



Avista Corp.

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November 15, 2015

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

RECEIVED
RECORDS MANAGEMENT
2015 NOV 16 AM 9:30
STATE OF WASHINGTON
UTILITY AND TRANSPORTATION
COMMISSION

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

Dear Mr. King:

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

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

In Order 05, Docket UE-140188, the Company was authorized to return a portion of the accumulated ERM deferral balance to customers effective January 1, 2015. Total rebate revenue amounted to \$581,998 for the month of October 2015. After adjusting for revenue-sensitive expenses, \$555,802 of amortization of the deferral balance was recorded.

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

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

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

The report also includes the monthly renewable energy credits (REC) accounting journal together with backup work papers (Attachment B). Per Order 05, Docket UE-140188 the Company defers 100% of the net monthly renewable energy credits (REC) not associated with compliance for the Washington Energy Independence Act. The amount of net revenues for October 2015 is \$141,573. The Company also is authorized to return to customers an amortization amount based on actual and projected net REC revenues from 2012 through June 2016. The rebate revenue amounted to \$420,662 for the month of October 2015. After adjusting for revenue-sensitive expenses, \$401,728 of amortization of the deferral balance was recorded.

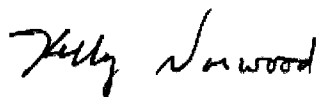
Interest for the ERM is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral balances net of associated deferred federal income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

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

There were no forward long-term power contracts executed in October 2015.

If you have any questions, please contact Bill Johnson at (509) 495-4046 or Annette Brandon at (509) 495-4324.

Sincerely,



Kelly Norwood
Vice President, State and Federal Regulation

AB

Enclosure

C: Mary Kimball, S. Bradley Van Cleve

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

MONTH OF OCTOBER 2015

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201405	\$ -	(\$1,748,236.00)	\$ (1,748,236.00)
201406	\$ (1,748,236.00)	(\$914,303.00)	\$ (2,662,539.00)
201407	\$ (2,662,539.00)	(\$1,955,345.00)	\$ (4,617,884.00)
201408	\$ (4,617,884.00)	(\$42,368.00)	\$ (4,660,252.00)
201409	\$ (4,660,252.00)	\$812,584.00	\$ (3,847,668.00)
201410	\$ (3,847,668.00)	(\$91,107.00)	\$ (3,938,775.00)
201411	\$ (3,938,775.00)	\$72,210.00	\$ (3,866,565.00)
201412	\$ (3,866,565.00)	(\$357,446.00)	\$ (4,224,011.00)
201501	\$ (4,224,011.00)	\$13,034.00	\$ (4,210,977.00)
201502	\$ (4,210,977.00)	\$2,485,369.00	\$ (1,725,608.00)
201503	\$ (1,725,608.00)	(\$4,676,799.32)	\$ (6,402,407.32)
201504	\$ (6,402,407.32)	(\$2,111,142.00)	\$ (8,513,549.32)
201505	\$ (8,513,549.32)	\$550,197.00	\$ (7,963,352.32)
201506	\$ (7,963,352.32)	\$1,981,411.14	\$ (5,981,941.18)
201507	\$ (5,981,941.18)	\$1,860,178.00	\$ (4,121,763.18)
201508	\$ (4,121,763.18)	(\$398,154.00)	\$ (4,519,917.18)
201509	\$ (4,519,917.18)	(\$1,097,420.00)	\$ (5,617,337.18)
201510	\$ (5,617,337.18)	(\$1,196,186.00)	\$ (6,813,523.18)

201510

(\$6,813,523.18)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 9/30/2015		\$ (5,617,337)	
Deferral Current Month		\$ (1,177,434)	481 - ERM
Interest		\$ (18,752)	481 - ERM
Balance 10/31/2015		\$ (6,813,523)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/2014		\$ (4,224,011)	
Deferral Year to Date		\$ (4,216,224)	481 - ERM
Spokane Energy Transfer		\$ (2,437,282)	481 - ERM
Transfer BPA Parallel Capacity		\$ 25,213	481 - ERM/NSJ015
Transfer to Account 186290		\$ 4,198,798	481 - ERM
Interest		\$ (160,017)	481 - ERM
Balance 10/31/2015		\$ (6,813,523)	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4M at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (6,000,000)	\$ (1,500,000)	\$ (4,500,000)
\$4M to \$10M at 50% (surcharge)	\$ (2,392,785)	\$ (239,278)	\$ (2,153,507)
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (12,392,785)	\$ (5,739,278)	\$ (6,653,507)

STATE OF WASHINGTON
186290 ERM AMORTIZATION BALANCE

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201405	\$ 1,263,530.29	\$3,692.00	\$ 1,267,222.29
201406	\$ 1,267,222.29	\$3,692.00	\$ 1,270,914.29
201407	\$ 1,270,914.29	(\$1,270,914.00)	\$ 0.29
201408	\$ 0.29	(\$0.29)	\$ 0.00
201409	\$ 0.00	\$0.00	\$ 0.00
201410	\$ 0.00	\$0.00	\$ 0.00
201411	\$ 0.00	\$0.00	\$ 0.00
201412	\$ 0.00	\$0.00	\$ 0.00
201501	\$ 0.00	\$0.00	\$ 0.00
201502	\$ 0.00	(\$4,210,868.00)	\$ (4,210,868.00)
201503	\$ (4,210,868.00)	(\$12,070.00)	\$ (4,222,938.00)
201504	\$ (4,222,938.00)	(\$12,070.00)	\$ (4,235,008.00)
201505	\$ (4,235,008.00)	(\$12,070.00)	\$ (4,247,078.00)
201506	\$ (4,247,078.00)	(\$12,070.00)	\$ (4,259,148.00)
201507	\$ (4,259,148.00)	\$4,259,148.00	\$ -
201508	\$ -	\$0.00	\$ -
201509	\$ -	\$0.00	\$ -
201510	\$ -	\$0.00	\$ -
201510			\$0.00

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

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201405	\$ (16,514,960.92)	\$610,932.00	\$ (15,904,028.92)
201406	\$ (15,904,028.92)	\$580,003.00	\$ (15,324,025.92)
201407	\$ (15,324,025.92)	\$1,888,322.00	\$ (13,435,703.92)
201408	\$ (13,435,703.92)	\$711,638.21	\$ (12,724,065.71)
201409	\$ (12,724,065.71)	\$722,250.00	\$ (12,001,815.71)
201410	\$ (12,001,815.71)	\$612,676.00	\$ (11,389,139.71)
201411	\$ (11,389,139.71)	\$628,745.00	\$ (10,760,394.71)
201412	\$ (10,760,394.71)	\$798,304.00	\$ (9,962,090.71)
201501	\$ (9,962,090.71)	\$798,997.00	\$ (9,163,093.71)
201502	\$ (9,163,093.71)	\$789,342.00	\$ (8,373,751.71)
201503	\$ (8,373,751.71)	\$655,479.00	\$ (7,718,272.71)
201504	\$ (7,718,272.71)	\$579,012.00	\$ (7,139,260.71)
201505	\$ (7,139,260.71)	\$561,307.00	\$ (6,577,953.71)
201506	\$ (6,577,953.71)	\$584,532.00	\$ (5,993,421.71)
201507	\$ (5,993,421.71)	(\$3,603,850.00)	\$ (9,597,271.71)
201508	\$ (9,597,271.71)	\$695,768.00	\$ (8,901,503.71)
201509	\$ (8,901,503.71)	\$623,410.00	\$ (8,278,093.71)
201510	\$ (8,278,093.71)	\$532,833.00	\$ (7,745,260.71)

201510

(\$7,745,260.71)

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

STATE OF WASHINGTON
232380 DFIT ASSOCIATED WITH ERM DEFERRALS

Account 182350.ED.WA balance	\$	(7,745,260.71)
Total	\$	(14,558,783.89)
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	5,095,574.36
Rounding	\$	0.88
Balance that should be in account - January 31, 2015	\$	<u>5,095,575.24</u>
GL Check		<u>\$5,095,575.24</u>
	\$	0.00

**STATE OF WASHINGTON
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	201401	(\$1,606,947.81)	\$82,083.00	\$ (1,524,864.81)
ED.WA	201402	\$ (1,524,864.81)	(\$79,905.00)	\$ (1,604,769.81)
	201403	\$ (1,604,769.81)	(\$221,015.00)	\$ (1,825,784.81)
	201404	\$ (1,825,784.81)	(\$361,430.83)	\$ (2,187,215.64)
	201405	\$ (2,187,215.64)	\$84,889.00	\$ (2,102,326.64)
	201406	\$ (2,102,326.64)	(\$21,300.25)	\$ (2,123,626.89)
	201407	\$ (2,123,626.89)	(\$140,262.00)	\$ (2,263,888.89)
	201408	\$ (2,263,888.89)	(\$180,438.00)	\$ (2,444,326.89)
	201409	\$ (2,444,326.89)	(\$271,407.00)	\$ (2,715,733.89)
	201410	\$ (2,715,733.89)	(\$458,544.00)	\$ (3,174,277.89)
	201411	\$ (3,174,277.89)	(\$42,690.00)	\$ (3,216,967.89)
	201412	\$ (3,216,967.89)	(\$60,222.00)	\$ (3,277,189.89)
	201501	\$ (3,277,189.89)	\$153,618.00	\$ (3,123,571.89)
	201502	\$ (3,123,571.89)	\$568,226.00	\$ (2,555,345.89)
	201503	\$ (2,555,345.89)	\$485,435.00	\$ (2,069,910.89)
	201504	\$ (2,069,910.89)	\$420,814.00	\$ (1,649,096.89)
	201505	\$ (1,649,096.89)	\$412,340.00	\$ (1,236,756.89)
	201506	\$ (1,236,756.89)	\$429,136.00	\$ (807,620.89)
	201507	\$ (807,620.89)	\$477,685.00	\$ (329,935.89)
	201508	\$ (329,935.89)	\$532,856.00	\$ 202,920.11
	201509	\$ 202,920.11	\$467,625.00	\$ 670,545.11
	201510	\$ 670,545.11	\$406,337.00	\$ 1,076,882.11

