

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF JUNE 2018

Avista Utilities
Deferral Balances and Interest Activity

Year/Month	Ratepayer's Band Share (deferral)	Interest	Total Deferral Balance
Previous Year's Deferral Balance AVU-170204 plus YTD interest	(\$21,290,653)	(\$1,237,868)	(\$22,528,521)
2017 Year End Deferral plus YTD Interest	(\$1,664,805)	(\$56,650)	(\$1,721,455)
201801	\$0	\$0	\$0
201802	(\$1,007,942)	(\$1,827)	(\$1,009,769)
201803	(\$1,630,247)	(\$6,611)	(\$2,646,627)
201804	(\$1,257,367)	(\$11,846)	(\$3,915,840)
201805	(\$2,013,447)	(\$17,776)	(\$5,947,063)
201806	(\$1,662,042)	(\$24,440)	(\$7,633,545)
201807			
201808			
201809			
201810			
201811			
201812			
YTD Totals	(\$7,571,045)	(\$62,500)	(\$7,633,545)
Total Deferral	(\$30,526,503)	(\$1,357,018)	(\$31,883,521)

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (1,684,801.18)
201801	\$ (1,684,801.18)	\$ 1,684,801.00	\$ (0.18)
201802	\$ (0.18)	\$ (1,009,768.82)	\$ (1,009,769.00)
201803	\$ (1,009,769.00)	\$ (1,636,858.00)	\$ (2,646,627.00)
201804	\$ (2,646,627.00)	\$ (1,269,213.00)	\$ (3,915,840.00)
201805	\$ (3,915,840.00)	\$ (2,031,223.00)	\$ (5,947,063.00)
201806	\$ (5,947,063.00)	\$ (1,686,482.00)	\$ (7,633,545.00)
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (5,947,063.00)	
Deferral	\$ (1,662,042.00)	481 - ERM
Interest	\$ (24,440.00)	481 - ERM
Misc. Adjustment		481 - ERM
Ending Balance	\$ (7,633,545.00)	
<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (1,684,801.18)	
Transfer to Account 186290	\$ 1,684,801.00	481 - ERM
Deferral Year to Date	\$ (7,571,044.82)	481 - ERM
Interest	\$ (62,500.00)	481 - ERM
Ending Balance	\$ (7,633,545.00)	

	<u>Total</u>	<u>Absorbed (Avista)</u>	<u>Deferred (Customer)</u>
First \$4M at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (6,000,000)	\$ (1,500,000)	\$ (4,500,000)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ (3,412,272)	\$ (341,227)	\$ (3,071,045)
	\$ (13,412,272)	\$ (5,841,227)	\$ (7,571,045)

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ -
201801	\$ -	\$ (1,689,828.00)	\$ (1,689,828.00)
201802	\$ (1,689,828.00)	\$ (7,191.00)	\$ (1,697,019.00)
201803	\$ (1,697,019.00)	\$ (6,109.00)	\$ (1,703,128.00)
201804	\$ (1,703,128.00)	\$ (6,109.00)	\$ (1,709,237.00)
201805	\$ (1,709,237.00)	\$ (6,109.00)	\$ (1,715,346.00)
201806	\$ (1,715,346.00)	\$ (6,109.00)	\$ (1,721,455.00)
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (1,715,346.00)	
Interest	\$ (6,109.00)	
Transfer from 182350	\$ -	481 - ERM
Ending Balance	\$ (1,721,455.00)	

STATE OF WASHINGTON
182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2017)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (22,048,814.71)
201801	\$ (22,048,814.71)	\$ (65,783.00)	\$ (22,114,597.71)
201802	\$ (22,114,597.71)	\$ (94,119.00)	\$ (22,208,716.71)
201803	\$ (22,208,716.71)	\$ (79,951.00)	\$ (22,288,667.71)
201804	\$ (22,288,667.71)	\$ (79,951.00)	\$ (22,368,618.71)
201805	\$ (22,368,618.71)	\$ (79,951.00)	\$ (22,448,569.71)
201806	\$ (22,448,569.71)	\$ (79,951.00)	\$ (22,528,520.71)
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (22,448,569.71)	
Transfer from 186290	\$ -	
Interest	\$ (79,951.00)	481 - ERM
Ending Balance	\$ (22,528,520.71)	

**STATE OF WASHINGTON
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	Beginning Balance			\$ 761,417.68
ED.WA	201801	\$ 761,417.68	\$ 319,962.90	\$ 1,081,380.58
	201802	\$ 1,081,380.58	\$ 272,735.29	\$ 1,354,115.87
	201803	\$ 1,354,115.87	\$ 263,329.11	\$ 1,617,444.98
	201804	\$ 1,617,444.98	\$ 259,677.18	\$ 1,877,122.16
	201805	\$ 1,877,122.16	\$ 220,212.41	\$ 2,097,334.57
	201806	\$ 2,097,334.57	\$ 244,537.25	\$ 2,341,871.82
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 2,097,334.57	
Transfer from 186324		\$ -	
Amortization		\$ 233,026.00	475 - WA REC Journal
Interest - 6.340%		\$ 11,511.25	475 - WA REC Journal
	Ending Balance	\$ 2,341,871.82	

STATE OF WASHINGTON
186323 REC DEFERRAL (2017)

