



May 15, 2015

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

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

STATE OF WASHINGTON
UTILITY AND TRANSPORTATION
COMMISSION
RECEIVED
PROGRAM MANAGEMENT
2015 MAY 18 AM 9:14

Dear Mr. King:

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

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 \$2,322,026. Year-to-date actual net power costs were less than authorized costs by \$14,401,528. A deferral entry of \$2,089,823 was made in the rebate direction. The ERM deferral at April 2015 is \$8,513,549 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 \$628,404 for the month of April 2015. After adjusting for revenue-sensitive expenses, \$600,119 of amortization of the deferral balance was recorded.

Actual net power costs for April 2015 were lower than the authorized level due primarily to higher hydro generation. Hydro generation was 88 aMW above the authorized level. Colstrip generation was 28 aMW above the authorized level. Kettle Falls generation was 19 aMW above the authorized level. Natural gas-fired generation was 36 aMW above the authorized level.

The average power purchase price was \$17.97/MWh compared to an authorized price of \$32.19/MWh. The average natural gas price was \$3.39/dth compared to an authorized price of \$3.62/dth. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 20 aMW above the authorized level.

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

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

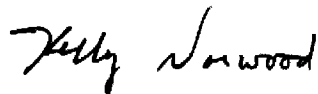
Interest for the ERM is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral balances net of associated deferred federal income tax. The Company's actual cost of debt is used as the interest rate. The interest rate is updated semi-annually and interest is compounded semi-annually. The January and July reports contain the supporting workpapers for the semi-annual updates of the weighted cost of debt used in the interest calculations. Page 40 of the report for January 2015 shows the calculation of the cost of debt at December 31, 2014, which is used for the January through June 2015 period.

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

There were no forward long-term power contracts executed in April 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 APRIL 2015

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	\$1,256,447.00	(\$1,247,407.00)	\$ 9,040.00
201402	\$ 9,040.00	(\$9,040.00)	\$ -
201403	\$ -	\$0.00	\$ -
201404	\$ -	\$0.00	\$ -
201405	\$ -	(\$1,748,236.00)	\$ (1,748,236.00)
201406	\$ (1,748,236.00)	(\$914,303.00)	\$ (2,662,539.00)
201407	\$ (2,662,539.00)	(\$1,955,345.00)	\$ (4,617,884.00)
201408	\$ (4,617,884.00)	(\$42,368.00)	\$ (4,660,252.00)
201409	\$ (4,660,252.00)	\$812,584.00	\$ (3,847,668.00)
201410	\$ (3,847,668.00)	(\$91,107.00)	\$ (3,938,775.00)
201411	\$ (3,938,775.00)	\$72,210.00	\$ (3,866,565.00)
201412	\$ (3,866,565.00)	(\$357,446.00)	\$ (4,224,011.00)
201501	\$ (4,224,011.00)	\$13,034.00	\$ (4,210,977.00)
201502	\$ (4,210,977.00)	\$2,485,369.00	\$ (1,725,608.00)
201503	\$ (1,725,608.00)	(\$4,676,799.32)	\$ (6,402,407.32)
201504	\$ (6,402,407.32)	(\$2,111,142.00)	\$ (8,513,549.32)

201504

(\$8,513,549.32)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 3/31/2015		\$ (6,402,407)	
Deferral Current Month		\$ (2,089,823)	481 - ERM
Interest		\$ (21,319)	481 - ERM
Balance 04/30/2015		\$ (8,513,549)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/2014		\$ (4,224,011)	
Deferral Year to Date		\$ (6,024,093)	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		\$ (52,174)	481 - ERM
Balance 04/30/2015		\$ (8,513,549)	
	<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)	\$ (4,401,528)	\$ (440,153)	\$ (3,961,375)
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (14,401,528)	\$ (5,940,153)	\$ (8,461,375)

STATE OF WASHINGTON
186290 ERM AMORTIZATION BALANCE

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	(\$9,280,641.14)	\$1,235,876.00	\$ (8,044,765.14)
201402	\$ (8,044,765.14)	\$9,319,254.14	\$ 1,274,489.00
201403	\$ 1,274,489.00	\$3,827.00	\$ 1,278,316.00
201404	\$ 1,278,316.00	(\$14,785.71)	\$ 1,263,530.29
201405	\$ 1,263,530.29	\$3,692.00	\$ 1,267,222.29
201406	\$ 1,267,222.29	\$3,692.00	\$ 1,270,914.29
201407	\$ 1,270,914.29	(\$1,270,914.00)	\$ 0.29
201408	\$ 0.29	(\$0.29)	\$ 0.00
201409	\$ 0.00	\$0.00	\$ 0.00
201410	\$ 0.00	\$0.00	\$ 0.00
201411	\$ 0.00	\$0.00	\$ 0.00
201412	\$ 0.00	\$0.00	\$ 0.00
201501	\$ 0.00	\$0.00	\$ 0.00
201502	\$ 0.00	(\$4,210,868.00)	\$ (4,210,868.00)
201503	\$ (4,210,868.00)	(\$12,070.00)	\$ (4,222,938.00)
201504	\$ (4,222,938.00)	(\$12,070.00)	\$ (4,235,008.00)
201504			(\$4,235,008.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 3/31/2015	\$ (4,222,938.00)	
Transfer from 186280	\$ -	481 - ERM
interest	\$ (12,070.00)	481 - ERM
Balance 04/30/2015	\$ (4,235,008.00)	

