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STATE OF WASHINGTON
UTIL. AND TRAFFIC
COMMISSION

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

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			(\$11,535,183.18)
201601	\$ (11,535,183.18)	(\$32,804.00)	\$ (11,567,987.18)
201602		\$0.00	
201603		\$0.00	
201604		\$0.00	
201605		\$0.00	
201606		\$0.00	
201607		\$0.00	
201608		\$0.00	
201609		\$0.00	
201610		\$0.00	
201611		\$0.00	
201612		\$0.00	

201601

(\$11,567,987.18)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/2015		\$ (11,535,183)	
Deferral Current Month		\$ -	481 - ERM
Interest		\$ (32,804)	481 - ERM
Balance 01/31/2016		\$ (11,567,987)	
YTD		Amount	Journal ID
Balance 12/31/2015		\$ (11,535,183)	
Deferral Year to Date		\$ -	481 - ERM
Transfer to Account 186290	(will happen in Feb)	\$ -	481 - ERM
Interest		\$ (32,804)	481 - ERM
Balance 01/31/2016		\$ (11,567,987)	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4M at 100%	\$ (2,471,553)	\$ (2,471,553)	\$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ -	\$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (2,471,553)	\$ (2,471,553)	\$ -

GL Wand Interest Check

201601

\$

50,319

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			(\$6,457,270.71)
201601	\$ (6,457,270.71)	\$579,345.00	\$ (5,877,925.71)
201602		\$0.00	
201603		\$0.00	
201604		\$0.00	
201605		\$0.00	
201606		\$0.00	
201607		\$0.00	
201608		\$0.00	
201609		\$0.00	
201610		\$0.00	
201611		\$0.00	
201612		\$0.00	

201601

(\$5,877,925.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/2015	\$ (6,457,270.71)	
Surcharge Amortization	\$596,860.00	481 - ERM
Transfer From 186290	\$ -	481 - ERM
Interest	\$ (17,515.00)	481 - ERM
	\$ (5,877,925.71)	

STATE OF WASHINGTON
232380 DFIT ASSOCIATED WITH ERM DEFERRALS

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$	(11,567,987.18)
Account 186290.ED.WA balance	\$	-
Account 182350.ED.WA balance	\$	(5,877,925.71)
Total	\$	<u>(17,445,912.89)</u>
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	6,106,069.51
Rounding	\$	0.88
Balance that should be in account - January 31, 2015	\$	<u><u>6,106,070.39</u></u>

GL Check

\$6,106,070.39

\$ 0.00

**STATE OF WASHINGTON
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	Beginning Balance			\$2,038,919.11
ED.WA	201601	\$ 2,038,919.11	\$577,521.00	\$ 2,616,440.11
	201602		\$0.00	
	201603		\$0.00	
	201604		\$0.00	
	201605		\$0.00	
	201606		\$0.00	
	201607		\$0.00	
	201608		\$0.00	
	201609		\$0.00	
	201610		\$0.00	
	201611		\$0.00	
	201612		\$0.00	

GL YTD Check **201601** \$2,616,440.11

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 2,038,919.11	
Amortization		\$565,256.00	475 - WA REC Journal
Interest - 6.340%		\$ 12,265.00	475 - WA REC Journal
	Ending Balance	\$ 2,616,440.11	

STATE OF WASHINGTON
186323 REC DEFERRAL - Prior year (2015)

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	Beginning Balance			(\$2,022,351.13)
ED WA	201601	\$ (2,022,351.13)	(\$10,685.00)	\$ (2,033,036.13)
	201602		\$0.00	
	201603		\$0.00	
	201604		\$0.00	
	201605		\$0.00	
	201606		\$0.00	
	201607		\$0.00	
	201608		\$0.00	
	201609		\$0.00	
	201610		\$0.00	
	201611		\$0.00	
	201612		\$0.00	

GL YTD Check **201601** (\$2,033,036.13)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186323	Beginning	\$ (2,022,351.13)	
Deferral			475 - WA REC
Interest		\$ (10,685.00)	475 - WA REC
	Ending Balance	\$ (2,033,036.13)	

STATE OF WASHINGTON
186324 REC DEFERRAL (2016)

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	Beginning Balance			\$ -
ED WA	201601	\$ -	(\$194,757.00)	\$ (194,757.00)
	201602		\$0.00	
	201603		\$0.00	
	201604		\$0.00	
	201605		\$0.00	
	201606		\$0.00	
	201607		\$0.00	
	201608		\$0.00	
	201609		\$0.00	
	201610		\$0.00	
	201611		\$0.00	
	201612		\$0.00	

GL YTD Check **201601** (\$194,757.00)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186323	Beginning	\$ -	
Deferral		(\$194,244.00)	475 - WA REC
Interest		\$ (513.00)	475 - WA REC
	Ending Balance	\$ (194,757.00)	

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of January 2016

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201601

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 02/08/2016 3:45 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 02/08/2016 3:45 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	ED	WA	DL	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL				596,860.00		Current Amortization
20	001	557290 - WA ERM AMORTIZATION	ED	WA	DL					596,860.00	Current Amortization Expense
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL					17,515.00	Interest Accrual for Amortization Balance
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS CURRENT YEAR	ED	WA	DL				17,515.00		Interest Expense on Amortization Balance
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL				0.00		Current Year ERM (2016)
60	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL				0.00		Current Year ERM Deferral Expense (2016)
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL				32,804.00		Current Year ERM Interest Accrual (2016)
80	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL				32,804.00		Current Year ERM Interest Expense (2016)
Totals:									647,179.00	647,179.00	

Cheryl Kettner
 Prepared by Cheryl Kettner
 Date: 2/8/2016

Explanation:

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

Reviewed by _____ Date _____
 Approved for Entry _____ Date _____
 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

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

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2015									(5,457,271)		
1/31/2016	(6,457,271)		596,860		(17,515)		(5,860,411)	(5,877,926)	(6,457,271)	(579,345.00)	
2/29/2016											
3/31/2016											
4/30/2016											
5/31/2016											
6/30/2016											
7/31/2016											
8/31/2016			0								
9/30/2016											
10/31/2016											
11/30/2016											
12/31/2016											

