

AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT  
MONTH OF AUGUST 2017

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (3,342,983.18)
201701	\$ (3,342,983.18)	\$ 3,342,983.00	\$ (0.18)
201702	\$ (0.18)	\$ -	\$ (0.18)
201703	\$ (0.18)	\$ (169,028.00)	\$ (169,028.18)
201704	\$ (169,028.18)	\$ (1,118,198.00)	\$ (1,287,226.18)
201705	\$ (1,287,226.18)	\$ (498,369.00)	\$ (1,785,595.18)
201706	\$ (1,785,595.18)	\$ (85,119.00)	\$ (1,870,714.18)
201707	\$ (1,870,714.18)	\$ 1,052,127.00	\$ (818,587.18)
201708	\$ (818,587.18)	\$ 801,190.00	\$ (17,397.18)

**201708**

\$ (17,397.18)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	\$ (818,587.18)	
Deferral	\$ 802,409.00	481 - ERM
Interest	\$ (1,219.00)	481 - ERM
Transfer to 186290	\$ -	481 - ERM
<b>Ending Balance</b>	\$ (17,397.18)	

<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	\$ (3,342,983.18)	
Transfer to Account 186290	\$ 3,342,983.00	481 - ERM
Deferral Year to Date	\$ -	481 - ERM
Interest	\$ (17,397.00)	481 - ERM
<b>Ending Balance</b>	\$ (17,397.18)	

	<u>Total</u>	<u>Absorbed (Avista)</u>	<u>Deferred (Customer)</u>
First \$4M at 100%	\$ 3,610,152	\$ 3,610,152	\$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ -	\$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ 3,610,152	\$ 3,610,152	\$ -

**STATE OF WASHINGTON**  
**186290 ERM AMORTIZATION BALANCE (Pending Approval 2016)**

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ -
201701	\$ -	\$ (3,352,512.00)	\$ (3,352,512.00)
201702	\$ (3,352,512.00)	\$ (9,815.00)	\$ (3,362,327.00)
201703	\$ (3,362,327.00)	\$ (9,815.00)	\$ (3,372,142.00)
201704	\$ (3,372,142.00)	\$ (9,815.00)	\$ (3,381,957.00)
201705	\$ (3,381,957.00)	\$ (9,815.00)	\$ (3,391,772.00)
201706	\$ (3,391,772.00)	\$ (9,815.00)	\$ (3,401,587.00)
201707	\$ (3,401,587.00)	\$ 3,401,587.00	\$ -
201708	\$ -	\$ -	\$ -
<b>201708</b>			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ -	
Transfer to 182350	\$ -	481 - ERM
Ending Balance	\$ -	

<b>STATE OF WASHINGTON</b>
<b>182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2017)</b>

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (17,947,669.71)
201701	\$ (17,947,669.71)	\$ (52,693.00)	\$ (18,000,362.71)
201702	\$ (18,000,362.71)	\$ (52,693.00)	\$ (18,053,055.71)
201703	\$ (18,053,055.71)	\$ (52,693.00)	\$ (18,105,748.71)
201704	\$ (18,105,748.71)	\$ (52,693.00)	\$ (18,158,441.71)
201705	\$ (18,158,441.71)	\$ (52,693.00)	\$ (18,211,134.71)
201706	\$ (18,211,134.71)	\$ (52,693.00)	\$ (18,263,827.71)
201707	\$ (18,263,827.71)	\$ (3,465,487.00)	\$ (21,729,314.71)
201708	\$ (21,729,314.71)	\$ (63,900.00)	\$ (21,793,214.71)

**201708**

\$ (21,793,214.71)
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<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (21,729,314.71)	
Transfer from 186290	\$ -	
Interest	\$ (63,900.00)	481 - ERM
Ending Balance	\$ (21,793,214.71)	

<b>STATE OF WASHINGTON</b> <b>283280 DFIT ASSOCIATED WITH ERM DEFERRALS</b>
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**DFIT Associated with ERM Deferrals**

**Account 283280.ED.WA**

**Account 186280.ED.WA balance**

\$ (17,397.18)

Account 186290.ED.WA balance

\$ -

Account 182350.ED.WA balance

\$ (21,793,214.71)

Total

\$ (21,810,611.89)

Federal income tax rate

0.35

Deferred FIT related to deferrals

\$ (7,633,714.16)

Rounding

\$ 0.88

Balance that should be in account

\$ (7,633,713.28)

GL Check

\$ 7,633,715.04

**STATE OF WASHINGTON  
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	<b>Beginning Balance</b>			\$ 4,016,380.98
ED.WA	201701	\$ 4,016,380.98	\$ 235,126.00	\$ 4,251,506.98
	201702	\$ 4,251,506.98	\$ 208,406.00	\$ 4,459,912.98
	201703	\$ 4,459,912.98	\$ 190,968.00	\$ 4,650,880.98
	201704	\$ 4,650,880.98	\$ 175,195.00	\$ 4,826,075.98
	201705	\$ 4,826,075.98	\$ 166,380.00	\$ 4,992,455.98
	201706	\$ 4,992,455.98	\$ 169,267.02	\$ 5,161,723.00
	201707	\$ 5,161,723.00	\$ (5,721,115.00)	\$ (559,392.00)
	201708	\$ (559,392.00)	\$ 279,802.54	\$ (279,589.46)

GL YTD Check **201708** \$ (279,589.46)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186322</b>	<b>Begin Balance</b>	\$ (559,392.00)	
Transfer from 186324		\$ -	
Amortization		\$ 281,998.00	475 - WA REC Journal
Interest - 6.340%		\$ (2,195.46)	475 - WA REC Journal
	<b>Ending Balance</b>	\$ (279,589.46)	







<b>STATE OF WASHINGTON</b> <b>283305 DFIT ASSOCIATED WITH REC DEFERRALS</b>
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**DFIT Associated with ERM Deferrals**

**Account 283305.ED.WA**

**Account 186322.ED.WA balance**

Account 186322.ED.WA balance \$ (279,589.46)

Account 186323.ED.WA balance \$ (189,570.60)

Account 186324.ED.WA balance \$ (0.88)

Total \$ (469,160.94)

Federal income tax rate \$ (0.35)

Deferred FIT related to deferrals \$ 164,206.33

Misc. \$ -

Balance that should be in account \$ 164,206.33

GL Check \$ 164,206.03

\$ -

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of August 2017

ERM Deferral Journal

### Avista Corporation Journal Entry


Effective Date: 201708

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: 09/07/2017 1:55 PM  
 Approval Requested: 09/07/2017 1:56 PM

Seq	Co.	FERC	Se.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		63,900.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	63,900.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	802,409.00		Current Year ERM (2017)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		802,409.00	Current Year ERM Deferral Expense (2017)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		1,219.00	Current Year ERM Interest Accrual (2017)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	1,219.00		Current Year ERM Interest Expense (2017)
<b>Totals:</b>						<b>867,528.00</b>	<b>867,528.00</b>	

