## **AVISTA CORPORATION**

## STATE OF WASHINGTON DOCKET NO. UE-011595 POWER COST DEFERRAL REPORT

MONTH OF MARCH 2019

Avista Utilities ERM Balances and Activity (excluding interest)

Wa Alloc % 65.73%

					Wa Alloc %	65.73%				
Year/Month	Month Actual Auth. Power Costs Power Costs C = a - b Optimization			Adj. Net Expense e = c + d	WA Allocation	Retail Rev. Adj.	Net Power Cost (+) Surcharge (-) Credit h = f + g	Company's Band Share	Ratepayer's Band Share (deferral)	
Previous Year's Deferral Balance AVU-180261										(\$23,733,616)
2018 YE Deferral Balance										(\$9,489,842)
201901	\$14,844,176	\$18,199,665	(\$3,355,489)	\$738,821	(\$2,616,668)	(\$1,719,936)	\$302,672	(\$1,417,264)	(\$1,417,264)	\$0
201902	\$22,529,181	\$17,200,889	\$5,328,292	(\$2,484,774)	\$2,843,518	\$1,869,044	(\$383,896)	\$1,485,148	\$1,485,148	\$0
201903	\$17,147,238	\$15,081,709	\$2,065,529	\$2,619,748	\$4,685,277	\$3,079,633	(\$614,997)	\$2,464,636	\$2,464,636	\$0
201904			\$0		\$0	\$0		\$0	\$0	\$0
201905			\$0		\$0	\$0		\$0	\$0	\$0
201906			\$0		\$0	\$0		\$0	\$0	\$0
201907			\$0		\$0	\$0		\$0	\$0	\$0
201908			\$0		\$0	\$0		\$0	\$0	\$0
201909			\$0		\$0	\$0		\$0	\$0	\$0
201910			\$0		\$0	\$0		\$0	\$0	\$0
201911			\$0		\$0	\$0		\$0	\$0	\$0
201912			\$0		\$0	\$0		\$0	\$0	\$0
YTD Totals	\$54,520,595	\$50,482,263	\$4,038,332	\$873,795	\$4,912,127	\$3,228,741	(\$696,221)	\$2,532,520	\$2,532,520	\$0
Total Deferral (Excluding Interest)										(\$33,223,458)

#### 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
201901	\$0 \$0	\$0 \$0	\$0 \$0
	\$0 \$0	\$0 \$0	
201903 201904	\$0	\$0	\$0 \$0
201904			\$0 \$0
201905			\$0 \$0
201906			\$0 \$0
201907			\$0 \$0
201908			\$0 \$0
201909			\$0 \$0
201910			\$0 \$0
201911			\$0
201912			Φ0
YTD Totals	\$0	\$0	\$0
Total Deferral	(\$33,223,458)	(\$1,463,382)	(\$34,686,840)

	<u>Total</u>	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:

Submitted by: Cheryl Kettner

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

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL		87,018.00	Interest Accrual for Amortization Balance
		RECOVERY						
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	ED	WA	DL	0.00		Current Year ERM (2019)
		CURRENT YEAR						
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	ED	WA	DL	0.00		Current Year ERM Interest Accrual (2019)
		CURRENT YEAR						and the second s
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	ED	WA	DL		34.093.00	Interest Expense on 2018 Pending Balance
		YEAR					,	

121,111.00 121,111.00 Totals:

Explanation:

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

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

		Balance				Interest	End Balance	Balance with			
		Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Interest	GLW Balance	Check	Adjustment Notes
12/31/2018				IIIIIIIIIIIII		HIHIHIH	HIHIHIH	HIIIIIIII	(24,748,354)		
1/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(24,835,372)		*******	
2/28/2019	(24,748,354)		0		(87,018)		(24,748,354)	1			
3/31/2019	(24,748,354)		0		(87,018)		(24,748,354)				
4/30/2019			0					( )	( , , , , , , , , , , , , , , , , , , ,	0.10.10.00	
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	Regulatory Asset ERM Approved For Recovery
557290 ED WA			WA ERM Amortization
431600 ED WA		87,018	Interest Expense Energy Deferrals
182350 ED WA			87,018 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

0.35161%
0.34253%

#### Account 186290

A CONTRACTOR OF THE CONTRACTOR	Western Brief Hill	Balance				Interest	End Balance	Balance with			
		Transfer	Other Activity	Adjustments	Interest		before interest	A CONTRACTOR OF THE PROPERTY O	GLW Balance	Check	Adjustment Notes
12/31/2018					HIHIHI	HIHIHIK	HIIIIIIII	THIIIIIIIII	0	THE PROPERTY OF THE PARTY OF TH	
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)				
3/31/2019	(9,696,264)				(34,093)		(9,696,264)				
4/30/2019							(0,500,201)	(0,700,040)	(0,704,430)	34,053.00	
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	1		
186280 ED WA		•	20	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		10 <u>10 10 10 10 10 10 10 10 10 10 10 10 10 1</u>	34,093	Interest Expense on 2018 Pending Balance	

# Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

Line					· · ·	SHING I ON POW	LICOGO: DEI							
No.														
	WASHINGTON ACTUALS	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1	555 Purchased Power	\$40,794,513	\$13,287,337	\$12,471,420	\$15,020,181	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$18,631,430)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$7,223,814	\$2,866,380	\$1,489,795	\$2,867,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$25,578,001	\$5,520,134	\$12,385,807	\$7,672,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$5,291,205)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$4,692,236	\$1,471,955	\$1,538,740	\$1,681,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$170,241	\$40,867	\$37,768	\$91,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$54,536,170	\$14,844,176	\$22,529,181	\$17,147,238	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Total through												
	AUTHORIZED NET EXPENSE-SYSTEM	March	Jan/19	Feb/19	Mar/19	Apr/19	May/19	Jun/19	Jul/19	Aug/19	Sep/19	Oct/19	Nov/19	Dec/19
9	555 Purchased Power	\$32,968,345	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$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	447 Sale for Resale	(\$13,462,029)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)	(\$6,320,023)
11	501 Thermal Fuel	\$8,332,786	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$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	\$22,252,384	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$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	(\$3,418,290)	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$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	\$4,462,059	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$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	\$102,750	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16	Settlement Adjustment	(\$755,742)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17	Authorized Net Expense	\$50,482,263	\$18,199,665	\$17,200,889	\$15,081,709	\$10,233,296	\$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	\$4,038,332	(\$3,355,489)	\$5,328,292	\$2,065,529	(\$10,217,721)								
	Actual - Authorized Net Expense  Resource Optimization - Subtotal	<b>\$4,038,332</b> \$873,795	(\$3,355,489) \$738,821	<b>\$5,328,292</b> (\$2,484,774)	<b>\$2,065,529</b> \$2,619,748	<b>(\$10,217,721)</b> \$0								
	•		, , ,	. , ,	. ,		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 20	Resource Optimization - Subtotal	\$873,795	\$738,821	(\$2,484,774)	\$2,619,748	\$0	\$0 65.73%	\$0 65.73%	\$0 65.73%	\$0 65.73%	\$0 65.73%	\$0 65.73%	\$0 65.73%	\$0 65.73%
19 20 21	Resource Optimization - Subtotal Adjusted Net Expense	\$873,795	\$738,821 (\$2,616,668)	(\$2,484,774) \$2,843,518	\$2,619,748 \$4,685,277	\$0 (\$10,217,721)		* -	•		* * * * * * * * * * * * * * * * * * * *	·	**	
19 20 21 22	Resource Optimization - Subtotal  Adjusted Net Expense  Washington Allocation	\$873,795 (\$5,305,594)	\$738,821 (\$2,616,668) 65.73%	(\$2,484,774) \$2,843,518 65.73%	\$2,619,748 \$4,685,277 65.73%	\$0 (\$10,217,721) 65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
19 20 21 22	Resource Optimization - Subtotal Adjusted Net Expense Washington Allocation Washington Share Washington 100% Activity (EIA 937) WA Retail Revenue Adjustment	\$873,795 (\$5,305,594) \$3,228,741	\$738,821 (\$2,616,668) 65.73% (\$1,719,936)	(\$2,484,774) \$2,843,518 65.73% \$1,869,044	\$2,619,748 \$4,685,277 65.73% \$3,079,633	\$0 (\$10,217,721) 65.73% (\$6,716,108)	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0
