

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

**Avista Utilities**  
**Deferral Balances and Interest Activity**

<b>Year/Month</b>	<b>Ratepayer's Band Share (deferral)</b>	<b>Interest</b>	<b>Total Deferral Balance</b>
Previous Year's Deferral Balance AVU-170204 plus YTD interest	(\$21,290,653)	(\$998,015)	(\$22,288,668)
2017 Year End Deferral plus YTD Interest	(\$1,664,805)	(\$38,323)	(\$1,703,128)
201801	\$0	\$0	\$0
201802	(\$1,007,942)	(\$1,827)	(\$1,009,769)
201803	(\$1,630,247)	(\$6,611)	(\$2,646,627)
201804			
201805			
201806			
201807			
201808			
201809			
201810			
201811			
201812			
<b>YTD Totals</b>	(\$2,638,189)	(\$8,438)	(\$2,646,627)
<b>Total Deferral</b>	(\$25,593,647)	(\$1,044,776)	(\$26,638,423)



**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			\$ -
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	\$ (1,009,769.00)	
Deferral	\$ (1,630,247.00)	481 - ERM
Interest	\$ (6,611.00)	481 - ERM
Misc. Adjustment		481 - ERM
<b>Ending Balance</b>	\$ (2,646,627.00)	
<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	\$ (1,684,801.18)	
Transfer to Account 186290	\$ 1,684,801.00	481 - ERM
Deferral Year to Date	\$ (2,638,188.82)	481 - ERM
Interest	\$ (8,438.00)	481 - ERM
<b>Ending Balance</b>	\$ (2,646,627.00)	
	<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)	\$ (3,517,585)	\$ (879,396)      \$ (2,638,189)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -      \$ -
Over \$10M at 10%	\$ -	\$ -      \$ -
	\$ (7,517,585)	\$ (4,879,396)      \$ (2,638,189)

<b>STATE OF WASHINGTON</b>
<b>186290 ERM AMORTIZATION BALANCE (Pending Approval 2016)</b>

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			\$ -
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	<b>\$ (1,697,019.00)</b>	
Interest	\$ (6,109.00)	
Transfer from 182350	\$ -	481 - ERM
<b>Ending Balance</b>	<b>\$ (1,703,128.00)</b>	

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

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			\$ -
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (22,208,716.71)	
Transfer from 186290	\$ -	
Interest	\$ (79,951.00)	481 - ERM
Ending Balance	\$ (22,288,667.71)	

**STATE OF WASHINGTON  
 186322 REC AMORTIZATION**

<b>FERC Account</b>	<b>Accounting Period</b>	<b>Beginning Balance</b>	<b>Monthly Activity</b>	<b>Ending Balance</b>
186322	<b>Beginning Balance</b>			\$ 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			\$ -
	201805			\$ -
	201806			\$ -
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186322</b>	<b>Begin Balance</b>	<b>\$ 1,354,115.87</b>	
Transfer from 186324		\$ -	
Amortization		\$ 255,547.00	475 - WA REC Journal
Interest - 6.340%		\$ 7,782.11	475 - WA REC Journal
	<b>Ending Balance</b>	<b>\$ 1,617,444.98</b>	

<b>STATE OF WASHINGTON</b>
<b>186323 REC DEFERRAL (2017)</b>

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	<b>Beginning Balance</b>			\$ (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			\$ -
	201805			\$ -
	201806			\$ -
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>	<u>Beginning Balance</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Account 186323</b>	<b>Beginning Balance</b>	<b>\$ (2,133,297.29)</b>	
Deferral		\$ (222,880.00)	
Interest		\$ (11,781.20)	475 - WA REC Journal
Adjustment		\$ -	475 - WA REC Journal
	<b>Ending Balance</b>	<b>\$ (2,367,958.49)</b>	



<b>STATE OF WASHINGTON</b>
<b>186324 REC DEFERRAL (2016)</b>

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	<b>Beginning Balance</b>			\$ -
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>
<b>Account 186324</b>		
Beginning Balance	\$ -	
Transfer to 186322	\$ -	
Deferral	\$ -	475 - WA REC Journal
Interest	\$ -	475 - WA REC Journal
<b>Ending Balance</b>	<b>\$ -</b>	

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of March 2018

ERM Deferral Journal

**Avista Corporation Journal Entry**

Effective Date: 201803

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: 04/05/2018 3:44 PM  
 Approval Requested: 04/05/2018 3:44 PM

Seq	Co.	FERC	Seq.	Jur.	S.L	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		1,630,247.00	Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	1,630,247.00		Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		6,611.00	Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	6,611.00		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
<b>Totals:</b>						<b>1,722,918.00</b>	<b>1,722,918.00</b>	

Prepared by Cheryl Kettner Date 4/5/18  
 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%