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	Beginning Balance			\$ (937,728.72)
ED WA	201801	\$ (937,728.72)	\$ (1,017,623.46)	\$ (1,955,352.18)
	201802	\$ (1,955,352.18)	\$ (177,945.11)	\$ (2,133,297.29)
	201803	\$ (2,133,297.29)	\$ (234,661.20)	\$ (2,367,958.49)
	201804	\$ (2,367,958.49)	\$ (210,987.02)	\$ (2,578,945.51)
	201805	\$ (2,578,945.51)	\$ (201,071.34)	\$ (2,780,016.85)
	201806	\$ (2,780,016.85)		\$ (2,780,016.85)
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>	<u>Beginning Balance</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186323	Beginning Balance	\$ (2,780,016.85)	
Deferral		\$ (189,506.00)	
Interest		\$ (14,910.93)	475 - WA REC Journal
Adjustment		\$ -	475 - WA REC Journal
	Ending Balance	\$ (2,984,433.78)	

STATE OF WASHINGTON
186324 REC DEFERRAL (2016)

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	Beginning Balance			\$ -
ED WA	201801	\$ -	\$ -	\$ -
	201802	\$ -		
	201803	\$ -		
	201804	\$ -		
	201805	\$ -		
	201806	\$ -		
	201807			
	201808			
	201809			
	201810			
	201811			
	201812			

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186324		
Beginning Balance	\$ -	
Transfer to 186322	\$ -	
Deferral	\$ -	475 - WA REC Journal
Interest	\$ -	475 - WA REC Journal
Ending Balance	\$ -	

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of June 2018

ERM Deferral Journal

Avista Corporation Journal Entry

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

Effective Date: 201806
 Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:

Last Saved: 07/05/2018 2:52 PM
 Approval Requested: 07/05/2018 2:52 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		79,951.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	79,951.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		1,662,042.00	Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	1,662,042.00		Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		24,440.00	Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	24,440.00		Current Year ERM Interest Expense (2018)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	6,109.00		Interest Expense on 2017 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		6,109.00	Interest Accrual for 2017 Pending Balance
Totals:						1,772,542.00	1,772,542.00	

Cheryl Kettner
 Prepared by Cheryl Kettner
 Date: 7/5/2018

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	0.36261%
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
12/31/2017									(22,048,815)		
1/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,128,766)	(22,114,598)	14,168.00	
2/28/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,208,717)	(22,208,717)	0.00	
3/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,288,668)	(22,288,668)	0.00	
4/30/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,368,619)	(22,368,619)	0.00	
5/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,448,570)	(22,448,570)	0.00	
6/30/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,528,521)	(22,448,570)	79,951.00	
7/31/2018	0		0								
8/31/2018			0								
9/30/2018			0								
10/31/2018			0								
11/30/2018			0								
12/31/2018			0								

Entry:

	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	79,951		Interest Expense Energy Deferrals
182350 ED WA		79,951	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	0.36261%
Jul-Dec Interest Rate	0.29494%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2017	(1,684,801)	1,684,801	0		0		0	0	(1,684,801)	0	
1/31/2018	0		(1,007,942)		(1,827)		(1,007,942)	(1,009,769)	(1,009,769)	0.00	
2/28/2018	(1,007,942)		(1,630,247)		(6,611)		(2,638,189)	(2,646,627)	(2,646,627)	0.00	
3/31/2018	(2,638,189)		(1,257,367)		(11,846)		(3,895,556)	(3,915,840)	(3,915,840)	0.00	
4/30/2018	(3,895,556)		(2,013,447)		(17,776)		(5,909,003)	(5,947,063)	(5,947,063)	0.00	
5/31/2018	(5,909,003)		(1,662,042)		(24,440)		(7,571,045)	(7,633,545)	(7,633,545)	1,686,482.00	
6/30/2018			0								
7/31/2018			0								
8/31/2018			0								
9/30/2018			0								
10/31/2018			0								
11/30/2018			0								
12/31/2018			0								

Entry:

557280 ED WA	Debit	1,662,042.00	
186280 ED WA	Credit		Deferred Power Supply Expense
431600 ED WA		1,662,042.00	Regulatory Asset ERM Deferred Current Year
186280 ED WA		24,440.00	Interest Expense Energy Deferrals
			24,440.00 / Regulatory Asset ERM Deferred Current Year

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2017

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	0.36261%
Jul-Dec Interest Rate	0.29494%

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2017									0		
1/31/2018		0	(1,684,801)			(6,109)	(1,684,801)	(1,690,910)	(1,689,828)	1,082.00	
2/28/2018	(1,684,801)	0			(6,109)		(1,684,801)	(1,697,019)	(1,697,019)	0.00	
3/31/2018	(1,684,801)				(6,109)		(1,684,801)	(1,703,128)	(1,703,128)	0.00	
4/30/2018	(1,684,801)				(6,109)		(1,684,801)	(1,709,237)	(1,709,237)	0.00	
5/31/2018	(1,684,801)				(6,109)		(1,684,801)	(1,715,346)	(1,715,346)	0.00	
6/30/2018	(1,684,801)				(6,109)		(1,684,801)	(1,721,455)	(1,715,346)	6,109.00	
7/31/2018											
8/31/2018											
9/30/2018											
10/31/2018											
11/30/2018											
12/31/2018											

Entry:	
431600 ED WA	Debit 6,109
186290 ED WA	Credit -
	Interest Expense on 2017 Pending Balance -
	Interest Accrual for 2017 Pending Balance 6,109