  
 Prepared by Cheryl Kettner  
 Date: 9/7/2017

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

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

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

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

Jan-June Interest Rate	0.293559%
Jul-Dec Interest Rate	0.29494%

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
12/31/2016	(17,947,670)		0		(52,693)		(17,947,670)	(18,000,363)	(17,947,670)		
2/28/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,053,056)	(18,053,056)	0.00	
3/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,105,749)	(18,105,749)	0.00	
4/30/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,158,442)	(18,158,442)	0.00	
5/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,211,135)	(18,211,135)	0.00	
6/30/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,263,828)	(18,263,828)	0.00	
7/31/2017	(18,263,828)	(3,401,587)	0		(63,900)		(21,665,415)	(21,729,315)	(21,729,315)	0.00	
8/31/2017	(21,665,415)		0		(63,900)		(21,665,415)	(21,793,215)	(21,729,315)	63,900.00	
9/30/2017			0								
10/31/2017			0								
11/30/2017			0								
12/31/2017			0								

Entry:	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	63,900 /		Interest Expense Energy Deferrals
182350 ED WA		63,900 /	Regulatory Asset ERM Approved For Recovery

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

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

Jan-June Interest Rate	0.29359%
Jul-Dec Interest Rate	0.29494%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest Adjustments	Interest	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2016	(3,342,983)	3,342,983	0	0	0	0	0	0	(3,342,983)	0	
2/28/2017	0	0	0	0	0	0	(168,780)	0	0	0.00	
3/31/2017	0	0	(168,780)	0	(248)	(248)	(168,780)	(169,028)	(169,028)	0.00	
4/30/2017	(168,780)	0	(1,116,064)	0	(2,134)	(2,134)	(1,284,844)	(1,287,226)	(1,287,226)	0.00	
5/31/2017	(1,284,844)	0	(493,872)	0	(4,497)	(4,497)	(1,778,716)	(1,785,595)	(1,785,595)	0.00	
6/30/2017	(1,778,716)	0	(79,780)	0	(5,339)	(5,339)	(1,858,496)	(1,870,714)	(1,870,714)	0.00	
7/31/2017	(1,870,714)	0	1,058,087	0	(3,960)	(3,960)	(814,627)	(818,587)	(818,587)	0.00	
8/31/2017	(814,627)	0	802,409	0	(1,219)	(1,219)	(12,218)	(17,397)	(818,587)	(801,190.00)	
9/30/2017			0	0							
10/31/2017			0	0							
11/30/2017			0	0							
12/31/2017			0	0							

Entry:	Debit	Credit
557280 ED WA		802,409.00 /
186280 ED WA	802,409.00 /	Deferred Power Supply Expense
431600 ED WA	1,219.00 /	Regulatory Asset ERM Deferred Current Year Interest Expense Energy Deferrals
186280 ED WA		1,219.00 /
		Regulatory Asset ERM Deferred Current Year