Entry:	Debit	Credit
182350 ED WA	596,860 /	Regulatory Asset ERM Approved For Recovery
557290 ED WA		596,860 / WA ERM Amortization
431600 ED WA	17,515 /	Interest Expense Energy Deferrals
182350 ED WA		17,515 / Regulatory Asset ERM Approved For Recovery

Avista Corp. - Re... 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

watch interest (-) Balance Int Exp 431600 ED WA
 watch interest (+) Balance Int Exp 419600 ED WA

Jan-June Interest Rate	0.28439%
Jul-Dec Interest Rate	0.28001%

Account 186280

Month Ending	Req. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with interest	GLW Balance	Check	Adjustment Notes
12/31/2015			0			(32,804)	(11,535,183)	(11,567,987)	(11,535,183)	32,804.00	
1/31/2016		(11,535,183)									
2/29/2016											
3/31/2016											
4/30/2016											
5/31/2016											
6/30/2016											
7/31/2016											
8/31/2016											
9/30/2016											
10/31/2016											
11/30/2016											
12/31/2016											

Entity	Debit	Credit
557280 ED WA		Deferred Power Supply Expense
186280 ED WA		Regulatory Asset ERM Deferred Current Year
431600 ED WA	32,804.00	Interest Expense Energy Deferrals
186280 ED WA		Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	555 Purchased Power	\$13,983,633	\$311,270	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$10,291,009)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$2,753,922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$9,063,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$1,328,449)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,376,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$35,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$16,249,500	\$311,270	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$14,639,684	\$311,270	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WASHINGTON ACTUALS	\$13,983,633	\$311,270	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Adjusted Actual Net Expense	\$16,249,500	\$311,270	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Authorized Net Expense	\$18,153,335	\$15,875,737	\$13,551,846	\$8,263,040	\$4,364,486	\$4,176,177	\$7,935,974	\$13,097,409	\$11,362,408	\$12,046,413	\$15,286,483	\$16,812,526
17	Actual - Authorized Net Expense	(\$39,594,458)	(\$15,564,467)	(\$13,381,778)	(\$8,098,327)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Resource Optimization - Subtotal	(\$1,670,162)	(\$1,670,162)	(\$1,670,162)	(\$1,670,162)	(\$1,670,162)	(\$1,670,162)	(\$1,670,162)	(\$1,670,162)	(\$1,670,162)	(\$1,670,162)	(\$1,670,162)	(\$1,670,162)
19	Adjusted Net Expense	(\$41,264,620)	(\$15,564,467)	(\$13,381,778)	(\$8,098,327)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Washington Allocation	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
21	Washington Share	(\$26,702,336)	(\$10,071,767)	(\$8,659,349)	(\$5,240,427)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Direct WA Agreed to Adjustment	(\$1,459,677)	(\$1,459,677)	(\$1,459,677)	(\$1,459,677)	(\$1,459,677)	(\$1,459,677)	(\$1,459,677)	(\$1,459,677)	(\$1,459,677)	(\$1,459,677)	(\$1,459,677)	(\$1,459,677)
22	Washington 100% Activity (EIA 937)	\$266,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	WA Retail Revenue Adjustment	\$266,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	(*) Surcharge (-) Rebate	\$77,754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Net Power Cost (+) Surcharge (-) Rebate	(\$2,471,553)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
26	Cumulative Balance	(\$2,471,553)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Cumulative (Customer)	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Monthly Entry	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Company Band Gross Margin Impact, Cumulative	(\$2,471,553)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

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

Line No.	Deal Number	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
555 PURCHASED POWER												
1	Short-Term Purchases	\$4,370,116	\$3,724,065	\$311,270	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$1,034,397	\$1,034,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$7,941	\$7,941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$152,786	\$152,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$595,466	\$595,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonnieville Power Admin. (WNP-3)	\$3,182,991	\$3,182,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$505	\$505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$148,489	\$148,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$154,074	\$154,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$290,963	\$290,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$179,092	\$179,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathburn Power, LLC (Lancaster PPA)	\$2,291,398	\$2,291,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$2,014,951	\$2,014,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$159,500	\$159,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$57,015	\$57,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$14,639,684	\$13,993,633	\$311,270	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0

(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

555 PURCHASED POWER

555000	Short-Term Sales	\$12,165,313	\$12,165,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	555100 Fin Swaps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	555312 Lancaster	\$1,073,575	\$1,073,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	555313 Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	555380 Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	555550 NonMonetary	\$57,015	\$57,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	555700 Bookouts	\$193,750	\$193,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	Intercompany Ancillary	\$159,500	\$159,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	WNP3 Mid Point Bonneville Power Admin Deal #573 Enl	\$990,531	\$311,270.00	\$170,068.00	\$164,713.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555	Total 555 Purchased Power	\$14,639,684	\$13,993,633	\$311,270	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

18	Short-Term Sales	(\$9,145,032)	(\$9,145,032)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$86,485	\$86,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$11,801	\$11,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$53,367	\$53,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$1,297,630)	(\$1,297,630)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$10,291,009)	(\$10,291,009)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	from Nichols billing worksheet - POWE	(\$6,496,636)	(\$6,496,636)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	223178-180 Capacity only - RF (Regul;	(\$2,146,443)	(\$2,146,443)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447313	223173-177 Capacity and Reservesex	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$190,800)	(\$190,800)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$159,500)	(\$159,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	Intercompany Transmission	(\$1,297,630)	(\$1,297,630)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447	Total 447 Sales for Resale	(\$10,291,009)	(\$10,291,009)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$605,629	\$605,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$6,552	\$6,552	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$2,120,032	\$2,120,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$21,709	\$21,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$2,753,922	\$2,753,922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS

29	Kettle Falls	52,760	52,760	-	-	-	-	-	-	-	-	-
30	Colstrip	98,075	98,075	-	-	-	-	-	-	-	-	-

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$11.48									
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Washington Deferred Power Cost Calculation - Actual System Power Supply Expenses