GL YTD Check

201510

\$1,076,882.11

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

STATE OF WASHINGTON
232305/283310 DFIT ASSOCIATED WITH REC DEFERRALS

DFIT Associated with ERM Deferrals

Account 283305.ED.WA

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

GL Check

201510 \$183,687.86

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of October 2015

ERM Deferral Journal

Avista Corporation Journal Entry

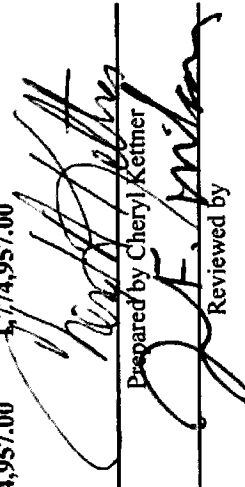
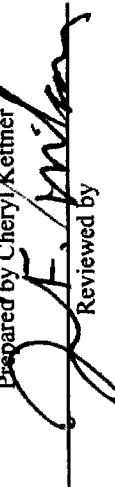
Effective Date: 201510

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

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

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

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


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

Explanation:

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

Approved for Entry
 Corporate Accounting use Only

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Actual cost of debt at 12/31/14 is	5.307%	Actual cost of debt at 06/30/15 is	5.354%
The monthly rate is:	0.00442 Before Tax	The monthly rate is:	0.00446 Before Tax
	0.0028746 After Tax		0.0029001 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 182350

12/31/2014 GL Balance including interest		(9,962,091)			3,486,732
January	Surcharge Amortization	826,446		<u>January</u>	<u>DFIT Expense</u>
January	Interest		(27,449)	Amortization	289,256 Operating (289,256)
1/31/2015	Balance before interest	(9,135,645)		Interest	(9,607) Nonoperating 9,607
					279,649 Total (279,649)
February	Surcharge Amortization	814,433		<u>February</u>	<u>DFIT Expense</u>
February	Interest		(25,091)	Amortization	285,052 Operating (285,052)
2/28/2015	Balance before interest	(8,321,212)		Interest	(8,782) Nonoperating 8,782
					276,270 Total (276,270)
March	Surcharge Amortization	678,424		<u>March</u>	<u>DFIT Expense</u>
March	Interest		(22,945)	Amortization	237,448 Operating (237,448)
3/31/2015	Balance before interest	(7,642,788)		Interest	(8,031) Nonoperating 8,031
					229,417 Total (229,417)
April	Surcharge Amortization	600,119		<u>April</u>	<u>DFIT Expense</u>
April	Interest		(21,107)	Amortization	210,042 Operating (210,042)
4/30/2015	Balance before interest	(7,042,669)		Interest	(7,387) Nonoperating 7,387
					202,655 Total (202,655)
May	Surcharge Amortization	580,717		<u>May</u>	<u>DFIT Expense</u>
May	Interest		(19,410)	Amortization	203,251 Operating (203,251)
5/31/2015	Balance before interest	(6,461,952)		Interest	(6,794) Nonoperating 6,794
					196,457 Total (196,457)
June	Balance transfer			<u>June</u>	<u>DFIT Expense</u>
June	Surcharge Amortization	602,242		Amortization	210,785 Operating (210,785)
June	Interest	0	(17,710)	Interest	(6,199) Nonoperating 6,199
6/30/2015	Balance including interest	(5,859,710)			204,586 Total (204,586)
July	GL Balance including interest	(5,993,422)		<u>July</u>	<u>DFIT Expense</u>
July	Transfer from 186290	(4,259,148)		Amortization	239,414 Operating (239,414)
July	Surcharge Amortization	684,040		Interest	(10,060) Nonoperating 10,060
7/31/2015	Balance before interest	(9,568,530)			229,354 Total (229,354)
August	Surcharge Amortization	722,470		<u>August</u>	<u>DFIT Expense</u>
August	Interest		(26,702)	Amortization	252,865 Operating (252,865)
8/31/2015	Balance before interest	(8,846,060)		Interest	(9,346) Nonoperating 9,346
					243,519 Total (243,519)
September	Surcharge Amortization	648,125		<u>September</u>	<u>DFIT Expense</u>
September	Interest		(24,715)	Amortization	226,844 Operating (226,844)
9/30/2015	Balance before interest	(8,197,935)		Interest	(8,650) Nonoperating 8,650
					218,194 Total (218,194)
October	Surcharge Amortization	555,802 ✓		<u>October</u>	<u>DFIT Expense</u>
October	Interest		(22,969)	Amortization	194,531 Operating (194,531)
10/31/2015	Balance before interest	(7,642,133)		Interest	(8,039) Nonoperating 8,039
					186,492 Total (186,492)

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

Changes Semiannually on January 1 and July 1
 The rate is based on Avista's actual cost of debt, updated semiannually.
 The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.
 The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Actual cost of debt at 12/31/14 is	5.367%	Actual cost of debt at 06/30/15 is	5.364%
The monthly rate is:	0.00442 Before Tax	The monthly rate is:	0.00446 Before Tax
	0.0028748 After Tax		0.0029001 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186280			12/31/2014 GL Balance including Interest					
January	ERM Deferral				January	DFIT Expense		ADFIT
January	BPA Settlement Bal Trst	25,213			Deferral	0 Operating		0
January	Interest		(12,106)		Interest	(4,237) Nonoperating		4,237
January	1/31/2015 Balance before interest	(4,198,798)			Interest	(4,237) Total		4,237
February	Transfer Balance to 186280	4,198,798			February	DFIT Expense		ADFIT
February	ERM Deferral	(1,711,043)			Deferral	1,489,579 Operating		(1,489,579)
February	Interest		(2,459)		Interest	(861) Nonoperating		861
February	2/28/2015 Balance before interest	(1,711,043)			Interest	1,488,718 Total		(1,488,718)
March	ERM Deferral	(2,223,227)			March	DFIT Expense		ADFIT
March	Spokane Energy	(2,437,282)			Deferral	(778,129) Operating		778,129
March	January Interest Spokane Energy		(300)		Interest	(2,840) Nonoperating		2,840
March	February Interest Spokane Energy		(2,338)		Interest	(780,968) Total		780,968
March	March Interest Spokane Energy		(5,640)		Interest	(2,840) Nonoperating		2,840
March	Interest		(8,114)		Interest	(780,968) Total		780,968
March	3/31/2015 Balance before interest	(6,371,552)			April	DFIT Expense		ADFIT
April	ERM Deferral	(2,089,823)			Deferral	(731,438) Operating		731,438
April	Interest		(21,319)		Interest	(7,462) Nonoperating		7,462
April	4/30/2015 Balance before interest	(8,461,375)			Interest	(738,900) Total		738,900
May	ERM Deferral	573,895			May	DFIT Expense		ADFIT
May	Interest		(23,498)		Deferral	200,793 Operating		(200,793)
May	5/31/2015 Balance before interest	(7,887,680)			Interest	(8,224) Nonoperating		8,224
June	ERM Deferral	2,572,837			Interest	192,569 Total		(192,569)
June	February Interest - Inclusion of 456700 & 456705 Revenue		(121)		June	DFIT Expense		ADFIT
June	March Interest - Inclusion of 456700 & 456705 Revenue		(337)		Deferral	900,493 Operating		(900,493)
June	April Interest - Inclusion of 456700 & 456705 Revenue		(508)		Interest			
June	May Interest - Inclusion of 456700 & 456705 Revenue		(851)		Interest	(6,642) Nonoperating		6,642
June	Spokane Energy	(686,782)			Interest	893,851 Total		(893,851)
June	April Interest Spokane Energy		(815)		July	DFIT Expense		ADFIT
June	May Interest Spokane Energy		(1,828)		Deferral	658,116 Operating		(658,116)
June	June Interest Spokane Energy		(1,828)		Interest	(5,019) Nonoperating		5,019
June	Interest		(18,975)		Interest	651,097 Total		(651,097)
June	6/30/2015 Balance before interest	(5,881,605)			August	DFIT Expense		ADFIT
July	GL Balance including Interest	(5,881,605)			Deferral	(135,091) Operating		135,091
July	Interest related to WNP-3		0		Interest	(4,263) Nonoperating		4,263
July	GL Balance including Interest	(5,881,605)			Interest	(139,354) Total		139,354
July	ERM Deferral	1,874,515			September	DFIT Expense		ADFIT
July	Feb through Jun Interest - Inclusion of 456017 Revenue		(98)		Deferral	(379,088) Operating		379,088
July	Interest		(14,339)		Interest	(5,008) Nonoperating		5,008
July	7/31/2015 Balance before interest	(4,006,989)			Interest	(384,097) Total		384,097
August	ERM Deferral	(385,974)			October	DFIT Expense		ADFIT
August	Interest		(12,180)		Deferral	(412,102) Operating		412,102
August	8/31/2015 Balance before interest	(4,392,963)			Interest	(6,258) Nonoperating		6,258
September	ERM Deferral	(1,083,109)			Interest	(418,360) Total		418,360
September	Interest		(14,311)		October	DFIT Expense		ADFIT
September	9/30/2015 Balance before interest	(5,476,072)			Deferral	(412,102) Operating		412,102
October	Interest amount that should have been brought into calc in July	(100,356)			Interest	(6,258) Nonoperating		6,258
October	ERM Deferral	(1,177,434)			Interest	(418,360) Total		418,360
October	Interest		(17,879)		Additional Interest from July through Sept due to compounding not done in July			
October	Additional Interest from July through Sept due to compounding not done in July		(873)		10/31/2015 Balance before interest	(8,753,842)		
October	10/31/2015 Balance before interest	(8,753,842)						