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

Line No.	WASHINGTON ACTUALS	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
1	555 Purchased Power	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$7,518,769	\$7,684,967	\$7,537,349	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,422,409)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$3,107,526	\$1,445,764	\$1,659,485	\$1,553,596	\$593,079	\$932,589	\$3,058,428	\$3,762,991	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$9,055,016	\$4,339,629	\$2,734,446	\$2,317,057	\$2,255,561	\$2,317,002	\$8,249,668	\$9,519,606	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$1,601,614)	(\$1,536,855)	(\$1,582,047)	(\$1,818,694)	(\$2,240,043)	(\$2,290,921)	(\$1,821,024)	(\$1,835,393)	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,463,312	\$1,494,869	\$1,439,098	\$1,417,627	\$1,487,109	\$1,422,611	\$1,434,301	\$1,491,858	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$46,719	\$19,336	\$108,115	\$45,185	\$113,333	\$53,560	\$46,901	\$64,239	\$0	\$0	\$0	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$18,324,988</b>	<b>\$12,324,779</b>	<b>\$10,817,944</b>	<b>\$6,352,662</b>	<b>\$3,771,012</b>	<b>\$4,527,201</b>	<b>\$11,862,436</b>	<b>\$16,703,313</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total through August</b>													
9	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>\$78,635,774</b>	<b>\$11,591,985</b>	<b>\$10,660,401</b>	<b>\$10,031,882</b>	<b>\$8,675,133</b>	<b>\$8,326,700</b>	<b>\$8,166,121</b>	<b>\$9,056,301</b>	<b>\$7,883,689</b>	<b>\$8,186,793</b>	<b>\$11,995,843</b>	<b>\$12,493,230</b>
10	555 Purchased Power	(\$60,667,279)	(\$6,331,593)	(\$7,373,144)	(\$9,451,450)	(\$8,798,449)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
11	501 Thermal Fuel	\$18,388,134	\$2,667,343	\$2,494,287	\$2,179,004	\$1,851,578	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227
12	547 CT Fuel	\$46,144,699	\$8,481,668	\$7,698,692	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
13	456 Transmission Revenue	(\$10,814,112)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,506,921)	(\$1,586,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	(\$1,199,571)
14	565 Transmission Expense	\$11,493,724	\$1,417,562	\$1,557,827	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
15	557 Broker Fees	\$460,000	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
16	Settlement Adjustment	(\$1,545,360)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)
17	<b>Authorized Net Expense</b>	<b>\$82,095,580</b>	<b>\$16,183,101</b>	<b>\$13,358,676</b>	<b>\$8,069,870</b>	<b>\$4,171,316</b>	<b>\$3,983,007</b>	<b>\$7,742,804</b>	<b>\$12,904,239</b>	<b>\$11,169,238</b>	<b>\$11,853,243</b>	<b>\$15,093,313</b>	<b>\$16,619,356</b>
18	<b>Actual - Authorized Net Expense</b>	<b>\$2,588,755</b>	<b>(\$3,357,768)</b>	<b>(\$2,540,732)</b>	<b>(\$1,717,208)</b>	<b>(\$400,304)</b>	<b>\$544,194</b>	<b>\$4,119,632</b>	<b>\$3,799,074</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
19	Resource Optimization - Subtotal	(\$4,629,090)	(\$421,402)	(\$135,869)	(\$674,229)	(\$962,887)	(\$682,514)	(\$660,516)	(\$371,017)	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$2,040,335)	\$1,720,485	(\$3,261,388)	(\$2,391,437)	(\$1,363,191)	(\$138,320)	\$3,459,116	\$3,428,057	\$0	\$0	\$0	\$0
21	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%
22	Washington Share	\$1,320,300	\$1,113,326	(\$2,260,745)	(\$1,547,499)	(\$882,121)	(\$89,507)	\$2,238,394	\$2,218,296	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$2,289,852)	(\$899,103)	\$66,915	\$59,414	\$223,625	(\$16,866)	(\$830,278)	(\$758,570)	\$0	\$0	\$0	\$0
25	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$3,610,152)</b>	<b>\$214,223</b>	<b>(\$2,043,529)</b>	<b>(\$1,488,085)</b>	<b>(\$658,496)</b>	<b>(\$106,373)</b>	<b>\$1,408,116</b>	<b>\$1,459,726</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27	<b>Cumulative Balance</b>	<b>\$214,223</b>	<b>(\$2,181,511)</b>	<b>(\$4,225,040)</b>	<b>(\$5,713,125)</b>	<b>(\$6,371,621)</b>	<b>(\$6,477,994)</b>	<b>(\$5,069,878)</b>	<b>(\$3,610,152)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$168,780)	(\$1,284,844)	(\$1,778,716)	(\$1,858,496)	(\$802,409)	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Monthly Entry	\$0	\$0	(\$168,780)	(\$1,116,064)	(\$493,872)	(\$79,780)	\$1,056,087	\$802,409	\$0	\$0	\$0	\$0
	<b>Acct 557280 Entry: (+) Rebate, (-) Surcharge</b>	<b>\$0</b>	<b>\$0</b>	<b>\$168,780</b>	<b>\$1,116,064</b>	<b>\$493,872</b>	<b>\$79,780</b>	<b>(\$1,056,087)</b>	<b>(\$802,409)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Company Band Gross Margin Impact, Cumulative</b>	<b>\$214,223</b>	<b>(\$2,181,511)</b>	<b>(\$4,056,260)</b>	<b>(\$4,428,281)</b>	<b>(\$4,592,905)</b>	<b>(\$4,619,498)</b>	<b>(\$4,267,469)</b>	<b>(\$3,610,152)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Line No.	Deal Number	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17
<b>17</b>	<b>TOTAL</b>	\$4,328,512	\$4,944,653	\$5,439,702	\$1,197,677	\$1,258,064	\$1,256,286	\$1,387,471	\$1,276,154	\$0	\$0
		\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$0	\$0
		\$27,196	\$68,413	\$131,499	\$171,132	\$173,723	\$176,961	\$86,835	\$45,787	\$0	\$0
		\$1,258,736	\$1,573,342	\$1,573,342	\$1,573,342	\$1,573,342	\$1,573,342	\$1,573,342	\$1,573,342	\$0	\$0
		\$4,849,480	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$0	\$0
		\$9,474,572	\$3,294,990	\$2,977,347	\$1,626,728	\$1,575,507	\$0	\$0	\$0	\$0	\$0
		\$5,903	\$649	\$1,792	\$500	\$562	\$509	\$488	\$633	\$0	\$0
		\$1,001,109	\$99,602	\$151,083	\$134,036	\$124,595	\$119,883	\$137,282	\$85,830	\$0	\$0
		\$1,019,816	\$148,937	\$130,566	\$12,193	\$143,454	\$141,893	\$193,728	\$173,574	\$0	\$0
		\$1,696,531	\$196,425	\$345,889	\$288,540	\$301,011	\$282,927	\$33,555	\$0	\$0	\$0
		\$3,300,573	\$379,378	\$500,385	\$452,188	\$471,993	\$50,938	\$593,742	\$570,212	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$16,429,203	\$2,230,759	\$1,994,043	\$1,868,211	\$1,898,657	\$1,914,518	\$2,289,914	\$2,364,389	\$0	\$0
		\$12,156,116	\$1,520,651	\$1,752,139	\$2,281,924	\$941,544	\$1,462,141	\$836,660	\$878,233	\$0	\$0
		\$1,640,117	\$261,636	\$234,225	\$194,814	\$178,872	\$185,649	\$206,488	\$204,218	\$0	\$0
		\$84,095	\$91,017	\$23,669	\$2,920	\$41,458	\$7,446	\$814	\$18,701	\$0	\$0
		\$84,135,044	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$7,518,769	\$7,684,967	\$7,537,349	\$0
		\$78,232,602	\$13,485,698	\$12,588,213	\$10,837,848	\$6,675,797	\$6,710,449	\$8,016,677	\$10,889,579	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$596,979)	\$775,802	\$2,897,284	\$639,744	\$428,980	\$503,075	(\$802,503)	(\$4,465,783)	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$84,095	\$91,017	\$23,669	\$2,920	(\$41,458)	\$7,446	(\$814)	\$18,701	\$0	\$0
		\$3,540,761	\$805,291	\$832,870	\$410,252	\$96,001	\$128,444	\$265,119	\$890,634	\$0	\$0
		\$1,640,117	\$261,636	\$234,225	\$194,814	\$178,872	\$185,649	\$206,488	\$204,218	\$0	\$0
		\$1,234,448	\$429,306.43	\$387,920.54	\$211,947.47	\$205,273.81	\$0	\$0	\$0	\$0	\$0
		\$84,135,044	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$7,518,769	\$7,684,967	\$7,537,349	\$0
		(\$44,335,548)	(\$7,399,212)	(\$7,019,783)	(\$6,811,174)	(\$4,532,469)	(\$4,249,868)	(\$5,767,715)	(\$2,850,184)	\$0	\$0
		\$624,552	\$108,961	\$34,616	\$34,616	\$34,616	\$32,503	\$119,999	\$193,228	\$0	\$0
		\$95,201	\$12,011	\$10,778	\$12,951	\$12,145	\$10,831	\$11,907	\$12,137	\$0	\$0
		\$381,929	\$59,941	\$52,430	\$42,548	\$42,730	\$42,730	\$48,894	\$43,177	\$0	\$0
		(\$10,535,888)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,364,377)	(\$1,258,605)	(\$1,203,890)	(\$1,235,695)	\$0	\$0
		(\$53,769,754)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	\$0	\$0
		(\$35,225,726)	(\$6,443,349)	(\$4,300,395)	(\$3,223,885)	(\$2,808,113)	(\$2,397,556)	(\$5,290,605)	(\$7,013,104)	\$0	\$0
		(\$2,246,425)	\$289,518	(\$1,363,010)	(\$2,734,594)	(\$1,309,900)	(\$1,439,179)	\$211,353	\$5,635,051	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$4,121,598)	(\$802,832)	(\$993,315)	(\$559,145)	(\$147,400)	(\$141,420)	(\$301,175)	(\$1,019,371)	\$0	\$0
		(\$1,640,117)	(\$261,636)	(\$234,225)	(\$194,814)	(\$178,872)	(\$185,649)	(\$206,488)	(\$204,218)	\$0	\$0
		(\$10,535,888)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,364,377)	(\$1,258,605)	(\$1,203,890)	(\$1,235,695)	\$0	\$0
		(\$53,769,754)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	\$0	\$0
		\$3,347,624	\$653,011	\$601,581	\$506,752	\$3,929	\$96,468	\$622,930	\$576,580	\$0	\$0
		\$18,530	\$3,295	\$2,449	\$1,816	(\$50)	\$4,924	\$1,635	\$2,055	\$0	\$0
		\$12,633,086	\$2,431,169	\$832,329	\$1,144,320	\$599,200	\$827,357	\$2,405,242	\$3,165,929	\$0	\$0
		\$114,218	\$20,051	\$9,405	\$6,597	\$27,277	\$3,840	\$28,621	\$18,427	\$0	\$0
		\$16,113,458	\$3,107,526	\$1,445,764	\$1,659,485	\$593,079	\$932,589	\$3,058,428	\$3,762,991	\$0	\$0
		300,711	58,054	53,688	47,755	28,066	8,826	55,406	48,916	\$0	\$0
		540,017	98,882	78,121	51,861	30,106	32,503	96,593	98,520	\$0	\$0
		wood	\$11.25	\$11.21	\$10.61	\$10.20	\$10.93	\$11.24	\$11.79	\$0	\$0
		coal	\$24.59	\$10.65	\$22.07	\$23.16	\$25.45	\$24.90	\$32.13	\$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**

