<b>April Expense</b>			
186322	\$1,036		
557322	(2) \$1,036		
<b>April Total</b>			
186322	\$1,036	\$381,795	\$380,759 Credit
557322	\$381,795	\$1,036	-\$380,759 Debit

(A)  
 ✓

Avista Corp. - Resource Accounting  
 DJ 475 - Washington REC Deferral  
 2016 REC Revenue Deferral Calculation  
 Per UE-120436 and UG-120437 Order 14

*M*

Actual	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Source#													
456016-ED-AN	(301,068)	(405,644)	(440,748)	(585,665)									
Non WA EIA - Voluntary REC Revenue													
WA EIA937 Requirement (EWEB) - PGE Rev													
Sacramento Municipal Utility District (SMUD) - REC Rev From Nucleus													
<b>Total</b>	<b>\$ (301,068)</b>	<b>\$ (405,644)</b>	<b>\$ (440,748)</b>	<b>\$ (585,665)</b>									<b>\$ (1,733,125)</b>
<b>Authorized - System</b>													
Non WA EIA - Voluntary REC Revenue													
WA EIA937 Requirement (EWEB) - PGE Revenue													
Sacramento Municipal Utility District (SMUD) - REC Rev													
<b>Total Authorized</b>													
<b>Difference</b>													
Non WA EIA - Voluntary REC Revenue	(301,068)	(405,644)	(440,748)	(585,665)									
WA EIA937 Requirement (EWEB) - PGE Revenue													
Sacramento Municipal Utility District (SMUD) - REC Rev													
<b>Total (*) = Surcharge</b>	<b>\$ (301,068)</b>	<b>\$ (405,644)</b>	<b>\$ (440,748)</b>	<b>\$ (585,665)</b>									<b>\$ (1,733,125)</b>
<b>WA Share of Difference</b>													
Non WA EIA - Voluntary (65.19%)	(196,266)	(264,439)	(287,324)	(381,795)									
WA EIA937 Requirement (EWEB) - PGE Rev (100%)													
SMUD (65.19%)													
<b>Total - 100% Surcharge (*) or Rebate (-)</b>	<b>\$ (196,266)</b>	<b>\$ (264,439)</b>	<b>\$ (287,324)</b>	<b>\$ (381,795)</b>									<b>\$ (1,129,824)</b>
<b>Accounting Entries</b>													
186322-ED-WA													
557322-ED-WA													

Avista Corp. - Resource Accounting  
 DJ 475 - Washington REC Deferral  
 2016 REC Expense Deferral Calculation  
 Per UE-120436 and UG-120437 Order 14

*M*

Actual	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
<b>Source</b>													
Other Non WA EIA - Voluntary REC Expense													
Other Non WA EIA - Voluntary REC Broker Fee Exp	3,102	1,247	1,849	1,590									\$ 7,787
<b>Total Other Non WA EIA REC Expenses</b>	<b>\$ 3,102</b>	<b>\$ 1,247</b>	<b>\$ 1,849</b>	<b>\$ 1,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,787</b>
<b>Authorized - System</b>													
Other Non WA EIA - Voluntary REC Expense													\$ -
<b>Total Authorized</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Difference</b>													
Other Non WA EIA - Voluntary REC Expense	3,102	1,247	1,849	1,590									\$ 7,787
<b>Total</b>	<b>\$ 3,102</b>	<b>\$ 1,247</b>	<b>\$ 1,849</b>	<b>\$ 1,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,787</b>
<b>WA Share of Difference</b>													
Non WA EIA - Voluntary (85.19%)	2,022	813	1,205	1,036									\$ 5,076
<b>Total - 100% Surcharge (+) or Rebate (-)</b>	<b>\$ 2,022</b>	<b>\$ 813</b>	<b>\$ 1,205</b>	<b>\$ 1,036</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,076</b>
<b>Accounting Entries</b>													
186322-ED-WA													Debit
557322-ED-WA													Credit

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

Rate will remain the same throughout the year for 2015

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	
	35.00% Tax rate	

Account 186323-ED-WA		Current (2015) Deferral	
	Balance including Jan-Jun interest	(981,404)	Semi-Annual Compounding
July	REC Deferral	(132,321)	
	REC Deferral Adjustment -NSJ004	38,979	WA I-937 Compliance-Forgone ID REC Rev Adj (Annual adjustment)
July	Interest		(5,329)
7/30/2015	Balance before interest	(1,074,746)	
Aug	REC Deferral	(176,946)	
Aug	Interest		(6,146)
8/31/2015	Balance before interest	(1,251,692)	
Sept	REC Deferral	(159,025)	
Sept	Interest		(7,033)
9/30/2015	Balance before interest	(1,410,717)	
Oct	REC Deferral	(140,831)	
Oct	Interest		(7,829)
10/31/2015	Balance before interest	(1,552,269)	
Nov	REC Deferral	(186,673)	
Nov	Interest		(8,692)
11/30/2015	Balance before interest	(1,737,942)	
Dec	REC Deferral	(239,558)	
Dec	Interest		(9,815)
12/31/2015	Balance before interest	(1,977,500)	
	Balance including Jul-Dec interest	(2,022,344)	Semi-Annual Compounding
Jan 2016	REC Deferral	0	use acct 186324 as of Jan'16
Jan 2016	Interest		(10,685)
1/31/2016	Balance before interest	(2,022,344)	
Feb 2016	REC Deferral	0	use acct 186324 as of Jan'16
Feb 2016	Interest		(10,685)
2/29/2016	Balance before interest	(2,022,344)	
Mar 2016	REC Deferral	0	use acct 186324 as of Jan'16
Mar 2016	Interest		(10,685)
3/31/2016	Balance before interest	(2,022,344)	
Apr 2016	REC Deferral	0	use acct 186324 as of Jan'16
Apr 2016	Interest		(10,685)
4/30/2016	Balance before interest	(2,022,344)	

Start using acct 186324 to record deferral as of Jan'16 per Annette Brandon. Do not xfer balance out of 186323 and continue to record interest on balance in acct 186323 as before.