Line No.	Deal Number	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
32	Coalstrip	\$21,62									
547 FUEL											
33	NE CT Gas/Oil-547213	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$43,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$13,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$4,550,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$4,373,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum, CT-547310	\$61,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$9,063,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40 TOTAL NET EXPENSE		\$16,165,662	\$311,270	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE											
41	456100 ED AN	(\$512,195)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$159,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$8,322)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$77,412)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B on A, Low Voltage - in Auth revenues											

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

Line No.	Deal Number	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
51	Total 456 Transmission Revenue	(\$1,328,449)	(\$1,328,449)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE												
52	565000 ED AN	\$1,374,339	\$1,374,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$1,376,369	\$1,376,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees												
56	557170 ED AN	\$35,543	\$35,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$375	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Total 557 ED AN Broker & Related Fees	\$35,918	\$35,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
59	Econ Dispatch-557010	\$3,554,533	\$3,554,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Econ Dispatch-557150	(\$4,400,743)	(\$4,400,743)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Gas Bookouts-557700	\$200,335	\$200,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Gas Bookouts-557711	(\$200,335)	(\$200,335)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Intraco Thermal Gas-557730	\$2,751,487	\$2,751,487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Fuel Dispatch-Fin-456010	(\$1,894,955)	(\$1,894,955)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Fuel Dispatch-456015	(\$12,189)	(\$12,189)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-456730	(\$1,668,568)	(\$1,668,568)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Resource Optimization Subtotal	(\$1,670,436)	(\$1,670,436)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Misc. Power Exp. Actual-557160 ED AN	\$273	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Misc. Power Exp. Subtotal	\$273	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Wind REC Exp Actual 557295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	WA EIA937 Requirement (EWEB) - Expense	\$260,725	\$260,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$5,438	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	EWEB REC WA EIA 937 Compliance	\$266,163	\$266,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Net Resource Optimization	(\$1,670,162)	(\$1,670,162)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	Adjusted Actual Net Expense	\$14,845,501	\$14,199,450	\$311,270	\$170,068	\$164,713						

WASHINGTON DEF

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
555 PURCHASED POWER				
1	Short-Term Purchases	\$4,370,116	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$1,034,397	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$7,941	\$0	\$0
4	Douglas County PUD (Wells)	\$152,786	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$595,466	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$3,182,991	\$0	\$0
7	Inland Power & Light - Deer Lake	\$505	\$0	\$0
8	Small Power	\$148,489	\$0	\$0
9	Slimson Lumber	\$154,074	\$0	\$0
10	City of Spokane-Upriver	\$290,963	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$179,092	\$0	\$0
12	Place Holder	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$2,291,398	\$0	\$0
14	Palouse Wind	\$2,014,951	\$0	\$0
15	WPM Ancillary Services	\$159,500	\$0	\$0
16	Non-Mon. Accruals	\$57,015	\$0	\$0
17	Total 555 Purchased Power	\$14,839,684	\$0	\$0

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

555000	\$12,165,313	\$0	\$0	
555030	\$0	\$0	\$0	
555100	Fin Swaps	\$1,073,575	\$0	\$0
555312	Lancaster	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0
555380	Clearwater	\$0	\$0	\$0
555550	NonMonetary	\$57,015	\$0	\$0
555700	Bookouts	\$193,750	\$0	\$0
555710	Intercompany Ancillary	\$159,500	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Enl	\$990,531	\$0	\$0
		\$14,839,684	\$0	\$0

447 SALES FOR RESALE

18	Short-Term Sales		\$0	\$0
19	Nichols Pumping Index Sale		\$0	\$0
20	Sovereign Power/Kaiser Load Following		\$0	\$0
21	Pend Oreille DES		\$0	\$0
22	Merchant Ancillary Services		\$0	\$0
23	Total 447 Sales for Resale		\$0	\$0

447 SALES FOR RESALE

447000	(\$6,496,636)	\$0	\$0
447100	(\$2,146,443)	\$0	\$0
447313	\$0	\$0	\$0
447700	(\$190,800)	\$0	\$0
447710	(\$159,500)	\$0	\$0
447720	(\$1,297,630)	\$0	\$0
	(\$10,291,009)	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$605,629	\$0	\$0
25	Kettle Falls Gas-501120	\$6,552	\$0	\$0
26	Colstrip Coal-501140	\$2,120,032	\$0	\$0
27	Colstrip Oil-501160	\$21,709	\$0	\$0
28	Total 501 Fuel Expense	\$2,753,922	\$0	\$0

501 FUEL-TONS

29	Kettle Falls			
30	Colstrip			

501 FUEL-COST PER TON

31	Kettle Falls			
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WASHINGTON DEFI

Line No.	Deal Number	TOTAL coal	Nov-16	Dec-16
32	Colstrip			
547 FUEL				
33	NE CT Gas/Oil-547213	\$49	\$0	\$0
34	Boulder Park-547216	\$43,834	\$0	\$0
35	Kettle Falls CT-547211	\$13,299	\$0	\$0
36	Coyote Springs2-547610	\$4,550,173	\$0	\$0
37	Lancaster-547312	\$4,373,672	\$0	\$0
38	Rathdrum CT-547310	\$81,938	\$0	\$0
39	Total 547 Fuel Expense	\$9,063,065	\$0	\$0
40 TOTAL NET EXPENSE				
		\$16,165,662	\$0	\$0
456 TRANSMISSION REVENUE				
41	456100 ED AN		201611	201612
45	456120 ED AN - BPA Settlement	(\$812,195)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$266,000)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$159,500)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$5,020)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$8,322)	\$0	\$0
	B on A Low Voltage - in Auth revenues	(\$77,412)	\$0	\$0