19 20 21 22 23	Resource Optimization - Subtotal Adjusted Net Expense Washington Allocation Washington Share Washington 100% Activity (EIA 937) WA Retail Revenue Adjustment (+) Surcharge (-) Rebate Net Power Cost (+) Surcharge (-)	\$873,795 (\$5,305,594) \$3,228,741 \$0	\$738,821 (\$2,616,668) 65.73% (\$1,719,936) \$0	(\$2,484,774) \$2,843,518 65.73% \$1,869,044 \$0	\$2,619,748 \$4,685,277 65.73% \$3,079,633 \$0	\$0 (\$10,217,721) 65.73% (\$6,716,108)	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0
19 20 21 22 23 24 25	Resource Optimization - Subtotal Adjusted Net Expense Washington Allocation Washington Share Washington 100% Activity (EIA 937) WA Retail Revenue Adjustment (+) Surcharge (-) Rebate Net Power Cost (+) Surcharge (-) Rebate	\$873,795 (\$5,305,594) \$3,228,741 \$0 (\$696,221)	\$738,821 (\$2,616,668) 65.73% (\$1,719,936) \$0 \$302,672 (\$1,417,264)	(\$2,484,774) \$2,843,518 65.73% \$1,869,044 \$0 (\$383,896) \$1,485,148	\$2,619,748 \$4,685,277 65.73% \$3,079,633 \$0 (\$614,997) \$2,464,636	\$0 (\$10,217,721) 65.73% (\$6,716,108) \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0
19 20 21 22 23 24 25 27	Resource Optimization - Subtotal Adjusted Net Expense Washington Allocation Washington Share Washington 100% Activity (EIA 937) WA Retail Revenue Adjustment (+) Surcharge (-) Rebate Net Power Cost (+) Surcharge (-) Rebate Cumulative Balance	\$873,795 (\$5,305,594) \$3,228,741 \$0 (\$696,221)	\$738,821 (\$2,616,668) 65.73% (\$1,719,936) \$0 \$302,672 (\$1,417,264)	(\$2,484,774) \$2,843,518 65.73% \$1,869,044 \$0 (\$383,896) \$1,485,148	\$2,619,748 \$4,685,277 65.73% \$3,079,633 \$0 (\$614,997) \$2,464,636	\$0 (\$10,217,721) 65.73% (\$6,716,108) \$0 #VALUE!	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0
19 20 21 22 23 24 25 27 Defe	Resource Optimization - Subtotal Adjusted Net Expense Washington Allocation Washington Share Washington 100% Activity (EIA 937) WA Retail Revenue Adjustment (+) Surcharge (-) Rebate Net Power Cost (+) Surcharge (-) Rebate Cumulative Balance rral Amount, Cumulative (Customer)	\$873,795 (\$5,305,594) \$3,228,741 \$0 (\$696,221)	\$738,821 (\$2,616,668) 65.73% (\$1,719,936) \$0 \$302,672 (\$1,417,264) \$0	(\$2,484,774) \$2,843,518 65.73% \$1,869,044 \$0 (\$383,896) \$1,485,148 \$67,884	\$2,619,748 \$4,685,277 65,73% \$3,079,633 \$0 (\$614,997) \$2,464,636 \$2,532,520 \$0	\$0 (\$10,217,721) 65.73% (\$6,716,108) \$0 #VALUE! #VALUE!	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0
19 20 21 22 23 24 25 27 Defe	Resource Optimization - Subtotal Adjusted Net Expense Washington Allocation Washington Share Washington 100% Activity (EIA 937) WA Retail Revenue Adjustment (+) Surcharge (-) Rebate Net Power Cost (+) Surcharge (-) Rebate Cumulative Balance rral Amount, Cumulative (Customer) rral Amount, Monthly Entry	\$873,795 (\$5,305,594) \$3,228,741 \$0 (\$696,221) \$2,532,520	\$738,821 (\$2,616,668) 65.73% (\$1,719,936) \$0 \$302,672 (\$1,417,264) \$0 \$0	(\$2,484,774) \$2,843,518 65.73% \$1,869,044 \$0 (\$383,896) \$1,485,148 \$67,884 \$0 \$0	\$2,619,748 \$4,685,277 65,73% \$3,079,633 \$0 (\$614,997) \$2,464,636 \$2,532,520 \$0 \$0	\$0 (\$10,217,721) 65.73% (\$6,716,108) \$0 #VALUE! #VALUE! #VALUE!	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0
19 20 21 22 23 24 25 27 Defe	Resource Optimization - Subtotal Adjusted Net Expense Washington Allocation Washington Share Washington 100% Activity (EIA 937) WA Retail Revenue Adjustment (+) Surcharge (-) Rebate Net Power Cost (+) Surcharge (-) Rebate Cumulative Balance rral Amount, Cumulative (Customer)	\$873,795 (\$5,305,594) \$3,228,741 \$0 (\$696,221)	\$738,821 (\$2,616,668) 65.73% (\$1,719,936) \$0 \$302,672 (\$1,417,264) \$0	(\$2,484,774) \$2,843,518 65.73% \$1,869,044 \$0 (\$383,896) \$1,485,148 \$67,884	\$2,619,748 \$4,685,277 65,73% \$3,079,633 \$0 (\$614,997) \$2,464,636 \$2,532,520 \$0	\$0 (\$10,217,721) 65.73% (\$6,716,108) \$0 #VALUE! #VALUE!	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0	65.73% \$0