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	(\$9,879,394.00)	\$546,382.00	\$ (9,333,012.00)
201402	\$ (9,333,012.00)	(\$8,518,899.14)	\$ (17,851,911.14)
201403	\$ (17,851,911.14)	\$737,656.00	\$ (17,114,255.14)
201404	\$ (17,114,255.14)	\$599,294.22	\$ (16,514,960.92)
201405	\$ (16,514,960.92)	\$610,932.00	\$ (15,904,028.92)
201406	\$ (15,904,028.92)	\$580,003.00	\$ (15,324,025.92)
201407	\$ (15,324,025.92)	\$1,888,322.00	\$ (13,435,703.92)
201408	\$ (13,435,703.92)	\$711,638.21	\$ (12,724,065.71)
201409	\$ (12,724,065.71)	\$722,250.00	\$ (12,001,815.71)
201410	\$ (12,001,815.71)	\$612,676.00	\$ (11,389,139.71)
201411	\$ (11,389,139.71)	\$628,745.00	\$ (10,760,394.71)
201412	\$ (10,760,394.71)	\$798,304.00	\$ (9,962,090.71)
201501	\$ (9,962,090.71)	\$798,997.00	\$ (9,163,093.71)
201502	\$ (9,163,093.71)	\$789,342.00	\$ (8,373,751.71)
201503	\$ (8,373,751.71)	\$655,479.00	\$ (7,718,272.71)
201504	\$ (7,718,272.71)	\$579,012.00	\$ (7,139,260.71)

201504

(\$7,139,260.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 3/31/2015	\$ (7,718,272.71)	
Surcharge Amortization	\$600,119.00	481 - ERM
Interest	\$ (21,107.00)	481 - ERM
Balance 04/30/2015	\$ (7,139,260.71)	

STATE OF WASHINGTON
232380 DFIT ASSOCIATED WITH ERM DEFERRALS

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$	(8,513,549.32)
Account 186290.ED.WA balance	\$	(4,235,008.00)
Account 182350.ED.WA balance	\$	(7,139,260.71)
Total	\$	<u>(19,887,818.03)</u>
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	<u>6,960,736.31</u>
Rounding	\$	<u>0.88</u>
Balance that should be in account - January 31, 2015	\$	<u>6,960,737.19</u>
GL Check		<u>\$6,960,737.19</u>
	\$	0.00

STATE OF WASHINGTON
186323 REC DEFERRAL

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	201501	\$0.00	(\$120,324.00)	\$ (120,324.00)
ED.WA	201502	\$ (120,324.00)	(\$105,384.00)	\$ (225,708.00)
	201503	\$ (225,708.00)	(\$168,848.00)	\$ (394,556.00)
	201504	\$ (394,556.00)	(\$288,755.00)	\$ (683,311.00)

GL YTD Check 201504 (\$683,311.00)

Current Month	Beginning	Amount	Journal ID
Account 186323	Beginning	\$ (394,556.00)	
Deferral		(\$285,930.00)	475 - WA REC
Interest		\$ (2,825.00)	475 - WA REC
4/30/2015	Ending Balance	\$ (683,311.00)	

**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)

GL YTD Check 201504 \$ (1,649,096.89)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ (2,069,910.89)	
Amortization		\$ 430,382.00	475 - WA REC Journal
Interest - 6.340%		\$ (9,568.00)	475 - WA REC Journal
1/31/2015	Ending Balance	\$ (1,649,096.89)	

STATE OF WASHINGTON
232305 DFIT ASSOCIATED WITH REC DEFERRALS

DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	\$ (1,649,096.89)
Account 186323.ED.WA balance	\$ (683,311.00)
Total	<u>\$ (2,332,407.89)</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$ 816,342.76</u>
Rounding	<u>\$ -</u>
Balance that should be in account - January 31, 2015	<u><u>\$ 816,342.76</u></u>

GL Check **201504** \$816,342.76

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

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of April 2015

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201504

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 05/07/2015 11:06 AM

Type: C

Submitted by: Cheryl Kettner

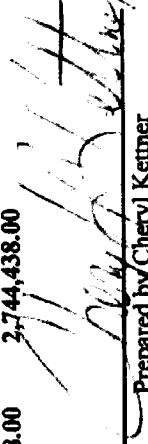
Approval Requested: 05/07/2015 11:06 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	600,119.00		Current Amortization
20	001	557290 - WA ERM AMORTIZATION		600,119.00	Current Amortization Expense
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY		21,107.00	Interest Accrual for Amortization Balance
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	21,107.00		Interest Expense on Amortization Balance
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR		2,089,823.00	Current Year ERM (2015)
60	001	557280 - DEFERRED POWER SUPPLY EXPENSE	2,089,823.00		Current Year ERM Deferral Expense (2015)
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR		21,319.00	Current Year ERM Interest Expense (2015)
80	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	21,319.00		Interest Expense on 2014 Pending Balance
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	12,070.00		Interest Accrual for 2014 Pending Balance
100	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR		12,070.00	Interest Accrual for 2014 Pending Balance
Totals:			2,744,438.00	2,744,438.00	


 Prepared by Cheryl Kettner
 Date: 5/7/2015
 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 Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182350

12/31/2014 GL Balance including Interest (9,862,091) 3,486,732

			January	DFIT Expense	ADFIT	
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)
						3,207,063
			February	DFIT Expense	ADFIT	
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)
						2,930,813
			March	DFIT Expense	ADFIT	
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)
						2,701,396
			April	DFIT Expense	ADFIT	
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)
						2,498,741