GL Balance	(2,022,344)	(32,055)
Update REC balance to include interest		(2,054,399)

186323 ED.WA GL Wand	(2,054,406.13)
Difference	7.13

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

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	
	35.00% Tax rate	

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

July	Balance including Jan-Jun Interest	(807,621)	
July	REC Amortization	480,682	
July	Interest		(2,997)
7/31/2015	Balance before interest	(326,939)	
August	REC Amortization	533,175	
August	Interest		(319)
8/31/2015	Balance before interest	206,236	
September	REC Amortization	465,306	
September	Interest		2,319
9/30/2015	Balance before interest	671,542	
October	REC Amortization	401,728	
October	Interest		4,609
10/31/2015	Balance before interest	1,073,270	
November	REC Amortization	428,427	
November	Interest		6,802
11/30/2015	Balance before interest	1,501,697	
December	REC Amortization	517,507	
December	Interest		9,301
12/31/2015	Balance before interest	2,019,204	
	Balance including Jul-Dec Interest	2,038,919	
January	REC Amortization	565,256	
January	Interest		12,265
1/31/2016	Balance before interest	2,604,175	
February	REC Amortization	491,135	
February	Interest		15,056
2/29/2016	Balance before interest	3,095,310	
March	REC Amortization	452,878	
March	Interest		17,550
3/31/2016	Balance before interest	3,548,188	
April	REC Amortization	422,754	
April	Interest		19,863
4/30/2016	Balance before interest	3,970,942	

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.

*mw*

GL Balance	3,548,188	44,871
Update REC balance to include Interest		3,593,059

186322-ED-WA GL Wand	3,593,059.11
Difference	-

AVISTA CORPORATION  
 APRIL 2016 WASHINGTON REC REVENUE & DEFERRAL AMORTIZATION

Schedule	kWh or \$ (a)	Proration Percentages		Rebate Rates		Rate		Current Month	
		Before	On/After	Before	On/After	Before	On/After	On/After	Rate
		1-Jan-15	1-Jan-15	1-Jan-15	1-Jan-15	1-Jan-15	1-Jan-15	1-Jan-15	Total
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(g)+(h)
		(b)*(c)*(e)	(b)*(c)*(e)	(b)*(d)*(f)	(b)*(d)*(f)	(b)*(d)*(f)	(b)*(d)*(f)	(b)*(d)*(f)	(b)*(d)*(f)
1	174,717,336	0.00%	100.00%	0.000c	(0.104c)	\$ -	(181,706)	\$ (181,706)	\$ (181,706)
2	484,325	0.00%	100.00%	0.000c	(0.104c)	\$ -	(504)	\$ (504)	\$ (504)
11	42,587,500	0.00%	100.00%	0.000c	(0.104c)	\$ -	(44,291)	\$ (44,291)	\$ (44,291)
12	4,539,806	0.00%	100.00%	0.000c	(0.104c)	\$ -	(4,721)	\$ (4,721)	\$ (4,721)
21	110,565,010	0.00%	100.00%	0.000c	(0.106c)	\$ -	(117,199)	\$ (117,199)	\$ (117,199)
22	2,416,680	0.00%	100.00%	0.000c	(0.106c)	\$ -	(2,562)	\$ (2,562)	\$ (2,562)
25	81,644,231	0.00%	100.00%	0.000c	(0.102c)	\$ -	(83,277)	\$ (83,277)	\$ (83,277)
30	970,700	0.00%	100.00%	0.000c	(0.113c)	\$ -	(1,097)	\$ (1,097)	\$ (1,097)
31	4,395,858	0.00%	100.00%	0.000c	(0.113c)	\$ -	(4,967)	\$ (4,967)	\$ (4,967)
32	302,353	0.00%	100.00%	0.000c	(0.113c)	\$ -	(342)	\$ (342)	\$ (342)
41-46	1,202,248	0.00%	100.00%	0.000c	(0.105c)	\$ -	(1,262)	\$ (1,262)	\$ (1,262)
47	466,264	0.00%	100.00%	0.000c	(0.105c)	\$ -	(490)	\$ (490)	\$ (490)
48	248,487	0.00%	100.00%	0.000c	(0.105c)	\$ -	(261)	\$ (261)	\$ (261)
Schedule Totals	424,540,798					\$0	(442,679)	\$ (442,679)	\$ (442,679)

kWh not subject to surcharge

Sch 62 0  
 Total kWh 424,540,798

Conversion factor

0.954989

Amortization

-\$422,754

FIT rate

-35%

DFIT expense

\$147,964