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
51	Total 456 Transmission Revenue	(\$1,328,449)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$1,374,339	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$2,030	\$0	\$0
55	Total 565 Transmission Expense	\$1,376,369	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$35,543	\$0	\$0
57	557172 ED AN	\$375	\$0	\$0
58	Total 557 ED AN Broker & Related Fees	\$35,918	\$0	\$0
RESOURCE OPTIMIZATION				
59	Econ Dispatch-557010	\$3,554,533	\$0	\$0
60	Econ Dispatch-557150	(\$4,400,743)	\$0	\$0
61	Gas Bookouts-557700	\$200,335	\$0	\$0
62	Gas Bookouts-557711	(\$200,335)	\$0	\$0
63	Intraco Thermal Gas-557730	\$2,751,487	\$0	\$0
64	Fuel DispatchFin -456010	(\$1,894,955)	\$0	\$0
65	Fuel Dispatch-456015	(\$12,189)	\$0	\$0
66	Intraco Thermal Gas-456730	(\$1,668,568)	\$0	\$0
67	Fuel Bookouts-456711	\$0	\$0	\$0
68	Fuel Bookouts-456720	\$0	\$0	\$0
69	Resource Optimizaton Subtotal	(\$1,670,459)	\$0	\$0
70	Misc. Power Exp. Actual-557160 ED AN	\$273	\$0	\$0
71	Misc. Power Exp. Subtotal	\$273	\$0	\$0
72	Wind REC Exp Authorized	\$0	\$0	\$0
73	Wind REC Exp Actual 557395	\$0	\$0	\$0
74	Wind REC Subtotal	\$0	\$0	\$0
75	WA EIA937 Requirement (EWEB) - Expense	\$260,725	\$0	\$0
76	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
77	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$5,438	\$0	\$0
78	EWEB REC WA EIA 937 Compliance	\$266,163	\$0	\$0
79	Net Resource Optimization	(\$1,670,162)	\$0	\$0
80	Adjusted Actual Net Expense	\$14,845,501	\$0	\$0

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

Retail Sales - MWh	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD
Total Billed Sales	568,164	-	-	-	-	-	-	-	-	-	-	-	568,164
Deduct Prior Month Unbilled	(246,831)	-	-	-	-	-	-	-	-	-	-	-	(246,831)
Add Current Month Unbilled	226,595	-	-	-	-	-	-	-	-	-	-	-	226,595
Total Retail Sales	547,928	-	-	-	-	-	-	-	-	-	-	-	547,928
Test Year Retail Sales	552,475	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	552,475
Difference from Test Year	(4,547)												(4,547)
Production Rate - \$/MWh	\$17.10	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66
Total Revenue Credit - \$	(\$77,754)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$77,754)

ELECTRIC UNBILLED kWh AND REVENUE									
ACCOUNT DESCRIPTION	IDWH	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled kWh	Current Gross Unbilled REVENUE	Month Revenue kWh	Month Revenue REVENUE	Net Change kWh	Net Change REVENUE
WASHINGTON									
Residential Service	2800	01	0001	133,888.02	\$ 12,254,756	(139,704,283.00)	\$ (12,978,020)	(5,819,264)	\$ (43,371)
Residential Fixed Income Serv	2800	01	0002	203,882	\$ 11,770	(187,024.00)	\$ (19,488)	16,970	\$ 1,272
Residential Firm Gen	2800	01	012	3,297,883	\$ 446,780	(3,002,004.00)	\$ (465,320)	(105,841)	\$ (16,542)
Residential Firm Lg	2800	01	022	1,498,038	\$ 119,819	(1,470,222.00)	\$ (148,169)	(374,284)	\$ (29,350)
Residential Firm Pump	2800	01	032	135,894	\$ 29,822	(146,813.00)	\$ (22,641)	(13,624)	\$ (1,719)
Commercial General	2800	21	011	28,649,251	\$ 2,899,912	(28,427,378.00)	\$ (2,291,419)	(2,486,651)	\$ (293,407)
Commercial Lg General	2800	21	021	53,173,787	\$ 4,286,134	(62,428,018.00)	\$ (4,964,996)	(9,254,228)	\$ (704,874)
Commercial Extra Lg	2800	21	025	1,328,703	\$ 100,321	-	\$ -	1,524,703	\$ 100,321
Commercial Pump	2800	21	031	3,329,885	\$ 113,771	(1,408,773.00)	\$ (137,699)	(132,629)	\$ (11,917)
Industrial General	2800	31	011	308,897	\$ 34,164	(328,628.00)	\$ (37,312)	(30,653)	\$ (3,168)
Industrial Lg General	2800	31	021	4,863,796	\$ 374,326	(1,461,949.00)	\$ (116,341)	(651,463)	\$ (51,463)
Industrial Extra Lg	2800	31	025	427,883	\$ 38,617	(5,200,372.00)	\$ (600,333)	(2,654,544)	\$ (196,589)
Industrial Pump	2800	31	031	427,883	\$ 38,617	(748,068.00)	\$ (87,618)	(340,189)	\$ (26,689)
WASHINGTON TOTAL				228,958,338.00	\$ 20,773,484	(249,830,705.00)	\$ (22,286,931)	(20,335,457)	\$ (1,513,957)
IDAHO									
Residential Service	3800	01	001	66,379,288	\$ 6,063,389	(71,282,882.00)	\$ (8,544,049)	(5,913,560)	\$ (453,677)
Residential Firm Gen	3800	01	012	1,427,841	\$ 163,182	(1,833,882.00)	\$ (177,329)	(105,841)	\$ (9,376)
Residential Firm Lg	3800	01	022	497,883	\$ 24,254	(623,882.00)	\$ (29,884)	(115,679)	\$ (7,340)
Residential Firm Pump	3800	01	032	397,888	\$ 11,657	(512,113.00)	\$ (12,859)	(150,217)	\$ (9,677)
Commercial General	3800	21	011	18,647,223	\$ 1,849,188	(18,066,548.00)	\$ (1,727,689)	(2,019,014)	\$ (188,169)
Commercial Lg General	3800	21	021	26,158,853	\$ 1,774,805	(28,066,138.00)	\$ (2,086,773)	(4,540,175)	\$ (282,868)
Commercial Extra Lg	3800	21	025	817,882	\$ 84,383	(1,947,224.00)	\$ (256,618)	(1,329,362)	\$ (111,582)
Commercial Pump	3800	21	031	43,124,247.00	\$ 3,480,336	(48,812,708.00)	\$ (3,879,949)	(4,689,667)	\$ (328,618)
Industrial General	3800	31	011	237,890	\$ 22,499	(281,837.00)	\$ (24,089)	(23,841)	\$ (2,090)
Industrial Lg General	3800	31	021	4,388,916	\$ 266,492	(6,308,137.00)	\$ (461,823)	(1,823,319)	\$ (113,031)
Industrial Extra Lg	3800	31	025	-	\$ -	-	\$ -	-	\$ -
Industrial Pump	3800	31	031	849,885	\$ 77,825	(1,322,153.00)	\$ (150,893)	(272,169)	\$ (23,670)
IDAHO TOTAL				114,916,290.00	\$ 9,904,186	(128,869,224.00)	\$ (11,971,659)	(14,069,957)	\$ (1,099,957)
WASHINGTON & IDAHO TOTAL				343,874,628.00	\$ 30,677,670	(378,699,929.00)	\$ (33,460,205)	(35,186,461)	\$ (2,603,916)