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
1	555 Purchased Power	\$72,046,899	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$60,537,097)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$11,487,155	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$26,185,156	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$8,187,595)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$8,826,597	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$326,231	\$64,248	\$38,145	\$55,776	\$56,451	\$55,776	\$54,711	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$50,147,346	\$12,834,846	\$11,844,305	\$10,713,656	\$6,782,226	\$3,548,365	\$4,423,948	\$0	\$0	\$0	\$0	\$0	\$0
Total through June														
9	AUTHORIZED NET EXPENSE-SYSTEM	\$58,448,294	\$12,127,251	\$11,591,985	\$10,660,401	\$10,031,882	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
10	555 Purchased Power	(\$38,085,931)	(\$7,154,528)	(\$6,331,593)	(\$7,373,144)	(\$9,451,450)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,488,025)	(\$6,320,023)
11	501 Thermal Fuel	\$21,754,165	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
12	547 CT Fuel	\$31,863,239	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
13	456 Transmission Revenue	(\$7,324,872)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,263,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)
14	565 Transmission Expense	\$8,611,504	\$1,503,379	\$1,417,562	\$1,557,827	\$1,347,286	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449	\$1,446,134
15	557 Broker Fees	\$298,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16	Settlement Adjustment	(\$1,276,508)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17	Authorized Net Expense	\$65,288,391	\$16,183,101	\$15,682,567	\$13,358,676	\$8,069,870	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$13,261,866	\$16,244,124	\$16,930,995
18	Actual - Authorized Net Expense	(\$15,141,045)	(\$3,348,255)	(\$3,838,262)	(\$2,645,020)	(\$1,287,644)	(\$2,563,107)	(\$1,458,757)						
19	Resource Optimization - Subtotal	(\$6,736,208)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$21,877,253)	(\$3,990,167)	(\$4,953,111)	(\$3,442,743)	(\$2,527,246)	(\$4,028,668)	(\$2,935,318)	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation		64.71%	64.71%	64.71%	64.71%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22	Washington Share	(\$14,227,803)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	(\$2,648,043)	(\$1,929,385)	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$815,531	\$166,826	\$276,446	\$54,137	(\$41,108)	\$276,558	\$82,672	\$0	\$0	\$0	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$13,412,272)	(\$2,415,211)	(\$2,928,712)	(\$2,173,662)	(\$1,676,489)	(\$2,371,485)	(\$1,846,713)						
27	Cumulative Balance	\$2,415,211	(\$5,343,923)	(\$7,517,585)	(\$9,194,074)	(\$11,565,559)	(\$13,412,272)							
	input 10,000,000 and up	\$0	\$0	\$0	\$0	\$0	(\$1,565,559)	(\$3,412,272)						
	input 4,000,000 to \$10M	\$0	50%	75%	(\$3,517,585)	(\$5,194,074)	(\$6,000,000)	(\$6,000,000)						
	input 0 to \$4M	\$0	0%	0%	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)						
	check #-should be zero	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,007,942)	(\$2,638,189)	(\$3,895,556)	(\$5,909,003)	(\$7,571,045)							
	Deferral Amount, Monthly Entry	\$0	(\$1,007,942)	(\$1,630,247)	(\$1,257,367)	(\$2,013,447)	(\$1,662,042)							
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$7,571,045	\$1,007,942	\$1,630,247	\$1,257,367	\$2,013,447	\$1,662,042							
	Company Band Gross Margin Impact, Cumulative	(\$2,415,211)	(\$4,335,981)	(\$4,879,396)	(\$5,298,518)	(\$5,656,556)	(\$5,841,227)							

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

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
	TOTAL	\$5,222,009	\$4,094,932	\$2,500,917	\$1,879,275	\$1,466,768	\$1,497,022	\$0	\$0	\$0	\$0
1	Short-Term Purchases	\$16,660,923	\$7,267,733	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$6,811,423	\$726,917	\$81,241	\$93,498	\$152,574	\$162,897	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$716,757	\$81,241	\$93,498	\$152,574	\$162,897	\$158,630	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$922,440	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$3,883,384	\$618,454	\$618,454	\$791,114	\$618,454	\$618,454	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$10,767,601	\$3,383,687	\$1,848,737	\$1,790,510	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$4,893	\$1,068	\$1,088	\$1,717	\$691	\$444	\$0	\$0	\$0	\$0
8	Small Power	\$893,795	\$176,449	\$137,700	\$145,245	\$118,256	\$119,818	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$758,859	\$167,411	\$134,752	\$9,639	\$139,720	\$156,195	\$0	\$0	\$0	\$0
10	City of Spokane-UPriver	\$2,305,547	\$509,116	\$428,290	\$551,749	\$336,086	\$237,801	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,515,426	\$466,388	\$406,268	\$349,208	\$332,411	\$457,880	\$0	\$0	\$0	\$0
12	Cleanwater Power Company	\$6,290	\$0	\$2,771	\$1,252	\$1,246	\$1,021	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$13,257,714	\$2,326,853	\$2,182,871	\$2,357,771	\$2,098,059	\$2,056,390	\$0	\$0	\$0	\$0
14	Palouse Wind	\$11,365,529	\$2,365,264	\$2,072,807	\$2,009,810	\$1,146,211	\$1,530,959	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,180,059	\$213,305	\$248,240	\$197,702	\$168,889	\$169,612	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$3,741)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	\$8,352	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$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