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

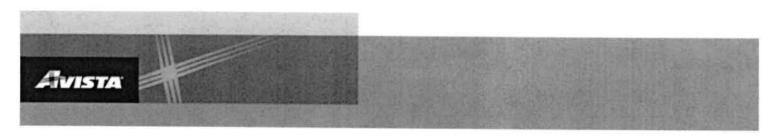
Line														
No. 555 PURCHASED POWER	Deal Number	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1 Short-Term Purchases		\$13,028,882	\$2,854,577	\$3,156,734	\$7,001,996	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<ul><li>2 Chelan County PUD (Rocky Reach Slice)</li><li>3 Douglas County PUD (Wells Settlement)</li></ul>	100096 107240	\$3,833,355 \$176,998	\$1,277,785 \$63,699	\$1,277,785 \$55,709	\$1,277,785 \$57,590	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 <b>\$</b> 0	\$0 \$0	\$0 \$0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0
4 Douglas County PUD (Wells)	100131	\$458,844	\$152,948	\$152,948	\$152,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<ol> <li>Grant County PUD (Priest Rapids/Wanapum)</li> <li>Bonneville Power Admin. (WNP-3)<sup>1</sup></li> </ol>		\$2,329,398 \$6,595,434	\$776,466 \$2,751,195	\$776,466 \$2,485,973	\$776,466 \$1,358,266	\$0 \$0	\$0 \$0	\$0 <b>\$</b> 0	\$0 \$0	\$0 <b>\$</b> 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 <b>\$</b> 0
6 Bonneville Power Admin. (WNP-3)' 7 Inland Power & Light - Deer Lake	BPA 573 100137	\$6,595,434 \$3,427	\$2,751,195 \$973	\$2,485,973 \$1,128	\$1,358,266	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
8 Small Power	Arch Ford (Jim Ford) 100133, Glen/Rose	\$427,455	\$137,301	\$160,032	\$130,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Stimson Lumber 10 City of Spokane-Upriver	185895 186298	\$403,840 \$798,629	\$175,035 \$278,635	\$112,639 \$269,107	\$116,166 \$250,887	\$0 \$0	\$0 \$0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
11 City of Spokane - Waste-to-Energy	223063	\$1,478,604	\$584,639	\$427,257	\$466,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<ul><li>12 Clearwater Power Company</li><li>13 Rathdrum Power, LLC (Lancaster PPA )</li></ul>	102475 100074, 100075, 100076	\$4,058 \$7,215,322	\$1,297 \$2,434,351	\$1,364 \$2,347,256	\$1,397 \$2,433,715	\$0 \$0	\$0 \$0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 \$0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0
14 Palouse Wind	181462	\$4,896,857	\$1,921,037	\$1,708,936	\$1,266,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 WPM Ancillary Services 16 Non-Mon. Accruals		\$724,638 (\$1,581,228)	\$214,294 (\$336,895)	\$255,268 (\$717,182)	\$255,076 (\$527,151)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
17 Total 555 Purchased Power		\$40,794,513		\$12,471,420		\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(1) Effective November, 2008, WNP-3 purcha	ase expense has been adjusted to reflect the mid-poin	nt price, per Settl	ement Agreeme	nt, Cause No. U	J-86-99									
555 PURCHASED POWER	555000	\$54,190,671	\$12,768,901	\$21,966,758	\$19,455,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$12,700,301	\$0	\$19,433,012	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100 Fin Swaps 555312 Lancaster	(\$16,436,754) \$0	(\$144,322) \$0	(\$10,040,160) \$0	(\$6,252,272) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	555312 Lancaster 555313 Lancaster	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	555380 Clearwater	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
	555550 NonMonetary 555700 Bookouts	(\$1,581,228) \$3,819,685	(\$336,895) \$757,208	(\$717,182) \$981,187	(\$527,151) \$2,081,290	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	555710 Intercompany Ancillary	\$724,638	\$214,294	\$255,268	\$255,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WNP	Solar Select Adjustment 3 Mid Point Bonneville Power Admin Deal #573 Ente	(\$16,161) \$93,661	(\$4,422) 32,572.80	(\$3,884) 29,432,70	(\$7,855) 16,081.20	15,574.68	_	_	_	_	_	_	_	_
		\$40,794,513	\$13,287,337	\$12,471,420	\$15,020,181	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447.041.50.500.0504.5														
447 SALES FOR RESALE 18 Short-Term Sales		(\$13,637,327)	(\$5,667,231)	(\$1,839,796)	(\$6,130,300)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Nichols Pumping Index Sale	from Nichols billing worksheet - POWER	(\$799,986)	(\$120,724)	(\$304,137)	(\$375,125)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sovereign Power/Kaiser Load Following 21 Pend Oreille DES	223178-180 Capacity only - RF (Regulati 223173-177 Capacity and Reservesexclu	(\$37,087) (\$180,365)	(\$12,804) (\$63,475)	(\$11,620) (\$58,476)	(\$12,663) (\$58,414)	\$0 \$0	\$0 \$0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 \$0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0
22 Merchant Ancillary Services	ZZOTYO TYY GAPAGITY AIRA TROOFFIGGROOM	(\$3,976,665)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Total 447 Sales for Resale		(\$18,631,430)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE	447000	(\$20.404.047)	(04.000.400)	(040 045 040)	(\$4E 007 400)	¢o.	r.o.	\$0	<b>(</b> C)	¢0	\$0	r.o.	r.o.	<b>#</b> 0
	Deduct Revenue From Solar Select	(\$33,134,917) \$293,287	\$29,529	(\$13,245,616) \$114,980	\$148,778	\$0	\$0	Φ0	\$0	\$0	φυ	\$0	\$0	\$0
	447100	\$31,757,191	\$1,068,874	\$14,873,040	\$15,815,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447150 447700	(\$7,825,897) (\$5,019,791)	(\$1,052,740) (\$833,441)	(\$2,314,837) (\$1,386,328)	(\$4,458,320) (\$2,800,022)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	447710	(\$724,638)	(\$214,294)	(\$255,268)	(\$255,076)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447720 Intercompany Transmission	(\$3,976,665) (\$18,631,430)	(\$1,090,562) (\$6,954,796)	(\$1,486,418) (\$3,700,447)	(\$1,399,685) (\$7,976,187)	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 \$0	\$0 \$0	\$0 \$0	\$0 <b>\$0</b>
FOA FLIEL DOLLARS														
501 FUEL-DOLLARS 24 Kettle Falls Wood-501110		\$2,020,064	\$776,613	\$610,601	\$632,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Kettle Falls Gas-501120		\$2,841	\$788	\$5,300	(\$3,247)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
26 Colstrip Coal-501140 27 Colstrip Oil-501160		\$5,141,247 \$59,662	\$2,068,317 \$20,662	\$857,176 \$16,718	\$2,215,754 \$22,282	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0_
28 Total 501 Fuel Expense		\$7,223,814	\$2,866,380	\$1,489,795	\$2,867,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-														
501 FUEL-TONS	1140	457.057	FF 045	40.041	F0 005									
29 Kettle Falls 30 Colstrip	H:\Generation\KFGS Hog Fuel\\YYYY H:\Generation\Colstrip\Colstrip Fuel\Y	157,854 278,405	55,618 94,382	49,341 84,400	52,895 99,623		-		-					
·		-,												
501 FUEL-COST PER TON														
31 Kettle Falls 32 Colstrip		wood coal	\$13.96 \$21.91	\$12.38 \$10.16	\$11.96 \$22.24									
·		000.	Ψ201	ψ.σ.ισ	<b>V</b>									
547 FUEL 33 NE CT Gas/Oil-547213		\$12,644	(\$152)	\$2,307	\$10,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Boulder Park-547216		\$388,458	\$30,234	\$205,334	\$152,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Kettle Falls CT-547211		\$114,615	\$6,111	\$72,905	\$35,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