AVISTA CORPORATION
 JANUARY 2016 WASHINGTON ENERGY RECOVERY MECHANISM REBATE REVENUE & DEFERRAL AMORTIZATION

Schedule	kWh or \$ (a)	Proration Percentages		Rebate Rates		Rate		Current Month Rebate Revenue	
		Before 01-01-2015*	On/After 1-Jan-15 (d)	Before 1-Jan-16 (e)	On/After 1-Jan-16 (f)	Before 1-Jan-15 (g)	On/After 1-Jan-15 (h)	On/After 1-Jan-15 (i)	Rate (g)+(h)
1	279,570,796	81.00%	19.00%	(0.149¢)	0.000¢	\$ (337,673)	\$ -	\$ (337,673)	
2	405,328	79.00%	21.00%	(0.149¢)	0.000¢	\$ (475)	\$ -	\$ (475)	
11	56,241,868	79.00%	21.00%	(0.200¢)	0.000¢	\$ (89,065)	\$ -	\$ (89,065)	
12	6,912,541	82.00%	18.00%	(0.200¢)	0.000¢	\$ (11,359)	\$ -	\$ (11,359)	
21	122,064,603	77.00%	23.00%	(0.150¢)	0.000¢	\$ (141,282)	\$ -	\$ (141,282)	
22	3,122,259	79.00%	21.00%	(0.150¢)	0.000¢	\$ (3,680)	\$ -	\$ (3,680)	
25	93,759,560	33.00%	67.00%	(0.097¢)	0.000¢	\$ (30,095)	\$ -	\$ (30,095)	
30	(9,460)	115.00%	-15.00%	(0.139¢)	0.000¢	\$ 15	\$ -	\$ 15	
31	3,686,283	86.00%	14.00%	(0.139¢)	0.000¢	\$ (4,411)	\$ -	\$ (4,411)	
32	285,745	82.00%	18.00%	(0.139¢)	0.000¢	\$ (325)	\$ -	\$ (325)	
41-46	1,363,853	69.00%	31.00%	(0.458¢)	0.000¢	\$ (4,304)	\$ -	\$ (4,304)	
47	492,656	66.00%	34.00%	(0.458¢)	0.000¢	\$ (1,488)	\$ -	\$ (1,488)	
48	268,337	69.00%	31.00%	(0.458¢)	0.000¢	\$ (850)	\$ -	\$ (850)	
Schedule Totals	568,164,369					-\$624,992	\$0	-\$624,992	

kWh not subject to surcharge		Conversion factor	0.954989
Sch 62	0	Amortization	-\$596,860
Total kWh	568,164,369	FIT rate	-35%
		DFIT expense	\$208,901

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201601 , State Code : WA , Billing Determinant : <All>

Accounting Period:201601		State Code:WA	Billing Determinant:<All>	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
Rate Schedule Desc									
0001 - RESIDENTIAL		210,834	284,231,394	210,834	284,231,394	25,932,624	210,834	284,231,394	25,932,624
0002 - RESIDENTIAL DISCOUNT		216	409,848	216	409,848	24,826	216	409,848	24,826
001 RESIDENTIAL SERVICE		-2,829	-3,609,242	-2,829	-3,609,242	-326,333	-2,829	-3,609,242	-326,333
0011 - GENERAL SERVICE		22,391	56,241,868	22,391	56,241,868	6,537,539	22,391	56,241,868	6,537,539
0012 - RESID&FARM-GEN SERV		9,026	7,035,358	9,026	7,035,358	952,152	9,026	7,035,358	952,152
002 GENERAL SERVICE		-4	-4,520	-4	-4,520	-289	-4	-4,520	-289
0021 - LARGE GENERAL SERV		1,937	123,851,943	1,937	123,851,943	11,203,128	1,937	123,851,943	11,203,128
0022 - RESID&FRM-LGE GEN SE		45	3,122,259	45	3,122,259	278,271	45	3,122,259	278,271
0025 - EXTRA LGE GEN SERV		21	93,759,560	21	93,759,560	5,586,869	21	93,759,560	5,586,869
0030 - PUMPING SERV-SPECIAL		31	-9,460	31	-9,460	-100	31	-9,460	-100
0031 - PUMPING SERVICE		1,227	3,692,415	1,227	3,692,415	332,151	1,227	3,692,415	332,151
0032 - PUMPING SVC RES&FRM		1,191	286,326	1,191	286,326	46,373	1,191	286,326	46,373
0041 - CO OWNED ST LIGHTS		11	8,890	11	8,890	1,978	11	8,890	1,978
0042 - CO OWND ST LTS SO VA		320	1,161,156	320	1,161,156	396,275	320	1,161,156	396,275
0044 - CST OWND ST LT SO VA		13	27,569	13	27,569	3,406	13	27,569	3,406
0045 - CUST OWND ST LT ENGY		10	61,355	10	61,355	4,276	10	61,355	4,276
0046 - CUST OWND ST LT S V		51	104,883	51	104,883	9,777	51	104,883	9,777
0047 - AREA LIGHT-COM&INDUS		0	492,656	0	492,656	112,962	0	492,656	112,962
0048 - AREA LGHT-FARM&RESID		0	268,337	0	268,337	66,580	0	268,337	66,580
0058 - TAX ADJUSTMENT		0	0	0	0	1,841,565	0	0	1,841,565
0058A - TAX ADJUSTMENT TRIBAL		0	0	0	0	-8,940	0	0	-8,940
0095 - WIND POWER		0	0	0	0	15,077	0	0	15,077
0099 - MISC ELECT REVENUE		0	0	0	0	47,052	0	0	47,052
011 GENERAL SERVICE		-326	-1,051,356	-326	-1,051,356	-118,718	-326	-1,051,356	-118,718
012 RESIDENTIAL AND FARM GENERAL SERVICE		-149	-122,817	-149	-122,817	-16,328	-149	-122,817	-16,328
021 LARGE GENERAL SERVICE		-31	-1,787,340	-31	-1,787,340	-168,356	-31	-1,787,340	-168,356
025B - PVD		0	0	0	0	-81,728	0	0	-81,728
031 PUMPING SERVICE		-6	-6,132	-6	-6,132	-728	-6	-6,132	-728
032 PUMPING SERVICE RESIDENTIAL AND FARM		-5	-581	-5	-581	-146	-5	-581	-146
038 TAX ADJUSTMENT		0	0	0	0	-23,256	0	0	-23,256
Total <All>		243,974	568,164,368	243,974	568,164,368	52,647,958	243,974	568,164,368	52,647,958
Total <All>		243,974	568,164,368	243,974	568,164,368	52,647,958	243,974	568,164,368	52,647,958
Total <All>		243,974	568,164,368	243,974	568,164,368	52,647,958	243,974	568,164,368	52,647,958