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
	TOTAL	\$66,866,800	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$7,640,445	\$0	\$0	\$0	\$0
18	Short-Term Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$55030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$2,109,455	\$412,596	(\$12,728)	\$137,952	\$885,113	\$416,570	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	\$66,866,800	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$7,640,445	\$0	\$0	\$0	\$0
24	4477000	(\$51,638,359)	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	(\$5,578,440)	(\$6,436,712)	\$0	\$0	\$0	\$0
25	447100	\$327,004	\$96,850	\$67,735	\$46,838	\$23,444	\$38,086	\$0	\$0	\$0	\$0
26	447150	\$1,161,351	\$1,555,198	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	(\$810,888)	\$0	\$0	\$0	\$0
27	447710	(\$1,242,888)	(\$194,760)	(\$210,830)	(\$363,532)	(\$173,357)	(\$86,550)	\$0	\$0	\$0	\$0
28	447710	(\$1,180,059)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$169,612)	\$0	\$0	\$0	\$0
29	447720	(\$9,653,125)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,350,958)	\$0	\$0	\$0	\$0
30	Total 447 Sales for Resale	(\$60,537,097)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$6,705,953)	(\$7,688,520)	\$0	\$0	\$0	\$0

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
	TOTAL	\$2,651,755	\$626,601	\$554,862	\$679,297	\$585,374	\$9,446	\$0	\$0	\$0	\$0
24	Kettle Falls Wood-501110	\$4,909	\$93	\$929	(\$859)	(\$249)	(\$93)	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$8,763,619	\$2,183,195	\$895,901	\$2,130,831	\$1,522,366	\$574,651	\$1,456,675	\$0	\$0	\$0
26	Colstrip Coal-501140	\$66,872	\$0	\$0	\$0	\$8,942	\$9,180	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$11,487,155	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$0	\$0	\$0

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
	TOTAL	229,860	53,359	48,502	58,811	52,478	16,710	\$0	\$0	\$0	\$0
29	Kettle Falls	455,398	99,606	73,063	96,702	72,391	52,614	\$0	\$0	\$0	\$0
30	Colstrip	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Kettle Falls	wood	\$11.74	\$11.44	\$11.55	\$11.15	\$11.74	\$0	\$0	\$0	\$0
32	Colstrip	coal	\$21.92	\$12.26	\$22.04	\$10.92	\$23.87	\$0	\$0	\$0	\$0

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

Line No.	Deal Number	TOTAL	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
33	547 FUEL	\$26,776	\$2,244	\$11,535	\$1,931	\$1,504	\$1,164	\$8,398	\$0	\$0	\$0	\$0
34	NE CT Gas/Oil-547213	\$150,155	\$9,587	\$32,574	\$14,367	\$16,430	\$49,935	\$27,262	\$0	\$0	\$0	\$0
35	Boulder Park-547216	\$15,409	\$5	\$4,249	\$1,968	\$5,147	\$1,935	\$2,105	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211	\$13,473,351	\$3,721,117	\$2,449,632	\$3,201,306	\$2,230,502	\$619,692	\$1,250,902	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610	\$12,215,109	\$3,228,167	\$2,007,130	\$3,075,485	\$1,912,297	\$1,066,060	\$925,950	\$0	\$0	\$0	\$0
38	Lancaster-547312	\$304,356	\$3,176	\$59,358	\$18,349	\$65,122	\$138,016	\$20,335	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310	\$26,185,156	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$0	\$0	\$0	\$0
39 Total 547 Fuel Expense												
40	TOTAL NET EXPENSE	\$49,182,113	\$12,579,922	\$11,757,943	\$10,226,126	\$6,355,700	\$3,621,342	\$4,641,080	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
41	456100 ED AN	(\$5,372,763)	(\$903,780)	(\$922,637)	(\$658,705)	(\$659,155)	(\$1,040,681)	(\$1,187,805)	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$181,839)	\$0	(\$31,909)	\$6	(\$13,076)	(\$119,992)	(\$16,868)	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,180,059)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$30,120)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$32,686)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$908,128)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	\$0	\$0	\$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-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
51	TOTAL	(\$8,187,595)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,558,363)	(\$1,680,324)	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE											
52	565000 ED AN	\$8,799,381	\$1,532,604	\$1,475,846	\$1,512,323	\$1,450,713	\$1,423,950	\$1,403,945	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$8,826,597	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$0	\$0	\$0
557 Broker & Related Fees											
56	557170 ED AN	\$252,891	\$47,346	\$29,412	\$45,913	\$44,067	\$46,595	\$39,558	\$0	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$51,244	\$13,283	\$5,453	\$6,923	\$8,212	\$6,507	\$10,866	\$0	\$0	\$0
59	557018 ED AN	\$22,096	\$3,619	\$3,280	\$3,615	\$3,497	\$3,798	\$4,287	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$326,231	\$64,248	\$38,145	\$56,451	\$55,776	\$56,900	\$54,711	\$0	\$0	\$0
RESOURCE OPTIMIZATION											
61	Econ Dispatch-557010	\$11,273,726	\$1,083,619	\$1,645,941	\$1,377,218	\$1,492,640	\$2,912,803	\$2,761,505	\$0	\$0	\$0
62	Econ Dispatch-557150	\$499,805	(\$2,490,169)	(\$336,824)	\$363,762	\$652,918	\$675,072	\$1,435,046	\$0	\$0	\$0
63	Gas Bookouts-557700	\$1,389,147	\$414,178	\$204,400	\$49,615	\$233,130	\$0	\$487,824	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$1,389,147)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	\$0	(\$487,824)	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$17,592,658	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,884	\$2,957,007	\$2,015,344	\$0	\$0	\$0
66	Fuel DispatchFin - 456010	(\$7,105,209)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	(\$1,952,688)	(\$1,566,138)	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$19,778,946)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)	(\$5,475,344)	(\$5,390,232)	\$0	\$0	\$0
68	Other Elec Rev - Extracation Plant Cr. - 456018	(\$358,132)	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$8,860,441)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$816,042)	(\$523,918)	(\$664,057)	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$1,157,400	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$225,014	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$1,157,400)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	(\$225,014)	\$0	\$0	\$0
72	Resource Optimizaton Subtotal	(\$6,736,539)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,239,632)	(\$1,465,591)	(\$1,476,597)	\$0	\$0	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Subtotal	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$155	\$10	\$15	\$34	\$30	\$36	\$36	\$0	\$0	\$0
77	Wind REC Subtotal	\$155	\$10	\$15	\$34	\$30	\$36	\$36	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	Net Resource Optimization	(\$6,736,208)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)	\$0	\$0	\$0
83	Adjusted Actual Net Expense	\$43,411,138	\$12,192,934	\$10,729,456	\$9,915,933	\$5,542,624	\$2,082,804	\$2,947,387	\$0	\$0	\$0

