

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2018

Avista Utilities
Decoupling Mechanism - UE-150204 Base effective 1/11/2016
Development of WA Electric Deferrals (Calendar Year 2018)

Line No.	Source				1st Quarter	2018 YTD	
		Jan-18	Feb-18	Mar-18	Total	Total	
(a)	(b)	(c)	(d)	(e)			
Residential Group							
1	Actual Customers	Revenue System	215,198	214,197	216,045	645,440	645,440
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$88.32	\$72.17	\$70.97	\$77.15	\$77.15
3	Decoupled Revenue	(1) x (2)	\$ 19,006,882	\$ 15,457,562	\$ 15,333,176	\$ 49,797,620	\$ 49,797,620
4	Actual Base Rate Revenue	Revenue System	\$ 25,009,940	\$ 19,040,388	\$ 20,324,943		
5	Actual Basic Charge Revenue	Revenue System	\$ 1,864,093	\$ 1,853,017	\$ 1,875,007		
6	Actual Usage (kWhs)	Revenue System	273,974,209	216,157,403	230,597,488		
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01641	\$ 0.01641	\$ 0.01641		
8	Variable Power Supply Payments	(6) x (7)	\$ 4,495,917	\$ 3,547,143	\$ 3,784,105		
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 18,649,930	\$ 13,640,228	\$ 14,665,831	\$ 46,955,990	\$ 46,955,990
	Residential Revenue Per Customer Received		\$86.66	\$63.68	\$67.88	\$72.75	\$72.75
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ 356,952	\$ 1,817,334	\$ 667,345	\$ 2,841,631	\$ 2,841,631
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (16,377)	\$ (83,379)	\$ (30,618)	\$ (130,374)	\$ (130,374)
		FERC Rate	4.25%	4.25%	4.25%		
12	Interest on Deferral	Avg Balance Calc	\$ 603	\$ 4,279	\$ 8,492	\$ 13,374	\$ 13,374
	Monthly Residential Deferral Totals		\$ 341,178	\$ 1,738,234	\$ 645,219	\$ 2,724,631	\$ 2,724,631
	Cumulative Residential Deferral						
13	Surcharge/(Rebate) Balance	Σ((10) ~ (12))	\$ 341,178	\$ 2,079,411	\$ 2,724,631		
Non-Residential Group							
14	Actual Customers	Revenue System	36,869	36,446	36,553	109,868	109,868
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$362.51	\$368.65	\$345.36	\$358.84	\$358.84
16	Decoupled Revenue	(14) x (15)	\$ 13,365,438	\$ 13,435,685	\$ 12,623,975	\$ 39,425,097	\$ 39,425,097
17	Actual Base Rate Revenue	Revenue System	\$ 17,231,332	\$ 17,495,591	\$ 16,790,327		
18	Actual Basic Charge Revenue	Revenue System	\$ 1,599,353	\$ 1,583,615	\$ 1,592,066		
19	Actual Usage (kWhs)	Revenue System	175,021,622	177,591,619	168,228,412		
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01641	\$ 0.01641	\$ 0.01641		
21	Variable Power Supply Payments	(19) x (20)	\$ 2,872,105	\$ 2,914,278	\$ 2,760,628		
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 12,759,874	\$ 12,997,697	\$ 12,437,633	\$ 38,195,204	\$ 38,195,204
	Non-Residential Revenue Per Customer Received		\$346.09	\$356.63	\$340.26	\$347.65	\$347.65
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 605,564	\$ 437,987	\$ 186,342	\$ 1,229,893	\$ 1,229,893
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (27,783)	\$ (20,095)	\$ (8,549)	\$ (56,427)	\$ (56,427)
		FERC Rate	4.25%	4.25%	4.25%		
25	Interest on Deferral	Avg Balance Calc	\$ 1,023	\$ 2,790	\$ 3,855	\$ 7,668	\$ 7,668
	Monthly Non-Residential Deferral Totals		\$ 578,804	\$ 420,682	\$ 181,647	\$ 1,181,133	\$ 1,181,133
	Cumulative Non-Residential Deferral						
26	Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ 578,804	\$ 999,486	\$ 1,181,133		
27	Total Cumulative Electric Deferral	(13) + (26)	\$ 919,982	\$ 3,078,897	\$ 3,905,764		

