

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF MARCH 2019

Avista Utilities
Deferral Balances and Interest Activity

Year/Month	Ratepayer's Band Share (deferral)	Interest	Total Deferral Balance
Previous Year's Deferral Balance AVU-180261 plus YTD interest	(\$23,733,616)	(\$1,188,774)	(\$24,922,390)
2018 YE Deferral Balance	(\$9,489,842)	(\$274,608)	(\$9,764,450)
201901	\$0	\$0	\$0
201902	\$0	\$0	\$0
201903	\$0	\$0	\$0
201904			\$0
201905			\$0
201906			\$0
201907			\$0
201908			\$0
201909			\$0
201910			\$0
201911			\$0
201912			\$0
YTD Totals	\$0	\$0	\$0
Total Deferral	(\$33,223,458)	(\$1,463,382)	(\$34,686,840)

	Total	Absorbed (Avista)	Deferred (Customer)
First \$4M at 100%	\$ 2,532,520	\$ 2,532,520	\$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ -	\$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ 2,532,520	\$ 2,532,520	\$ -

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report

Month of March 2019

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201903

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 04/04/2019 4:05 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 04/04/2019 4:05 PM

Category: DJ

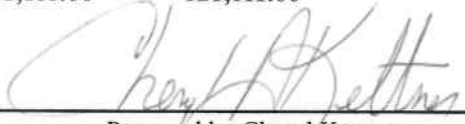
Approved by:

Currency: USD

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		87,018.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	87,018.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM (2019)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	Current Year ERM Deferral Expense (2019)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM Interest Accrual (2019)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		0.00	Current Year ERM Interest Expense (2019)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	34,093.00		Interest Expense on 2018 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAS YEAR	ED	WA	DL		34,093.00	Interest Expense on 2018 Pending Balance
Totals:						121,111.00	121,111.00	

Explanation:

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

	<u>4/4/2019</u>
Prepared by Cheryl Kettner	Date
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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	0.35161%
Jul-Dec Interest Rate	0.34253%

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
12/31/2018									(24,748,354)		
1/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(24,835,372)	(24,835,372)	0.00	
2/28/2019	(24,748,354)		0		(87,018)		(24,748,354)	(24,922,390)	(24,922,390)	0.00	
3/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(25,009,408)	(24,922,390)	87,018.00	
4/30/2019			0								
5/31/2019			0								
6/30/2019			0								
7/31/2019		0	0								
8/31/2019			0								
9/30/2019			0								
10/31/2019			0								
11/30/2019			0								
12/31/2019			0								

Entry:	
Debit	Credit
182350 ED WA	0
557290 ED WA	0
431600 ED WA	87,018 ✓
182350 ED WA	87,018 ✓
	Regulatory Asset ERM Approved For Recovery
	WA ERM Amortization
	Interest Expense Energy Deferrals
	Regulatory Asset ERM Approved For Recovery

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2018

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.

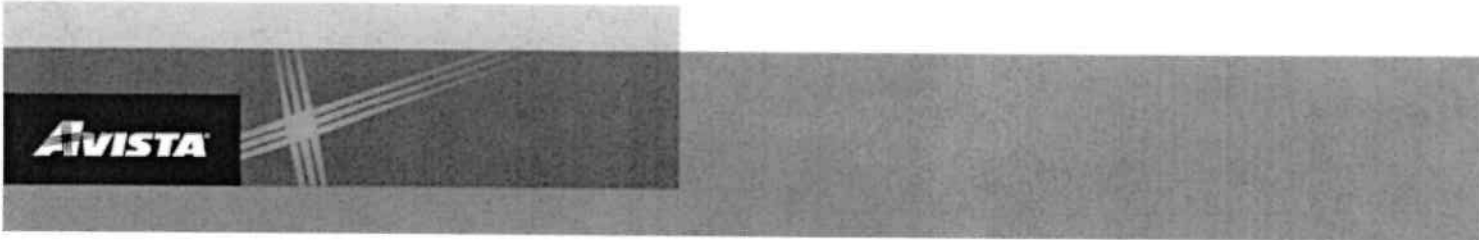
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.35161%
Jul-Dec Interest Rate	0.34253%