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 186280

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

		<u>January</u>		<u>DFIT Expense</u>	<u>ADFIT</u>
January	ERM Deferral			0 Operating	0
January	BPA Settlement Bal Trsf	25,213			
January	Interest		(12,106)	(4,237) Nonoperating	4,237
	1/31/2015 Balance before interest	(4,198,798)		(4,237) Total	4,237
		<u>February</u>		<u>DFIT Expense</u>	<u>ADFIT</u>
February	Transfer Balance to 186290	4,198,798		1,469,579 Operating	(1,469,579)
February	ERM Deferral	(1,711,043)			
February	Interest		(2,459)	(881) Nonoperating	881
	2/28/2015 Balance before interest	(1,711,043)		1,468,718 Total	(1,468,718)
		<u>March</u>		<u>DFIT Expense</u>	<u>ADFIT</u>
March	ERM Deferral	(2,223,227)		(778,129) Operating	778,129
March	Spokane Energy	(2,437,282)			
March	January Interest Spokane Energy		(300)		
March	February Interest Spokane Energy		(2,336)		
March	March Interest Spokane Energy		(5,540)		
March	Interest		(8,114)	(2,840) Nonoperating	2,840
	3/31/2015 Balance before interest	(6,371,552)		(780,969) Total	780,969
		<u>April</u>		<u>DFIT Expense</u>	<u>ADFIT</u>
April	ERM Deferral	(2,089,823)		(731,438) Operating	731,438
April	Interest		(21,319)	(7,462) Nonoperating	7,462
	4/30/2015 Balance before interest	(8,461,375)		(738,900) Total	738,900

GL Balance	(6,371,552)	(30,855)	ADFIT Balance	4,237
Update ERM balance to include Interest		(6,402,407)		2,240,842
			Check	(2,236,605)

GL Wand (6,402,407.32)

Difference 0.32

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/14 is		8.367%	Actual cost of debt at 06/30/14 is		0.000%
The monthly rate is:		0.00442 Before Tax	The monthly rate is:		0.00000 Before Tax
		0.0028748 After Tax			0.0000000 After Tax
		35.00% Tax rate			35.00% Tax rate
Account 186290					
12/31/2014 GL Balance including Interest		0			\$0
January		0	JANUARY		DFIT Expense
January Interest		0	Interest		ADEIT
1/31/2015 Balance before Interest		0			0 Nonoperating
					0 Total
					0
					\$0
February			February		DFIT Expense
Transfer in from 186280		(4,188,798)	Interest		ADEIT
February Interest		(12,070)	Interest		(4,225) Nonoperating
2/28/2015 Balance before Interest		(4,198,798)			4,225
					(4,225) Total
					4,225
					\$4,225
March			March		DFIT Expense
March Interest		(12,070)	Interest		ADEIT
3/31/2015 Balance before Interest		(4,198,798)			(4,225) Nonoperating
					4,225
					(4,225) Total
					4,225
					\$8,450
April			April		DFIT Expense
REC Expense Reclass NSJ016			Deferral		ADEIT
April Interest		(12,070)	Interest		(4,225) Nonoperating
4/30/2015 Balance before Interest		(4,188,798)			4,225
					(4,225) Total
					4,225
					\$12,675

-27383 (15,313)

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1	565 Purchased Power	\$66,534,105	\$16,508,249	\$16,369,404	\$16,707,284	\$12,949,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$60,206,973)	(\$11,643,072)	(\$10,823,998)	(\$13,235,802)	(\$14,504,101)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less SMUD RECs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	501 Thermal Fuel	\$8,797,252	\$3,024,714	\$7,191,974	\$2,528,524	\$2,524,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	447 CT Fuel	\$24,232,554	\$7,034,057	\$4,606,393	\$6,304,366	\$6,287,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	466 Transmission Revenue	(\$5,338,509)	(\$1,313,993)	(\$1,397,772)	(\$1,400,243)	(\$1,226,501)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	565 Transmission Expense	\$5,776,398	\$1,469,091	\$1,407,165	\$1,470,845	\$1,429,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	567 Broker Fees	\$139,901	\$31,393	\$40,529	\$36,550	\$31,429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Less Clearwater directly assigned to ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$49,834,728	\$17,110,439	\$12,921,685	\$12,411,524	\$7,491,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total through April														
AUTHORIZED NET EXPENSE-SYSTEM														
11	565 Purchased Power	\$49,899,618	\$14,241,308	\$12,816,216	\$12,684,102	\$10,157,992	\$8,801,939	\$8,966,511	\$9,032,312	\$10,449,135	\$8,227,612	\$8,950,494	\$12,731,418	\$12,617,776
12	447 Sale for Resale	(\$29,234,712)	(\$5,385,884)	(\$7,026,454)	(\$8,187,295)	(\$8,655,099)	(\$9,111,902)	(\$8,389,009)	(\$5,130,621)	(\$3,284,320)	(\$4,661,364)	(\$4,875,558)	(\$6,000,154)	(\$4,742,812)
13	Less SMUD RECs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	501 Thermal Fuel	\$9,795,162	\$2,663,532	\$2,484,671	\$2,578,707	\$2,068,252	\$1,665,745	\$1,511,361	\$2,254,578	\$2,621,357	\$2,672,936	\$2,757,933	\$2,648,850	\$2,700,185
15	547 CT Fuel	\$34,726,172	\$10,133,311	\$9,419,650	\$9,305,476	\$5,867,735	\$3,112,735	\$2,595,918	\$5,623,100	\$7,743,935	\$8,219,145	\$8,634,779	\$9,035,104	\$9,873,776
16	466 Transmission Revenue	(\$4,689,009)	(\$1,304,329)	(\$1,105,921)	(\$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	\$5,676,578	\$1,447,542	\$1,429,504	\$1,405,324	\$1,394,208	\$1,365,074	\$1,353,363	\$1,377,511	\$1,429,273	\$1,414,185	\$1,374,889	\$1,403,813	\$1,423,031
18	567 Broker Fees	\$356,667	\$89,667	\$99,667	\$89,666	\$89,667	\$89,667	\$89,666	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,666
19	Authorized Net Expense	\$65,532,476	\$21,885,187	\$18,107,333	\$16,772,003	\$9,767,973	\$4,545,926	\$4,575,493	\$11,586,712	\$17,546,155	\$14,655,816	\$15,871,913	\$18,867,762	\$20,736,195
20	Actual - Authorized Net Expense	(\$16,597,748)	(\$4,774,728)	(\$5,185,638)	(\$4,360,479)	(\$2,276,903)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Resource Optimization - Subtotal	(\$3,133,798)	(\$706,789)	(\$739,146)	(\$906,411)	(\$781,452)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Spokane Energy Net Capacity Sale (\$4,347,000)														
22	Adjusted Net Expense	(\$24,078,546)	(\$5,481,517)	(\$5,924,784)	(\$9,613,890)	(\$3,058,355)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington Allocation	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%	65.19%
24	Washington Share	(\$15,696,805)	(\$3,573,401)	(\$3,862,367)	(\$6,267,295)	(\$1,993,742)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Washington 100% Activity (EIA 937)	(\$57,188)	(\$22,707)	\$3,828	(\$42,137)	(\$286,147)	\$0	\$0	(\$181,250)	\$0	\$0	(\$181,250)	\$0	\$0
26	WA Retail Revenue Adjustment (-) Surcharge (-) Rebate	\$1,352,465	\$262,948	\$910,309	\$465,355	(\$286,147)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Net Power Cost (+) Surcharge (-) Rebate	(\$14,401,528)	(\$3,333,160)	(\$2,948,230)	(\$5,796,112)	(\$2,322,026)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Cumulative Balance	(\$3,333,160)	(\$6,281,350)	(\$12,079,502)	(\$14,401,528)	(\$14,401,528)	(\$14,401,528)	(\$14,401,528)	(\$14,401,528)	(\$14,401,528)	(\$14,401,528)	(\$14,401,528)	(\$14,401,528)	(\$14,401,528)
Deferral Amount, Cumulative (Customer)														
Deferral Amount, Monthly Entry														
Acct 557289 Entry: (+) Rebate, (-) Surcharge														
Company Band Gross Margin Impact, Cumulative														