**447 SALES FOR RESALE**

**447 SALES FOR RESALE**

**501 FUEL-DOLLARS**

**501 FUEL-TONS**

**501 FUEL-COST PER TON**

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

Line No.	Deal Number	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17
	<b>TOTAL</b>										
33	547 FUEL										
33	NE CT Gas/Oil-547213	(\$1,576)	\$1,542	\$0	\$19	\$1,674	\$1,347	\$1,454	(\$3)	\$0	\$0
34	Boulder Park-547216	\$62,250	\$33,173	\$52,301	\$17,025	\$32,380	\$38,501	\$114,633	\$190,719	\$0	\$0
35	Kettle Falls CT-547211	\$14,101	\$4,234	\$5,383	\$2,662	\$1,660	\$4,799	\$34,135	\$70,967	\$0	\$0
36	Coyote Springs2-547610	\$4,593,125	\$2,383,174	\$1,870,423	\$1,426,864	\$1,089,979	\$1,279,879	\$4,045,224	\$4,345,131	\$0	\$0
37	Lancaster-547312	\$4,264,501	\$1,800,867	\$714,582	\$853,392	\$1,065,062	\$923,329	\$3,730,447	\$3,804,998	\$0	\$0
38	Rathdrum CT-547310	\$122,615	\$116,639	\$91,757	\$17,105	\$84,806	\$65,147	\$323,775	\$1,107,794	\$0	\$0
39	<b>Total 547 Fuel Expense</b>	<b>\$9,055,016</b>	<b>\$4,339,629</b>	<b>\$2,734,446</b>	<b>\$2,317,057</b>	<b>\$2,255,561</b>	<b>\$2,313,002</b>	<b>\$8,249,668</b>	<b>\$9,519,606</b>	<b>\$0</b>	<b>\$0</b>
40	<b>TOTAL NET EXPENSE</b>	<b>\$18,416,571</b>	<b>\$12,347,409</b>	<b>\$10,852,778</b>	<b>\$6,708,544</b>	<b>\$4,410,613</b>	<b>\$5,341,951</b>	<b>\$12,202,258</b>	<b>\$16,982,609</b>	<b>\$0</b>	<b>\$0</b>
		<b>201701</b>	<b>201702</b>	<b>201703</b>	<b>201704</b>	<b>201705</b>	<b>201706</b>	<b>201707</b>	<b>201708</b>	<b>201709</b>	<b>201710</b>
41	456 TRANSMISSION REVENUE										
41	456100 ED AN	(\$920,621)	(\$869,298)	(\$946,913)	(\$1,144,968)	(\$1,540,591)	(\$1,592,052)	(\$1,190,519)	(\$1,212,796)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$978)	(\$14,933)	(\$21,941)	(\$81,132)	(\$102,201)	(\$94,841)	(\$5,638)	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,640,117)	(\$234,225)	(\$194,814)	(\$174,215)	(\$178,872)	(\$185,649)	(\$206,488)	(\$204,218)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	\$0	\$0
	B on A Low Voltage - In Auth revenues										



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

Line No.	Deal Number	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17
51	TOTAL	(\$14,726,571)	(\$1,601,614)	(\$1,536,835)	(\$1,582,047)	(\$1,818,694)	(\$2,290,921)	(\$1,821,024)	(\$1,835,393)	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>											
52	565000 ED AN	\$11,614,497	\$1,458,776	\$1,490,333	\$1,434,562	\$1,413,091	\$1,482,573	\$1,418,075	\$1,429,765	\$1,487,322	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0
55	<b>Total 565 Transmission Expense</b>	<b>\$11,650,785</b>	<b>\$1,463,312</b>	<b>\$1,494,869</b>	<b>\$1,417,627</b>	<b>\$1,487,109</b>	<b>\$1,422,611</b>	<b>\$1,434,301</b>	<b>\$1,491,858</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>											
56	557170 ED AN	\$317,995	\$44,479	\$43,154	\$35,685	\$28,909	\$46,073	\$41,037	\$36,369	\$42,289	\$0
57	557172 ED AN	\$375	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$97,336	\$2,240	(\$23,818)	\$72,055	\$16,276	\$10,752	\$8,955	\$7,171	\$3,705	\$0
59	557018 ED AN	\$81,682	\$0	\$0	\$0	\$56,508	\$3,568	\$3,361	\$18,245	\$18,245	\$0
60	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$497,388</b>	<b>\$46,719</b>	<b>\$19,336</b>	<b>\$108,115</b>	<b>\$45,185</b>	<b>\$113,333</b>	<b>\$53,560</b>	<b>\$64,901</b>	<b>\$64,239</b>	<b>\$0</b>
<b>RESOURCE OPTIMIZATION</b>											
61	Econ Dispatch-557010	\$11,942,523	\$465,163	\$1,884,211	\$1,500,828	\$1,281,528	\$953,551	\$2,237,102	\$2,455,984	\$0	\$0
62	Econ Dispatch-557150	\$2,426,144	(\$2,907,151)	\$921,961	\$1,755,397	\$2,367,946	\$2,455,784	(\$2,976,389)	(\$1,245,477)	\$0	\$0
63	Gas Bookouts-557700	\$1,534,511	\$0	\$109,560	\$11,750	\$12,636	\$0	\$742,450	\$658,115	\$0	\$0
64	Gas Bookouts-557711	(\$1,534,511)	\$0	(\$109,560)	(\$11,750)	(\$12,636)	\$0	(\$742,450)	(\$658,115)	\$0	\$0
65	Intraco Thermal Gas-557730	\$30,522,851	\$5,714,140	\$2,992,717	\$1,792,656	\$3,018,889	\$3,893,940	\$5,452,335	\$5,589,840	\$0	\$0
66	Fuel DispatchFin-456010	(\$6,422,423)	(\$302,618)	(\$623,958)	(\$1,333,190)	(\$635,460)	(\$761,623)	(\$1,132,181)	(\$831,365)	\$0	\$0
67	Fuel Dispatch-456015	(\$21,657,070)	(\$641,193)	(\$1,193,995)	(\$2,917,461)	(\$3,709,807)	(\$4,636,483)	(\$6,108,620)	(\$1,989,566)	\$0	\$0
68	Intraco Thermal Gas-456730	(\$21,441,939)	(\$2,749,753)	(\$3,396,998)	(\$1,902,284)	(\$2,233,183)	(\$1,275,199)	(\$2,242,160)	(\$5,890,144)	\$0	\$0
69	Fuel Bookouts-456711	\$655,967	\$0	\$0	\$11,850	\$12,879	\$0	\$631,238	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$655,967)	\$0	(\$11,850)	\$0	(\$12,879)	\$0	(\$631,238)	\$0	\$0	\$0
71	<b>Resource Optimization Subtotal</b>	<b>(\$4,629,914)</b>	<b>(\$421,412)</b>	<b>(\$136,117)</b>	<b>(\$720,671)</b>	<b>(\$674,250)</b>	<b>(\$962,926)</b>	<b>(\$682,552)</b>	<b>(\$660,849)</b>	<b>(\$371,137)</b>	<b>\$0</b>
72	Misc. Power Exp. Actual-557160 ED AN	\$472	\$0	\$225	\$0	\$0	\$0	\$247	\$0	\$0	\$0
73	<b>Misc. Power Exp. Subtotal</b>	<b>\$472</b>	<b>\$0</b>	<b>\$225</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$247</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
74	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$352	\$10	\$23	\$15	\$21	\$39	\$38	\$86	\$120	\$0
76	<b>Wind REC Subtotal</b>	<b>\$352</b>	<b>\$10</b>	<b>\$23</b>	<b>\$15</b>	<b>\$21</b>	<b>\$39</b>	<b>\$38</b>	<b>\$86</b>	<b>\$120</b>	<b>\$0</b>
77	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	<b>EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
81	<b>Net Resource Optimization</b>	<b>(\$4,629,090)</b>	<b>(\$421,402)</b>	<b>(\$135,869)</b>	<b>(\$720,656)</b>	<b>(\$674,228)</b>	<b>(\$962,887)</b>	<b>(\$682,514)</b>	<b>(\$660,516)</b>	<b>(\$371,017)</b>	<b>\$0</b>
82	<b>Adjusted Actual Net Expense</b>	<b>\$80,055,245</b>	<b>\$17,903,586</b>	<b>\$12,188,910</b>	<b>\$10,097,288</b>	<b>\$5,678,433</b>	<b>\$2,808,125</b>	<b>\$3,844,687</b>	<b>\$11,201,920</b>	<b>\$16,332,296</b>	<b>\$0</b>