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
12/31/2018									0		
1/31/2019	0	(9,696,264)			(34,093)		(9,696,264)	(9,730,357)	(9,730,357)	0.00	
2/28/2019	(9,696,264)	0			(34,093)		(9,696,264)	(9,764,450)	(9,764,450)	0.00	
3/31/2019	(9,696,264)				(34,093)		(9,696,264)	(9,798,543)	(9,764,450)	34,093.00	
4/30/2019											
5/31/2019											
6/30/2019											
7/31/2019											
8/31/2019											
9/30/2019											
10/31/2019											
11/30/2019											
12/31/2019											

Entry:			
	Debit	Credit	
186280 ED WA	-	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	-	Balance Transfer from 186280 to 186290
431600 ED WA	34,093 ✓		Interest Expense on 2018 Pending Balance
186290 ED WA	-	34,093 ✓	Interest Expense on 2018 Pending Balance



Revenue By Revenue Class

Data Source: Financial Reporting

Electric

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
201903	ED	01	01 RESIDENTIAL	233,822	283,478,565	27,807,429	228,388	821,590,762	80,383,098
		21	21 FIRM COMMERCIAL	25,662	187,765,399	19,611,120	25,146	555,366,325	57,719,949
		31	31 FIRM- INDUSTRIAL	345	71,080,878	4,770,767	342	224,396,917	14,796,105
		39	39 FIRM-PUMPING-IRRIGATION ONLY	533	351,981	42,606	544	1,137,284	135,304
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	432	865,886	411,793	431	2,685,976	1,228,168
		80	80 INTERDEPARTMENT REVENUE	91	1,099,555	117,583	91	3,355,865	346,700
		83	83 MISC-SERVICE REVENUE SNP	0	0	13,790	0	0	38,086
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	75,626
ED - Summary				260,885	544,642,265	52,800,296	254,942	1,608,533,130	154,723,035
201903 - Summary				260,885	544,642,265	52,800,296	254,942	1,608,533,130	154,723,035
Overall - Summary				260,885	544,642,265	52,800,296	254,942	1,608,533,130	154,723,035

For Internal Use Only

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	022	303,470	\$21,475
	01 RESIDENTIAL	3800	01	012	1,229,617	\$147,154
	01 RESIDENTIAL	3800	01	032	82,374	\$10,516
	01 RESIDENTIAL	3800	01	001	49,179,871	\$4,455,674
01 - Summary					50,795,331	\$4,634,819
21	21 FIRM COMMERCIAL	3800	21	025	5,320,524	\$308,827
	21 FIRM COMMERCIAL	3800	21	021	18,461,449	\$1,300,754
	21 FIRM COMMERCIAL	3800	21	031	723,294	\$86,080
	21 FIRM COMMERCIAL	3800	21	011	12,658,278	\$1,192,755
21 - Summary					37,163,545	\$2,888,416
31	21 FIRM COMMERCIAL	3800	31	025P	71,099,045	\$2,736,016
	31 FIRM-INDUSTRIAL	3800	31	025	22,620,307	\$1,331,479
	31 FIRM- INDUSTRIAL	3800	31	021	1,992,555	\$129,699
	31 FIRM- INDUSTRIAL	3800	31	011	183,931	\$16,615
	31 FIRM- INDUSTRIAL	3800	31	031	407,764	\$36,411
31 - Summary					96,303,602	\$4,250,221
ID - Summary					184,262,479	\$11,753,456