✓

AVISTA CORPORATION

Line No.	Description (a)	Coupon Rate (b)	Maturity Date (c)	Settlement Date (d)	Principal Amount (e)	Issuance Costs (f)	SWAP Loss/(Gain) (g)	Discount (Premium) (g)	Loss/Reacq Expenses (h)	Net Proceeds (i)	Yield to Maturity (j)	Principal Outstanding 12/31/2015 (k)	Effective Cost (l)	Line No.
1	FMS - SERIES A	7.530%	5/6/2023	5/6/1993	5,500,000	42,712	-	-	983,011	4,494,277	9.359%	5,500,000	514,744	1
2	FMS - SERIES A	7.540%	5/6/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%	1,000,000	93,477	2
3	FMS - SERIES A	7.390%	5/11/2018	5/11/1993	7,000,000	54,364	-	-	1,227,863	5,717,753	9.287%	7,000,000	650,114	3
4	FMS - SERIES A	7.450%	6/11/2018	6/9/1993	15,500,000	120,377	-	50,220	2,140,440	13,188,963	8.953%	15,500,000	1,387,715	4
5	FMS - SERIES A	7.180%	6/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	5
6	ADVANCE ASSOCIAT	1.278%	6/1/2037	6/3/1987	40,000,000	1,286,086	-	-	(1,769,125)	40,473,039	1.241%	40,000,000	486,468	6
7	FMS - SERIES C	6.370%	6/19/2028	6/19/1988	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	7
8	FMS - SERIES C	5.450%	12/1/2019	11/18/2004	90,000,000	1,192,681	-	239,400	7,244,918	81,323,001	6.462%	90,000,000	5,815,420	8
9	FMS - 6.25%	5.700%	12/1/2035	11/17/2005	150,000,000	4,702,304	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	9
10	FMS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	(4,445,000)	222,000	-	141,337,698	6.126%	150,000,000	9,179,974	10
11	5.95% SERIES	5.950%	6/1/2018	4/3/2008	250,000,000	2,246,419	16,985,000	835,000	-	230,523,581	7.034%	250,000,000	17,565,926	11
12	5.125% SERIES	5.125%	4/1/2022	9/22/2010	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	250,040,616	4.907%	250,000,000	12,286,615	12
13	3.89% SERIES	3.890%	12/20/2040	12/20/2010	52,000,000	385,129	-	-	6,273,664	48,341,207	5.78%	52,000,000	2,900,581	13
14	5.65% SERIES	5.650%	12/20/2040	12/14/2011	35,000,000	258,834	-	-	5,263,822	28,477,345	6.786%	35,000,000	2,375,897	14
15	4.45% SERIES	4.450%	11/29/2047	11/30/2012	80,000,000	692,833	10,557,000	-	-	73,790,167	5.340%	80,000,000	4,538,871	15
16	4.23% SERIES	4.230%	8/14/2016	8/14/2013	80,000,000	730,833	18,548,870	-	105,020	60,617,277	5.868%	80,000,000	4,684,333	16
17	0.84% SERIES	0.840%	12/1/2044	12/18/2014	60,000,000	515,369	(2,800,660)	-	-	62,385,311	-0.043%	60,000,000	(38,509)	17
18	4.11% SERIES	4.110%	12/1/2044	12/18/2014	60,000,000	428,782	(5,428,000)	-	-	65,000,218	3.650%	60,000,000	2,190,070	18
19	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	556,713	9,383,289	-	-	90,069,989	5.015%	100,000,000	5,014,505	19
20												1,493,000,000	81,127,210	20
21														21
22	Repurchase	2	6/5/2028	5/24/2002	10,000,000				(2,228,453)	12,228,453	6.891%		-188,084	22
23	Repurchase	3	6/5/2028	4/3/2003	10,000,000				(450,766)	10,450,769	8.395%		-43,661	23
24	Repurchase	2	12/29/2022	3/11/2003	5,000,000				92,363	4,907,637	9.029%		10,341	24
25	Repurchase	3	3/1/2034	12/30/2009	17,000,000				1,916,297	15,083,703	6.661%		159,446	25
26	Repurchase	2	10/1/2032	12/31/2008	66,700,000				3,709,174	62,990,826	7.034%		324,360	26
27												1,493,000,000	81,389,811	27
28	3 Short Term-Debt				95,500,538						2.099%	95,500,538	2,004,560	28
29												1,588,500,538	83,394,171	29
30														30
31														31
32														32