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-17	Dec-17
<b>555 PURCHASED POWER</b>				
1	Short-Term Purchases	\$21,088,519	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$9,248,728	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$881,546	\$0	\$0
4	Douglas County PUD (Wells)	\$1,258,736	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$4,849,480	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$9,474,572	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,903	\$0	\$0
8	Small Power	\$1,001,109	\$0	\$0
9	Stimson Lumber	\$1,019,816	\$0	\$0
10	City of Spokane-Upriver	\$1,696,531	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,300,573	\$0	\$0
12	Place Holder	\$0	\$0	\$0
13	Rathrum Power, LLC (Lancaster PPA )	\$16,429,203	\$0	\$0
14	Palouse Wind	\$12,156,116	\$0	\$0
15	WPM Ancillary Services	\$1,640,117	\$0	\$0
16	Non-Mon. Accruals	\$84,095	\$0	\$0
17	<b>Total 555 Purchased Power</b>	<b>\$84,135,044</b>	<b>\$0</b>	<b>\$0</b>
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per \$k				
<b>555 PURCHASED POWER</b>				
	555000	\$78,232,602	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	(\$596,979)	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Cleanwater	\$0	\$0	\$0
	555550 NonMonetary	\$84,095	\$0	\$0
	555700 Bookouts	\$3,540,761	\$0	\$0
	555710 Intercountry Ancillary	\$1,640,117	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$1,234,448	\$0	\$0
		<b>\$84,135,044</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>				
18	Short-Term Sales	(\$44,335,548)	\$0	\$0
19	Nichols Pumping Index Sale	\$624,552	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$95,201	\$0	\$0
21	Pend Oreille DES	\$381,929	\$0	\$0
22	Merchant Ancillary Services	(\$10,535,888)	\$0	\$0
23	<b>Total 447 Sales for Resale</b>	<b>(\$53,769,754)</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>				
	447000	(\$35,225,726)	\$0	\$0
	447100	(\$2,246,425)	\$0	\$0
	447313	\$0	\$0	\$0
	447700	(\$4,121,598)	\$0	\$0
	447710	(\$1,640,117)	\$0	\$0
	447720 Intercountry Transmission	(\$10,535,888)	\$0	\$0
		<b>(\$53,769,754)</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-DOLLARS</b>				
24	Kettle Falls Wood-501110	\$3,347,624	\$0	\$0
25	Kettle Falls Gas-501120	\$18,530	\$0	\$0
26	Colstrip Coal-501140	\$12,633,086	\$0	\$0
27	Colstrip Oil-501160	\$114,218	\$0	\$0
28	<b>Total 501 Fuel Expense</b>	<b>\$16,113,458</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-TONS</b>				
29	Kettle Falls	300,711	-	-
30	Colstrip	540,017	-	-
<b>501 FUEL-COST PER TON</b>				
31	Kettle Falls	wood		
32	Colstrip	coal		

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-17	Dec-17
<b>547 FUEL</b>				
33	NE CT Gas/Oil-547213	\$4,457	\$0	\$0
34	Boulder Park-547216	\$540,982	\$0	\$0
35	Kettle Falls CT-547211	\$137,941	\$0	\$0
36	Coyote Springs2-547610	\$21,033,789	\$0	\$0
37	Lancaster-547312	\$17,157,178	\$0	\$0
38	Rathdrum CT-547310	\$1,909,638	\$0	\$0
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$40,763,985</b>	<b>\$0</b>	<b>\$0</b>
<hr/>				
<b>40</b>	<b>TOTAL NET EXPENSE</b>	<b>\$87,262,733</b>	<b>\$0</b>	<b>\$0</b>
<hr/>				
<b>456 TRANSMISSION REVENUE</b>				
41	456100 ED AN	(\$9,417,758)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$2,128,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$321,664)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,640,117)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$40,160)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$70,248)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$1,108,624)	\$0	\$0

B on A Low Voltage - in Auth revenues

201711 201712

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-17	Dec-17
51	Total 456 Transmission Revenue	(\$14,726,571)	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>				
52	565000 ED AN	\$11,614,497	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$36,288	\$0	\$0
55	Total 565 Transmission Expense	\$11,650,785	\$0	\$0
<b>557 Broker &amp; Related Fees</b>				
56	557170 ED AN	\$317,995	\$0	\$0
57	557172 ED AN	\$375	\$0	\$0
58	557165 ED AN	\$97,336	\$0	\$0
59	557018 ED AN	\$81,682	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$497,388	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>				
61	Econ Dispatch-557010	\$11,942,523	\$0	\$0
62	Econ Dispatch-557150	\$2,426,144	\$0	\$0
63	Gas Bookouts-557700	\$1,534,511	\$0	\$0
64	Gas Bookouts-557711	(\$1,534,511)	\$0	\$0
65	Intraco Thermal Gas-557730	\$30,522,851	\$0	\$0
66	Fuel DispatchFin -456010	(\$6,422,423)	\$0	\$0
67	Fuel Dispatch-456015	(\$21,657,070)	\$0	\$0
68	Intraco Thermal Gas-456730	(\$21,441,939)	\$0	\$0
69	Fuel Bookouts-456711	\$655,967	\$0	\$0
70	Fuel Bookouts-456720	(\$655,967)	\$0	\$0
71	Resource Optimization Subtotal	(\$4,629,914)	\$0	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$472	\$0	\$0
73	Misc. Power Exp. Subtotal	\$472	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$352	\$0	\$0
76	Wind REC Subtotal	\$352	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0
81	Net Resource Optimization	(\$4,629,090)	\$0	\$0
82	Adjusted Actual Net Expense	\$80,055,245	\$0	\$0

Avista Corp. - Resource Accounting  
 Washington Electric Jurisdiction  
**Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2017**