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2018

Avista Utilities

Decoupling Mechanism - UG-150205 Base effective 1/11/2016

Development of WA Natural Gas Deferrals (Calendar Year 2018)

Line No.	Source	Jan-18	Feb-18	Mar-18	1st Quarter	2018 YTD	
					2018	Total	
	(a)	(b)	(c)	(d)	(e)	(o)	
Residential Group							
1	Actual Customers	Revenue System	160,611	160,378	161,228	482,217	482,217
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$61.49	\$50.87	\$41.03	\$51.12	\$51.12
3	Decoupled Revenue	(1) x (2)	\$ 9,875,476	\$ 8,157,879	\$ 6,615,249	\$ 24,648,604	\$ 24,648,604
	Actual Usage (informational only)	Revenue System	20,280,264	18,200,881	15,790,512		
	Actual Base Rate Revenue						
4	(Excludes Gas Costs)	Revenue System	\$ 10,769,500	\$ 9,319,637	\$ 8,889,892		
5	Actual Fixed Charge Revenue	Revenue System	\$ 1,462,167	\$ 1,459,962	\$ 1,470,663		
6	Customer Decoupled Payments	(4) - (5)	\$ 9,307,333	\$ 7,859,675	\$ 7,419,229	\$ 24,586,237	\$ 24,586,237
	Residential Revenue Per Customer Received		\$57.95	\$49.01	\$46.02	\$50.99	\$50.99
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ 568,143	\$ 298,204	\$ (803,980)	\$ 62,368	\$ 62,368
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (25,946)	\$ (13,618)	\$ 36,716	\$ (2,848)	\$ (2,848)
		FERC Rate	4.25%	4.25%	4.25%		
9	Interest on Deferral	Avg Balance Calc	\$ 960	\$ 2,428	\$ 1,581	\$ 4,969	\$ 4,969
	Monthly Residential Deferral Totals		\$ 543,157	\$ 287,013	\$ (765,682)	\$ 64,489	\$ 64,489
	Cumulative Residential Deferral						
10	Surcharge/(Rebate) Balance	Σ((7) ~ (9))	\$ 543,157	\$ 830,171	\$ 64,489		
Non-Residential Group							
11	Actual Customers	Revenue System	3,021	3,035	3,095	9,151	9,151
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$753.65	\$633.97	\$560.25	\$648.55	\$648.55
13	Decoupled Revenue	(11) x (12)	\$ 2,276,774	\$ 1,924,104	\$ 1,733,959	\$ 5,934,837	\$ 5,934,837
	Actual Usage (informational only)		6,971,727	7,651,846	5,951,564		
	Actual Base Rate Revenue						
14	(Excludes Gas Costs)	Revenue System	\$ 2,132,044	\$ 2,288,490	\$ 1,867,196		
15	Actual Fixed Charge Revenue	Revenue System	\$ 310,459	\$ 312,004	\$ 317,741		
16	Customer Decoupled Payments	(14) - (15)	\$ 1,821,585	\$ 1,976,486	\$ 1,549,455	\$ 5,347,526	\$ 5,347,526
	Non-Residential Revenue Per Customer Received		\$602.97	\$651.23	\$500.63	\$584.37	\$584.37
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ 455,189	\$ (52,382)	\$ 184,503	\$ 587,311	\$ 587,311
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (20,788)	\$ 2,392	\$ (8,426)	\$ (26,821)	\$ (26,821)
		FERC Rate	4.25%	4.25%	4.25%		
19	Interest on Deferral	Avg Balance Calc	\$ 769	\$ 1,453	\$ 1,681	\$ 3,903	\$ 3,903
	Monthly Non-Residential Deferral Totals		\$ 435,171	\$ (48,537)	\$ 177,759	\$ 564,392	\$ 564,392
	Cumulative Non-Residential Deferral						
20	Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ 435,171	\$ 386,634	\$ 564,392		
21	Total Cumulative Natural Gas Deferral	(10) + (20)	\$ 978,328	\$ 1,216,804	\$ 628,881		

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2018
Balance Sheet Accounts

GL Account Balance Accounting Period : '201801, 201802, 201803'