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)						(22,048,815)	(22,128,766)	(22,048,815)	14,168.00	
1/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,208,717)	(22,114,598)	0.00	
2/28/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,208,717)	(22,208,717)		
3/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,288,668)	(22,208,717)	79,951.00	
4/30/2018			0								
5/31/2018			0								
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:	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)		
1/31/2018	(1,684,801)	1,684,801	0		0		0	0	0	0.00	
2/28/2018	0		(1,007,942)		(1,827)		(1,007,942)	(1,009,769)	(1,009,769)	0.00	
3/31/2018	(1,007,942)		(1,630,247)		(6,611)		(2,638,189)	(2,646,627)	(1,009,769)	1,636,858.00	
4/30/2018			0								
5/31/2018			0								
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:	Debit	Credit	
557280 ED WA	1,630,247.00	-	Deferred Power Supply Expense
186280 ED WA	-	1,630,247.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	6,611.00	-	Interest Expense Energy Deferrals
186280 ED WA	-	6,611.00	Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting  
**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)	(1,697,019)	6,109.00	
4/30/2018											
5/31/2018											
6/30/2018											
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
	6,109 Interest Accrual for 2017 Pending Balance

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	\$44,553,053	\$16,833,261	\$15,418,244	\$12,301,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$34,902,292)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$7,070,850	\$2,809,889	\$1,451,692	\$2,809,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$17,842,380	\$6,964,296	\$4,564,678	\$6,313,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$3,864,409)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$4,534,381	\$1,537,140	\$1,480,382	\$1,516,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$158,844	\$64,248	\$38,145	\$56,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$35,392,807</b>	<b>\$12,834,846</b>	<b>\$11,844,305</b>	<b>\$10,713,656</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>Total through March</b>														
9	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>\$34,379,637</b>	<b>\$12,127,251</b>	<b>\$11,591,985</b>	<b>\$10,660,401</b>	<b>\$10,031,882</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>	<b>\$12,493,230</b>
10	555 Purchased Power	(\$20,859,255)	(\$7,154,528)	(\$6,331,593)	(\$7,373,144)	(\$9,451,450)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)	(\$7,533,482)
11	501 Thermal Fuel	\$7,665,147	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227	\$2,755,227
12	547 CT Fuel	\$23,472,979	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867	\$8,801,867
13	456 Transmission Revenue	(\$3,505,922)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,586,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	(\$1,199,571)	(\$1,199,571)
14	565 Transmission Expense	\$4,478,768	\$1,503,379	\$1,417,562	\$1,557,827	\$1,347,286	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755	\$1,437,755
15	557 Broker Fees	\$172,500	\$57,500	\$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	(\$579,510)	(\$193,170)	(\$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>\$45,224,344</b>	<b>\$16,183,101</b>	<b>\$15,682,567</b>	<b>\$13,358,676</b>	<b>\$8,069,870</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>	<b>\$16,619,356</b>
18	<b>Actual - Authorized Net Expense</b>	<b>(\$9,831,537)</b>	<b>(\$3,348,255)</b>	<b>(\$3,838,262)</b>	<b>(\$2,645,020)</b>	<b>(\$2,037,988)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>
19	Resource Optimization - Subtotal	(\$2,554,484)	(\$641,912)	(\$1,114,849)	(\$797,723)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$12,386,021)	(\$3,990,167)	(\$4,953,111)	(\$3,442,743)	(\$2,037,988)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)
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	(\$8,014,994)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)	(\$1,656,297)
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	\$497,409	\$166,826	\$276,446	\$54,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$7,517,585)</b>	<b>(\$2,415,211)</b>	<b>(\$2,928,712)</b>	<b>(\$2,173,662)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>	<b>(\$1,656,297)</b>
27	<b>Cumulative Balance</b>	<b>\$2,415,211</b>	<b>(\$5,343,923)</b>	<b>(\$7,517,585)</b>	<b>(\$9,691,247)</b>	<b>(\$11,347,544)</b>	<b>(\$13,003,841)</b>	<b>(\$14,660,138)</b>	<b>(\$16,316,435)</b>	<b>(\$17,972,732)</b>	<b>(\$19,629,029)</b>	<b>(\$21,285,326)</b>	<b>(\$22,941,623)</b>	<b>(\$24,597,920)</b>
	Deferral Amount, Cumulative (Customer)		\$0	(\$1,007,942)	(\$2,638,189)	(\$4,276,137)	(\$5,914,085)	(\$7,552,033)	(\$9,189,981)	(\$10,827,929)	(\$12,465,877)	(\$14,103,825)	(\$15,741,773)	(\$17,379,721)
	Deferral Amount, Monthly Entry		\$0	(\$1,007,942)	(\$1,630,247)	(\$1,630,247)	(\$1,630,247)	(\$1,630,247)	(\$1,630,247)	(\$1,630,247)	(\$1,630,247)	(\$1,630,247)	(\$1,630,247)	(\$1,630,247)
	<b>Acct 557280 Entry: (+) Rebate, (-) Surcharge</b>	<b>\$2,638,189</b>	<b>\$0</b>	<b>\$1,007,942</b>	<b>\$1,630,247</b>	<b>\$1,630,247</b>	<b>\$1,630,247</b>	<b>\$1,630,247</b>	<b>\$1,630,247</b>	<b>\$1,630,247</b>	<b>\$1,630,247</b>	<b>\$1,630,247</b>	<b>\$1,630,247</b>	<b>\$1,630,247</b>
	<b>Company Band Gross Margin Impact, Cumulative</b>	<b>(\$2,415,211)</b>	<b>(\$4,335,961)</b>	<b>(\$6,253,713)</b>	<b>(\$8,177,470)</b>	<b>(\$10,113,767)</b>	<b>(\$12,050,064)</b>	<b>(\$13,986,361)</b>	<b>(\$15,922,658)</b>	<b>(\$17,858,955)</b>	<b>(\$19,795,252)</b>	<b>(\$21,731,549)</b>	<b>(\$23,667,846)</b>	<b>(\$25,604,143)</b>