Retail Sales - MWh	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD
Total Billed Sales	635,436	552,138	497,731	448,218	419,097	423,687	464,714	513,953	-	-	-	-	3,954,974
Deduct Prior Month Unbilled	(283,778)	(261,693)	(216,822)	(206,931)	(186,064)	(191,194)	(192,214)	(231,543)	-	-	-	-	(1,770,239)
Add Current Month Unbilled	261,693	216,822	206,931	186,064	191,194	192,214	231,543	235,297	-	-	-	-	1,721,758
<b>Total Retail Sales</b>	<b>613,351</b>	<b>507,267</b>	<b>487,840</b>	<b>427,351</b>	<b>424,227</b>	<b>424,707</b>	<b>504,043</b>	<b>517,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,906,493</b>
<b>Test Year Retail Sales</b>	<b>555,937</b>	<b>498,647</b>	<b>492,113</b>	<b>431,145</b>	<b>438,507</b>	<b>423,630</b>	<b>451,024</b>	<b>469,267</b>	<b>421,946</b>	<b>451,214</b>	<b>471,440</b>	<b>548,964</b>	<b>3,760,270</b>
Difference from Test Year	57,414	8,620	(4,273)	(3,794)	(14,280)	1,077	53,019	48,440	-	-	-	-	146,223
Production Rate - \$/MWh	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66
<b>Total Revenue Credit - \$</b>	<b>\$899,103</b>	<b>\$134,989</b>	<b>(\$66,915)</b>	<b>(\$59,414)</b>	<b>(\$223,625)</b>	<b>\$16,866</b>	<b>\$830,278</b>	<b>\$758,570</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,289,852</b>

201708 Electric Unbilled Calc.xlsx

ELECTRIC UNBILLED KWH AND REVENUE				Current	Prior	Prior	Net Change	Net Change
ACCOUNT	TOWN	REVENUE	RATE	Gross Unbilled	Month Reversal	Month Reversal	KWH	KWH
DESCRIPTION		CLASS	SCH	REVENUE	KWH	REVENUE		
		CODE						
<b>WASHINGTON</b>								
Residential Service	2800	01	0001	\$ 116,885,343	(112,837,401)	\$ (10,570,245)	4,047,942	\$ 368,504
Residential Fixed Income Sank	2800	01	0002	\$ 238,611	(240,153)	\$ (15,006)	(1,542)	\$ (84)
Residential Farm Gen	2800	01	0012	\$ 2,386,111	(2,435,833)	\$ (359,086)	(49,722)	\$ 331
Residential Farm Lg	2800	01	0022	\$ 1,533,928	(1,509,530)	\$ (122,268)	24,398	\$ 3,495
Residential Farm Pump	2800	01	0032	\$ 784,008	(666,160)	\$ (65,246)	97,858	\$ 6,981
				\$ 121,828,001	\$ 11,511,077	\$ (117,709,067.00)		\$ (11,131,850)
Commercial General	2800	21	0011	\$ 29,178,727	(29,058,461)	\$ (3,283,774)	120,266	\$ 60,104
Commercial Lg General	2800	21	0021	\$ 65,209,000	(67,997,485)	\$ (5,351,394)	(2,788,485)	\$ (127,594)
Commercial Extra Lg	2800	21	0025	\$ 3,264,593	(2,505,893)	\$ (171,369)	758,700	\$ 41,315
Commercial Pump	2800	21	0031	\$ 8,760,435	(6,346,889)	\$ (516,999)	2,413,546	\$ 175,998
				\$ 106,412,755	\$ 9,453,359	\$ (105,908,728.00)		\$ (9,303,535)
Industrial General	2800	31	0011	\$ 272,698	(274,460)	\$ (30,005)	(1,762)	\$ 179
Industrial Lg General	2800	31	0021	\$ 5,351,706	(6,827,195)	\$ (513,594)	(1,475,489)	\$ (102,610)
Industrial Extra Lg	2800	31	0025	\$ -	-	\$ -	608,286	\$ -
Industrial Pump	2800	31	0031	\$ 1,431,686	(823,380)	\$ (67,472)	608,286	\$ 45,957
				\$ 7,056,070	\$ 554,597	\$ (7,925,035.00)		\$ (67,472)
<b>WASHINGTON TOTAL</b>				\$ 235,296,526	\$ 21,519,033	\$ (231,542,830.00)	\$ 3,753,996	\$ 472,576
<b>IDAHO</b>								
Residential Service	3800	01	0001	\$ 53,278,446	(56,161,394)	\$ (5,355,051)	(2,882,948)	\$ (262,579)
Residential Farm Gen	3800	01	0012	\$ 1,056,706	(1,097,840)	\$ (139,075)	(41,134)	\$ (2,664)
Residential Farm Lg	3800	01	0022	\$ 340,873	(343,075)	\$ (25,657)	(2,202)	\$ 52
Residential Farm Pump	3800	01	0032	\$ 204,524	(205,845)	\$ (21,927)	(1,321)	\$ (215)
				\$ 54,880,549	\$ 5,275,304	\$ (57,808,154.00)		\$ (21,927)
Commercial General	3800	21	0011	\$ 17,214,085	(17,874,213)	\$ (1,716,172)	(660,128)	\$ (52,456)
Commercial Lg General	3800	21	0021	\$ 28,633,330	(30,808,144)	\$ (2,166,257)	(2,174,814)	\$ (122,173)
Commercial Extra Lg	3800	21	0025	\$ -	-	\$ -	359,325	\$ -
Commercial Pump	3800	21	0031	\$ 2,795,158	(2,435,833)	\$ (224,904)	(4,107,333)	\$ 29,183
				\$ 48,642,573	\$ 3,961,847	\$ (51,118,190.00)		\$ (4,107,333)
Industrial General	3800	31	0011	\$ 204,524	(205,845)	\$ (19,417)	(1,321)	\$ (58)
Industrial Lg General	3800	31	0021	\$ 3,579,166	(3,567,881)	\$ (238,144)	11,185	\$ 1,539
Industrial Extra Lg	3800	31	0025	\$ -	(2,018,666)	\$ (115,031)	(2,018,666)	\$ (115,031)
Industrial Pump	3800	31	0031	\$ 1,533,928	(1,337,993)	\$ (122,790)	195,935	\$ 15,887
				\$ 5,317,618	\$ 397,719	\$ (7,130,485.00)		\$ (495,382)
<b>IDAHO TOTAL</b>				\$ 108,840,740	\$ 9,635,870	\$ (116,056,829.00)	\$ (10,144,425)	\$ (508,555)
<b>WASHINGTON &amp; IDAHO TOTAL</b>				\$ 344,137,566	\$ 31,154,903	\$ (347,599,659)	\$ (3,462,093)	\$ (35,979)
				\$ 344,137,566	\$ 31,154,903	\$ (347,599,659)	\$ (3,462,093)	\$ (35,979)