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
555 PURCHASED POWER				
1	Short-Term Purchases	\$16,660,923	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$6,811,423	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$716,757	\$0	\$0
4	Douglas County PUD (Wells)	\$922,440	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$3,883,384	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$10,767,601	\$0	\$0
7	Inland Power & Light - Deer Lake	\$4,893	\$0	\$0
8	Small Power	\$893,795	\$0	\$0
9	Stimson Lumber	\$758,859	\$0	\$0
10	City of Spokane-Upriver	\$2,305,547	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,515,426	\$0	\$0
12	Clearwater Power Company	\$6,290	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$13,257,714	\$0	\$0
14	Palouse Wind	\$11,365,529	\$0	\$0
15	WPM Ancillary Services	\$1,180,059	\$0	\$0
16	Non-Mon. Accruals	(\$3,741)	\$0	\$0
17	Total 555 Purchased Power	\$72,046,899	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Sk				
555 PURCHASED POWER				
	555000	\$66,866,800	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	\$2,109,455	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Cleanwater	\$0	\$0	\$0
	555550 NonMonetary	(\$3,741)	\$0	\$0
	555700 Bookouts	\$1,029,325	\$0	\$0
	555710 Intercountry Ancillary	\$1,180,059	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$865,001	\$0	\$0
		\$72,046,899	\$0	\$0
447 SALES FOR RESALE				
18	Short-Term Sales	(\$51,638,359)	\$0	\$0
19	Nichols Pumping Index Sale	\$327,004	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$84,925	\$0	\$0
21	Pend Oreille DES	\$342,458	\$0	\$0
22	Merchant Ancillary Services	(\$9,653,125)	\$0	\$0
23	Total 447 Sales for Resale	(\$60,537,097)	\$0	\$0
447 SALES FOR RESALE				
	447000	(\$33,577,467)	\$0	\$0
	447100	(\$7,722,207)	\$0	\$0
	447150	(\$7,161,351)	\$0	\$0
	447700	(\$1,242,888)	\$0	\$0
	447710	(\$1,180,059)	\$0	\$0
	447720 Intercountry Transmission	(\$9,653,125)	\$0	\$0
		(\$60,537,097)	\$0	\$0
501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$2,651,755	\$0	\$0
25	Kettle Falls Gas-501120	\$4,909	\$0	\$0
26	Colstrip Coal-501140	\$8,763,619	\$0	\$0
27	Colstrip Oil-501160	\$66,872	\$0	\$0
28	Total 501 Fuel Expense	\$11,487,155	\$0	\$0
501 FUEL-TONS				
29	Kettle Falls	229,860	-	-
30	Colstrip	455,398	-	-
501 FUEL-COST PER TON				
31	Kettle Falls	wood		
32	Colstrip	coal		

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
547 FUEL				
33	NE CT Gas/Oil-547213	\$26,776	\$0	\$0
34	Boulder Park-547216	\$150,155	\$0	\$0
35	Kettle Falls CT-547211	\$15,409	\$0	\$0
36	Coyote Springs2-547610	\$13,473,351	\$0	\$0
37	Lancaster-547312	\$12,215,109	\$0	\$0
38	Rathdrum CT-547310	\$304,356	\$0	\$0
39	Total 547 Fuel Expense	\$26,185,156	\$0	\$0
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40	TOTAL NET EXPENSE	\$49,182,113	\$0	\$0
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456 TRANSMISSION REVENUE				
41	456100 ED AN	(\$5,372,763)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$462,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$181,839)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,180,059)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$30,120)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$52,686)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$908,128)	\$0	\$0

201811 201812

B on A Low Voltage - in Auth revenues

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
51	Total 456 Transmission Revenue	(\$8,187,595)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$8,799,381	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$27,216	\$0	\$0
55	Total 565 Transmission Expense	\$8,826,597	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$252,891	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$51,244	\$0	\$0
59	557018 ED AN	\$22,096	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$326,231	\$0	\$0
RESOURCE OPTIMIZATION				
61	Econ Dispatch-557010	\$11,273,726	\$0	\$0
62	Econ Dispatch-557150	\$499,805	\$0	\$0
63	Gas Bookouts-557700	\$1,389,147	\$0	\$0
64	Gas Bookouts-557711	(\$1,389,147)	\$0	\$0
65	Intraco Thermal Gas-557730	\$17,592,658	\$0	\$0
66	Fuel DispatchFin -456010	(\$7,105,209)	\$0	\$0
67	Fuel Dispatch-456015	(\$19,778,946)	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$358,132)	\$0	\$0
69	Intraco Thermal Gas-456730	(\$8,860,441)	\$0	\$0
70	Fuel Bookouts-456711	\$1,157,400	\$0	\$0
71	Fuel Bookouts-456720	(\$1,157,400)	\$0	\$0
72	Resource Optimization Subtotal	(\$6,736,539)	\$0	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$176	\$0	\$0
74	Misc. Power Exp. Subtotal	\$176	\$0	\$0
75	Wind REC Exp Authorized	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$155	\$0	\$0
77	Wind REC Subtotal	\$155	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
80	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
81	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0
82	Net Resource Optimization	(\$6,736,208)		
83	Adjusted Actual Net Expense	\$43,411,138		