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
<b>555 PURCHASED POWER</b>											
1	Short-Term Purchases	\$5,222,009	\$4,094,932	\$2,500,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$3,160,609	\$726,733	\$1,216,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$242,656	\$67,917	\$81,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$481,220	\$153,740	\$153,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,855,362	\$618,454	\$618,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$8,977,091	\$3,744,667	\$3,383,687	\$1,848,737	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$3,041	\$1,068	\$885	\$1,088	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$510,476	\$176,449	\$137,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$453,305	\$167,411	\$134,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-UPriver	\$1,489,155	\$428,290	\$551,749	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,375,926	\$466,388	\$406,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$2,771	\$0	\$2,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$6,867,495	\$2,182,871	\$2,357,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$6,678,549	\$2,365,264	\$2,240,478	\$2,072,807	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$659,247	\$213,305	\$248,240	\$197,702	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$1,708)	\$17,127	(\$25,491)	\$6,656	\$0	\$0	\$0	\$0	\$0	\$0
<b>17</b>	<b>Total 555 Purchased Power</b>	<b>\$44,553,053</b>	<b>\$16,833,261</b>	<b>\$15,418,244</b>	<b>\$12,301,548</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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 Settlement Agreement, Cause No. U-86-99											
<b>555 PURCHASED POWER</b>											
	555000	\$41,832,049	\$15,846,149	\$14,328,579	\$11,657,321	\$0	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	Fin Swaps	\$269,952	\$412,596	(\$12,728)	\$0	\$0	\$0	\$0	\$0	\$0
	555312	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555313	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380	Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	NonMonetary	(\$1,708)	(\$25,491)	\$6,656	\$0	\$0	\$0	\$0	\$0	\$0
	555700	Bookouts	\$672,482	\$185,905	\$182,496	\$304,081	\$0	\$0	\$0	\$0	\$0
	555710	Intercompany Ancillary	\$659,247	\$213,305	\$248,240	\$197,702	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 En	\$721,163	300,823,05	271,824,20	148,515,90	\$0	\$0	\$0	\$0	\$0	\$0
<b>17</b>	<b>Total 555 Purchased Power</b>	<b>\$44,553,053</b>	<b>\$16,833,261</b>	<b>\$15,418,244</b>	<b>\$12,301,548</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>											
18	Short-Term Sales	(\$27,699,289)	(\$11,050,528)	(\$7,466,737)	(\$9,182,024)	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$218,636	\$96,850	\$54,051	\$67,735	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$36,841	\$12,978	\$11,594	\$12,269	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$186,628	\$61,859	\$59,141	\$65,628	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$7,645,108)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$0	\$0	\$0	\$0	\$0	\$0
<b>23</b>	<b>Total 447 Sales for Resale</b>	<b>(\$34,902,292)</b>	<b>(\$14,027,524)</b>	<b>(\$9,676,671)</b>	<b>(\$11,198,097)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>											
447000		(\$19,201,428)	(\$7,609,680)	(\$5,047,431)	(\$6,544,317)	\$0	\$0	\$0	\$0	\$0	\$0
447100		(\$2,491,074)	(\$1,305,898)	(\$673,570)	(\$511,606)	\$0	\$0	\$0	\$0	\$0	\$0
447150		(\$4,136,313)	(\$1,555,198)	(\$1,161,880)	(\$1,419,235)	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$769,122)	(\$194,760)	(\$210,830)	(\$363,532)	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$659,247)	(\$213,305)	(\$248,240)	(\$197,702)	\$0	\$0	\$0	\$0	\$0	\$0
447720	Intercompany Transmission	(\$7,645,108)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$0	\$0	\$0	\$0	\$0	\$0
		<b>(\$34,902,292)</b>	<b>(\$14,027,524)</b>	<b>(\$9,676,671)</b>	<b>(\$11,198,097)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-DOLLARS</b>											
24	Kettle Falls Wood-501110	\$1,860,760	\$626,601	\$554,862	\$679,297	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$163	\$93	\$929	(\$859)	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$5,209,927	\$2,183,195	\$895,901	\$2,130,831	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>28</b>	<b>Total 501 Fuel Expense</b>	<b>\$7,070,850</b>	<b>\$2,809,889</b>	<b>\$1,451,692</b>	<b>\$2,809,269</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-TONS</b>											
29	Kettle Falls	160,672	53,359	48,502	58,811	\$0	\$0	\$0	\$0	\$0	\$0
30	Colstrip	269,371	99,606	73,063	96,702	\$0	\$0	\$0	\$0	\$0	\$0
<b>501 FUEL-COST PER TON</b>											
31	Kettle Falls	wood	\$11.74	\$11.44	\$11.55	\$0	\$0	\$0	\$0	\$0	\$0
32	Colstrip	coal	\$21.92	\$12.26	\$22.04	\$0	\$0	\$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	NE CT Gas/Oil-547213	\$15,710	\$2,244	\$11,535	\$1,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$56,528	\$9,587	\$32,574	\$14,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$6,222	\$5	\$4,249	\$1,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$9,372,255	\$3,721,117	\$2,449,632	\$3,201,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$8,310,782	\$3,228,167	\$2,007,130	\$3,075,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$80,883	\$3,176	\$59,358	\$18,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$17,842,380</b>	<b>\$6,964,296</b>	<b>\$4,564,678</b>	<b>\$6,313,406</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>40</b>	<b>TOTAL NET EXPENSE</b>	<b>\$34,563,991</b>	<b>\$12,579,922</b>	<b>\$11,757,943</b>	<b>\$10,226,126</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>												
41	456100 ED AN	(\$2,485,122)	(\$903,780)	(\$922,637)	(\$658,705)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$231,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$31,903)	\$0	(\$31,909)	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$659,247)	(\$213,305)	(\$248,240)	(\$197,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$15,060)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$26,343)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$415,734)	(\$138,578)	(\$138,578)	(\$138,578)	\$0	\$0	\$0	\$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	(\$3,864,409)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	\$0	\$0	\$0	\$0	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>											
52	565000 ED AN	\$4,520,773	\$1,532,604	\$1,475,846	\$1,512,323	\$0	\$0	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$13,608	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$4,534,381	\$1,537,140	\$1,480,382	\$1,516,859	\$0	\$0	\$0	\$0	\$0	\$0
<b>557 Broker &amp; Related Fees</b>											
56	557170 ED AN	\$122,671	\$47,346	\$29,412	\$45,913	\$0	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$25,659	\$13,283	\$5,453	\$6,923	\$0	\$0	\$0	\$0	\$0	\$0
59	557018 ED AN	\$10,514	\$3,619	\$3,280	\$3,615	\$0	\$0	\$0	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$158,844	\$64,248	\$38,145	\$56,451	\$0	\$0	\$0	\$0	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>											
61	Econ Dispatch-557010	\$4,106,778	\$1,083,619	\$1,645,941	\$1,377,218	\$0	\$0	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	(\$2,463,231)	(\$2,490,169)	(\$336,824)	\$363,762	\$0	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$688,193	\$414,178	\$204,400	\$49,615	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$668,193)	(\$414,178)	(\$204,400)	(\$49,615)	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$10,314,423	\$5,812,837	\$2,658,645	\$1,842,941	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin - 456010	(\$2,161,948)	(\$168,836)	(\$1,280,368)	(\$712,744)	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$5,312,213)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	\$0	\$0	\$0	\$0	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr. - 456018	(\$182,104)	\$0	(\$182,104)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$6,856,424)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$453,009	\$187,589	\$238,295	\$27,125	\$0	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$453,009)	(\$187,589)	(\$238,295)	(\$27,125)	\$0	\$0	\$0	\$0	\$0	\$0
72	Resource Optimizaton Subtotal	(\$2,554,719)	(\$641,922)	(\$1,114,864)	(\$797,933)	\$0	\$0	\$0	\$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	\$59	\$10	\$15	\$34	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Subtotal	\$59	\$10	\$15	\$34	\$0	\$0	\$0	\$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	(\$2,554,484)	(\$641,912)	(\$1,114,849)	(\$797,723)	\$0	\$0	\$0	\$0	\$0	\$0
83	Adjusted Actual Net Expense	\$32,838,323	\$12,192,934	\$10,729,456	\$9,915,933	\$0	\$0	\$0	\$0	\$0	\$0