GL Balance	(5,476,072)	(141,265)	ADFIT Balance	4,237
Update ERM balance to include Interest		(5,617,337)		1,955,858
			Check	(1,961,831)

GL Wand (5,617,337.18)
 Difference 0.18

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1	555 Purchased Power	\$141,002,854	\$18,508,249	\$18,363,404	\$16,707,284	\$12,949,168	\$10,442,007	\$11,824,042	\$13,032,881	\$15,967,109	\$11,448,945	\$11,753,765	\$0	\$0
2	447 Sale for Resale	(\$108,719,851)	(\$11,643,072)	(\$10,823,988)	(\$13,235,802)	(\$14,504,101)	(\$13,592,868)	(\$9,800,434)	(\$6,398,663)	(\$8,985,718)	(\$9,044,467)	(\$10,680,728)	\$0	\$0
3	Less SMUD RECs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	501 Thermal Fuel	\$24,296,166	\$3,024,714	\$7,193,974	\$2,528,524	\$2,524,040	\$2,145,449	\$2,573,966	\$2,423,828	\$2,729,503	\$2,755,735	\$2,870,435	\$0	\$0
5	547 CT Fuel	\$74,291,418	\$7,034,057	\$4,606,393	\$6,304,366	\$9,287,738	\$6,983,594	\$7,488,150	\$8,992,329	\$9,090,520	\$8,385,184	\$9,119,087	\$0	\$0
6	456 Transmission Revenue	(\$14,521,215)	(\$1,313,993)	(\$1,397,772)	(\$1,400,243)	(\$1,226,501)	(\$1,397,772)	(\$1,603,348)	(\$1,603,661)	(\$1,437,274)	(\$1,484,527)	(\$1,490,412)	\$0	\$0
7	565 Transmission Expense	\$14,521,215	\$1,469,091	\$1,407,165	\$1,470,845	\$1,429,297	\$1,382,721	\$1,402,552	\$1,678,442	\$1,420,148	\$1,417,125	\$1,443,829	\$0	\$0
8	557 Broker Fees	\$373,179	\$31,393	\$40,529	\$36,590	\$31,429	\$45,066	\$42,308	\$40,332	\$29,824	\$33,805	\$41,901	\$0	\$0
9	Less Cleanwater directly assigned to ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$131,202,763	\$17,110,439	\$12,921,695	\$12,411,524	\$7,491,070	\$6,173,472	\$11,555,288	\$18,165,486	\$19,804,112	\$13,511,800	\$13,057,877	\$0	\$0
Total through October														
AUTHORIZED NET EXPENSE-SYSTEM														
11	555 Purchased Power	\$104,327,521	\$14,241,308	\$12,816,216	\$12,884,102	\$10,157,992	\$8,801,839	\$8,966,511	\$9,032,312	\$10,449,135	\$8,227,612	\$8,950,494	\$12,731,418	\$12,617,776
12	447 Sale for Resale	(\$84,887,486)	(\$5,385,864)	(\$7,026,454)	(\$8,167,295)	(\$8,655,099)	(\$9,111,902)	(\$8,389,009)	(\$5,130,621)	(\$3,284,320)	(\$4,681,364)	(\$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	\$23,279,092	\$2,663,532	\$2,484,671	\$2,578,707	\$2,068,252	\$1,665,745	\$1,511,381	\$2,254,578	\$2,621,357	\$2,672,998	\$2,757,933	\$2,649,850	\$2,700,185
15	547 CT Fuel	\$70,655,784	\$10,133,311	\$9,419,650	\$9,305,476	\$5,887,735	\$3,112,795	\$2,595,918	\$5,623,100	\$7,743,935	\$6,219,145	\$8,834,779	\$9,035,104	\$9,873,776
16	456 Transmission Revenue	(\$13,547,980)	(\$1,304,329)	(\$1,105,921)	(\$1,123,977)	(\$1,544,782)	(\$1,377,323)	(\$1,552,357)	(\$1,659,835)	(\$1,502,892)	(\$1,306,364)	(\$1,460,291)	(\$1,241,836)	(\$1,225,427)
17	565 Transmission Expense	\$13,990,893	\$1,447,542	\$1,429,304	\$1,405,324	\$1,394,208	\$1,355,074	\$1,353,383	\$1,377,511	\$1,429,273	\$1,414,185	\$1,374,869	\$1,403,813	\$1,423,031
18	557 Broker Fees	\$895,667	\$89,667	\$89,667	\$89,666	\$89,667	\$89,667	\$89,666	\$89,667	\$89,667	\$89,666	\$89,667	\$89,667	\$89,666
19	Authorized Net Expense	\$135,114,491	\$21,885,167	\$18,107,333	\$16,772,003	\$9,787,973	\$4,545,926	\$4,575,493	\$11,586,712	\$17,546,155	\$14,655,816	\$15,671,913	\$18,687,762	\$20,736,195
20	Actual - Authorized Net Expense	(\$3,911,728)	(\$4,774,728)	(\$5,185,638)	(\$4,360,479)	(\$2,276,903)	\$1,627,546	\$6,978,795	\$6,578,774	\$1,257,957	(\$1,144,016)	(\$2,614,036)	\$0	\$0
21	Resource Optimization - Subtotal	(\$9,923,162)	(\$706,789)	(\$739,146)	(\$906,411)	(\$781,452)	(\$985,070)	(\$1,052,015)	(\$1,416,070)	(\$1,726,819)	(\$1,079,841)	(\$529,549)	\$0	\$0
Spokane Energy Net Capacity Sale														
22	Adjusted Net Expense	(\$19,147,890)	(\$5,481,517)	(\$5,924,784)	(\$9,619,890)	(\$3,058,355)	\$642,476	\$4,961,780	\$5,162,704	(\$468,862)	(\$2,223,857)	(\$3,143,585)	\$0	\$0
23	Washington Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Washington Share	(\$12,482,510)	(\$3,573,401)	(\$3,862,367)	(\$6,267,295)	(\$1,993,742)	\$418,830	\$3,234,584	\$3,365,567	(\$305,651)	(\$1,449,732)	(\$2,049,303)	\$0	\$0
25	Washington 100% Activity (EIA 937)	(\$108,938)	(\$22,707)	\$3,828	(\$42,137)	\$3,828	\$3,828	\$3,828	(\$55,013)	\$3,828	\$3,828	(\$12,049)	\$0	\$0
26	WA Retail Revenue Adjustment	\$198,663	\$262,948	\$910,309	\$465,355	(\$286,147)	\$214,781	(\$1,009,441)	(\$1,119,089)	(\$212,809)	\$218,664	\$753,092	\$0	\$0
27	Net Power Cost (+) Surcharge (-)	(\$12,392,785)	(\$3,333,160)	(\$2,948,230)	(\$5,798,112)	(\$2,322,026)	\$637,439	\$2,228,971	\$2,192,465	(\$514,632)	(\$1,227,240)	(\$1,308,260)	\$0	\$0
29	Cumulative Balance	(\$3,333,160)	(\$6,281,390)	(\$12,079,502)	(\$14,401,528)	(\$13,764,089)	(\$11,535,118)	(\$9,342,653)	(\$9,857,285)	(\$11,084,525)	(\$12,392,785)	(\$12,392,785)	\$0	\$0
Deferral Amount, Cumulative (Customer)														
Deferral Amount, Monthly Entry														
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$6,653,507	\$0	(\$1,711,043)	(\$6,371,552)	(\$8,461,375)	(\$7,887,680)	(\$5,881,606)	(\$4,392,964)	(\$4,005,990)	(\$4,392,964)	(\$5,476,073)	(\$6,653,507)	\$0	\$0
Company Band Gross Margin Impact, Cumulative	\$0	\$0	(\$1,711,043)	(\$4,660,509)	(\$2,089,823)	\$573,695	\$2,006,074	\$1,874,616	(\$385,974)	(\$1,083,109)	(\$1,177,434)	\$0	\$0	
Company Band Gross Margin Impact, Cumulative	\$0	\$0	\$1,711,043	\$4,660,509	\$2,089,823	(\$573,695)	(\$2,006,074)	(\$1,874,616)	\$385,974	\$1,083,109	\$1,177,434	\$0	\$0	
Company Band Gross Margin Impact, Cumulative	\$0	\$0	(\$1,711,043)	(\$4,660,509)	(\$2,089,823)	\$573,695	\$2,006,074	\$1,874,616	(\$385,974)	(\$1,083,109)	(\$1,177,434)	\$0	\$0	