Avista Corp. - Resource Accounting
Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2018

Retail Sales - MWh	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	YTD
Total Billed Sales	574,460	485,123	466,253	456,157	380,976	422,918	-	-	-	-	-	-	2,785,887
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	-	-	-	-	-	-	(1,465,001)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	-	-	-	-	-	-	1,465,148
Total Retail Sales	545,284	480,994	488,656	433,770	417,202	420,128	-	-	-	-	-	-	2,786,034
Test Year Retail Sales	555,937	498,647	492,113	431,145	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	2,835,008
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625	(15,271)	(4,565)							(48,974)
Production Rate - \$/MWh	\$15.66	\$15.66	\$15.66	\$15.66	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11
Total Revenue Credit - \$	(\$166,826)	(\$276,446)	(\$54,137)	\$41,108	(\$276,558)	(\$82,672)	\$0	\$0	\$0	\$0	\$0	\$0	(\$815,531)

Current Month Journal Entry

Jurisdiction: ID									
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge			
01	01 RESIDENTIAL	3800	01	032	113,619	\$13,918			
	01 RESIDENTIAL	3800	01	012	815,381	\$116,541			
	01 RESIDENTIAL	3800	01	022	251,864	\$20,170			
	01 RESIDENTIAL	3800	01	001	37,845,065	\$3,755,999			
01 - Summary						\$9,025,929	\$3,906,627		
21	21 FIRM COMMERCIAL	3800	21	011	13,343,603	\$1,345,089			
	21 FIRM COMMERCIAL	3800	21	021	23,230,285	\$1,717,020			
	21 FIRM COMMERCIAL	3800	21	025	5,465,084	\$329,720			
	21 FIRM COMMERCIAL	3800	21	025P	35,849,850	\$1,911,924			
	21 FIRM COMMERCIAL	3800	21	031	1,837,103	\$171,430			
21 - Summary						\$9,725,925	\$5,475,183		
31	31 FIRM-INDUSTRIAL	3800	31	025	17,888,703	\$1,062,636			
	31 FIRM-INDUSTRIAL	3800	31	021	2,633,429	\$182,015			
	31 FIRM-INDUSTRIAL	3800	31	011	185,219	\$17,974			
	31 FIRM-INDUSTRIAL	3800	31	031	839,030	\$77,752			
31 - Summary						\$21,546,380	\$1,340,377		
ID - Summary						\$40,298,234	\$10,722,187		
Jurisdiction: WA									
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge			
01	01 RESIDENTIAL	2800	01	022	1,168,955	\$98,074			
	01 RESIDENTIAL	2800	01	032	274,178	\$33,875			
	01 RESIDENTIAL	2800	01	012	1,934,806	\$316,539			
	01 RESIDENTIAL	2800	01	002	140,329	\$9,170			
	01 RESIDENTIAL	2800	01	001	78,586,377	\$7,557,929			
01 - Summary						\$2,104,645	\$8,015,588		
21	21 FIRM COMMERCIAL	2800	21	011	22,101,280	\$2,605,584			
	21 FIRM COMMERCIAL	2800	21	021	54,345,026	\$4,434,508			
	21 FIRM COMMERCIAL	2800	21	025	23,679,562	\$1,642,669			
	21 FIRM COMMERCIAL	2800	21	031	4,364,690	\$240,774			
21 - Summary						\$104,490,558	\$6,323,535		
31	31 FIRM-INDUSTRIAL	2800	31	021	3,980,768	\$310,716			
	31 FIRM-INDUSTRIAL	2800	31	025	70,366,666	\$4,275,331			
	31 FIRM-INDUSTRIAL	2800	31	011	217,000	\$24,579			
	31 FIRM-INDUSTRIAL	2800	31	031	443,701	\$37,960			
31 - Summary						\$75,008,134	\$4,648,586		
WA - Summary						\$261,603,337	\$21,587,707		
Overall - Summary						\$401,901,571	\$32,309,894		



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
201806	ED	01	01 RESIDENTIAL	225,380	155,893,197	16,252,750	225,637	1,309,227,287	133,482,382
		21	21 FIRM COMMERCIAL	24,987	178,045,987	18,447,527	24,995	1,050,171,750	108,669,188
		31	31 FIRM- INDUSTRIAL	341	78,445,261	5,116,674	341	399,677,518	25,990,236
		39	39 FIRM-PUMPING-IRRIGATION ONLY	549	8,863,513	707,139	548	15,923,385	1,338,420
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	425	907,027	409,088	424	5,482,006	2,412,773
		80	80 INTERDEPARTMENT REVENUE	81	763,358	82,177	80	5,405,607	554,168
		83	83 MISC-SERVICE REVENUE SNP	0	0	13,780	0	0	93,780
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,274	0	0	131,754
		ED - Summary		251,763	422,918,343	41,054,410	252,025	2,785,887,553	272,672,701
		201806 - Summary		251,763	422,918,343	41,054,410	252,025	2,785,887,553	272,672,701
		Overall - Summary		251,763	422,918,343	41,054,410	252,025	2,785,887,553	272,672,701