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
<b>555 PURCHASED POWER</b>				
1	Short-Term Purchases	\$11,817,858	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$3,160,609	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$242,656	\$0	\$0
4	Douglas County PUD (Wells)	\$461,220	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,855,362	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$8,977,091	\$0	\$0
7	Inland Power & Light - Deer Lake	\$3,041	\$0	\$0
8	Small Power	\$510,476	\$0	\$0
9	Stimson Lumber	\$453,305	\$0	\$0
10	City of Spokane-Upriver	\$1,489,155	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,375,926	\$0	\$0
12	Clearwater Power Company	\$2,771	\$0	\$0
13	Rathrum Power, LLC (Lancaster PPA )	\$6,867,495	\$0	\$0
14	Palouse Wind	\$6,678,549	\$0	\$0
15	WPM Ancillary Services	\$659,247	\$0	\$0
16	Non-Mon. Accruals	(\$1,708)	\$0	\$0
17	<b>Total 555 Purchased Power</b>	<b>\$44,553,053</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	\$41,832,049	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	\$669,820	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Cleanwater	\$0	\$0	\$0
	555550 NonMonetary	(\$1,708)	\$0	\$0
	555700 Bookouts	\$672,482	\$0	\$0
	555710 Intercountry Ancillary	\$659,247	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$721,163	\$0	\$0
		<b>\$44,553,053</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>				
18	Short-Term Sales	(\$27,699,289)	\$0	\$0
19	Nichols Pumping Index Sale	\$218,636	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$36,841	\$0	\$0
21	Pend Oreille DES	\$186,628	\$0	\$0
22	Merchant Ancillary Services	(\$7,645,108)	\$0	\$0
23	<b>Total 447 Sales for Resale</b>	<b>(\$34,902,292)</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>				
	447000	(\$19,201,428)	\$0	\$0
	447100	(\$2,491,074)	\$0	\$0
	447150	(\$4,136,313)	\$0	\$0
	447700	(\$769,122)	\$0	\$0
	447710	(\$659,247)	\$0	\$0
	447720 Intercountry Transmission	(\$7,645,108)	\$0	\$0
		<b>(\$34,902,292)</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-DOLLARS</b>				
24	Kettle Falls Wood-501110	\$1,860,760	\$0	\$0
25	Kettle Falls Gas-501120	\$163	\$0	\$0
26	Colstrip Coal-501140	\$5,209,927	\$0	\$0
27	Colstrip Oil-501160	\$0	\$0	\$0
28	<b>Total 501 Fuel Expense</b>	<b>\$7,070,850</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-TONS</b>				
29	Kettle Falls	160,672	-	-
30	Colstrip	269,371	-	-
<b>501 FUEL-COST PER TON</b>				
31	Kettle Falls	wood		
32	Colstrip	coal		