36 Coyote Springs2-547610 37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense  40 TOTAL NET EXPENSE  456 TRANSMISSION REVENUE 41 456100 ED AN 45 456120 ED AN - BPA Settlement 46 456020 ED AN - Sale of excess BPA Trans 47 456030 ED AN - Clearwater Trans 48 456130 ED AN - Ancillary Services Revenue 49 456017 ED AN - Low Voltage 50 456700 ED WA - Low Voltage	Jeal Number	TOTAL \$11,803,768 \$12,102,513 \$1,156,003 \$25,578,001 \$54,964,898	Jan-19 \$2,612,337 \$2,820,838 \$50,766 \$5,520,134	Feb-19 \$5,587,117 \$5,983,438 \$534,706 \$12,385,807	Mar-19 \$3,604,314 \$3,298,237 \$570,531 \$7,672,060	<b>Apr-19</b> \$0 \$0 \$0 \$0	May-19 \$0 \$0 \$0	<b>Jun-19</b> \$0 \$0 \$0	<b>Jul-19</b> \$0 \$0	<b>Aug-19</b> \$0 \$0	\$0 \$0	Oct-19 \$0 \$0	Nov-19 \$0 \$0	Dec-19 \$0 \$0
37 Lancaster-547312 38 Rathdrum CT-547310 39 Total 547 Fuel Expense  40 TOTAL NET EXPENSE  456 TRANSMISSION REVENUE 41 456100 ED AN 45 456120 ED AN - BPA Settlement 46 456020 ED AN - Sale of excess BPA Trans 47 456030 ED AN - Clearwater Trans 48 456130 ED AN - Ancillary Services Revenue 49 456017 ED AN - Low Voltage 50 456700 ED WA - Low Voltage 51 456705 ED AN - Low Voltage		\$12,102,513 \$1,156,003 \$25,578,001	\$2,820,838 \$50,766 <b>\$5,520,134</b>	\$5,983,438 \$534,706	\$3,298,237 \$570,531	\$0	\$0	\$0	\$0	\$0				
Total 547 Fuel Expense		\$25,578,001	\$5,520,134			\$0	\$0	0.2	<b>C</b> O					
40 TOTAL NET EXPENSE  456 TRANSMISSION REVENUE 41 456100 ED AN 45 456120 ED AN - BPA Settlement 46 456020 ED AN - Sale of excess BPA Trans 47 456030 ED AN - Clearwater Trans 48 456130 ED AN - Ancillary Services Revenue 49 456017 ED AN - Low Voltage 50 456700 ED WA - Low Voltage 51 456705 ED AN - Low Voltage 51 456705 ED AN - Low Voltage				\$12,385,807	\$7 672 060		Ψυ	φυ	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE 41 456100 ED AN 45 456120 ED AN - BPA Settlement 46 456020 ED AN - Sale of excess BPA Trans 47 456030 ED AN - Clearwater Trans 48 456130 ED AN - Ancillary Services Revenue 49 456017 ED AN - Low Voltage 50 456700 ED WA - Low Voltage 51 456705 ED AN - Low Voltage 58 59 59 59 59 59 59 59 59 59 59 59 59 59		\$54,964,898	\$44.740.0F-		ψ1,012,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE 41 456100 ED AN 45 456120 ED AN - BPA Settlement 46 456020 ED AN - Sale of excess BPA Trans 47 456030 ED AN - Clearwater Trans 48 456130 ED AN - Ancillary Services Revenue 49 456017 ED AN - Low Voltage 50 456700 ED WA - Low Voltage 51 456705 ED AN - Low Voltage 58 59 59 59 59 59 59 59 59 59 59 59 59 59		\$54,964,898												
41 456100 ED AN 45 456120 ED AN - BPA Settlement 46 456020 ED AN - Sale of excess BPA Trans 47 456030 ED AN - Clearwater Trans 48 456130 ED AN - Ancillary Services Revenue 49 456017 ED AN - Low Voltage 51 456700 ED WA - Low Voltage 51 456705 ED AN - Low Voltage B			\$14,719,055	\$22,646,575	\$17,583,693	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41 456100 ED AN 45 456120 ED AN - BPA Settlement 46 456020 ED AN - Sale of excess BPA Trans 47 456030 ED AN - Clearwater Trans 48 456130 ED AN - Ancillary Services Revenue 49 456017 ED AN - Low Voltage 50 456700 ED WA - Low Voltage 51 456705 ED AN - Low Voltage B			201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912
45 456120 ED AN - BPA Settlement 46 456020 ED AN - Sale of excess BPA Trans 47 456030 ED AN - Clearwater Trans 48 456130 ED AN - Ancillary Services Revenue 49 456017 ED AN - Low Voltage 50 456700 ED WA - Low Voltage 51 456705 ED AN - Low Voltage B		(\$3,736,407)	(\$940,975)	(\$1,206,925)	(\$1,588,507)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans 47 456030 ED AN - Clearwater Trans 48 456130 ED AN - Ancillary Services Revenue 49 456017 ED AN - Low Voltage 50 456700 ED WA - Low Voltage 51 456705 ED AN - Low Voltage		(\$3,730,407)	(\$77,000)	(\$77,000)	(\$77,000)	\$0 \$0	\$0 <b>\$</b> 0	\$0 \$0	\$0 \$0	\$0 <b>\$</b> 0	\$0 \$0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 \$0
47       456030 ED AN - Clearwater Trans         48       456130 ED AN - Ancillary Services Revenue         49       456017 ED AN - Low Voltage         50       456700 ED WA - Low Voltage         51       456705 ED AN - Low Voltage         B		(\$176)	(\$63)	\$0	(\$113)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49       456017 ED AN - Low Voltage         50       456700 ED WA - Low Voltage         51       456705 ED AN - Low Voltage         B       B		(\$134,197)	\$0	\$0	(\$134,197)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50       456700 ED WA - Low Voltage         51       456705 ED AN - Low Voltage         B		(\$724,638)	(\$214,294)	(\$255,268)	(\$255,076)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage B		(\$17,994)	(\$6,438)	(\$5,778)	(\$5,778)	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