Adjusted Weighted Average Cost of Debt

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT December 31, 2011:

1 Average Monthly Average Rate over a twelve month period

5.250%

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of January 2016

REC Revenues Deferral Journal

Avista Corporation Journal Entry

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

Effective Date: 201601
 Last Saved by: Keri Meister
 Submitted by: Keri Meister
 Approved by:

Last Saved: 02/04/2016 1:42 PM
 Approval Requested: 02/04/2016 1:42 PM

Seq	Co.	FERC	Exp	Ser.	Jul.	S.L.	Debit	Credit	Comment
10	001	557322	DEF POWER SUPPLY EXP-RECS	ED	WA	DL	194,244.00		2016 WA REC Deferral Expense
20	001	186324	MISC DEF DEBIT-WA REC 3	ED	WA	DL		194,244.00	2016 WA REC Deferred Liability
30	001	431016	INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	513.00		2016 WA REC Interest Expense Accrual
40	001	186324	MISC DEF DEBIT-WA REC 3	ED	WA	DL		513.00	2016 WA REC Interest Liability Accrual
50	001	431016	INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	10,685.00		2015 WA REC Interest Expense Accrual
60	001	186323	MISC DEF DEBIT-WA REC 2	ED	WA	DL		10,685.00	2015 WA REC Interest Liability Accrual
70	001	557324	DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	565,256.00		2012-2014 WA REC Deferral Amortization
80	001	186322	MISC DEF DEBIT - WA REC 1	ED	WA	DL		565,256.00	2012-2014 WA REC Deferral Amortization
90	001	419600	INTEREST ON ENERGY DEFERRALS	ED	WA	DL	12,265.00		2012-2014 WA REC Deferral Interest Exp Accrual
100	001	186322	MISC DEF DEBIT - WA REC 1	ED	WA	DL		12,265.00	2012-2014 WA REC Deferral Interest Liability
Totals:							782,963.00	782,963.00	Accrual

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

Date: 2/4/16
 Date: 2/4/16

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

Interest will be accrued monthly and compounded semi-annually.

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

Per rate order, REC rate is after tax cost of capital	6.340%
The monthly rate is:	0.0052833
Tax rate	35.00%

Account 186324-ED-WA

Beginning Balance Including Interest interest 0

January	✓ REC Deferral	(194,244)	(A) ✓
January	Interest		(513)
1/31/2016	Balance before interest	(194,244)	

M

GL Balance	0	0
Update REC balance to include Interest		0

186324.ED.WA GL Wand -
 Difference -

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
January Revenue			
186322		\$196,266 (1)	
557322	\$196,266		
January Expense			
186322	\$2,022		
557322		\$2,022 (2)	
January Total			
186322	\$2,022	\$196,266	(A) \$194,244 Credit
557322	\$196,266	\$2,022	-\$194,244 Debit

✓ m

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



Actual	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Source													
Non WA EIA - Voluntary REC Revenue	456016-ED-AN												
WA EIA937 Requirement (EWEB) - PGE Rev	(301,068)												(301,068)
Sacramento Municipal Utility District (SMUD) - REC Rev From Nucleus													
Total	\$ (301,068)												\$(301,068)
Authorized - System													
Non WA EIA - Voluntary REC Revenue													
WA EIA937 Requirement (EWEB) - PGE Revenue													
Sacramento Municipal Utility District (SMUD) - REC Rev													
Total Authorized													
Difference													
Non WA EIA - Voluntary REC Revenue	(301,068)												(301,068)
WA EIA937 Requirement (EWEB) - PGE Revenue													
Sacramento Municipal Utility District (SMUD) - REC Rev													
Total (+) = Surcharge	\$ (301,068)												\$(301,068)
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	(196,266)												(196,266)
WA EIA937 Requirement (EWEB) - PGE Rev (100%)													
SMUD (65.19%)													
Total - 100% Surcharge (+) or Rebate (-)	\$ (196,266)												\$(196,266)
Accounting Entries													
186322-ED-WA													
557322-ED-WA													

Credit
 Debit

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

Actual	Source	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Other Non WA EIA - Voluntary REC Expense	557180-ED-AN													
Other Non WA EIA - Voluntary REC Broker Fee Exp	557171-ED-AN	3,102												\$ 3,102
Total Other Non WA EIA REC Expenses		\$ 3,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,102
Authorized - System														
Other Non WA EIA - Voluntary REC Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Authorized		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference														
Other Non WA EIA - Voluntary REC Expense		3,102												\$ 3,102
Total		\$ 3,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,102
WA Share of Difference														
Non WA EIA - Voluntary (66.19%)		2,022												\$ 2,022
Total - 100% Surcharge (+) or Rebate (-)		\$ 2,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,022
Accounting Entries														
186322-ED-WA														
557322-ED-WA														

Debit
 Credit

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	6.340%	1.1.15
The monthly rate is:	0.0052833	
	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)	
February	REC Deferral	(103,433)	
February	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	(286,930)	
April	Interest		(2,825)
4/30/2015	Balance before interest	(677,625)	
May	REC Deferral	(173,205)	
May	Interest		(4,038)
5/31/2015	Balance before interest	(850,830)	
June	REC Deferral	(119,248)	
June	Interest		(4,810)
Apr Correction	REC Deferral	1,343	
Apr Correction	Interest		4
May Correction	REC Deferral	1,854	
May Correction	Interest		5
6/30/2015	Balance before interest	(906,879)	
	Balance including Jan-Jun interest	(881,404)	
July	REC Deferral	(132,321)	
	REC Deferral Adjustment - NS3004	38,979	
July	Interest		(5,329)
7/30/2015	Balance before interest	(1,074,748)	
Aug	REC Deferral	(176,948)	
Aug	Interest		(8,148)
8/31/2015	Balance before interest	(1,251,692)	
Sept	REC Deferral	(159,025)	
Sept	Interest		(7,033)
9/30/2015	Balance before interest	(1,410,717)	
Oct	REC Deferral	(140,831)	
Oct	Interest		(7,829)
10/31/2015	Balance before interest	(1,552,269)	
Nov	REC Deferral	(185,873)	
Nov	Interest		(8,892)
11/30/2015	Balance before interest	(1,737,942)	
Dec	REC Deferral	(239,558)	
Dec	Interest		(9,815)
12/31/2015	Balance before interest	(1,977,500)	
	Balance including Jul-Dec interest	(2,022,344)	
Jan 2016	REC Deferral	0	
Jan 2016	Interest		(10,685)
1/31/2016	Balance before interest	(2,022,344)	