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
<b>547 FUEL</b>				
33	NE CT Gas/Oil-547213	\$15,710	\$0	\$0
34	Boulder Park-547216	\$56,528	\$0	\$0
35	Kettle Falls CT-547211	\$6,222	\$0	\$0
36	Coyote Springs2-547610	\$9,372,255	\$0	\$0
37	Lancaster-547312	\$8,310,782	\$0	\$0
38	Rathdrum CT-547310	\$80,883	\$0	\$0
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$17,842,380</b>	<b>\$0</b>	<b>\$0</b>
<hr/>				
<b>40</b>	<b>TOTAL NET EXPENSE</b>	<b>\$34,563,991</b>	<b>\$0</b>	<b>\$0</b>
<hr/>				
<b>456 TRANSMISSION REVENUE</b>				
41	456100 ED AN	(\$2,485,122)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$231,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$31,903)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$659,247)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$15,060)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$26,343)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$415,734)	\$0	\$0

B on A Low Voltage - in Auth revenues

201811 201812

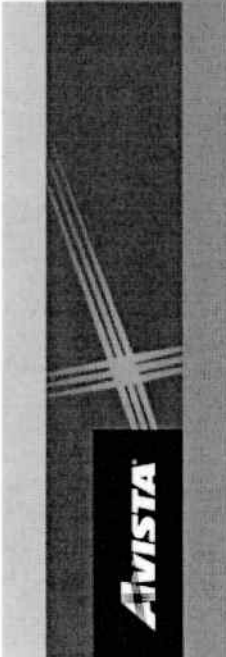
WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
51	Total 456 Transmission Revenue	(\$3,864,409)	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>				
52	565000 ED AN	\$4,520,773	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$13,608	\$0	\$0
55	Total 565 Transmission Expense	\$4,534,381	\$0	\$0
<b>557 Broker &amp; Related Fees</b>				
56	557170 ED AN	\$122,671	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$25,659	\$0	\$0
59	557018 ED AN	\$10,514	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$158,844	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>				
61	Econ Dispatch-557010	\$4,106,778	\$0	\$0
62	Econ Dispatch-557150	(\$2,463,231)	\$0	\$0
63	Gas Bookouts-557700	\$688,193	\$0	\$0
64	Gas Bookouts-557711	(\$688,193)	\$0	\$0
65	Intraco Thermal Gas-557730	\$10,314,423	\$0	\$0
66	Fuel DispatchFin -456010	(\$2,161,948)	\$0	\$0
67	Fuel Dispatch-456015	(\$5,312,213)	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$182,104)	\$0	\$0
69	Intraco Thermal Gas-456730	(\$6,856,424)	\$0	\$0
70	Fuel Bookouts-456711	\$453,009	\$0	\$0
71	Fuel Bookouts-456720	(\$453,009)	\$0	\$0
72	Resource Optimization Subtotal	(\$2,554,719)	\$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	\$59	\$0	\$0
77	Wind REC Subtotal	\$59	\$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	(\$2,554,484)		
83	Adjusted Actual Net Expense	\$32,838,323		