	on A Low Voltage - in Auth revenues	(\$26,874) (\$419,919)	(\$8,958) (\$139,973)	(\$8,958) (\$139,973)	(\$8,958) (\$139,973)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	on A Low voltage - in Auth revenues	(\$5,291,205)	(\$1,387,701)		(\$2,209,602)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(, ,,, , , ,	(, ,,	(, , , , , , ,				•	, ,	•			
565 TRANSMISSION EXPENSE 53 565000 ED AN		\$4,678,628	\$1,467,419	\$1,534,204	\$1,677,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN		\$13,608	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 Total 565 Transmission Expense		\$4,692,236	\$1,471,955	\$1,538,740	\$1,681,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
57 557170 ED AN		\$81,572	\$21,315	\$26,103	\$34,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 557172 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CAISO	\$76,600 \$12.069	\$15,362 \$4.190	\$7,482 \$4.183	\$53,756 \$3,696	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
T	Merchandise Processing Fee	\$12,069 \$170,241	\$4,190 \$40,867	\$4,183 \$37,768	\$3,696 <b>\$91,606</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 \$0	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 \$0
01		<b>*</b> ,	<b>V.0,00</b>	40.,.00	40.,000									
RESOURCE OPTIMIZATION 62 Econ Dispatch-557010		(\$6,011,187)	(\$1,474,233)	(\$4.24E.EGG)	(\$3,221,388)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 Econ Dispatch-557150		(\$2,049,917)	(\$1,474,233)	(\$1,315,566) (\$932,881)	(\$3,221,388)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
64 Gas Bookouts-557700		\$3,626,610	\$872,753	\$2,031,932	\$721,925	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
65 Gas Bookouts-557711		(\$3,626,610)	(\$872,753)	(\$2,031,932)	(\$721,925)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Intraco Thermal Gas-557730		\$23,745,766	\$4,906,385	\$11,308,805	\$7,530,576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Fuel DispatchFin -456010		\$7,451,209	\$2,639,859	\$1,581,251	\$3,230,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Fuel Dispatch-456015		(\$3,913,169)	(\$2,364,599)	(\$917,000)	(\$631,570)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Other Elec Rev - Extraction Plant Cr - 456018 70 Intraco Thermal Gas-456730		(\$105,928) (\$19,695,958)	(\$41,138) (\$2,026,094)	(\$37,365) (\$12,172,302)	(\$27,425) (\$5,497,562)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
71 Fuel Bookouts-456711		\$1,704,293	\$746,325	\$345,718	\$612,250	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
72 Fuel Bookouts-456720		(\$1,704,293)	(\$746,325)	(\$345,718)	(\$612,250)	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Resource Optimizaton Subtotal		(\$579,184)	\$738,360	(\$2,485,058)	\$1,167,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 Mice Dower Eve Actual F57460 FD AN		\$1,452,802	6400	¢067	¢1 450 000	\$0	<b>ድ</b> ስ	<b></b>	Φn	\$0	\$0	\$0	\$0	60
74 Misc. Power Exp. Actual-557160 ED AN  75 Misc. Power Exp. Subtotal			\$436 <b>\$436</b>	\$267 <b>\$267</b>	\$1,452,099 <b>\$1,452,099</b>	\$0 <b>\$0</b>	\$0	\$0	\$0	\$0	\$0	<b>D</b>	\$0	\$0
		\$1,452,802	Ţ.50	<del></del>	, . ,	**								
76 Wind REC Exp Authorized		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77 Wind REC Exp Actual 557395  78 Wind REC Subtotal		\$177 <b>\$177</b>	\$25 <b>\$25</b>	\$17 <b>\$17</b>	\$135 <b>\$135</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 \$0	\$0 \$0	\$0 <b>\$0</b>	\$0 \$0	\$0 \$0	\$0 \$0
70 Time NEO Oublotai		ψ1//	Ψ23	Ψ17	φισσ	Ψ	Ψ	Ψ	Ψ	U	Ψ	U	ΨU	ąu
79 WA EIA937 Requirement (EWEB) - Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80 WA EIA937 Requirement (EWEB) - Broker Fee Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 WA EIA 937 Requirement (EWEB) - Broker Fee Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 EWEB REC WA EIA 937 Compliance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 Net Resource Optimization		\$873,795	\$738,821	(\$2,484,774)	\$2,619,748	\$0								
84 Adjusted Actual Net Expense		\$55,409,965	\$15.582.997	\$20,044,407	\$19.766.986	\$15.575								