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

Line No.	Deal Number	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15
555 PURCHASED POWER											
1	Short-Term Purchases	\$9,083,672	\$9,144,844	\$8,407,240	\$5,002,455	\$4,325,233	\$6,003,282	\$6,527,898	\$9,382,868	\$5,564,911	\$5,304,371
2	Chelan County PUD (Rocky Reach Slice)	\$1,372,180	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218
3	Douglas County PUD (Wells Settlement)	\$1,057,407	\$1,057,368	\$1,057,310	\$1,016,886	\$1,016,886	\$1,016,886	\$1,016,886	\$1,016,886	\$1,016,886	\$1,016,886
4	Douglas County PUD (Wells)	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388	\$1,536,388
5	Grant County PUD (Priest Rapids/Wanapum)	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334
6	Bonneville Power Admin. (WNP-3)	\$2,759,816	\$2,493,784	\$1,362,534	\$1,319,587	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,657	\$505	\$925	\$274	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$995,298	\$185,432	\$128,447	\$137,815	\$98,964	\$93,100	\$78,234	\$54,041	\$40,786	\$46,442
9	Stimson Lumber	\$1,415,748	\$133,876	\$104,002	\$101,861	\$139,830	\$55,810	\$188,547	\$204,433	\$170,388	\$211,713
10	City of Spokane - Upriver	\$1,861,368	\$483,338	\$456,175	\$326,459	\$184,051	\$29,000	\$0	\$0	\$0	\$13,453
11	City of Spokane - Waste-to-Energy	\$4,485,571	\$407,336	\$391,828	\$415,522	\$397,638	\$340,486	\$511,259	\$535,633	\$495,685	\$535,633
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$2,146,944	\$2,085,311	\$2,071,982	\$2,019,583	\$1,997,492	\$2,192,225	\$2,191,680	\$2,180,300	\$2,194,027	\$2,248,778
14	Palouse Wind	\$12,863,671	\$1,241,479	\$1,578,196	\$1,591,612	\$1,135,977	\$995,764	\$1,360,095	\$1,372,101	\$918,007	\$1,316,952
15	Cleanwater (PF1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$1,336,636	\$147,986	\$137,599	\$148,814	\$114,327	\$146,109	\$143,450	\$144,311	\$112,145	\$113,644
17	Non-Mon. Accruals	\$40,141	\$22,759	\$64,927	(\$29,442)	\$109,419	\$10,993	\$48,998	\$78,435	(\$25,466)	(\$3,493)
18	Total 555 Purchased Power	\$141,002,864	\$18,508,249	\$18,389,404	\$16,707,284	\$10,442,007	\$11,824,042	\$13,052,881	\$15,967,109	\$11,448,946	\$11,753,766

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

447 SALES FOR RESALE

19	Short-Term Sales	(\$93,340,728)	(\$10,076,763)	(\$8,945,881)	(\$11,106,285)	(\$12,632,630)	(\$11,598,297)	(\$8,469,308)	(\$7,927,720)	(\$7,687,618)	(\$9,570,066)
20	Peaker LLC/PG&E Cap Sale	(\$535,770)	(\$146,345)	(\$146,020)	(\$97,450)	\$0	\$0	\$0	\$0	\$0	\$0
21	Nichols Pumping Index Sale	(\$966,198)	(\$76,281)	(\$58,438)	(\$46,957)	(\$103,441)	(\$115,086)	(\$158,990)	(\$129,359)	(\$112,020)	(\$102,428)
22	Sovengin/Kaiser Load Following	(\$117,974)	(\$11,963)	(\$10,725)	(\$11,448)	(\$11,943)	(\$11,410)	(\$12,545)	(\$12,545)	(\$12,367)	(\$12,596)
23	Pend Oreille DES	(\$431,667)	(\$48,666)	(\$47,964)	(\$46,761)	(\$42,464)	(\$39,186)	(\$40,201)	(\$30,900)	(\$39,650)	(\$48,808)
24	SMUD 50 + 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Merchant Ancillary Services	(\$13,327,514)	(\$1,283,444)	(\$1,628,126)	(\$1,866,432)	(\$1,656,909)	(\$1,532,121)	(\$860,767)	(\$896,728)	(\$1,192,812)	(\$946,731)
26	Total 447 Sales for Resale	(\$108,719,851)	(\$11,643,072)	(\$10,823,998)	(\$13,235,802)	(\$14,504,101)	(\$9,800,434)	(\$6,398,663)	(\$6,995,718)	(\$9,044,467)	(\$10,860,728)

501 FUEL-DOLLARS

27	Kettle Falls Wood-501110	\$5,119,488	\$787,016	\$625,932	\$639,128	\$680,843	\$56,187	\$621,070	\$567,592	\$527,412	\$612,456
28	Kettle Falls Gas-501120	\$14,582	(\$159)	\$1,725	\$4,325	(\$231)	(\$142)	\$6,424	\$61	\$1,021	\$76
29	Colstrip Coal-501140	\$18,979,573	\$2,191,973	\$614,689	\$1,859,178	\$1,545,596	\$2,479,689	\$1,800,505	\$2,152,063	\$2,210,681	\$2,249,611
30	Colstrip Oil-501160	\$182,523	\$45,884	\$1,708	\$22,699	\$25,985	\$19,152	\$769	\$9,767	\$16,621	\$8,292
31	Total 501 Fuel Expense	\$24,296,166	\$3,024,714	\$719,974	\$2,528,524	\$2,524,040	\$2,573,966	\$2,423,826	\$2,729,503	\$2,756,735	\$2,870,435

501 FUEL-TONS

32	Kettle Falls	395,714	57,572	48,506	50,870	36,438	4,985	51,120	45,996	42,153	48,928
33	Colstrip	877,039	98,812	79,441	82,336	75,681	93,766	95,583	92,542	97,096	100,650

501 FUEL-COST PER TON

34	Kettle Falls	wood	\$13.67	\$11.15	\$12.90	\$12.56	\$15.94	\$12.15	\$12.34	\$12.51	\$12.52
35	Colstrip	coal	\$22.18	\$10.06	\$23.61	\$22.58	\$20.42	\$18.84	\$23.26	\$22.77	\$22.35

547 FUEL

36	NE CT Gas/Oil-547213	\$46,965	\$1,933	\$389	\$4,365	\$1,014	\$1,647	\$15	\$15,911	\$2,384	\$777
37	Boulder Park-547216	\$640,267	\$16,913	\$9,055	\$34,725	\$73,584	\$148,032	\$95,882	\$126,106	\$53,290	\$56,257
38	Kettle Falls CT-547211	\$157,731	\$1,161	\$2,033	\$2,214	\$28,771	\$14,576	\$50,642	\$38,628	\$17,183	\$4,170
39	Coyote Springs-547610	\$39,385,498	\$3,756,118	\$2,625,208	\$3,197,538	\$4,540,165	\$3,066,680	\$4,660,379	\$4,630,900	\$4,528,922	\$4,513,264
40	Lancaster-547312	\$32,263,461	\$3,234,280	\$1,883,752	\$2,380,143	\$2,067,728	\$3,873,327	\$3,812,564	\$3,763,227	\$3,714,472	\$4,426,907
41	Rathdrum CT-547310	\$1,797,496	\$23,952	\$50,147	\$274,332	\$29	\$383,908	\$363,847	\$515,748	\$68,933	\$117,712
42	Total 547 Fuel Expense	\$74,291,418	\$7,034,057	\$4,606,393	\$6,287,738	\$6,983,594	\$7,488,150	\$8,992,329	\$9,090,520	\$8,385,184	\$9,119,087

43 TOTAL NET EXPENSE

43	TOTAL NET EXPENSE	\$130,870,587	\$16,923,948	\$12,871,773	\$12,304,372	\$7,256,845	\$5,978,182	\$12,085,724	\$18,791,414	\$13,545,397	\$13,062,899
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456 TRANSMISSION REVENUE

44	456100 ED AN	(\$9,646,470)	(\$1,044,935)	(\$1,131,484)	(\$1,128,135)	(\$958,901)	(\$966,487)	(\$1,073,337)	(\$935,716)	(\$1,015,603)	(\$1,020,974)
45	456120 ED AN - BPA Settlement	(\$2,680,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)
46	456020 ED AN - Sale of excess BPA Trans	(\$11,572)	(\$3,058)	(\$288)	(\$6,108)	(\$1,600)	\$0	\$0	(\$493)	(\$26)	(\$26)

2015 WA ID Actual Deferrals - Snapshot.xls - 11/11/2015

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

Line No.	Deal Number	TOTAL	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15
47	456130 ED AN - Ancillary Services Revenue	(\$1,386,636)	\$0	\$0	\$0	\$0	\$0	(\$823,086)	(\$143,450)	(\$144,311)	(\$112,145)	(\$113,644)
48	456017 ED AN - Low Voltage	(\$50,200)	\$0	\$0	\$0	\$0	\$0	\$0	(\$35,140)	(\$5,020)	(\$5,020)	(\$5,020)
49	456700 ED WA - Do not include Low Voltage	(\$83,220)	\$0	\$0	\$0	\$0	\$0	(\$49,932)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)
50	456705 ED AN - Do not include Low Voltage	(\$774,120)	\$0	\$0	\$0	\$0	\$0	(\$464,472)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)
	B on A Low Voltage - in Auth revenues											