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	-	-	-	-	-	-	-	-	-	1,525,836
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	-	-	-	-	-	-	-	-	-	(721,887)
Add Current Month Unbilled	232,280	228,151	250,554	-	-	-	-	-	-	-	-	-	710,985
<b>Total Retail Sales</b>	<b>545,284</b>	<b>480,994</b>	<b>488,656</b>	-	-	-	-	-	-	-	-	-	<b>1,514,934</b>
Test Year Retail Sales	555,937	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	1,546,697
Difference from Test Year	(10,653)	(17,653)	(3,457)										(31,763)
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
Total Revenue Credit - \$	(\$166,826)	(\$276,446)	(\$54,137)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$497,409)

ELECTRIC UNBILLED KWH AND REVENUE				Current	Prior	Net Change	Net Change
REVENUE CLASS CODE	ACCOUNT DESCRIPTION	TOWN	RATE SCD	Gross Unbilled REVENUE	Month Reversal REVENUE	KWH	REVENUE
01	WASHINGTON Residential Service	2800	0001	\$ 11,352,157	\$ (11,801,787)	(2,527,945)	\$ (449,630)
01	Residential Fixed Income Sunk	2800	0002	\$ 17,552	\$ (18,728)	(1,176)	\$ (1,176)
01	Residential Farm Gen	2800	0012	\$ 440,806	\$ (453,450)	(151,319)	\$ (12,644)
01	Residential Farm Lg	2800	0022	\$ 126,949	\$ (133,641)	(91,080)	\$ (6,692)
01	Residential Farm Pump	2800	0032	\$ 20,534	\$ (125,662,339)	(4,725)	\$ (528)
21	Commercial General	2800	0011	\$ 2,903,204	\$ (3,016,117)	(1,298,347)	\$ (112,913)
21	Commercial Lg General	2800	0021	\$ 4,262,877	\$ (4,469,555)	(2,853,784)	\$ (206,678)
21	Commercial Extra Lg	2800	0025	\$ 88,892	\$ (1,589,028)	(57,877)	\$ (3,059)
21	Commercial Pump	2800	0031	\$ 7,254,973	\$ (81,525,410)	(7,577,523)	\$ (3,059)
31	Industrial General	2800	0011	\$ 31,418	\$ (320,210)	(42,652)	\$ (4,326)
31	Industrial Lg General	2800	0021	\$ 307,752	\$ (332,680)	(339,772)	\$ (24,928)
31	Industrial Extra Lg	2800	0025	\$ 2,559,011	\$ (4,184,748)	29,856,455	\$ 1,549,306
31	Industrial Pump	2800	0031	\$ 24,893	\$ (16,075,679)	(74,673)	\$ (6,876)
<b>WASHINGTON TOTAL</b>				\$ 250,554,257	\$ (228,150,517)	22,403,850	\$ 719,855
<b>IDAHO</b>							
01	Residential Service	3800	0001	\$ 6,947,272	\$ (6,233,452)	(1,570,599)	\$ (196,180)
01	Residential Farm Gen	3800	0012	\$ 180,330	\$ (184,884)	(54,334)	\$ (4,254)
01	Residential Farm Lg	3800	0022	\$ 30,096	\$ (32,231)	17,847	\$ 1,204
01	Residential Farm Pump	3800	0032	\$ 12,372	\$ (96,063)	(3,544)	\$ (282)
21	Commercial General	3800	0011	\$ 1,617,909	\$ (1,892,285)	(910,794)	\$ (74,376)
21	Commercial Lg General	3800	0021	\$ 1,915,876	\$ (2,846,279)	(947,427)	\$ (85,536)
21	Commercial Extra Lg	3800	0025	\$ 101,887	\$ (1,979,414)	(70,989)	\$ (6,602)
21	Commercial Pump	3800	0031	\$ 3,635,672	\$ (1,088,713)	(3,780,188)	\$ (6,602)
31	Industrial General	3800	0011	\$ 21,981	\$ (224,147)	(8,268)	\$ (638)
31	Industrial Lg General	3800	0021	\$ 171,935	\$ (3,074,014)	(622,706)	\$ (59,249)
31	Industrial Extra Lg	3800	0025	\$ 51,816	\$ (512,336)	11,941	\$ 1,210
31	Industrial Pump	3800	0031	\$ 245,732	\$ (3,810,497)	(4,336,865)	\$ (392,515)
<b>IDAHO TOTAL</b>				\$ 10,577,959	\$ (108,134,844)	18,044,765	\$ 327,340
<b>WASHINGTON &amp; IDAHO TOTAL</b>				\$ 354,330,226	\$ (336,285,461)	40,448,615	\$ 747,195