Run Date: Jul 5, 2018

For Internal Use Only

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of June 2018

REC Deferral Journal

Avista Corporation Journal Entry

Printed 07/02/2018 at 4:02 pm

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

Effective Date: 201806

Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:

Last Saved: 07/02/2018 4:02 PM

Approval Requested: 07/02/2018 4:02 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		14,910.93	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	14,910.93		WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		189,506.00	WA REC Deferral 201707-201806
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	189,506.00		WA REC Deferral 201707-201806
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	11,511.25		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	11,511.25		WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	233,026.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	233,026.00		WA Rec Deferral Amort
Totals:						448,954.18	448,954.18	

Keri Meister
Prepared by Keri Meister
J.F. [Signature]
Reviewed by
Date: 7/2/18
Date: 7/2/18

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 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	End Balance with Interest	GL W/and Balance	Variance	Notes
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)		(192,238.27)	(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		(192,238.27)		4,178.00		0.52917%	(1,006.21)		(188,060.27)	(189,570.60)	(189,570.60)	0.00	
201709		(188,060.27)		(174,472.00)		0.52917%	(1,456.79)		(362,532.27)	(365,499.39)	(365,499.39)	0.00	
201710		(362,532.27)		(172,058.00)		0.52917%	(2,373.65)		(534,591.27)	(539,932.04)	(539,932.04)	0.00	
201711		(534,591.27)		(191,765.00)		0.52917%	(3,336.28)		(726,356.27)	(735,033.32)	(735,033.32)	0.00	
201712		(726,356.27)		(198,327.00)		0.52917%	(4,368.40)		(924,683.27)	(937,728.72)	(937,728.72)	0.00	
201801		(937,728.72)		(1,009,989.00)		0.52917%	(7,634.46)		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)	0.00	Semi-Annual Compounding
201802		(1,947,717.72)		(167,196.00)		0.52917%	(10,749.11)		(2,114,913.72)	(2,133,297.29)	(2,133,297.29)	0.00	
201803		(2,114,913.72)		(222,880.00)		0.52917%	(11,781.20)		(2,337,793.72)	(2,367,958.49)	(2,367,958.49)	0.00	
201804		(2,337,793.72)		(196,092.00)		0.52917%	(12,895.02)		(2,535,885.72)	(2,578,945.51)	(2,578,945.51)	0.00	
201805		(2,535,885.72)		(187,157.00)		0.52917%	(13,914.34)		(2,723,042.72)	(2,780,016.85)	(2,780,016.85)	0.00	
201806		(2,723,042.72)		(189,506.00)		0.52917%	(14,910.93)		(2,912,548.72)	(2,984,433.78)	(2,780,016.85)	204,416.93	
201807		(2,984,433.78)							(2,984,433.78)	(2,984,433.78)			Semi-Annual Compounding
201808		(2,984,433.78)							(2,984,433.78)	(2,984,433.78)			
201809		(2,984,433.78)							(2,984,433.78)	(2,984,433.78)			
201810		(2,984,433.78)							(2,984,433.78)	(2,984,433.78)			
201811		(2,984,433.78)							(2,984,433.78)	(2,984,433.78)			
201812		(2,984,433.78)							(2,984,433.78)	(2,984,433.78)			
current month entry				(189,506.00)			(14,910.93)						

201806 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		14,910.93
431016 ED WA	14,910.93	
186323 ED WA		189,506.00
557322 ED WA	189,506.00	

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

204,416.93 TTL

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2018 REC Revenue and Expense Deferral Calculation

AM

REC Revenue and Expense	Source	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Total
Voluntary REC Revenue	456016-ED-AN	(1,551,698)	(257,622)	(345,931)	(308,392)	(292,745)	(292,450)	-	-	-	-	-	-	\$ (3,048,838)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,397	1,147	4,038	4,523	5,651	1,751	-	-	-	-	-	-	\$ 19,507
Total		\$ (1,549,301)	\$(256,475)	\$(341,894)	\$(303,869)	\$(287,094)	\$(290,699)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(3,029,331)
Washington State Share														
Voluntary REC Revenue	65.19%	(1,011,552)	(167,944)	(225,512)	(201,041)	(190,840)	(190,648)	-	-	-	-	-	-	\$ (1,987,537)
Voluntary REC Broker Fee Expense	65.19%	1,563	748	2,632	2,949	3,684	1,142	-	-	-	-	-	-	\$ 12,717
Total Surcharge (+) or Rebate (-)		\$ (1,009,989)	\$(167,196)	\$(222,880)	\$(198,092)	\$(187,157)	\$(189,506)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(1,974,821)
Accounting Entries														
186323.ED.WA (201707 thru 201806)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	
557322.ED.WA		Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	