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

Line No.	TOTAL	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
501 FUEL-COST PER TON													
34	wood	\$13.67	\$11.15	\$12.90	\$12.56								
35	coal	\$22.18	\$10.06	\$23.61	\$22.58								
36	NE CT Gas/Oil-547213	\$25,217	\$1,893	\$18,530	\$389	\$4,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Boulder Park-547216	\$87,116	\$16,613	\$26,723	\$9,055	\$34,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Kettle Falls CT-547211	\$5,761	\$1,161	\$2,033	\$353	\$2,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Coyote Springs-547610	\$13,445,208	\$3,756,118	\$2,625,208	\$3,197,538	\$3,866,344	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Lancaster-547312	\$10,596,236	\$3,234,280	\$1,883,752	\$3,098,143	\$2,390,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Rathdrum CT-547310	\$73,016	\$23,952	\$50,147	(\$1,112)	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total 547 Fuel Expense	\$24,232,554	\$7,034,057	\$4,606,393	\$6,304,366	\$6,287,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	TOTAL NET EXPENSE	\$49,356,938	\$16,923,948	\$12,871,773	\$12,304,372	\$7,256,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
44	456100 ED AN	(\$4,263,455)	(\$1,044,935)	(\$1,131,484)	(\$1,128,135)	(\$958,901)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$1,064,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN-Sale of excess BPA Trans	(\$11,054)	(\$3,058)	(\$6,108)	(\$1,600)	(\$1,600)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Exclude Prior Year BPA Settlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456705 ED AN - Do not include Low Voltage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
49	Total 456 Transmission Revenue	(\$5,338,509)	(\$1,313,993)	(\$1,397,772)	(\$1,400,243)	(\$1,226,501)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665 TRANSMISSION EXPENSE													
50	565000 ED AN	\$5,768,278	\$1,467,061	\$1,405,135	\$1,468,815	\$1,427,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	565710 ED AN	\$5,120	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Total 565 Transmission Expense	\$5,776,398	\$1,469,091	\$1,407,165	\$1,470,845	\$1,429,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees													
54	557170 ED AN	\$136,598	\$31,018	\$39,248	\$35,278	\$31,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	557172 ED AN	\$3,303	\$375	\$1,281	\$1,272	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 557 ED AN Broker & Related Fees	\$139,901	\$31,393	\$40,529	\$36,550	\$31,429	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION													
57	Econ Dispatch-557010	\$15,588,464	\$2,591,889	\$4,538,335	\$4,958,303	\$3,500,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Econ Dispatch-557150	\$224,577	\$814,972	\$1,095,205	\$41,601	(\$1,727,201)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Gas Bookouts-557700	\$275,508	\$0	\$0	\$173,218	\$102,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Gas Bookouts-557711	(\$275,508)	\$0	\$0	(\$173,218)	(\$102,290)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Intraco Thermal Gas-557730	\$10,415,579	\$2,862,530	\$1,424,635	\$2,638,743	\$3,289,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Fuel Dispatch In -456010	(\$11,391,986)	(\$2,013,173)	(\$3,448,826)	(\$3,528,867)	(\$2,401,120)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Fuel Dispatch-456015	(\$3,888,816)	(\$1,010,407)	(\$970,092)	(\$1,879,468)	(\$28,849)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Intraco Thermal Gas-456730	(\$14,083,584)	(\$3,952,816)	(\$3,378,430)	(\$3,336,760)	(\$3,415,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Fuel Bookouts-456711	\$259,824	\$63,150	\$7,360	\$189,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel Bookouts-456720	(\$259,824)	(\$63,150)	(\$7,360)	(\$189,314)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Resource Optimization Subtotal	(\$3,134,766)	(\$706,806)	(\$739,173)	(\$906,448)	(\$782,340)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Misc. Power Exp. Actual-557160 ED AN	\$832	\$0	\$0	\$0	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	KFWF Contract Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Misc. Power Exp. Subtotal	\$832	\$0	\$0	\$0	\$632	\$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	\$136	\$16	\$27	\$37	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Subtotal	\$136	\$16	\$27	\$37	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	WA EIA937 Requirement (EWEB) - Expense	\$290,000	\$154,715	\$0	\$0	\$135,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	WA EIA REC Purchase - Authorized	\$362,500	\$181,250	\$0	\$0	\$181,250	\$0	\$181,250	\$0	\$0	\$181,250	\$0	\$0
76	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$15,312	\$3,828	\$3,828	\$3,828	\$3,828	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	EWEB REC WA EIA 937 Compliance	(\$57,186)	(\$22,707)	\$3,828	\$3,828	(\$42,137)	\$0	(\$181,250)	\$0	\$0	(\$181,250)	\$0	\$0
79	Net Resource Optimization	(\$3,133,798)	(\$706,789)	(\$739,146)	(\$906,411)	(\$781,452)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	Adjusted Actual Net Expense	\$46,743,742	\$16,380,943	\$12,186,377	\$11,508,941	\$6,667,461	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Retail Sales - MWh	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD
Total Billed Sales	548,342	594,181	501,376	432,369									2,076,268
Deduct Prior Month Unbilled	(388,674)	(372,468)	(231,077)	(194,123)									(1,186,342)
Add Current Month Unbilled	372,468	231,077	194,123	198,222									995,890
Total Retail Sales	532,136	452,790	464,422	436,468									1,885,816
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	1,953,036
Difference from Test Year	(13,069)	(45,244)	(23,129)	14,222									(67,220)
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)	(\$465,355)	\$286,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,352,465)