check



**Revenue By Revenue Class**  
 Electric

Data Source: Financial Reporting  
 Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201708	ED	01	01 RESIDENTIAL	222,766	210,469,707	20,784,584	222,268	1,790,557,136	177,716,647
		21	21 FIRM COMMERCIAL	24,875	206,118,456	20,215,197	24,686	1,475,865,389	146,842,206
		31	31 FIRM- INDUSTRIAL	342	84,052,113	5,341,141	344	638,043,805	40,448,286
		39	39 FIRM-PUMPING-IRRIGATION ONLY	564	11,607,556	880,153	550	35,588,614	2,784,544
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	423	966,304	406,819	415	8,114,516	3,257,923
		80	80 INTERDEPARTMENT REVENUE	73	739,205	73,751	74	6,805,198	670,243
		83	83 MISC-SERVICE REVENUE SNP	0	0	21,492	0	0	147,292
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,674	0	0	196,179
		<b>ED - Summary</b>		<b>249,043</b>	<b>513,953,341</b>	<b>47,748,812</b>	<b>248,337</b>	<b>3,954,974,658</b>	<b>372,063,320</b>
<b>201708 - Summary</b>				<b>249,043</b>	<b>513,953,341</b>	<b>47,748,812</b>	<b>248,337</b>	<b>3,954,974,658</b>	<b>372,063,320</b>
<b>Overall - Summary</b>				<b>249,043</b>	<b>513,953,341</b>	<b>47,748,812</b>	<b>248,337</b>	<b>3,954,974,658</b>	<b>372,063,320</b>

Run Date: Sep 7, 2017

For Internal Use Only

Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of August 2017  
  
REC Deferral Journal



### Avista Corporation Journal Entry

Effective Date: 201708

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 09/05/2017 2:36 PM

Type: C

Submitted by: Keri Meister

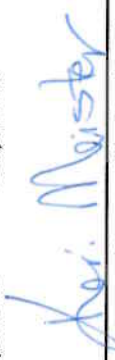

Approval Requested: 09/05/2017 2:37 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Exp.	Debit	Credit	Comment
10	001	186323	MISC DEF DEBIT-WA REC 2	1,006.33	1,006.33	WA REC Deferral Interest
20	001	431016	INTEREST EXPENSE ON REC DEFERRAL			WA REC Deferral Interest
30	001	186323	MISC DEF DEBIT-WA REC 2	4,178.00	4,178.00	WA REC Deferral 201707-201806
40	001	557322	DEF POWER SUPPLY EXP-RECS			WA REC Deferral 201707-201806
50	001	186322	MISC DEF DEBIT - WA REC 1	2,195.46	2,195.46	WA REC Deferral Amort Interest
60	001	419600	INTEREST ON ENERGY DEFERRALS			WA REC Deferral Amort Interest
70	001	186322	MISC DEF DEBIT - WA REC 1	281,998.00	281,998.00	WA Rec Deferral Amort
80	001	557324	DEF POWER SUPPLY EXP-REC AMORT			WA Rec Deferral Amort
<b>Totals:</b>				<b>289,377.79</b>	<b>289,377.79</b>	

  
 Prepared by Keri Meister  
  
 Reviewed by \_\_\_\_\_  
 Date 9-5-17  
 Date 9/5/17

**Explanation:**

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

Approved for Entry  
 Corporate Accounting use Only

**DJ475 - Washington REC Deferral - Account 186323**

The rate is based on WA Rate Order for REC 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

Account	186323 ED WA											
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RFS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Mand Balance	Variance	Notes
201512	(2,022,351)							(2,022,351)				
201601	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,033,036.00)	(2,022,351.13)	(0.13)	Semi-Annual Compounding - USE ACCT 186324 AS OF 201601
201602	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,043,721.00)	(2,043,721.13)	(0.13)	
201603	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,054,406.00)	(2,054,406.13)	(0.13)	
201604	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,065,091.00)	(2,065,091.13)	(0.13)	
201605	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,075,776.00)	(2,075,776.13)	(0.13)	
201606	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,086,461.00)	(2,086,461.13)	(0.13)	
201607	(2,086,461)	2,050,047		36,414	0.52917%	0		0	-	-	0.00	Semi-Annual Compounding - TRANSFER TO 186324
201608	0		0		0.52917%	0		0	-	-	0.00	
201609	0		0		0.52917%	0		0	-	-	0.00	
201610	0		0		0.52917%	0		0	-	-	0.00	
201611	0		0		0.52917%	0		0	-	-	0.00	
201612	0		0		0.52917%	0		0	-	-	0.00	
201701	0		0		0.52917%	0		0	-	-	0.00	
201702	0		0		0.52917%	0		0	-	-	0.00	
201703	0		0		0.52917%	0		0	-	-	0.00	
201704	0		0		0.52917%	0		0	-	-	0.00	
201705	0		0		0.52917%	0		0	-	-	0.00	
201706	0		0		0.52917%	0		0	-	-	0.00	
201707	0		(193,944.00)	1,705.73	0.52917%	(504.12)		(192,338.27)	(192,742.39)	(192,742.27)	0.12	UE150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350%
201708	(192,338.27)		4,178.00		0.52917%	(1,006.21)		(188,060.27)	(189,570.60)	(192,742.27)	(3,171.67)	
201709	(188,060.27)							(188,060.27)				
201710	(188,060.27)							(188,060.27)				
201711	(188,060.27)							(188,060.27)				
201712	(188,060.27)							(188,060.27)				
current month entry				4,178.00		(1,006.21)						

201708 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		1,006.33
431016 ED WA	1,006.33	
186323 ED WA	4,178.00	
557322 ED WA		4,178.00

Misc Def Debit - WA Rec 2  
 Interest Exp on Rec Def  
 Misc Def Debit - WA Rec 2  
 Def Power Supply Exp - RECs

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

The rate is based on WA Rate Order for REC 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

Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest
201512	2,038,919		565,256		0.52833%	12,265		2,604,175
201601	2,604,175		491,135		0.52833%	15,056		3,095,310
201602	3,095,310		462,878		0.52833%	17,550		3,548,188
201603	3,548,188		422,754		0.52833%	19,863		3,970,942
201604	3,970,942		417,910		0.52833%	22,083		4,388,752
201605	4,388,752		393,767		0.52833%	24,227		4,782,519
201606	4,782,519	(2,050,047)	323,100		0.52917%	15,902		3,166,616
201607	3,166,616		163,180		0.52917%	17,189		3,329,796
201608	3,329,796		157,172	(36,414)	0.52917%	17,843	(386)	3,450,564
201609	3,450,564		138,398		0.52917%	18,625		3,588,952
201610	3,588,952		141,434		0.52917%	19,366		3,730,386
201611	3,730,386		177,247		0.52917%	20,209		3,907,633
201612	4,016,381		213,308		0.52917%	21,818		4,229,689
201701	4,229,689		185,533		0.52917%	22,873		4,415,222
201702	4,415,222		167,162		0.52917%	23,806		4,582,384
201703	4,582,384		150,548		0.52917%	24,647		4,732,932
201704	4,732,932		140,962		0.52917%	25,418		4,873,894
201705	4,873,894		143,097.02		0.52917%	26,170		5,016,991
201706	5,161,723	(5,930,764)	213,165		0.52917%	(3,506)		(555,666)
201707	(555,666)							
201708	(555,666)		281,998.00		0.52917%	(2,195.46)		(273,868.00)
201709	(273,868.00)				0.52917%	(1,449.33)		(273,868.00)
201710	(273,868.00)				0.52917%	(1,449.33)		(273,868.00)
201711	(273,868.00)				0.52917%	(1,449.33)		(273,868.00)
201712	(273,868.00)				0.52917%	(1,449.33)		(273,868.00)
Current month entry			281,998.00			(2,195.46)		