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	002	224,428	\$13,167
	01 RESIDENTIAL	2800	01	032	118,877	\$21,390
	01 RESIDENTIAL	2800	01	012	2,735,330	\$410,579
	01 RESIDENTIAL	2800	01	022	1,383,853	\$116,951
	01 RESIDENTIAL	2800	01	001	102,864,779	\$9,656,344
01 - Summary					107,327,267	\$10,218,431
21	21 FIRM COMMERCIAL	2800	21	021	40,683,927	\$3,524,717
	21 FIRM COMMERCIAL	2800	21	025	24,603,061	\$1,706,750
	21 FIRM COMMERCIAL	2800	21	031	1,179,227	\$110,218
	21 FIRM COMMERCIAL	2800	21	011	20,244,408	\$2,449,454
21 - Summary					86,690,623	\$7,791,140
31	31 FIRM- INDUSTRIAL	2800	31	021	3,073,389	\$251,306
	31 FIRM- INDUSTRIAL	2800	31	031	216,791	\$20,279
	31 FIRM- INDUSTRIAL	2800	31	011	248,060	\$28,493
	31 FIRM-INDUSTRIAL	2800	31	025	64,884,439	\$4,135,054
31 - Summary					68,422,679	\$4,435,131
WA - Summary					262,440,569	\$22,444,702
Overall - Summary					446,703,048	\$34,198,158

3/31/2019 H21	0	20	0
3/31/2019 H22	0	20	0
3/31/2019 H23	0	18	0
3/31/2019 H24	0	18	0
			148,777.95

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of March 2019

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201903

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

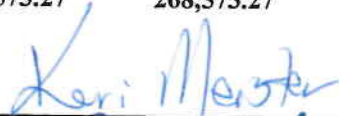
Last Saved by: Keri Meister
 Submitted by: Keri Meister
 Approved by:

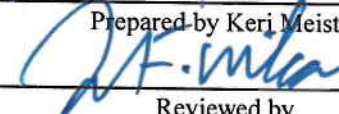
Last Saved: 04/03/2019 8:03 AM
 Approval Requested: 04/03/2019 8:03 AM

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		7,985.28	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	7,985.28		WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		74,968.00	WA REC Deferral 201807-201906
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	74,968.00		WA REC Deferral 201807-201906
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	4,500.99		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		4,500.99	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	181,119.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		181,119.00	WA Rec Deferral Amort
Totals:						268,573.27	268,573.27	

Explanation:

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


 Prepared by Keri Meister


 Reviewed by

 Approved for Entry
 Corporate Accounting use Only

4-3-19
 Date
 4/3/19
 Date
 Date

DJ475 - Washington REC Deferral - Account 186324

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 186324 ED WA								
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest
201801	-		-		0.52917%	-		-
201802			-		0.52917%	-		-
201803			-		0.52917%	-		-
201804			-		0.52917%	-		-
201805			-		0.52917%	-		-
201806			-		0.52917%	-		-
201807			(199,983.00)	-	0.57417%	(574.12)		(199,983.00)
201808	(199,983.00)		(201,024.00)		0.57417%	(1,725.35)		(401,007.00)
201809	(401,007.00)		(175,601.00)		0.57417%	(2,806.59)		(576,608.00)
201810	(576,608.00)		(212,807.00)		0.57417%	(3,921.65)		(789,415.00)
201811	(789,415.00)		(191,701.00)		0.57417%	(5,082.93)		(981,116.00)
201812	(981,116.00)		(189,827.00)		0.57417%	(6,178.24)		(1,170,943.00)
201901	(1,191,231.88)		(93,629.00)		0.57417%	(7,108.49)		(1,284,860.88)
201902	(1,284,860.88)		(68,407.00)		0.57417%	(7,573.67)		(1,353,267.88)
201903	(1,353,267.88)		(74,968.00)		0.57417%	(7,985.28)		(1,428,235.88)
201904	(1,428,235.88)					-		(1,428,235.88)
201905	(1,428,235.88)					-		(1,428,235.88)
201906	(1,428,235.88)					-		(1,428,235.88)
201907	(1,450,903.32)					-		(1,450,903.32)
201908	(1,450,903.32)					-		(1,450,903.32)
201909	(1,450,903.32)					-		(1,450,903.32)
201910	(1,450,903.32)					-		(1,450,903.32)
201911	(1,450,903.32)					-		(1,450,903.32)
201912	(1,450,903.32)					-		(1,450,903.32)
current month entry			(74,968.00)			(7,985.28)	-	