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									2,076,288
Deduct Prior Month Unbilled	(388,674)	(372,468)	(231,077)	(194,123)									(1,186,342)
Add Current Month Unbilled	372,468	231,077	194,123	198,222									995,890
Total Retail Sales	532,136	452,790	464,422	436,468									1,885,816
Test Year Retail Sales	545,205	498,034	487,551	422,246	421,982	420,901	464,382	488,763	426,967	452,424	490,319	570,023	1,953,036
Difference from Test Year	(13,069)	(45,244)	(23,129)	14,222									(87,220)
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)	(\$465,356)	\$285,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,352,465)

ELECTRIC UNBIL.		MTH AND REVENUE		Curt...		Prior		Prior		Net Change	
ACCOUNT DESCRIPTION	TOWN	RATE SCD	REVENUE CLASS CODE	Current Gross Unbilled KWH	Gross Unbilled REVENUE	Month Revenue KWH	Month Revenue REVENUE	Month Revenue KWH	Month Revenue REVENUE	Net Change KWH	Net Change REVENUE
WASHINGTON											
Residential Service	2800	001	01	102,853,487	\$ 9,085,173	(106,184,643.00)	\$ (9,351,526)	(3,231,356)	\$ (296,353)		
Residential Farm Gen	2800	012	01	2,872,309	\$ 366,895	(2,878,165.00)	\$ (283,377)	(105,806)	\$ 3,309		
Residential Farm Lg	2800	022	01	1,894,837	\$ 128,898	(1,590,960.00)	\$ (117,216)	95,867	\$ 9,591		
Residential Farm Pump	2800	032	01	178,889	\$ 20,188	(117,722.00)	\$ (14,152)	(19,850,370)	\$ 2,016		
Commercial General	2800	011	21	23,880,413	\$ 2,898,927	(22,887,412.00)	\$ (2,851,829)	1,023,001	\$ 157,298		
Commercial Lg General	2800	021	21	58,125,385	\$ 4,712,022	(55,845,963.00)	\$ (4,228,353)	4,183,482	\$ 383,649		
Commercial Extra Lg	2800	025	21		\$ -		\$ -		\$ -		
Commercial Pump	2800	031	21	1,478,387	\$ 131,742	(1,383,228.00)	\$ (121,480)	(7,101,452)	\$ 10,262		
Industrial General	2800	011	31	296,673	\$ 33,415	(294,304.00)	\$ (32,879)	1,369	\$ 436		
Industrial Lg General	2800	021	31	5,115,150	\$ 394,643	(4,738,393.00)	\$ (363,071)	376,857	\$ 31,572		
Industrial Extra Lg	2800	025	31	1,514,465	\$ 101,888	(1,414,465.00)	\$ (93,000)	1,214,450	\$ 101,058		
Industrial Pump	2800	031	31	857,453	\$ 7,482,726	(607,417.00)	\$ (5,444,822.00)	4,454,528	\$ 39,212		
WASHINGTON TOTAL				198,221,653.00	\$ 17,883,611	(184,122,845.00)	\$ (17,386,931)	4,098,808	\$ 462,080		
IDAHO											
Residential Service	3800	001	01	48,854,433	\$ 4,806,619	(52,115,822.00)	\$ (4,832,464)	(2,831,069)	\$ (223,645)		
Residential Farm Gen	3800	012	01	1,133,699	\$ 134,242	(1,147,786.00)	\$ (131,741)	(24,226)	\$ 2,501		
Residential Farm Lg	3800	022	01	473,077	\$ 34,283	(382,885.00)	\$ (27,882)	90,482	\$ 7,121		
Residential Farm Pump	3800	032	01	88,702	\$ 10,661	(88,281.00)	\$ (10,119)	(5,001,488)	\$ 411		
Commercial General	3800	011	21	14,894,402	\$ 1,474,789	(14,595,182.00)	\$ (1,428,328)	158,220	\$ 35,443		
Commercial Lg General	3800	021	21	25,841,857	\$ 1,882,181	(24,808,118.00)	\$ (1,790,872)	1,032,038	\$ 101,808		
Commercial Extra Lg	3800	025	21		\$ -		\$ -		\$ -		
Commercial Pump	3800	031	21	875,722	\$ 92,369	(862,812.00)	\$ (85,150)	(3,313,068)	\$ 9,159		
Industrial General	3800	011	31	238,538	\$ 23,146	(238,443.00)	\$ (22,836)	1,086	\$ 331		
Industrial Lg General	3800	021	31	4,819,677	\$ 328,981	(5,003,188.00)	\$ (338,328)	(183,689)	\$ (9,945)		
Industrial Extra Lg	3800	025	31	2,479,481	\$ 167,485	(2,576,287.00)	\$ (141,886)	3,204	\$ 15,810		
Industrial Pump	3800	031	31	857,453	\$ 8,682,840	(788,328.00)	\$ (85,779)	151,124	\$ 14,272		
IDAHO TOTAL				107,345,712.00	\$ 8,838,888	(102,867,330.00)	\$ (8,833,910)	(3,311,818)	\$ (47,022)		
WASHINGTON & IDAHO TOTAL				299,567,365	\$ 26,705,699	(286,990,175)	\$ (26,270,841)	2,587,190	\$ 425,058		
				142500	\$ 26,705,899	Receivable Balance					