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

Line No.	Deal Number	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15
51	TOTAL	(\$14,562,216)	(\$1,397,772)	(\$1,400,243)	(\$1,226,601)	(\$1,232,487)	(\$1,975,348)	(\$1,603,661)	(\$1,437,274)	(\$1,484,827)	(\$1,490,412)
52	565 TRANSMISSION EXPENSE										
52	565000 ED AN	\$14,500,915	\$1,405,135	\$1,468,815	\$1,427,267	\$1,380,691	\$1,400,522	\$1,676,412	\$1,418,118	\$1,415,095	\$1,441,799
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$20,300	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030
55	TOTAL 565 Transmission Expense	\$14,521,215	\$1,407,165	\$1,470,845	\$1,429,297	\$1,382,721	\$1,402,552	\$1,678,442	\$1,420,148	\$1,417,125	\$1,443,829
56	557 Broker & Related Fees										
56	557170 ED AN	\$388,001	\$39,248	\$35,278	\$31,054	\$45,056	\$42,360	\$39,207	\$29,449	\$33,805	\$41,526
57	557172 ED AN	\$5,178	\$1,281	\$1,272	\$375	\$0	\$0	\$1,125	\$375	\$0	\$375
58	TOTAL 557 ED AN Broker & Related Fees	\$393,179	\$40,529	\$36,550	\$31,429	\$45,056	\$42,360	\$40,332	\$29,824	\$33,805	\$41,901
59	RESOURCE OPTIMIZATION										
59	Econ Dispatch-557010	\$36,332,033	\$2,591,889	\$4,538,335	\$3,500,937	\$3,500,737	\$3,451,634	\$3,503,598	\$3,604,173	\$2,807,423	\$3,875,004
60	Econ Dispatch-557150	(\$19,888,389)	\$814,972	\$1,086,205	(\$1,727,201)	(\$2,781,563)	(\$2,222,559)	(\$3,452,010)	(\$3,745,248)	(\$2,640,813)	(\$5,270,973)
61	Gas Bookouts-557700	\$1,745,706	\$0	\$0	\$173,218	\$0	\$685,170	\$86,135	\$6,965	\$276,646	\$0
62	Gas Bookouts-557711	(\$1,745,706)	\$0	\$0	(\$173,218)	\$0	(\$685,170)	(\$86,135)	(\$6,965)	(\$276,646)	\$0
63	Intraco Thermal Gas-557730	\$46,461,249	\$2,862,530	\$1,424,635	\$3,289,671	\$4,603,050	\$5,653,472	\$5,712,853	\$6,602,374	\$6,653,376	\$6,820,545
64	Fuel DispatchFin-456010	(\$25,658,310)	(\$2,013,173)	(\$3,448,826)	(\$2,401,120)	(\$2,192,179)	(\$2,402,658)	(\$2,695,595)	(\$2,922,476)	(\$2,085,020)	(\$1,968,396)
65	Fuel Dispatch-456015	(\$5,047,277)	(\$1,010,407)	(\$970,092)	(\$1,879,468)	(\$28,649)	(\$22,794)	(\$9,120)	(\$698,666)	(\$14,523)	(\$384,909)
66	Intraco Thermal Gas-456730	(\$42,124,712)	(\$3,952,616)	(\$3,378,430)	(\$3,415,778)	(\$4,086,650)	(\$5,509,226)	(\$4,476,341)	(\$4,567,544)	(\$5,800,547)	(\$3,600,820)
67	Fuel Bookouts-456711	\$259,824	\$63,150	\$7,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Bookouts-456720	(\$259,824)	(\$7,360)	(\$189,314)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Resource Optimization Subtotal	(\$9,925,406)	(\$706,805)	(\$739,173)	(\$782,340)	(\$985,165)	(\$1,052,131)	(\$1,416,615)	(\$1,727,286)	(\$1,079,904)	(\$529,549)
70	Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Misc. Power Exp. Actual-557160 ED AN	\$1,635	\$0	\$0	\$632	\$0	\$0	\$418	\$385	\$0	\$0
72	KFWF Contract Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$1,635	\$0	\$0	\$632	\$0	\$0	\$418	\$385	\$0	\$0
74	Wind REC Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp. Actual 557395	\$609	\$16	\$27	\$56	\$85	\$116	\$127	\$92	\$63	\$0
76	Wind REC Subtotal	\$609	\$16	\$27	\$56	\$85	\$116	\$127	\$82	\$63	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$577,782	\$154,715	\$0	\$135,285	\$0	\$0	\$122,409	\$0	\$0	\$165,373
78	WA EIA REC Purchase - Authorized	\$543,750	\$181,250	\$0	\$181,250	\$0	\$0	\$181,250	\$0	\$0	\$181,250
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$38,280	\$3,828	\$3,828	\$3,828	\$3,828	\$3,828	\$3,828	\$3,828	\$3,828	\$3,828
80	EWEB REC WA EIA 937 Compliance	(\$104,545)	(\$22,707)	\$3,828	(\$42,137)	\$3,828	\$3,828	(\$55,013)	\$3,828	\$3,828	(\$12,049)
81	Net Resource Optimization	(\$9,923,162)	(\$706,789)	(\$739,146)	(\$781,452)	(\$985,070)	(\$1,052,015)	(\$1,416,070)	(\$1,726,819)	(\$1,079,841)	(\$529,549)
82	Adjusted Actual Net Expense	\$121,170,663	\$16,380,943	\$12,186,377	\$6,667,481	\$5,192,230	\$10,507,101	\$16,694,403	\$17,081,121	\$12,435,787	\$12,516,279

WASHINGTON DEFE

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

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

447 SALES FOR RESALE				
19	Short-Term Sales			
20	Peaker LLC/PG&E Cap Sale	(\$93,340,728)	\$0	\$0
21	Nichols Pumping Index Sale	(\$535,770)		
22	Sovern/Kaiser Load Following	(\$966,198)		
23	Pend Oreille DES	(\$117,974)		
24	SNUD 50 + 25	(\$431,667)		
25	Merchant Ancillary Services	\$0	\$0	\$0
26	Total 447 Sales for Resale	(\$108,719,851)	\$0	\$0

501 FUEL-DOLLARS				
27	Kettle Falls Wood-501110	\$5,119,488	\$0	\$0
28	Kettle Falls Gas-501120	\$14,562	\$0	\$0
29	Colstrip Coal-501140	\$18,979,573	\$0	\$0
30	Colstrip Oil-501160	\$182,523	\$0	\$0
31	Total 501 Fuel Expense	\$24,296,166	\$0	\$0

501 FUEL-TONS				
32	Kettle Falls	395,714		
33	Colstrip	877,039		

501 FUEL-COST PER TON				
34	Kettle Falls	wood		
35	Colstrip	coal		
547 FUEL				
36	NE CT Gas/Oil-547213	\$46,965	\$0	\$0
37	Boulder, Park-547216	\$640,267	\$0	\$0
38	Kettle Falls CT-547211	\$157,731	\$0	\$0
39	Coyote Springs2-547610	\$39,385,498	\$0	\$0
40	Lancaster-547312	\$32,263,461	\$0	\$0
41	Rathdrum CT-547310	\$1,797,496	\$0	\$0
42	Total 547 Fuel Expense	\$74,291,418	\$0	\$0

43 TOTAL NET EXPENSE				
		\$130,870,587	\$0	\$0

456 TRANSMISSION REVENUE				
44	456100 ED AN		\$0	\$0
45	456120 ED AN - BPA Settlement	(\$9,646,470)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$2,660,000)	\$0	\$0
				(\$11,572)

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
47	456130 ED AN - Ancillary Services Revenue	(\$1,336,636)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$50,200)	\$0	\$0
49	456700 ED WA - Do not include Low Voltage	(\$83,220)	\$0	\$0
50	456705 ED AN - Do not include Low Voltage	(\$774,120)	\$0	\$0
B on A Low Voltage - in Auth revenues				

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
51	Total 466 Transmission Revenue	(\$14,562,218)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$14,500,915	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$20,300	\$0	\$0
55	Total 565 Transmission Expense	\$14,521,215	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$368,001	\$0	\$0
57	557172 ED AN	\$5,178	\$0	\$0
58	Total 557 ED AN Broker & Related Fees	\$373,179	\$0	\$0
RESOURCE OPTIMIZATION				
59	Econ Dispatch-557010	\$36,332,033	\$0	\$0
60	Econ Dispatch-557150	(\$19,888,388)	\$0	\$0
61	Gas Bookouts-557700	\$1,745,706	\$0	\$0
62	Gas Bookouts-557711	(\$1,745,706)	\$0	\$0
63	Intraco Thermal Gas-557730	\$46,461,249	\$0	\$0
64	Fuel DispatchFin -456010	(\$25,658,310)	\$0	\$0
65	Fuel Dispatch-456015	(\$5,047,277)	\$0	\$0
66	Intraco Thermal Gas-456730	(\$42,124,712)	\$0	\$0
67	Fuel Bookouts-456711	\$259,824	\$0	\$0
68	Fuel Bookouts-456720	(\$259,824)	\$0	\$0
69	Resource Optimization Subtotal	(\$9,925,406)	\$0	\$0
70	Misc. Power Exp. Authorized	\$0	\$0	\$0
71	Misc. Power Exp. Actual-557160 ED AN	\$1,635	\$0	\$0
72	KPWF Contract Buyout	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$1,635	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$609	\$0	\$0
76	Wind REC Subtotal	\$609	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$577,782	\$0	\$0
78	WA EIA REC Purchase - Authorized	\$543,750	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$38,280	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	(\$104,545)	\$0	\$0
81	Net Resource Optimization	(\$9,923,162)	\$0	\$0
82	Adjusted Actual Net Expense	\$121,170,663	\$0	\$0