186324 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
-	-	0.00	Semi-Annual Compounding
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
(200,557.12)	(200,557.12)	0.00	Semi-Annual Compounding
(403,306.47)	(403,306.47)	0.00	
(581,714.06)	(581,714.06)	0.00	
(798,442.71)	(798,442.71)	0.00	
(995,226.64)	(995,226.64)	0.00	
(1,191,231.88)	(1,191,231.88)	0.00	
(1,291,969.37)	(1,291,969.37)	0.00	Semi-Annual Compounding
(1,367,950.04)	(1,367,950.04)	0.00	
(1,450,903.32)	(1,367,950.04)	82,953.28	
(1,450,903.32)			
(1,450,903.32)			
(1,450,903.32)			Semi-Annual Compounding Transfer 186324 Def balance to 186322 for Amortization.
(1,450,903.32)			
(1,450,903.32)			
(1,450,903.32)			
(1,450,903.32)			
(1,450,903.32)			

201903 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		7,985.28
431016 ED WA	7,985.28	
186324 ED WA		74,968.00
557322 ED WA	74,968.00	

Misc Def Debit - WA Rec 3
 Interest Exp on Rec Def
 Misc Def Debit - WA Rec 3
 Def Power Supply Exp - RECS

82,953.28 TTL

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2019 REC Revenue and Expense Deferral Calculation

M

REC Revenue and Expense	Source	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Total
Voluntary REC Revenue	456016-ED-AN	(144,120)	(107,154)	(116,699)	-	-	-	-	-	-	-	-	-	\$ (367,973)
Voluntary REC Broker Fee Expense	557171-ED-AN	1,676	3,081	2,644	-	-	-	-	-	-	-	-	-	\$ 7,401
Total		\$ (142,444)	\$ (104,073)	\$ (114,055)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (360,572)
Washington State Share														
Voluntary REC Revenue	65.73%	(94,730)	(70,432)	(76,706)	-	-	-	-	-	-	-	-	-	\$ (241,869)
Voluntary REC Broker Fee Expense	65.73%	1,101	2,025	1,738	-	-	-	-	-	-	-	-	-	\$ 4,865
Total Surcharge (+) or Rebate (-)		\$ (93,629)	\$ (68,407)	\$ (74,968)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (237,004)
Accounting Entries														
186324.ED.WA (201807 thru 201906)			Credit	Credit										
557322.ED.WA			Debit	Debit										

3

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
201801	751,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68
201803	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68
201805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68
201806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68
201807	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(435,316.96)
201808	(435,316.96)		171,600.00		0.57417%	(2,006.82)		(263,716.96)
201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)
201810	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04
201811	24,830.04		147,172.00		0.57417%	565.08		172,002.04
201812	172,002.04		171,862.00		0.57417%	1,480.97		343,864.04
201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56
201902	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56
201903	693,353.56		181,119.00	(A) ✓	0.57417%	4,500.99		874,472.56
201904	874,472.56					-		874,472.56
201905	874,472.56					-		874,472.56
201906	874,472.56					-		874,472.56
201907	884,932.87					-		884,932.87
201908	884,932.87					-		884,932.87
201909	884,932.87					-		884,932.87
201910	884,932.87					-		884,932.87
201911	884,932.87					-		884,932.87
201912	884,932.87					-		884,932.87
current month entry			181,119.00			4,500.99		884,932.87