4-15 Electric Unbilled Calc.xlsx

Accounting Per...01504 State Code: WA Billing Determinant

Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	212,141	177,326,057	15,590,248	164,925	635,524,482	55,973,437
0001 - RESIDENTIAL SERVICE	-5,462	-36,543	-3,157	48,115	275,605,796	24,058,179
0011 - GENERAL SERVICE	22,264	41,764,039	5,084,334	17,239	138,473,725	16,699,218
0012 - RESID&FARM-GEN SERV	8,974	4,437,757	655,199	6,931	16,019,632	2,277,703
0021 - LARGE GENERAL SERV	1,956	109,421,226	10,193,738	1,535	346,864,331	32,220,860
0022 - EXTRA&FRM-LGE GEN SE	55	2,751,280	245,631	44	10,101,760	888,274
0025 - RESID LGE GEN SERV	20	88,925,502	5,332,431	21	405,533,568	21,599,237
0030 - PUMPING SERV-SPECIAL	32	1,296,496	91,688	24	1,381,136	98,743
0031 - PUMPING SERVICE	1,196	4,098,791	376,699	939	12,423,395	1,134,271
0032 - PUMPING SVC RES&FRM	1,220	356,427	52,062	942	872,805	141,834
0041 - CO OWNED ST LIGHTS	11	8,561	2,026	10	33,201	7,939
0042 - CO OWNED ST LITS SO VA	293	1,096,569	392,660	273	3,771,415	1,312,362
0044 - CST OWND ST LT SO VA	14	26,013	3,748	13	97,228	13,733
0045 - CUST OWND ST LT ENGY	11	83,352	6,284	9	269,754	19,129
0046 - CUST OWND ST LT S V	53	103,190	10,675	45	369,530	37,747
0047 - AREA LIGHT-COM&INDUS	0	464,534	112,543	0	1,520,381	363,113
0048 - AREA LGHT-FARM&RESID	0	258,329	66,957	0	829,330	210,412
0058 - TAX ADJUSTMENT	0	0	1,389,823	0	0	4,767,450
0058A - TAX ADJUSTMENT TRIBAL	0	0	-5,713	0	0	-20,045
0095 - WIND POWER	0	0	15,483	0	0	50,470
0099 - MISC ELEC REVENUE	0	0	28,361	0	0	102,050
0101 - FIRM AND GENERAL SER	0	0	0	0	-29	-33
011 GENERAL SERVICE	-266	-5,336	-1,864	5,285	49,033,489	5,677,962
012 RESIDENTIAL AND FARM GENERAL SERVICE	-106	-10	-16	2,157	6,583,763	862,345
021 LARGE GENERAL SERVICE	-6	0	0	478	116,145,997	10,366,515
022 RESIDENTIAL AND FARM LARGE GENERAL SERVICE	0	0	0	13	3,775,280	318,083
025 EXTRA LARGE GENERAL SERVICE	0	0	0	5	46,337,135	5,323,598
025B - PVD	0	0	-83,638	0	0	-337,638
028 EXTRA LARGE SERVICE-SPECIAL CONTRACT	0	0	0	0	0	-1
030 PUMPING SERVICE-SPECIAL	0	0	0	0	-8,262	-120
031 PUMPING SERVICE	-12	-6,440	-465	8	2,537,345	226,345
032 PUMPING SERVICE RESIDENTIAL AND FARM	-14	-430	-162	286	280,402	42,216
041 COMPANY OWNED STREET LIGHTS	0	0	0	3	8,560	1,977
042 COMPANY OWNED STREET LIGHTS-HI PRESS SOD VP	0	0	0	72	1,115,098	359,175
044 CUST OWNED ST LIGHTS-HI PRESS ENGY & MAINT	0	0	0	3	26,015	3,323
044A FAIRCHILD ST LIGHTS	0	0	0	0	0	336
045 CUSTOMER OWNED STREET LIGHT ENERGY SERVICE	0	0	0	3	29,307	1,832
046 CUSTOMER OWNED STREET LIGHT ENERGY SOD VAP	0	0	0	13	103,824	10,093
047 AREA LIGHTING COMMERCIAL-INDUSTRIAL	0	0	0	0	429,561	101,473
048 AREA LIGHTING FARM AND RESIDENTIAL	0	-252	-80	0	253,184	64,082
058 TAX ADJUSTMENT	0	0	-539	0	0	1,689,562
058A TAX ADJUSTMENT - INDIAN RESERVATION	0	0	0	0	0	-9,130
090 FUEL EFFICIENCY	0	0	0	0	0	0
095 WIND POWER	0	0	0	0	0	15,254
099 REPORTING SCHED NUMBER FOR MISC ELEC REV	0	0	0	0	0	45,360
Total <All>	242,374	432,369,112	39,554,954	249,659	2,076,342,137	186,718,725
Total <All>	242,374	432,369,112	39,554,954	249,659	2,076,342,137	186,718,725
Total <All>	242,374	432,369,112	39,554,954	249,659	2,076,342,137	186,718,725