## Revenue By Revenue Class

### Electric

Data Source: Financial Reporting

Data Updated Daily

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201803	ED	01	01 RESIDENTIAL	226,634	242,759,412	24,606,089	225,755	782,530,344	79,344,545
		21	21 FIRM COMMERCIAL	25,014	173,085,233	17,908,598	25,064	548,394,572	56,118,241
		31	31 FIRM- INDUSTRIAL	338	48,260,952	3,544,905	343	188,214,295	12,470,191
		39	39 FIRM-PUMPING-IRRIGATION ONLY	553	332,172	39,526	549	1,012,277	120,617
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	425	858,054	389,855	423	2,737,439	1,197,874
		80	80 INTERDEPARTMENT REVENUE	80	957,592	97,364	79	2,947,831	296,642
		83	83 MISC-SERVICE REVENUE SNP	0	0	16,799	0	0	47,825
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	76,045
		<b>ED - Summary</b>		<b>253,044</b>	<b>466,253,415</b>	<b>46,628,345</b>	<b>252,214</b>	<b>1,525,836,757</b>	<b>149,671,979</b>
<b>201803 - Summary</b>				<b>253,044</b>	<b>466,253,415</b>	<b>46,628,345</b>	<b>252,214</b>	<b>1,525,836,757</b>	<b>149,671,979</b>
<b>Overall - Summary</b>				<b>253,044</b>	<b>466,253,415</b>	<b>46,628,345</b>	<b>252,214</b>	<b>1,525,836,757</b>	<b>149,671,979</b>

Run Date: Apr 4, 2018

**For Internal Use Only**



**From:** Groome, Carolyn  
**Sent:** Wednesday, March 07, 2018 8:18 AM  
**To:** Kettner, Cheryl  
**Subject:** RE: New\_Acct\_Request - 456018.xlsx

Cheryl – Just a heads up... you will have to add this new account in your ERM/PCA spreadsheets that you use. This is for the Cochrane credit amount we've been recording under 456015, but John wanted to start recording them to a separate account this year. I will reclass the amounts for Jan-Feb in the March month-end close. Let me know if you have any questions. Thanks.

**From:** Tyree, Zachary

**Sent:** Tuesday, March 06, 2018 4:15 PM

**To:** Berg, Jenny <Jenny.Berg@avistacorp.com>; Brandon, Annette <Annette.Brandon@avistacorp.com>; Coulson, Rosemary <Rosemary.Coulson@avistacorp.com>; Finesilver, Ryan <Ryan.Finesilver@avistacorp.com>; Groome, Carolyn <Carolyn.Groome@avistacorp.com>; Humphries, Ken <Ken.Humphries@avistacorp.com>; Johnson, Frank <Frank.Johnson@avistacorp.com>; Judge, Tami <tami.judge@avistacorp.com>; Kennedy, Megan <Megan.Kennedy@avistacorp.com>; Kettner, Cheryl <cheryl.kettner@avistacorp.com>; Loutzenhiser, Daniel <Daniel.Loutzenhiser@avistacorp.com>; Machado, Christine <Christine.Machado@avistacorp.com>; Markson, Carol <Carol.Markson@avistacorp.com>; McCauley, Jennifer <Jennifer.McCauley@avistacorp.com>; McLelland, Ian <Ian.McLelland@avistacorp.com>; Meister, Keri <Keri.Meister@avistacorp.com>; Munson, Adam <Adam.Munson@avistacorp.com>; Nanny, Theresa <theresa.nanny@avistacorp.com>; Pluth, Jeanne <Jeanne.Pluth@avistacorp.com>; Smith, Jennifer <Jennifer.Smith@avistacorp.com>; Stromberger, Janessa D <Janessa.Stromberger@avistacorp.com>; Webster, Jeremiah <Jeremiah.Webster@avistacorp.com>; Wenz, Stacey <Stacey.Wenz@avistacorp.com>; Wilcox, John <John.Wilcox@avistacorp.com>

**Cc:** Groome, Carolyn <Carolyn.Groome@avistacorp.com>

**Subject:** New\_Acct\_Request - 456018.xlsx

Good evening,

Note that I have setup the following new FERC account today at the request of Carolyn Groome:

- ✓ 456018 - OTHER ELECTRIC REV - EXTRACTION PLANT CREDIT

Please let me know if you have any questions.

Thank you,

**Zachary Tyree**

Revenue Accounting Analyst I



1411 E Mission Ave. MSC-29  
Spokane, WA 99252  
P 509 495.4583  
C 509 499 2088

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Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of March 2018  
  
REC Deferral Journal

**Avista Corporation Journal Entry**

Effective Date: 201803

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 04/03/2018 11:43 AM

Type: C

Submitted by: Keri Meister



Approval Requested: 04/03/2018 11:43 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	11,781.20	11,781.20	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL			WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	222,880.00	222,880.00	WA REC Deferral 201707-201806
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL			WA REC Deferral 201707-201806
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	7,782.11		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		7,782.11	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	255,547.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		255,547.00	WA Rec Deferral Amort
<b>Totals:</b>						<b>497,990.31</b>	<b>497,990.31</b>	


  
 Prepared by: Keri Meister
   

  
 Reviewed by:
   