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

Retail Sales - MWh	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD
Total Billed Sales	548,342	594,181	501,376	432,369	420,959	434,818	480,259	534,694	465,588	403,080	-	-	4,815,666
Deduct Prior Month Unbilled	(388,674)	(372,468)	(231,077)	(194,123)	(198,222)	(188,570)	(224,824)	(264,528)	(230,174)	(180,685)	-	-	(2,473,345)
Add Current Month Unbilled	372,468	231,077	194,123	198,222	188,570	224,824	264,528	230,174	180,685	192,599	-	-	2,277,270
Total Retail Sales	532,136	452,790	464,422	436,468	411,307	471,072	519,963	500,340	416,099	414,994	-	-	4,619,591
Test Year Retail Sales	545,205	498,034	487,551	422,246	421,982	420,901	464,392	489,763	426,967	452,424	490,319	570,023	4,629,465
Difference from Test Year	(13,069)	(45,244)	(23,129)	14,222	(10,675)	50,171	55,571	10,577	(10,868)	(37,430)	-	-	(9,874)
Production Rate - \$/MWh	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12
Total Revenue Credit - \$	(\$262,948)	(\$910,309)	(\$465,355)	\$286,147	(\$214,781)	\$1,009,441	\$1,118,089	\$212,809	(\$218,664)	(\$753,092)	\$0	\$0	(\$198,663)

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

M

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

kWh not subject to surcharge	0	Conversion factor	0.954989
Sch 62		Amortization	-\$555,802 ✓
Total kWh	403,080,020	FIT rate	-35%
		DFIT expense	\$194,531

11/6/2015
 Provided by Rates

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-15	Dec-15
81	Total 458 Transmission Revenue	(\$14,562,218)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$14,500,915	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$20,300	\$0	\$0
55	Total 565 Transmission Expense	\$14,521,215	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$368,001	\$0	\$0
57	557172 ED AN	\$5,178	\$0	\$0
58	Total 557 ED AN Broker & Related Fees	\$373,179	\$0	\$0
RESOURCE OPTIMIZATION				
59	Econ Dispatch-557010	\$36,332,033	\$0	\$0
60	Econ Dispatch-557150	(\$19,888,389)	\$0	\$0
61	Gas Bookouts-557700	\$1,745,706	\$0	\$0
62	Gas Bookouts-557711	(\$1,745,706)	\$0	\$0
63	Intraco Thermal Gas-557730	\$46,461,249	\$0	\$0
64	Fuel DispatchFin -456010	(\$25,658,310)	\$0	\$0
65	Fuel Dispatch-456015	(\$5,047,277)	\$0	\$0
66	Intraco Thermal Gas-456730	(\$42,124,712)	\$0	\$0
67	Fuel Bookouts-456711	\$259,624	\$0	\$0
68	Fuel Bookouts-456720	(\$259,624)	\$0	\$0
69	Resource Optimization Subtotal	(\$9,925,406)	\$0	\$0
70	Misc. Power Exp Authorized	\$0	\$0	\$0
71	Misc. Power Exp Actual-557160 ED AN	\$1,635	\$0	\$0
72	KFWF Contract Buyout	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$1,635	\$0	\$0
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75	Wind REC Exp Actual 557395	\$609	\$0	\$0
76	Wind REC Subtotal	\$609	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$577,782	\$0	\$0
78	WA EIA REC Purchase - Authorized	\$543,750	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$38,280	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	(\$104,545)	\$0	\$0
81	Net Resource Optimization	(\$9,923,162)		
82	Adjusted Actual Net Expense	\$121,170,863		

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

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Retail Sales - MWh	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD
Total Billed Sales	548,342	594,181	501,376	432,369	420,959	434,818	480,259	534,694	465,888	403,080	✓		4,815,666
Deduct Prior Month Unbilled	(388,674)	(372,468)	(231,077)	(194,123)	(198,222)	(188,570)	(224,824)	(284,528)	(230,174)	(180,685)	✓	-	(2,473,345)
Add Current Month Unbilled	372,468	231,077	194,123	198,222	188,570	224,824	264,528	230,174	180,685	192,599	✓		2,277,270
Total Retail Sales	532,136	452,790	464,422	436,468	411,307	471,072	519,963	500,340	416,099	414,994			4,619,591
Test Year Retail Sales	545,205	498,034	487,551	422,246	421,982	420,901	464,392	489,763	426,967	452,424	490,319	570,023	4,829,465
Difference from Test Year	(13,069)	(45,244)	(23,129)	14,222	(10,675)	50,171	55,571	10,577	(10,868)	(37,430)			(9,874)
Production Rate - \$/MWh	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12	\$20.12
Total Revenue Credit - \$	(\$262,948)	(\$910,309)	(\$466,355)	\$286,147	(\$214,781)	\$1,009,441	\$1,118,089	\$212,809	(\$218,664)	(\$753,092)	\$0	\$0	(\$198,663)

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Provided by R...

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

Accounting Period: 201510 State Code: WA

Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meter	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	208,560	141,620,200	12,515,723	190,212	1,656,768,699	145,987,584
0002 - RESIDENTIAL DISCOUNT	55	31,364	1,903	6	31,364	1,903
001 RESIDENTIAL SERVICE	0	-317	-26	19,246	275,574,410	24,055,221
0011 - GENERAL SERVICE	21,949	40,013,832	4,879,375	19,983	404,792,668	48,696,283
0012 - RESID&FARM-GEN SERV	8,934	3,839,758	585,516	8,136	40,023,487	5,910,057
0021 - LARGE GENERAL SERV	1,936	110,746,086	10,335,265	1,787	1,060,910,537	98,407,792
0022 - RESID&FRM-LGE GEN SE	55	2,443,580	219,922	51	26,516,660	2,351,406
0023 - EXTRA LGE GEN SERV	20	90,936,345	5,419,668	21	966,013,648	55,266,950
0030 - PUMPING SERV-SPECIAL	25	1,452,160	101,484	28	24,036,205	1,686,352
0031 - PUMPING SERVICE	1,185	9,343,803	797,584	1,099	106,141,520	8,726,831
0032 - PUMPING SVC RES&FRM	1,200	602,807	73,115	1,097	8,763,091	914,750
0041 - CO OWNED ST LIGHTS	11	8,420	1,999	11	85,185	19,988
0042 - CO OWND ST LTS SO VA	295	1,117,745	395,249	284	10,613,916	3,669,581
0044 - CST OWND ST LT SO VA	13	25,366	3,389	13	254,206	35,820
0045 - CUST OWND ST LT ENGY	11	84,248	6,114	10	784,357	56,019
0046 - CUST OWND ST LT S V	52	100,419	10,457	46	1,011,489	102,254
0047 - AREA LIGHT-COM&INDUS	0	460,088	112,349	0	4,362,951	1,039,030
0048 - AREA LIGHT-FARM&RESID	0	254,836	66,313	0	2,400,997	610,768
0058 - TAX ADJUSTMENT	0	0	1,286,738	0	0	13,497,305
0058A - TAX ADJUSTMENT TRIBAL	0	0	-4,555	0	0	-49,223
0095 - WIND POWER	0	0	15,153	0	0	142,149
0099 - MISC ELECT REVENUE	0	0	43,142	0	0	343,258
0101 - FIRM AND GENERAL SER	0	0	0	0	-29	-33
011 GENERAL SERVICE	0	-720	-251	2,114	49,041,649	5,681,272
012 RESIDENTIAL AND FARM GENERAL SERVICE	0	0	0	863	6,583,763	862,345
021 LARGE GENERAL SERVICE	0	0	0	191	116,145,997	10,366,515
022 RESIDENTIAL AND FARM LARGE GENERAL SERVICE	0	0	0	5	3,775,280	318,083
025 EXTRA LARGE GENERAL SERVICE	0	0	0	2	46,337,135	5,323,598
025B - PVD	0	0	-82,701	0	0	-832,041
028 EXTRA LARGE SERVICE-SPECIAL CONTRACT	0	0	0	0	0	-1
030 PUMPING SERVICE-SPECIAL	0	0	0	3	-8,262	-120
031 PUMPING SERVICE	0	0	0	109	2,537,449	226,371
032 PUMPING SERVICE RESIDENTIAL AND FARM	0	0	0	114	280,402	42,216
041 COMPANY OWNED STREET LIGHTS	0	0	0	1	8,560	1,977
042 COMPANY OWNED STREET LIGHTS-HI PRESS SOD VP	0	0	0	29	1,117,958	344,943
044 CUST OWNED ST LIGHTS-HI PRESS ENGY & MAINT	0	0	0	1	26,015	3,323
044A FAIRCHILD ST LIGHTS	0	0	0	0	0	336
045 CUSTOMER OWNED STREET LIGHT ENERGY SERVICE	0	0	0	1	29,307	1,832
046 CUSTOMER OWNED STREET LIGHT ENERGY SOD VAP	0	0	0	5	103,824	10,093
047 AREA LIGHTING COMMERCIAL-INDUSTRIAL	0	0	0	0	422,529	100,342
048 AREA LIGHTING FARM AND RESIDENTIAL	0	0	0	0	253,184	64,078
058 TAX ADJUSTMENT	0	0	0	-2	0	1,688,608
058A TAX ADJUSTMENT - INDIAN RESERVATION	0	0	0	0	0	-9,130
090 FUEL EFFICIENCY	0	0	0	0	0	15
095 WIND POWER	0	0	0	0	0	15,254
099 REPORTING SCHED NUMBER FOR MISC ELEC REY	0	0	0	0	0	45,345
MISC REVENUE	0	0	0	0	0	0
Total WA	244,301	403,080,019	36,782,922	245,467	4,815,740,152	435,727,299
Total WA	244,301	403,080,019	36,782,922	245,467	4,815,740,152	435,727,299