JUNE CORRECTIONS:

Apr corrected	REC Deferral	(284,587)	
Apr corrected	Interest		(2,821)
4/30/2015	Balance before interest	(878,282)	
May corrected	REC Deferral	(171,351)	
May corrected	Interest		(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 I-937 Compliance-Forgone ID REC Rev Adj (Annual adjustment)

Semi-Annual Compounding
 xferred to acct 186324 as of Jan'16

GL Balance	(1,977,500)	(44,852)
Update REC balance to include Interest		(2,022,352)

186323.ED.WA GL Wand	(2,022,351)
Difference	(1)

M

✓ Interest only
 going forward in 186323
 ✓ current deferral
 now recorded in 186324
 ✓ per Annette Brunson
 & confirmed w/ Pat Eberhart
 do not xfer beginning
 balance of 186323 to
 186324

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

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

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

Account 186322-ED-WA		Currently Amortization of 2012-2014 activity, Amortized over 18 months (Jan '15-June '16)	
	GL Balance including interest	(3,277,188)	semi annual interest compounded
January	REC Amortization	162,668	9,050.00
January	Interest		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	January Adjust 16,634 (250)
March	Interest		February Adjust 14,645 (249)
3/31/2015	Balance before interest	(2,026,111)	(499)
April	REC Amortization	430,382	
April	Interest		(9,568)
4/30/2015	Balance before interest	(1,595,729)	
May	REC Amortization	419,662	
May	Interest		(7,322)
5/31/2015	Balance before interest	(1,176,067)	
June	REC Amortization	434,203	
June	Interest		(5,067)
6/30/2015	Balance before interest	(741,864)	
	Balance including Jan-Jun Interest	(807,621)	Semi-Annual Compounding
July	REC Amortization	480,682	
July	Interest		(2,997)
7/31/2015	Balance before interest	(326,939)	
August	REC Amortization	533,175	
August	Interest		(319)
8/31/2015	Balance before interest	206,236	
September	REC Amortization	465,306	
September	Interest		2,319
9/30/2015	Balance before interest	671,542	
October	REC Amortization	401,728	
October	Interest		4,609
10/31/2015	Balance before interest	1,073,270	
November	REC Amortization	428,427	
November	Interest		6,802
11/30/2015	Balance before interest	1,501,697	
December	REC Amortization	517,507	
December	Interest		9,301
12/31/2015	Balance before interest	2,019,204	
	Balance including Jul-Dec Interest	2,038,919	Semi-Annual Compounding
January	REC Amortization	565,256 (b)	
January	Interest		12,265
1/31/2016	Balance before interest	2,604,175	

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.

GL Balance	2,019,204	19,715
Update REC balance to include Interest		2,038,919

186322 ED.WA GL Wand 2,038,919

Difference -

AVISTA CORPORATION
 JANUARY 2015 WASHINGTON REC REVENUE & DEFERRAL AMORTIZATION

Schedule	kWh or \$ (a)	Proration Percentages		Rebate Rates		Current Month Rebate Revenue		Total (i) (g)+(h)
		Before 1-Jan-15 (c)	On/After 1-Jan-15 (d)	Before 1-Jan-15 (e)	On/After 1-Jan-15 (f)	Rate On/After 1-Jan-15 (h)	Rate On/After 1-Jan-15 (b)*(d)*(f)	
1	279,570,796	0.00%	100.00%	0.000c	(0.104c)	\$ -	(290,754)	\$ (290,754)
2	405,328	0.00%	100.00%	0.000c	(0.104c)	\$ -	(422)	\$ (422)
11	56,241,868	0.00%	100.00%	0.000c	(0.104c)	\$ -	(58,492)	\$ (58,492)
12	6,912,541	0.00%	100.00%	0.000c	(0.104c)	\$ -	(7,189)	\$ (7,189)
21	122,064,603	0.00%	100.00%	0.000c	(0.106c)	\$ -	(129,388)	\$ (129,388)
22	3,122,259	0.00%	100.00%	0.000c	(0.106c)	\$ -	(3,310)	\$ (3,310)
25	93,759,560	0.00%	100.00%	0.000c	(0.102c)	\$ -	(95,635)	\$ (95,635)
30	(9,460)	0.00%	100.00%	0.000c	(0.113c)	\$ -	11	\$ 11
31	3,686,283	0.00%	100.00%	0.000c	(0.113c)	\$ -	(4,165)	\$ (4,165)
32	285,745	0.00%	100.00%	0.000c	(0.113c)	\$ -	(323)	\$ (323)
41-46	1,363,853	0.00%	100.00%	0.000c	(0.105c)	\$ -	(1,432)	\$ (1,432)
47	492,656	0.00%	100.00%	0.000c	(0.105c)	\$ -	(517)	\$ (517)
48	268,337	0.00%	100.00%	0.000c	(0.105c)	\$ -	(282)	\$ (282)
Schedule Totals	568,164,369					\$ 0	(591,898)	\$ (591,898)

kWh not subject to surcharge	0	Conversion factor	0.954989
Sch 62		Amortization	-\$565,256
Total kWh	568,164,369	FIT rate	-35%
		DFIT expense	\$197,840

M