201708 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		2,195.46
419600 ED WA	2,195.46	
186322 ED WA	281,998.00	
557324 ED WA		281,998.00

Misc Def Debit - WA Rec 1  
 Interest on Energy Deferrals  
 Misc Def Debit - WA Rec 1  
 Def Power Supply Exp - Rec Amort

279,802.54 TTL

Month Ending	End Balance with Interest	GL Wand Balance	Variance	Notes
201512	2,616,440.00	2,038,919.11		
201601	3,122,631.00	2,616,440.11	0.11	Semi-Annual Compounding
201602	3,593,059.00	3,122,631.11	0.11	
201603	4,035,676.00	3,593,059.11	0.11	
201604	4,475,569.00	4,035,676.11	0.11	
201605	4,893,563.00	4,475,569.11	0.11	
201606	3,182,518.00	4,893,563.11	0.10	Semi-Annual Compounding - Balance xfer from 186323
201607	3,362,887.00	3,182,518.10	0.10	Deferral
201608	3,501,102.00	3,362,887.10	0.10	
201609	3,658,125.00	3,501,101.98	(0.02)	Move to 186324 - moved from 186323 in July in error
201610	3,818,925.00	3,658,124.98	(0.02)	
201611	4,016,381.00	3,818,924.98	(0.02)	
201612	4,251,507.00	4,016,380.98	(0.02)	
201701	4,459,913.00	4,251,506.98	(0.02)	Semi-Annual Compounding
201702	4,650,881.00	4,459,912.98	(0.02)	
201703	4,826,076.00	4,650,880.98	(0.02)	
201704	4,992,456.00	4,826,075.98	(0.02)	
201705	5,161,723.00	4,992,455.98	(0.02)	
201706	(559,392.00)	5,161,723.00	0.00	
201707	(559,392.00)	(559,392.00)	0.00	Semi-Annual Compounding
201708	(279,589.46)			-UE-150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350%
201709	(281,038.79)	(559,392.00)	(279,802.54)	-Transfer 186324 Def balance to 186322 for Amortization
201710	(282,488.12)			
201711	(283,937.45)			
201712	(285,386.78)			

Avista Corp. - Resource Accounting  
 DJ 475 - Washington REC Deferral  
 2017 REC Revenue and Expense Deferral Calculation

WY  
 1/1/2017  
 1/1/2017  
 1/1/2017

REC Revenue and Expense	Source	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
Voluntary REC Revenue	456016-ED-AN	(976,370)	-	(706,434)	(680,601)	(411,419)	(672,670)	(303,312)	-	-	-	-	-	\$ (3,750,806)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,231	2,897	3,518	1,559	3,425	1,360	5,806	6,409	-	-	-	-	\$ 27,205
<b>Total</b>		<b>\$ (974,139)</b>	<b>\$ 2,897</b>	<b>\$ (702,916)</b>	<b>\$ (679,042)</b>	<b>\$ (407,994)</b>	<b>\$ (671,310)</b>	<b>\$ (297,506)</b>	<b>\$ 6,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,723,601)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.19%	(636,496)	-	(460,524)	(443,694)	(268,204)	(438,514)	(197,729)	-	-	-	-	-	\$ (2,445,150)
Voluntary REC Broker Fee Expense	65.19%	1,454	1,889	2,294	1,016	2,233	887	3,785	4,178	-	-	-	-	\$ 17,735
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (635,041)</b>	<b>\$ 1,889</b>	<b>\$ (458,231)</b>	<b>\$ (442,668)</b>	<b>\$ (265,971)</b>	<b>\$ (437,627)</b>	<b>\$ (193,944)</b>	<b>\$ 4,178</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,427,416)</b>
<b>Accounting Entries</b>														
186324.ED.WA thru 201705	186323 201707-201806	Credit	Debit	Credit	Credit	Credit	Credit	Credit	Debit	Credit	Debit	Debit	Debit	
557322.ED.WA		Debit	Credit	Debit	Debit	Debit	Debit	Debit	Credit	Debit	Credit	Credit	Credit	

(A)



# Revenue By Rate Schedule

Data Source: Financial Reporting  
Data Updated Daily

State Code: WA      Revenue Class: ALL      Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERR Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201708	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-114,687	0	0	-661,489
			0001	0001 - RESIDENTIAL	440000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-7
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-219	0	0	-1,736
			0011	0011 - GENERAL SERVICE	442300	21 FIRM COMMERCIAL	0	0	-28,482	0	0	-153,699
			0011	0011 - GENERAL SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-264	0	0	-1,686
			0012	0012 - RESID&FARM-GEN SERV	440000	80 INTERDEPARTMENT REVENUE	0	0	-68	0	0	-515
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,335	0	0	-16,347
			0021	0021 - LARGE GENERAL SERV	442200	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-65,877	0	0	-339,773
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM INDUSTRIAL	0	0	-5,427	0	0	-30,314
			0022	0022 - RESID&FARM-LGE GEN SE	440000	80 INTERDEPARTMENT REVENUE	0	0	-324	0	0	-1,981
			0025	0025 - EXTRA LGE GEN SERV	442300	01 RESIDENTIAL	0	0	-1,535	0	0	-9,211
			0025	0025 - EXTRA LGE GEN SERV	442300	21 FIRM COMMERCIAL	0	0	-15,801	0	0	-78,919
			0030	0030 - PUMPING SERV/SPECIAL	442300	31 FIRM INDUSTRIAL	0	0	-40,961	0	0	-220,308
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3,739	0	0	-9,534
			0031	0031 - PUMPING SERVICE	442300	21 FIRM COMMERCIAL	0	0	-9,122	0	0	-22,952
			0031	0031 - PUMPING SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-1,472	0	0	-3,683
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,950	0	0	-7,787
			0032	0032 - PUMPING SVC RES&FRM	440000	80 INTERDEPARTMENT REVENUE	0	0	-37	0	0	-160
			0032	0032 - PUMPING SVC RES&FRM	442300	01 RESIDENTIAL	0	0	-815	0	0	-2,124
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-358	0	0	-867
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-3	0	0	-18
			0042	0042 - CO OWNED ST LITS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-613	0	0	-2,656
			0044	0044 - CUST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-11	0	0	-16
			0045	0045 - CUST OWNED ST LT ENY	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-27	0	0	-155
			0046	0046 - AREA LIGHT-COM&INDUS	442300	21 FIRM COMMERCIAL	0	0	-63	0	0	-329
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM INDUSTRIAL	0	0	-282	0	0	-1,320
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-7	0	0	-22
			0047	0047 - AREA LIGHT-COM&INDUS	440000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-1
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-155	0	0	-21
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-732	0	0	-732
				<b>WA - Total</b>					<b>-295,641</b>			<b>-1,568,364</b>
				<b>ED - Total</b>					<b>-295,641</b>			<b>-1,568,364</b>
				<b>Overall - Total</b>					<b>-295,641</b>			<b>-1,568,364</b>

Conversion Factor 0.953853

Amort Exp \$ (281,998)

UE-150204 7-2017 thru 6-2018

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