10-15 Electric Unbilled Calc.xlsx

ELECTRIC UNBILLED KWH AND REVENUE		ACCOUNT DESCRIPTION	INDEX	REVENUE CLASS CODE	RATE SCD	Current Gross Unbilled \$/KWH	Current Gross Unbilled REVENUE	Prorated Month Revenue \$/KWH	Prorated Month Revenue REVENUE	Net Change \$/KWH	Net Change REVENUE
WASHINGTON		Residential Service	2800	01	0001	18,013.47	\$ 7,734,274	\$ (7,531,176)	\$ (203,098)	2,937.713	\$ 203,098
		Residential Fixed Income Svc	2800	01	0002	2,367.203	\$ 1,539	\$ (2,062,874.00)	\$ (2,062,874.00)	24,763	\$ 1,536
		Residential Farm Gen	2800	01	012	1,524,421	\$ 348,978	\$ (1,361,248.00)	\$ (1,361,248.00)	304,627	\$ 31,473
		Residential Farm Lg	2800	01	022	218,084	\$ 31,209	\$ (80,817.00)	\$ (80,817.00)	162,672	\$ 12,087
		Residential Farm Pump	2800	01	032	92,213,096.00	\$ 8,235,424	\$ (85,101,074.00)	\$ (7,946,650)	121,753	\$ 115,453
Commercial General		Commercial Lg General	2800	21	011	24,963,314	\$ 2,841,225	\$ (2,582,715)	\$ (258,510)	2,263.020	\$ 282,510
		Commercial Extra Lg	2800	21	021	62,990,271	\$ 5,042,787	\$ (4,406,327)	\$ (636,460)	1,295.840	\$ 616,840
		Commercial Pump	2800	21	031	1,278,998	\$ 201,879	\$ (82,626,350.00)	\$ (80,330)	1,526,896	\$ 90,723
Industrial Lg General		Industrial Lg General	2800	31	011	230,041	\$ 25,876	\$ (113,808.00)	\$ (113,808.00)	16,493	\$ 2,131
		Industrial Lg	2800	31	021	5,483,898	\$ 420,113	\$ (324,136)	\$ (95,974)	1,169,115	\$ 85,974
		Industrial Pump	2800	31	031	2,301,013	\$ 184,071	\$ (8,757,912.00)	\$ (337,460)	11,917,377	\$ (43,439)
WASHINGTON TOTAL						192,598,702.00	\$ 17,142,478	\$ (180,058,336.00)	\$ (16,346,858)	11,913,366	\$ 1,004,477
IDAHO		Residential Service	3800	01	52H	42,511,218	\$ 3,942,940	\$ (3,235,762.00)	\$ (707,178)	4,276,463	\$ 352,374
		Residential Farm Gen	3800	01	012	1,006,863	\$ 123,206	\$ (84,430.00)	\$ (39,776)	152,433	\$ 15,463
		Residential Farm Lg	3800	01	022	373,916	\$ 27,404	\$ (47,112.00)	\$ (19,708)	76,693	\$ 1,774
		Residential Farm Pump	3800	01	032	119,021	\$ 13,028	\$ (39,597,610.00)	\$ (3,740,671)	145,155	\$ (3,582)
Commercial General		Commercial Lg General	3800	21	011	14,811,432	\$ 1,428,438	\$ (11,584,083.00)	\$ (1,348,629)	1,047,350	\$ 80,616
		Commercial Extra Lg	3800	21	021	28,869,047	\$ 1,898,912	\$ (24,498,071.00)	\$ (1,797,271)	4,132,016	\$ 196,841
		Commercial Pump	3800	21	031	1,840,310	\$ 186,077	\$ (46,158,230.00)	\$ (3,340,030)	295,265	\$ (27,786)
Industrial Lg General		Industrial Lg General	3800	31	011	201,339	\$ 19,239	\$ (186,807.00)	\$ (4,432)	14,422	\$ 4,089
		Industrial Extra Lg	3800	31	021	5,822,431	\$ 399,859	\$ (4,582,564.00)	\$ (680,105)	929,867	\$ 46,359
		Industrial Pump	3800	31	031	7,205,716.00	\$ 520,759	\$ (8,450,284.00)	\$ (1,657,868)	12,802,948	\$ (174,220)
IDAHO TOTAL					1,081,848	\$ 98,354,950.00	\$ (101,286,324.00)	\$ (12,931,374)	7,169,924	\$ 471,333	
WASHINGTON & IDAHO TOTAL					208,953,622	\$ 19,111,762	\$ (200,841,060)	\$ (181,388,674)	19,111,762	\$ 1,475,810	

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of October 2015

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201510

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

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

Type: C

Submitted by: Keri Meister

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

Category: DJ


Approved by:

Currency: USD

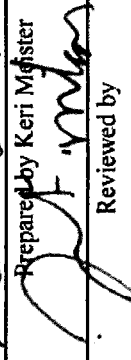
Seq	Co.	FERC	Exp	Ser.	Jur.	S/L	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	141,573.00			Current Year 2015 WA REC Deferral Expense
20	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL			141,573.00	Current Year 2015 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC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

Explanation:

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



 Prepared by Keri Meister



 Reviewed by

 Approved for Entry

 Corporate Accounting use Only

11-6-15 Date

 11/6/15 Date

 Date

 Date

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

Rate will remain the same throughout the year for 2015
 The rate is based on WA Rate Order for REC deferral effective 1.1.15
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate
 Per rate order, REC rate is after tax cost of capital 8.340% 1.1.15
 The monthly rate is: 0.0052833

Account 188323-ED-WA
 Current (2015) Deferral

Beginning Balance including Interest Interest	0
January Interest	(12,042)
January 1/31/2015 Balance before interest	(320)
February Interest	(103,433)
February 2/28/2015 Balance before interest	(224,475)
March Interest	(187,220)
March 3/31/2015 Balance before interest	(391,695)
April Interest	(285,910)
April 4/30/2015 Balance before interest	(677,625)
May Interest	(173,205)
May 5/31/2015 Balance before interest	(850,830)
June Interest	(119,248)
June 6/30/2015 Balance before interest	(966,879)
July Interest	(967,404)
July 7/30/2015 Balance before interest	(1,074,746)
August Interest	(175,945)
August 8/31/2015 Balance before interest	(1,251,892)
September Interest	(159,025)
September 9/30/2015 Balance before interest	(1,410,717)
October Interest	(140,831)
October 10/31/2015 Balance before interest	(1,552,269)
GL Balance	(1,410,777)
	(1,429,226)

188323 ED WA GL Wand (1,429,226)

OCTOBER
 ENTRY NEEDED

OCTOBER CORRECTIONS:

MAY CORRECTED MAY CORRECTED Interest	(187,438)	(1,628)
3/31/2015 Balance before interest	(391,913)	
APR CORRECTED APR CORRECTED Interest	(284,587)	(2,822)
4/30/2015 Balance before interest	(676,500)	
MAY CORRECTED MAY CORRECTED Interest	(171,351)	(4,027)
5/31/2015 Balance before interest	(847,851)	
JUNE CORRECTED JUNE CORRECTED Interest	(119,248)	(4,794)
6/30/2015 Balance before interest	(967,097)	

JUNE CORRECTIONS:

MAY CORRECTED MAY CORRECTED Interest	(284,587)	(2,821)
4/30/2015 Balance before interest	(676,282)	
MAY CORRECTED MAY CORRECTED Interest	(171,351)	(4,033)
5/31/2015 Balance before interest	(848,978)	

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

Semi-Annual Compounding

WA 1-937 Compliance-Foregone ID REC Rev Adj (Annual adjustment)

JUNE CORRECTED JUNE CORRECTED Interest	(967,404)	(887,601)
7/31/2015 Balance before interest	(1,074,746)	(5,330)
AUG CORRECTED AUG CORRECTED Interest	(175,945)	(6,149)
8/31/2015 Balance before interest	(1,252,413)	
SEPT CORRECTED SEPT CORRECTED Interest	(159,025)	(7,037)
9/30/2015 Balance before interest	(1,411,438)	

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

Handwritten notes and calculations:
 A (140,531)
 B (742)
 (141,573)
 (7529)
 14
 7815

M

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

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

CORRECTION NEEDED: (corrected in Oct'15)

REC Expense Adj. tab of this workbook is Gl. Wand generated. In February, DJ 475 was booked before the \$477 showed up in Gl. Wand from DJ 466 being posted. To account 557160 so it wasn't ultimately included in the deferral calculation. Even though it now shows up on that tab of workbook.