# Avista Corp. - Resource Accounting Washington Electric Jurisdiction Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2019

Retail Sales - MWh	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	YTD
Total Billed Sales	547,355	516,536	544,642	-	-	-	-	-	-	-	-	-	1,608,533
Deduct Prior Month Unbilled	(312,515)	(304,564)	(295,589)	-	-	-	-	-	-	-	-	-	(912,668)
Add Current Month Unbilled	304,564	295,589	262,441	-	-	-	-	-	-	-	-	-	862,594
Total Retail Sales	539,404	507,561	511,494	-	-	-	-	-	-	-	-	-	1,558,459
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	1,520,015
Difference from Test Year	(16,713)	21,198	33,959										38,444
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	
Total Revenue Credit - \$	(\$302,672)	\$383,896	\$614,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$696,221



# **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
	West Street		85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	75,626
	ED - Sum	mary		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

Page 2 of 4

Run Date: Apr 3, 2019

For Internal Use Only

# **Current Month Journal Entry**

-31	LIPICO	iction:	11.5
w	unsu	IGUOII.	12

Revenue Class	100	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	ALCOHOL:	(1) 10 10 10 10 10 10 10 10 10 10 10 10 10	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Miles and Selection	STATE STATE	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	\$66,080
		21 FIRM COMMERCIAL	3800	21	011	12,658,278	\$1,192,755
21 - Summary	MESA!			THE OLD STREET	TENTA MEN	37,163,545	\$2,868,416
	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			THE RESIDENCE OF THE PARTY OF T	CO. T. P. VISTO	Charles and	96,303,602	\$4,250,221
ID - Summary	I miles					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		ACTOR DESIGNATION OF		THE RESIDENCE	OF REAL PROPERTY.	107,327,267	\$10,218,431
	21	21 FIRM COMMERCIAL	2800	21	021	40,663,927	\$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	-		BENDELLE OF S	F200 100 (2) (3)	15.27-196.0	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		A STATE OF THE PARTY OF THE PAR	80 S S G C X 14.2	STATE OF THE PARTY	25 S. H. J. 1853	68,422,679	\$4,435,13
WA - Summary	e o ba		AND THE PARTY OF STREET	PRINCE		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

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

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

# **Avista Corporation Journal Entry**

Journal: 475-WASHINGTION REC DEFERRAL

Team: C

Resource Accounting Last Saved by: Keri Meister

Submitted by: Keri Meister

Category: DJ Approved by:

Currency: USD

Type:

Seq	Co.	<u>FERC</u>	Ser.	Jur.	SI	Debit	Cradit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA		Debit		
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED		DL	7 005 20	1,903.20	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED		V100406	7,985.28	20222	WA REC Deferral Interest
40	001	557322 - DEF POWER SUPPLY EXP-RECs	Samuel Samuel	WA	DL	(12) (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	74,968.00	WA REC Deferral 201807-201906
50	001		ED	WA	DL	74,968.00		WA REC Deferral 201807-201906
43337		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	101,117.00		WA Rec Deferral Amort
					tals:	268,573.27	268,573.27	WA Rec Deferral Amort

Explanation:

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

Prepared by Keri Meister

Effective Date: 201903

Reviewed by

Approved for Entry Corporate Accounting use Only

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

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%	**		9
201802					0.52917%	9 <b>4</b> 9		
201803					0.52917%			
201804					0.52917%	588		
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)	B)/	0.57417%	(7,985.28)		(1,428,235.88
201904	(1,428,235.88)		1		5.0. 111.20	(1,000.20)		(1,428,235.88
201905	(1,428,235.88)					190		(1,428,235.88
201906	(1,428,235.88)							(1,428,235.88
201907	(1,450,903.32)	147						(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)					(40		(1,450,903.32
201911	(1,450,903.32)					2-11		(1,450,903.32
201912	(1,450,903.32)					40		(1,450,903.32
current month entry		1112	(74,968,00)			(7,985,28)		(1,400,000,02

	186324 RECON		
End Balance with Interest	GL Wand Balance	Variance	Notes
	•	0.00	Semi-Annual Compounding
(/4)	•	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	17
(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)			
(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

REC Revenue and Expense	Source	201901	201902	201903	201904	20:	1905	20	1906	- 1	01907	- 04	1000			70090	70.			_		
Voluntary REC Revenue	456016-ED-AN	(144,120)	(107,154)	(116,699)		20	1305	- 20	71306		01907	21	1908	2	01909	2019	10	20191	1 2	201912	A	Total
Voluntary REC Broker Fee Expense	557171-ED-AN	1,676	3.081	2.644			-		- 2		•		170								\$	(367,973
Total							- 2				141										\$	7,401
		\$ (142,444) \$	(104,073) \$	(114,055) \$		\$	*	\$		\$		\$	-	\$	-	\$		\$ -	\$		\$	(360,572
Washington State Share				-														-				
Voluntary REC Revenue	65.73%	(94,730)	(70,432)	/70 700)					=0/1									5				
Voluntary REC Broker Fee Expense	65 73%	1,101	2,025	(76,706)	-													- 2			\$	(241,869
Total Surcharge (+) or Rebate (-)	00.7070			1,738	•						-						(40)	-		-	\$	4.865
retar duranting ( ) for itebate (-)		\$ (93,629) \$	(68,407) \$	(74,968) \$		\$		S		\$		\$		S		\$		¢ -		1,25	•	(237,004)
Angumtian Entrice			,	-												-		-		7.50	*	(237,004
Accounting Entries					1	100000	100	414-1		Dall III a d	1000			-			-		_			
186324.ED.WA (201807 thru 201906)		Credit	Credit	• Credit	1		_				-	_	_	-				37.59	-		1000	
557322.ED.WA		Debit	Debit	Debit	1																	

## DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Month Ending 201801	Balance before Interest 761,417.68	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201802			315,100.00		0.52917%	4,862.90		1,076,517.68
201803	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68
201804	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68
201805	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68
201806	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68
The state of the s	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			40.000		
201809	(263,716,96)		151,473.00		0.57417%	(2,006.82)		(263,716.96
201810	(112,243.96)	_	137,074.00		0.57417%	(1,079.33)		(112,243.96
201811	24,830.04		147,172.00		0,57417%	(250.95)		24,830.04
201812	172,002.04		171,862.00		0.57417%	565.08		172,002.04
201901	339,478.56				0.57417%	1,480.97		343,864.04
201902	521,486.56		182,008.00		0.57417%	2,471.70		521,486.56
201903			171,867.00		0.57417%	3,487.62		693,353.56
201903	693,353.56		181,119.00	(A)V	0.57417%	4,500.99		874,472.56
201904	874,472.56			0				874,472.56
201906	874,472.56					-		874,472.56
201907	874,472.56					-		874,472.56
201901	884.932.87							884,932.87
201908	884,932.87	4						
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
urrent 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	and the same of th
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	and medicin
(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	a trim tambal compounding
884,932.87	699,312.88	(185,619.99)	
884,932.87		(	
884,932.87			
884,932.87			-7
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			7/3/0 - 2/4
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

727.77.16.77	1.			State Code: WA			Revenue Class: ALL		Billing De	terminant: RIDER 98			
Accounting Period 01903	Service	State Code WA	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage (	)tv	Revenue Amt	VID Land	Lamb de	
CW .	EU	WA		0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0	0	-92,316	YTD Average Meters	YTD Usage	YTD Revenue Am
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0	0	-92,316	0	0	-267,6
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL		0	0	-201		0	
				0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0	0		0	0	-58
				0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0	0	-19,235	0	0	-56,16
				0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	0	-236	0	0	-68
				0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0	0	-98		0	-27
				0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0	0	-2,598	0		-7,43
				0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0	0	0	0	0	
				0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0	0	-38,637	0	0	-114,06
				0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0	-	-2,920	0	0	-8,62
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		-	0	-276	0	0	-86
				0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0	0	-1,315	0	0	-3,77
			0025	0025 - EXTRA LGE GEN SERV		31 FIRM- INDUSTRIAL		0	0	-8,233	0	0	-25,34
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0	0	-21,606	0	0	-68,83
				0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-1	0	0	-
			0031	0031 - PUMPING SERVICE		21 FIRM COMMERCIAL		0	0	-2	0	0	
			0031	0031 - PUMPING SERVICE		31 FIRM- INDUSTRIAL		0	0	-1,152	0	0	-3,30
			0031	0031 - PUMPING SERVICE		39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-212	0	0	-67
			0031	0031 - PUMPING SERVICE		80 INTERDEPARTMENT REVENUE		0	0	-116	0	0	-38
			0032	0032 - PUMPING SVC RES&FRM		01 RESIDENTIAL		0	0	-17	0	0	-5
			0032	0032 - PUMPING SVC RES&FRM		39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-116	0	0	-32
			0041	0041 - CO OWNED ST LIGHTS		51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-8	0	0	-2
			0042	0042 - CO OWND ST LTS SO VA		51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-2	0	0	
			0044	0044 - CST OWND ST LT SO VA		51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-337	0	0	-1,00
				0045 - CUST OWND ST LT ENGY		51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-8	0	0	-2
				0046 - CUST OWND ST LT S V		51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-17	0	0	-5.
				0047 - AREA LIGHT-COMBINDUS		21 FIRM COMMERCIAL		0	0	-40	0	0	-12
				0047 - AREA LIGHT-COMBINDUS	100000	31 FIRM- INDUSTRIAL		0	0	-181	0	0	-54
				0047 - AREA LIGHT-COMMINDUS	PACOND C	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-5	0	0	-11
				0047 - AREA LIGHT-COMBINDUS				0	0	0	0	0	7
				0048 - AREA LGHT-FARMBRESID	- 4 ( A A A A A A A A A A A A A A A A A A	80 INTERDEPARTMENT REVENUE 01 RESIDENTIAL		D	0	-3	0	0	-10
				0048 - AREA LIGHT-FARMERESID				0	0	-96	0	0	-288
				0048 - AREA LGHT-FARM&RESID	100000000000000000000000000000000000000	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	0	0	0	2.00
		WA - Total		THE PROPERTY OF THE PROPERTY O	410000	80 INTERDEPARTMENT REVENUE		)	0	0	0	0	
	ED - Total							)	0	-189,987	0	0	-561,189
1903 - Total								)	0	-189,987	0	0	
erali - Total									0	-189,987		0	-561,189
								)	0	N/294017405933			-561,189 -561,189
ge 1 of 4							17	Sacrament	O Apr 2, 2019	-189,987	0	0	

For Internal Use Only

Conversion Factor
Amort Expense 5 0.953323 UE-170485 7-2018 thru 6-2019 (181,119)