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	201801	-2,092,789.89	2,433,967.74	341,177.85	
	REG ASSET-DECOUPLING DEFERRED		201802	341,177.85	1,738,233.54	2,079,411.39	
	REG ASSET-DECOUPLING DEFERRED		201803	2,079,411.39	645,219.22	2,724,630.61	
	4,817,420.50						
	REG ASSET-DECOUPLING DEFERRED	GD	201801	-1,972,082.04	2,515,239.27	543,157.23	
	REG ASSET-DECOUPLING DEFERRED		201802	543,157.23	288,006.93	831,164.16	
	REG ASSET-DECOUPLING DEFERRED		201803	831,164.16	-766,675.48	64,488.68	
	2,036,570.72						
	6,853,991.22						
186338	REG ASSET NON-RES DECOUPLING D	ED	201801	1,735,911.16	-1,157,107.44	578,803.72	
	REG ASSET NON-RES DECOUPLING D		201802	578,803.72	420,682.34	999,486.06	
	REG ASSET NON-RES DECOUPLING D		201803	999,486.06	181,647.22	1,181,133.28	
	-554,777.88						
	REG ASSET NON-RES DECOUPLING D	GD	201801	840,286.11	-405,115.13	435,170.98	
	REG ASSET NON-RES DECOUPLING D		201802	435,170.98	-48,155.18	387,015.80	
	REG ASSET NON-RES DECOUPLING D		201803	387,015.80	177,376.52	564,392.32	
	-275,893.79						
	-830,671.67						

GL Account Balance Accounting Period : '201801, 201802, 201803'

Jurisdiction:WA

2017 Deferred Revenue Pending Recovery

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182329	REG ASSET- DECOUPLING PRIOR YE	ED	201801	0.00	-2,102,094.28	-2,102,094.28	
	REG ASSET- DECOUPLING PRIOR YE		201802	-2,102,094.28	-9,337.34	-2,111,431.62	
	REG ASSET- DECOUPLING PRIOR YE		201803	-2,111,431.62	-9,370.41	-2,120,802.03	
	-2,120,802.03						
	REG ASSET- DECOUPLING PRIOR YE	GD	201801	0.00	-1,985,507.72	-1,985,507.72	
	REG ASSET- DECOUPLING PRIOR YE		201802	-1,985,507.72	-13,473.23	-1,998,980.95	
	REG ASSET- DECOUPLING PRIOR YE		201803	-1,998,980.95	-13,520.94	-2,012,501.89	
	-2,012,501.89						
	-4,133,303.92						
182339	REG ASSET - NON RES DECOUPLING	ED	201801	0.00	1,740,227.79	1,740,227.79	
	REG ASSET - NON RES DECOUPLING		201802	1,740,227.79	4,331.92	1,744,559.71	
	REG ASSET - NON RES DECOUPLING		201803	1,744,559.71	4,347.26	1,748,906.97	
	1,748,906.97						
	REG ASSET - NON RES DECOUPLING	GD	201801	0.00	841,315.72	841,315.72	
	REG ASSET - NON RES DECOUPLING		201802	841,315.72	1,033.25	842,348.97	
	REG ASSET - NON RES DECOUPLING		201803	842,348.97	1,036.91	843,385.88	
	843,385.88						
	2,592,292.85						

Avista Corporation Decoupling Mechanism
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GL Account Balance Accounting Period : '201801, 201802, 201803'

Jurisdiction:WA

Deferred Revenue Approved for Recovery

Surcharge						
Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
182328	REG ASSET- DECOUPLING SURCHARG	ED	201801	8,212,539.75	-1,135,222.84	7,077,316.91
	REG ASSET- DECOUPLING SURCHARG		201802	7,077,316.91	-893,509.46	6,183,807.45
	REG ASSET- DECOUPLING SURCHARG		201803	6,183,807.45	-958,112.63	5,225,694.82
	-2,986,844.93					
	REG ASSET- DECOUPLING SURCHARG	GD	201801	5,237,395.21	-1,062,441.63	4,174,953.58
	REG ASSET- DECOUPLING SURCHARG		201802	4,174,953.58	-955,370.30	3,219,583.28
REG ASSET- DECOUPLING SURCHARG	201803		3,219,583.28	-830,366.53	2,389,216.75	
-2,848,178.46						
-5,835,023.39						
	REG ASSET- DECOUPLING SURCHARG	ED	201801	689,441.81	-63,882.76	625,559.05
	REG ASSET- DECOUPLING SURCHARG		201802	625,559.05	-65,279.43	560,279.62
	REG ASSET- DECOUPLING SURCHARG		201803	560,279.62	-61,934.79	498,344.83
182338	REG ASSET - NON RES DECOUPLING	GD	201801	1,588,928.48	-255,171.96	1,333,756.52
	REG ASSET - NON RES DECOUPLING		201802	1,333,756.52	-280,615.39	1,053,141.13
	REG ASSET - NON RES DECOUPLING		201803	1,053,141.13	-218,130.34	835,010.79
-753,917.69						
-753,917.69						