 Approved for Entry
   
 Corporate Accounting use Only

Date: 4-3-18
   
 Date: 4/3/18
   
 Date:

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

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										186323 RECON		
	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/Ward Balance	Variance	Notes
201701	0	0	0	0		0.52917%	0	0	0	-	-	0.00	
201702	0	0	0	0		0.52917%	0	0	0	-	-	0.00	
201703	0	0	0	0		0.52917%	0	0	0	-	-	0.00	
201704	0	0	0	0		0.52917%	0	0	0	-	-	0.00	
201705	0	0	0	0		0.52917%	0	0	0	-	-	0.00	
201706	0	0	0	0		0.52917%	0	0	0	-	-	0.00	
201707	0	0	1,705.73	(193,944.00)		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)		(172,059.00)			0.52917%	(2,373.65)		(634,591.27)	(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)	(2,337,793.72)	234,661.20	
201804	(2,337,793.72)						-		(2,337,793.72)				
201805	(2,337,793.72)						-		(2,337,793.72)				
201806	(2,337,793.72)						-		(2,337,793.72)				
201807	(2,367,958.49)						-		(2,367,958.49)				
201808	(2,367,958.49)						-		(2,367,958.49)				
201809	(2,367,958.49)						-		(2,367,958.49)				
201810	(2,367,958.49)						-		(2,367,958.49)				
201811	(2,367,958.49)						-		(2,367,958.49)				
201812	(2,367,958.49)						-		(2,367,958.49)				
current month entry				(222,880.00)									

(11,781.20)

201803 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		11,781.20
431016 ED WA	11,781.20	
186323 ED WA		222,880.00
557322 ED WA	222,880.00	

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

234,661.20 TTL

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

*W*

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)	-	-	-	-	-	-	-	-	-	\$ (2,155,251)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,397	1,147	4,038	-	-	-	-	-	-	-	-	-	\$ 7,582
<b>Total</b>		<b>\$ (1,549,301)</b>	<b>\$(256,475)</b>	<b>\$(341,894)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(2,147,669)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.19%	(1,011,552)	(167,944)	(225,512)	-	-	-	-	-	-	-	-	-	\$ (1,405,008)
Voluntary REC Broker Fee Expense	65.19%	1,563	748	2,632	-	-	-	-	-	-	-	-	-	\$ 4,943
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (1,009,989)</b>	<b>\$(167,196)</b>	<b>\$(222,880)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(1,400,066)</b>
<b>Accounting Entries</b>														
186323.ED.WA (201707 thru 201806)														
557322.ED.WA														
		Credit	Credit	Credit										
		Debit	Debit	Debit										

*(b)*





### Revenue By Rate Schedule

Data Source: Financial Reporting  
Data Updated Daily

Billing Determinant: RIDER 98

Revenue Class: ALL

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
201803	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-132,564	0	0	-127,307
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-8	0	0	-27
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-319	0	0	-1,024
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-27,810	0	0	-87,957
			0011	0011 - GENERAL SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-326	0	0	-1,043
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-135	0	0	-410
			0012	0012 - RESIDFARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-3,501	0	0	-11,295
			0012	0012 - RESIDFARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-59,552	0	0	-186,267
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM INDUSTRIAL	0	0	-4,494	0	0	-14,186
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-382	0	0	-1,192
			0022	0022 - RESIDFARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,784	0	0	-5,776
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-11,380	0	0	-38,340
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM INDUSTRIAL	0	0	-22,508	0	0	-91,471
			0030	0030 - PUMPING SERV SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-6	0	0	-16
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,833	0	0	-6,051
			0031	0031 - PUMPING SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-350	0	0	-1,118
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-184	0	0	-565
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-32	0	0	-85
			0032	0032 - PUMPING SVC RESFRM	440000	01 RESIDENTIAL	0	0	-160	0	0	-499
			0032	0032 - PUMPING SVC RESFRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-12	0	0	-35
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-2	0	0	-7
			0042	0042 - CO OWNED ST LTS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-51	0	0	-1,211
			0044	0044 - CST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-10	0	0	-30
			0045	0045 - CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-24	0	0	-73
			0046	0046 - CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-48	0	0	-176
			0047	0047 - AREA LIGHT-COMBINOUS	442200	21 FIRM COMMERCIAL	0	0	-274	0	0	-825
			0047	0047 - AREA LIGHT-COMBINOUS	442300	31 FIRM INDUSTRIAL	0	0	-7	0	0	-21
			0047	0047 - AREA LIGHT-COMBINOUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-5	0	0	-14
			0047	0047 - AREA LIGHT-COMBINOUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-146	0	0	-450
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-267,911	0	0	-877,474
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-267,911	0	0	-877,474
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-267,911	0	0	-877,474
201803 - Total	ED - Total											
Overall - Total												

Run Date: Apr 3, 2018

Conversion Factor 0.953853  
Amort Expense \$ (255,547)

UE-150204 7-2017 thru 6-2018

For Internal Use Only