✓

✓

✓

Handwritten:
 \$742 ✓

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

mw

Actual	Jan/15	Feb/15	Mar/15	Apr/15	May/15	Jun/15	Jul/15	Aug/15	Sep/15	Oct/15	Nov/15	Dec/15	Total
Non WA EIA - Voluntary REC Revenue	(\$188,804)	(\$160,040)	(\$258,135)	(\$289,048)	(\$265,692)	(\$186,160)	(\$205,312)	(\$274,599)	(\$257,258)	(\$216,032)	\$0	\$0	(\$2,301,080)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue From Nucleus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	(\$188,804)	(\$160,040)	(\$258,135)	(\$386,548)	(\$265,692)	(\$186,160)	(\$205,312)	(\$274,599)	(\$257,258)	(\$216,032)	\$0	\$0	(\$2,398,580)
Authorized - System													
Non WA EIA - Voluntary REC Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Difference													
Non WA EIA - Voluntary REC Revenue	(\$188,804)	(\$160,040)	(\$258,135)	(\$289,048)	(\$265,692)	(\$186,160)	(\$205,312)	(\$274,599)	(\$257,258)	(\$216,032)	\$0	\$0	(\$2,301,080)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total (+) = Surcharge	(\$188,804)	(\$160,040)	(\$258,135)	(\$386,548)	(\$265,692)	(\$186,160)	(\$205,312)	(\$274,599)	(\$257,258)	(\$216,032)	\$0	\$0	(\$2,398,580)
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	(\$123,081)	(\$104,330)	(\$168,278)	(\$188,430)	(\$173,205)	(\$121,358)	(\$133,843)	(\$179,011)	(\$167,707)	(\$140,831)	\$0	\$0	(\$1,500,074)
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	(\$97,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,500)
SMUD (65.19%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - 100% Surcharge (+) or Rebate (-)	(\$123,081)	(\$104,330)	(\$168,278)	(\$285,930)	(\$173,205)	(\$121,358)	(\$133,843)	(\$179,011)	(\$167,707)	(\$140,831)	\$0	\$0	(\$1,597,574)

Accounting Entries
 166322-ED-WA
 557322-ED-WA

Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit
Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit

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

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Actual	Source	Jan/15	Feb/15	Mar/15	Apr/15	May/15	Jun/15	Jul/15	Aug/15	Sep/15	Oct/15	Nov/15	Dec/15	Total
Other Non WA EIA - Voluntary REC Expense	557160-ED-AN	\$0	\$477	\$335	\$0	\$0	\$0	\$418	\$365	\$0	\$0	\$0	\$0	\$1,614
Other Non WA EIA - Voluntary REC Broker Fee Expense	557171-ED-AN	\$3,127	\$1,377	\$1,288	\$2,061	\$2,843	\$3,239	\$1,916	\$2,783	\$13,318	\$0	\$0	\$0	\$31,952
Total Other Non WA EIA REC Expenses		\$3,127	\$1,854	\$1,623	\$2,061	\$2,843	\$3,239	\$2,334	\$3,168	\$13,318	\$0	\$0	\$0	\$33,566
Authorized - System														
Other Non WA EIA - Voluntary REC Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Authorized		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Difference														
Other Non WA EIA - Voluntary REC Expense		\$3,127	\$1,854	\$1,623	\$2,061	\$2,843	\$3,239	\$2,334	\$3,168	\$13,318	\$0	\$0	\$0	\$33,566
Total		\$3,127	\$1,854	\$1,623	\$2,061	\$2,843	\$3,239	\$2,334	\$3,168	\$13,318	\$0	\$0	\$0	\$33,566
WA Share of Difference														
Non WA EIA - Voluntary (65.19%)		\$2,039	\$1,208	\$1,058	\$1,343	\$1,854	\$2,112	\$1,522	\$2,065	\$8,682	\$0	\$0	\$0	\$21,882
Total - 100% Surcharge (+) or Rebate (-)		\$2,039	\$1,208	\$1,058	\$1,343	\$1,854	\$2,112	\$1,522	\$2,065	\$8,682	\$0	\$0	\$0	\$21,882
Accounting Entries														
186322-ED-WA	At 1.31.15	Debit	2,024	Debit		Debit		Debit		Debit		Credit		Debit
557322-ED-WA	At 2.28.15 (change WA %)	Credit	2,039	Credit		Credit		Credit		Credit		Credit		Credit
	January Adjustment		15											

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

2015 - No REC authorized, EWEB transactions moved to ERM

Journal Drilldown

201510_YTD_USD_AVISTA CORP || October 20, 2015 1:16:04 PM PDT

Account Combination		Journal Name	Journal Source	Journal Category	Period Name	Description (Lines)	Entered Dr	Entered Cr	Drill to Sub Ledger	Drill to Full Journal
001.557160.ED.AN.DL	469-MISC PS EXP	201502 DI USD	AVA JET	DJ	201502	Imbalance Penalty Charges	477.00		<u>Execute Drilldown</u>	<u>Drill to Full Journal</u> <u>Execute Drilldown</u>
001.557160.ED.AN.DL	469-MISC PS EXP	201503 DI USD	AVA JET	DJ	201503	Imbalance Penalty Charges	334.51		<u>Execute Drilldown</u>	<u>Execute Drilldown</u>
001.557160.ED.AN.DL	469-MISC PS EXP	201507 DI USD	AVA JET	DJ	201507	Imbalance Penalty Charges	417.62		<u>Execute Drilldown</u>	<u>Execute Drilldown</u>
001.557160.ED.AN.DL	469-MISC PS EXP	201508 DI USD	AVA JET	DJ	201508	Imbalance Penalty Charges	384.80		<u>Execute Drilldown</u>	<u>Execute Drilldown</u>
							1,614.03			

←
 give a net
 100% sub journal
 in
 gm

1614.03
 x 65.19% w/wiseone
 1052.27
 (310.45) → 477102.9% February amount not
 included in original calculation
 741.82

DJ475 - Washington REC Deferral (Current Amortization)

Avista Corp. - Resource Accounting

Rate will remain the same throughout the year for 2015
 The rate is based on WA Rate Order for REC deferral effective 1.1.15
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate
 Per rate order, REC rate is after tax cost of capital 6.346% 1.1.15
 The monthly rate is 0.0052833

Account 186322.ED-WA		Currently Amortization of 2012-2014 activity, Amortized over 18 months (Jan '15-June '16)	
December	REC Deferral Interest	(50,948)	(9,274)
12/31/2014	Balance before interest	(3,229,771)	
January	REC Amortization Interest	(3,277,188)	9,050.00
1/31/2015	Balance before interest	(6,506,959)	16,634.00
February	REC Amortization Interest	(3,114,520)	7,584.00
2/28/2015	Balance before interest	(9,621,479)	
March	REC Amortization Interest	(2,524,065)	
3/31/2015	Balance before interest	(12,145,544)	
April	REC Amortization Interest	(430,382)	
4/30/2015	Balance before interest	(12,575,926)	
May	REC Amortization Interest	(419,862)	
5/31/2015	Balance before interest	(13,000,000)	
June	REC Amortization Interest	(434,293)	
6/30/2015	Balance before interest	(13,434,293)	
July	REC Amortization Interest	(480,682)	
7/31/2015	Balance before interest	(13,914,975)	
August	REC Amortization Interest	(533,175)	
8/31/2015	Balance before interest	(14,448,150)	
September	REC Amortization Interest	(465,306)	
9/30/2015	Balance before interest	(14,913,456)	
October	REC Amortization Interest	(401,728)	
10/30/2015	Balance before interest	(15,315,184)	

semi annual interest compounded

January Adjust 7,584.00 Interest Rate

Should have compounded interest at 12 31 14 Adjust and correct for March entry
 Interest Was Correction
 January Adjust 16,634 (250)
 February Adjust 14,645 (249)
 (499)

Semi-Annual Compounding

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

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

GL Balance	677,542	(997)
		678,545

186322.ED WA GL Wand 670,545

Difference

AVISTA CORPORATION
 OCTOBER 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	Rate	Rebate Revenue
		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)
1	141,619,883	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	(147,285)	\$ (147,285)	\$ (147,285)
2	31,364								
11	40,013,112	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	(41,614)	\$ (41,614)	\$ (41,614)
12	3,839,758	0.00%	100.00%	0.000¢	(0.104¢)	\$ -	(3,993)	\$ (3,993)	\$ (3,993)
21	110,746,086	0.00%	100.00%	0.000¢	(0.106¢)	\$ -	(117,391)	\$ (117,391)	\$ (117,391)
22	2,443,580	0.00%	100.00%	0.000¢	(0.106¢)	\$ -	(2,590)	\$ (2,590)	\$ (2,590)
25	90,936,345	0.00%	100.00%	0.000¢	(0.102¢)	\$ -	(92,755)	\$ (92,755)	\$ (92,755)
30	1,452,160	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	(1,641)	\$ (1,641)	\$ (1,641)
31	9,343,803	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	(10,558)	\$ (10,558)	\$ (10,558)
32	602,807	0.00%	100.00%	0.000¢	(0.113¢)	\$ -	(681)	\$ (681)	\$ (681)
41-46	1,336,198	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	(1,403)	\$ (1,403)	\$ (1,403)
47	460,088	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	(483)	\$ (483)	\$ (483)
48	254,836	0.00%	100.00%	0.000¢	(0.105¢)	\$ -	(268)	\$ (268)	\$ (268)
Schedule Totals	403,080,020					\$0	-\$420,662	-\$420,662	-\$420,662

kWh not subject to surcharge	
Sch 62	0
Total kWh	403,080,020
Conversion factor	0.954989
Amortization	-\$401,728
FIT rate	-35%
DFIT expense	\$140,605

M