B

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

Account 186322 ED WA												
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201701	4,016,381		213,308		0.52917%	21,818		4,229,689	4,251,507.00	4,251,506.98	(0.02)	Semi-Annual Compounding
201702	4,229,689	185,533			0.52917%	22,873		4,415,222	4,459,913.00	4,459,912.98	(0.02)	
201703	4,415,222	167,162			0.52917%	23,806		4,582,384	4,650,881.00	4,650,880.98	(0.02)	
201704	4,582,384	150,548			0.52917%	24,647		4,732,932	4,826,076.00	4,826,075.98	(0.02)	
201705	4,732,932	140,962			0.52917%	25,418		4,873,894	4,992,456.00	4,992,455.98	(0.02)	
201706	4,873,894	143,097.02			0.52917%	26,170		5,016,991	5,161,723.00	5,161,723.00	0.00	
201707	5,161,723	(5,930,764)	213,155		0.52917%	(3,506)		(555,886)	(559,392.00)	(559,392.00)	0.00	-Semi-Annual Compounding -LJE-150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350% -Transfer 186324 Def balance to 186322 for Amortization
201708	(555,886.00)		281,998.00		0.52917%	(2,195.46)		(273,888.00)	(279,589.46)	(279,589.46)	0.00	
201709	(273,888.00)		265,005.00		0.52917%	(745.52)		(7,883.00)	(14,329.96)	(14,329.98)	0.00	
201710	(7,883.00)		205,054.00		0.52917%	500.83		197,171.00	191,224.85	191,224.85	0.00	
201711	197,171.00		275,483.00		0.52917%	1,772.26		472,654.00	468,480.11	468,480.11	0.00	
201712	472,654.00		289,670.00		0.52917%	3,267.57		762,324.00	761,417.68	761,417.68	0.00	
201801	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68	1,081,380.58	1,081,380.58	0.00	Semi-Annual Compounding
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68	1,354,115.87	1,354,115.87	0.00	
201803	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68	1,617,444.98	1,617,444.98	0.00	
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68	1,877,122.16	1,877,122.16	0.00	
201805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68	2,097,334.57	2,097,334.57	0.00	
201806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68	2,341,871.82	2,097,334.57	(244,537.25)	Semi-Annual Compounding
201807	2,341,871.82					-		2,341,871.82	2,341,871.82			
201808	2,341,871.82					-		2,341,871.82	2,341,871.82			
201809	2,341,871.82					-		2,341,871.82	2,341,871.82			
201810	2,341,871.82					-		2,341,871.82	2,341,871.82			
201811	2,341,871.82					-		2,341,871.82	2,341,871.82			
201812	2,341,871.82					-		2,341,871.82	2,341,871.82			
current month entry			233,026.00			11,511.25						

201806 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	11,511.25	
419600 ED WA		11,511.25
186322 ED WA	233,026.00	
557324 ED WA		233,026.00

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

244,537.25 TTL

Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

Revenue Class: ALL Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERIC Act	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201806	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-84,938	0	0	-714,439
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-43
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-152	0	0	-1,628
			0011	0011 - GENERAL SERVICE	442000	21 FIRM COMMERCIAL	0	0	-23,885	0	0	-161,460
			0011	0011 - GENERAL SERVICE	442000	31 FIRM INDUSTRIAL	0	0	-234	0	0	-1,837
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-67	0	0	-696
			0012	0012 - RESIDFARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,091	0	0	-18,652
			0012	0012 - RESIDFARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442000	21 FIRM COMMERCIAL	0	0	-60,791	0	0	-365,986
			0021	0021 - LARGE GENERAL SERV	442000	31 FIRM INDUSTRIAL	0	0	-1,453	0	0	-27,796
			0022	0022 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-362	0	0	-2,274
			0025	0025 - RESIDFARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,308	0	0	-10,063
			0025	0025 - EXTRA LGE GEN SERV	442000	21 FIRM COMMERCIAL	0	0	-13,927	0	0	-67,523
			0030	0030 - PUMPING SERV-SPECIAL	442000	31 FIRM INDUSTRIAL	0	0	-39,692	0	0	-196,900
			0030	0030 - PUMPING SERV-SPECIAL	448000	01 RESIDENTIAL	0	0	0	0	0	0
			0031	0031 - PUMPING SERVICE	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3,287	0	0	-5,468
			0031	0031 - PUMPING SERVICE	442000	21 FIRM COMMERCIAL	0	0	-5,048	0	0	-15,730
			0031	0031 - PUMPING SERVICE	442000	31 FIRM INDUSTRIAL	0	0	-513	0	0	-2,344
			0031	0031 - PUMPING SERVICE	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,887	0	0	-3,739
			0032	0032 - PUMPING SVC RES&FRM	448000	80 INTERDEPARTMENT REVENUE	0	0	-11	0	0	-131
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-317	0	0	-1,173
			0041	0041 - CO OWNED ST LIGHTS	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-232	0	0	-504
			0042	0042 - CO OWNED ST LTS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-2	0	0	-15
			0044	0044 - CST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-571	0	0	-2,923
			0045	0045 - CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-10	0	0	-60
			0046	0046 - CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-24	0	0	-145
			0047	0047 - AREA LIGHT-COM&INDUS	442000	21 FIRM COMMERCIAL	0	0	-63	0	0	-365
			0047	0047 - AREA LIGHT-COM&INDUS	442000	31 FIRM INDUSTRIAL	0	0	-270	0	0	-1,616
			0047	0047 - AREA LIGHT-COM&INDUS	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-7	0	0	-42
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-29
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-148	0	0	-895
			0048	0048 - AREA LIGHT-FARM&RESID	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
						WA - Total			-244,299			-1,604,477
						ED - Total			-244,299			-1,604,477
						Overall - Total			-244,299			-1,604,477

Run Date: Jul 2, 2018

For Internal Use Only

Conversion Factor 0.953853
Amort Expense \$ 233,026

UE-150204 7-2017 thru 6-2018

(Handwritten initials: A and CW)