186322 RECON

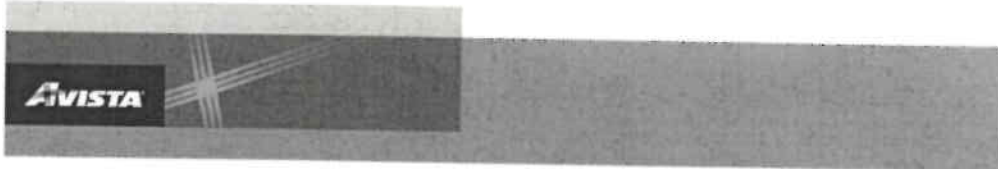
End Balance with Interest	GL Wand Balance	Variance	Notes
1,081,380.58	1,081,380.58	0.00	Semi-Annual Compounding
1,354,115.87	1,354,115.87	0.00	
1,617,444.98	1,617,444.98	0.00	
1,877,122.16	1,877,122.16	0.00	
2,097,334.57	2,097,334.57	0.00	
2,341,871.82	2,341,871.82	0.00	
(438,411.39)	(438,411.39)	0.00	-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186323 Def balance to 186322 for amortization
(268,818.21)	(268,818.21)	0.00	
(118,424.54)	(118,424.54)	0.00	
18,398.51	18,398.51	0.00	
166,135.59	166,135.59	0.00	
339,478.56	339,478.56	0.00	
523,958.26	523,958.26	0.00	Semi-Annual Compounding
699,312.88	699,312.88	0.00	
884,932.87	699,312.88	(185,619.99)	
884,932.87			
884,932.87			
884,932.87			
			-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186324 Def balance to 186322 for amortization
884,932.87			
884,932.87			
884,932.87			
884,932.87			
884,932.87			
884,932.87			

201903 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	4,500.99	
419600 ED WA		4,500.99
186322 ED WA	181,119.00	
557324 ED WA		181,119.00

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

185,619.99 TTL



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	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201903	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0				
			0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-92,316	0	0	-267,685
			0002	0002 - RESIDENTIAL DISCOUNT	440000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-9
			0011	0011 - GENERAL SERVICE	442200	01 RESIDENTIAL	0	0	-201	0	0	-583
			0011	0011 - GENERAL SERVICE	442300	21 FIRM COMMERCIAL	0	0	-19,235	0	0	-56,167
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-236	0	0	-686
			0012	0012 - RESID&FARM-GEN SERV	440000	80 INTERDEPARTMENT REVENUE	0	0	-98	0	0	-274
			0012	0012 - RESID&FARM-GEN SERV	448000	01 RESIDENTIAL	0	0	-2,598	0	0	-7,432
			0021	0021 - LARGE GENERAL SERV	442200	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442300	21 FIRM COMMERCIAL	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-38,637	0	0	-114,067
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-2,920	0	0	-8,628
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-276	0	0	-864
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-1,315	0	0	-3,770
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-8,233	0	0	-25,341
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-21,606	0	0	-68,833
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1	0	0	-2
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-2	0	0	-6
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-1,152	0	0	-3,308
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-212	0	0	-677
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-116	0	0	-387
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-17	0	0	-55
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-116	0	0	-327
			0041	0041 - CO OWNED ST LIGHTS	441000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-8	0	0	-24
			0042	0042 - CO OWNED ST LTS SO VA	441000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-2	0	0	-5
			0044	0044 - CST OWND ST LT SO VA	441000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-337	0	0	-1,005
			0045	0045 - CUST OWND ST LT ENGY	441000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-8	0	0	-23
			0046	0046 - CUST OWND ST LT S V	441000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-17	0	0	-52
			0047	0047 - AREA LIGHT-COMB&INDUS	442200	21 FIRM COMMERCIAL	0	0	-40	0	0	-123
			0047	0047 - AREA LIGHT-COMB&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-181	0	0	-544
			0047	0047 - AREA LIGHT-COMB&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-5	0	0	-15
			0047	0047 - AREA LIGHT-COMB&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-1
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-3	0	0	-10
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-96	0	0	-288
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
				WA - Total					0	0	0	0
				ED - Total					-189,987	0	0	-561,189
201903 - Total									-189,987	0	0	-561,189
Overall - Total									-189,987	0	0	-561,189
									-189,987	0	0	-561,189

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Run Date: Apr 2, 2019

For Internal Use Only

Conversion Factor	0.953323	UE-170485 7-2018 thru 6-2019
Amort Expense \$	(181,119)	

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