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

Schedule	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate		Current Month Rebate Revenue	
		Before 01-01-2015*	On/After 1-Jan-15	Before 1-Jan-15	On/After 1-Jan-15	Before 1-Jan-15	On/After 1-Jan-15	Rate On/After 1-Jan-15	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(b)*(d)*(f)	(g)+(h)
1	177,284,178	0.00%	100.00%	(0.164c)	(0.149c)	\$ -	\$ (264,153)	\$ (264,153)	\$ (264,153)
11	41,764,029	0.00%	100.00%	(0.224c)	(0.200c)	\$ -	\$ (83,528)	\$ (83,528)	\$ (83,528)
12	4,437,757	0.00%	100.00%	(0.224c)	(0.200c)	\$ -	\$ (8,876)	\$ (8,876)	\$ (8,876)
21	109,421,226	0.00%	100.00%	(0.169c)	(0.150c)	\$ -	\$ (164,132)	\$ (164,132)	\$ (164,132)
22	2,751,280	0.00%	100.00%	(0.169c)	(0.150c)	\$ -	\$ (4,127)	\$ (4,127)	\$ (4,127)
25	88,925,502	0.00%	100.00%	(0.108c)	(0.097c)	\$ -	\$ (86,258)	\$ (86,258)	\$ (86,258)
30	1,290,056	0.00%	100.00%	(0.150c)	(0.139c)	\$ -	\$ (1,793)	\$ (1,793)	\$ (1,793)
31	4,098,791	0.00%	100.00%	(0.150c)	(0.139c)	\$ -	\$ (5,697)	\$ (5,697)	\$ (5,697)
32	355,997	0.00%	100.00%	(0.150c)	(0.139c)	\$ -	\$ (495)	\$ (495)	\$ (495)
41-46	1,317,685	0.00%	100.00%	(0.503c)	(0.458c)	\$ -	\$ (6,035)	\$ (6,035)	\$ (6,035)
47	464,534	0.00%	100.00%	(0.503c)	(0.458c)	\$ -	\$ (2,128)	\$ (2,128)	\$ (2,128)
48	258,077	0.00%	100.00%	(0.503c)	(0.458c)	\$ -	\$ (1,182)	\$ (1,182)	\$ (1,182)
Schedule Totals	432,369,112					\$0	-\$628,404	-\$628,404	-\$628,404

kWh not subject to surcharge	0	Conversion factor	0.954989
Sch 62		Amortization	-\$600,119
Total kWh	432,369,112	FIT rate	-35%
		DFIT expense	\$210,042

5/6/2015
Notes Left

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of April 2015

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201504

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 05/07/2015 1:28 PM

Type: C

Submitted by: Keri Meister


Approval Requested: 05/07/2015 1:28 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Exp	Seq	Jur	S/L	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS		ED	WA	DL	285,930.00		Current Year 2015 WA REC Deferral Expense
20	001	186323 - MISC DEF DEBIT-WA REC 2		ED	WA	DL		285,930.00	Current Year 2015 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL		ED	WA	DL	2,825.00		Current Year 2015 WA REC Interest Expense Accru
40	001	186323 - MISC DEF DEBIT-WA REC 2		ED	WA	DL		2,825.00	Current Year 2015 WA REC Interest Liability Accru
50	001	557324 - DEF POWER SUPPLY EXP-REC AMORT		ED	WA	DL	430,382.00		Prior Year (2012-2014) WA REC Deferral Amortization
60	001	186322 - MISC DEF DEBIT - WA REC 1		ED	WA	DL	430,382.00		Prior Year (2012-2014) WA REC Deferral Amortization
70	001	431016 - INTEREST EXPENSE ON REC DEFERRAL		ED	WA	DL	9,568.00		Prior Year (2012-2014) WA REC Deferral Interest Expense Accru
80	001	186322 - MISC DEF DEBIT - WA REC 1		ED	WA	DL		9,568.00	Prior Year (2012-2014) WA REC Deferral Interest Liability Accru
Totals:							728,705.00	728,705.00	


 Prepared by Keri Meister _____ Date _____
 Reviewed by _____ Date _____
 Approved for Entry _____ Date _____
 Corporate Accounting use Only

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

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

Changes Semiannually on January 1 and July 1

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

Interest will be accrued monthly and compounded semi-annually.

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

Per rate order, REC rate is after tax cost of capital	6.340%	1.1.15	Per rate order, REC rate is after tax cost of capital	0.00000	Before Tax
The monthly rate is:	0.0052833		The monthly rate is:	0.0000000	After Tax
	35.00%	Tax rate		35.00%	Tax rate

Account 186323-ED-WA Current (2015) Deferral

Beginning Balance Including Interest interest 0

January	REC Deferral	(121,042)	
January	Interest		(320)
1/31/2015	Balance before interest	(121,042)	
Februaury	REC Deferral	(103,433)	
Februaury	Interest		(913)
2/28/2015	Balance before interest	(224,475)	
March	REC Deferral	(167,220)	
March	Interest		(1,628)
3/31/2015	Balance before interest	(391,695)	
April	REC Deferral	(285,930)	
April	Interest		(2,825)
4/30/2015	Balance before interest	(677,625)	

GL Balance	(391,695)	(2,861)
Update REC balance to include Interest		(394,556)

GL Wand (394,556)

Difference -

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

	<u>Debit</u>	<u>Credit</u>	<u>Entry</u>
REC REVENUE & EXPENSE			
April Revenue			
186322		\$285,930	
557322	\$285,930		
April Expense			
186322	\$1,343		
557322		\$1,343	
April Total			
186322	\$1,343	\$285,930	\$284,587 Credit
557322	\$285,930	\$1,343	-\$284,587 Debit

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

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	\$0	\$0	\$0	\$0	\$0	\$0	\$812
Other Non WA EIA - Voluntary REC Broker Fee Expense	557171-ED-AN	\$3,127	\$1,377	\$1,288	\$2,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,853
Total Other Non WA EIA REC Expenses		\$3,127	\$1,854	\$1,623	\$2,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,664
Authorized - System														
Other Non WA EIA - Voluntary REC Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Authorized		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Difference														
Other Non WA EIA - Voluntary REC Expense		\$3,127	\$1,854	\$1,623	\$2,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,664
Total		\$3,127	\$1,854	\$1,623	\$2,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,664
WA Share of Difference														
Non WA EIA - Voluntary (65.19%)		\$2,039	\$1,208	\$1,058	\$1,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,648
Total - 100% Surcharge (+) or Rebate (-)		\$2,039	\$1,208	\$1,058	\$1,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,648
Accounting Entries														
186322-ED-WA		Debit	Debit	Debit	Debit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Debit
557322-ED-WA		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit

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

Actual	Jan/15	Feb/15	Mar/15	Apr/15	May/15	Jun/15	Jul/15	Aug/15	Sep/15	Oct/15	Nov/15	Dec/15	Total
Non WA EIA - Voluntary REC Revenue	(\$188,804)	(\$160,040)	(\$258,135)	(\$289,048)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$896,027)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue From Nucleus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	(\$188,804)	(\$160,040)	(\$258,135)	(\$386,548)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$993,527)
Authorized - System													
Non WA EIA - Voluntary REC Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Difference													
Non WA EIA - Voluntary REC Revenue	(\$188,804)	(\$160,040)	(\$258,135)	(\$289,048)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$896,027)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total (+) = Surcharge	(\$188,804)	(\$160,040)	(\$258,135)	(\$386,548)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$993,527)
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	(\$123,081)	(\$104,330)	(\$168,278)	(\$188,430)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$584,120)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
SMUD (65.19%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - 100% Surcharge (+) or Rebate (-)	(\$123,081)	(\$104,330)	(\$168,278)	(\$285,930)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$681,620)

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

Credit	Credit	Credit	Credit
Debit	Debit	Debit	Debit

Credit
Debit

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

Changes Semiannually on January 1 and July 1

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

Interest will be accrued monthly and compounded semi-annually.

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

Per rate order, REC rate is after tax cost of capital	6.340%	1.1.15	Per rate order, REC rate is after tax cost of capital	0.00000	Before Tax
The monthly rate is:	0.0052833		The monthly rate is:	0.0000000	After Tax
	35.00%	Tax rate		35.00%	Tax rate

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

December	REC Deferral	(50,948)			
December	Interest		(9,274)		
12/31/2014	Balance before interest	(3,229,771)			
	Balance including interest	(3,277,188)			
January	REC Amortization	162,668		semi annual interest compounded	9,050.00
January	Interest		(16,885)		16,634.00
1/31/2015	Balance before interest	(3,114,520)		January Adjust	7,584.00 Interest Rate
February	REC Amortization	590,455			
February	Interest		(14,895)		
2/28/2015	Balance before interest	(2,524,065)		Should have compounded interest at 12.31.14. Adjust and correct for March entry	
March	REC Amortization	497,954		Interest Was	Correction
March	Interest		(12,020)	January Adjust	16,634 (250)
3/31/2015	Balance before interest	(2,026,111)		February Adjust	14,645 (249)
					(499)
April	REC Amortization	430,382			
April	Interest		(9,568)		
4/30/2015	Balance before interest	(1,595,729)			

GL Balance	(2,026,111)	(43,800)
Update REC balance to include Interest		(2,069,911)

GL Wand (2,069,911)

Difference -

AVISTA CORPORATION
 APRIL 2015 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	Rebate Revenue		
		1-Jan-15	1-Jan-15	1-Jan-15	1-Jan-15	1-Jan-15	1-Jan-15	(h)	(i)	(g)+(h)
	(b)	(c)	(d)	(e)	(f)	(g)	(b)*(c)*(e)	(b)*(d)*(f)	(g)+(h)	
1	177,284,178	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$ -	\$ (184,376)	\$ (184,376)	\$ (184,376)
11	41,764,029	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$ -	\$ (43,435)	\$ (43,435)	\$ (43,435)
12	4,437,757	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	\$ -	\$ (4,615)	\$ (4,615)	\$ (4,615)
21	109,421,226	0.00%	100.00%	0.000¢	(0.106¢)	\$ -	\$ -	\$ (115,986)	\$ (115,986)	\$ (115,986)
22	2,751,280	0.00%	100.00%	0.000¢	(0.106¢)	\$ -	\$ -	\$ (2,916)	\$ (2,916)	\$ (2,916)
25	88,925,502	0.00%	100.00%	0.000¢	(0.102¢)	\$ -	\$ -	\$ (90,704)	\$ (90,704)	\$ (90,704)
30	1,290,056	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$ -	\$ (1,458)	\$ (1,458)	\$ (1,458)
31	4,098,791	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$ -	\$ (4,632)	\$ (4,632)	\$ (4,632)
32	355,997	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	\$ -	\$ (402)	\$ (402)	\$ (402)
41-46	1,317,685	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$ -	\$ (1,384)	\$ (1,384)	\$ (1,384)
47	464,534	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$ -	\$ (488)	\$ (488)	\$ (488)
48	258,077	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	\$ -	\$ (271)	\$ (271)	\$ (271)
Schedule Totals	432,369,112					\$0		-\$450,667	-\$450,667	-\$450,667

kWh not subject to surcharge	0	Conversion factor	0.954989
Sch 62	0	Amortization	-\$430,382
Total kWh	432,369,112	FIT rate	-35%
		DFIT expense	\$150,634

5/6/2015
 credit rates Def