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
254338	REG LIABILITY NON RES DECOUPLI	ED	201801	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		201802	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		201803	0.00	0.00	0.00
0.00						
0.00						

GL Account Balance Accounting Period : '201801, 201802, 201803'

Jurisdiction:WA

Accumulated Deferred Taxes

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
283328	ADFIT DECOUPLING DEFERRED REV	ED	201801	-1,794,471.55	59,663.48	-1,734,808.07
	ADFIT DECOUPLING DEFERRED REV		201802	-1,734,808.07	-250,975.53	-1,985,783.60
	ADFIT DECOUPLING DEFERRED REV		201803	-1,985,783.60	41,622.87	-1,944,160.73
	-149,689.18					
	ADFIT DECOUPLING DEFERRED REV	GD	201801	-1,195,850.99	73,853.10	-1,121,997.89
	ADFIT DECOUPLING DEFERRED REV		201802	-1,121,997.89	211,800.52	-910,197.37
ADFIT DECOUPLING DEFERRED REV	201803		-910,197.37	346,558.77	-563,638.60	
632,212.39						
482,523.21						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
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Income Statement Accounts

GL Account Balance Accounting Period : '201801, 201802, 201803'

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201801	0.00	-340,574.75	-340,574.75
	RESIDENTIAL DECOUPLING DEFERRE		201802	-340,574.75	-1,733,954.66	-2,074,529.41
	RESIDENTIAL DECOUPLING DEFERRE		201803	-2,074,529.41	-636,727.10	-2,711,256.51
-2,711,256.51						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201801	0.00	-577,780.57	-577,780.57
	NON-RES DECOUPLING DEFERRED RE		201802	-577,780.57	-417,892.39	-995,672.96
	NON-RES DECOUPLING DEFERRED RE		201803	-995,672.96	-177,792.53	-1,173,465.49
-1,173,465.49						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201801	0.00	-542,197.09	-542,197.09
	RESIDENTIAL DECOUPLING DEFERRE		201802	-542,197.09	-284,585.75	-826,782.84
	RESIDENTIAL DECOUPLING DEFERRE		201803	-826,782.84	767,263.43	-59,519.41
-59,519.41						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201801	0.00	-434,401.73	-434,401.73
	NON-RES DECOUPLING DEFERRED RE		201802	-434,401.73	49,990.09	-384,411.64
	NON-RES DECOUPLING DEFERRED RE		201803	-384,411.64	-176,077.59	-560,489.23
-560,489.23						

GL Account Balance Accounting Period : '201801, 201802, 201803'

Jurisdiction:WA

Amortization of Prior Period Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456329	AMORTIZATION RES DECOUPLING DE	ED	201801	0.00	1,162,250.77	1,162,250.77
	AMORTIZATION RES DECOUPLING DE		201802	1,162,250.77	916,951.19	2,079,201.96
	AMORTIZATION RES DECOUPLING DE		201803	2,079,201.96	978,281.24	3,057,483.20
3,057,483.20						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201801	0.00	66,207.29	66,207.29
	AMORTIZATION NON-RES DECOUPLIN		201802	66,207.29	67,375.64	133,582.93
	AMORTIZATION NON-RES DECOUPLIN		201803	133,582.93	63,806.12	197,389.05
197,389.05						
495329	AMORTIZATION RES DECOUPLING DE	GD	201801	0.00	1,079,079.87	1,079,079.87
	AMORTIZATION RES DECOUPLING DE		201802	1,079,079.87	968,441.65	2,047,521.52
	AMORTIZATION RES DECOUPLING DE		201803	2,047,521.52	840,281.22	2,887,802.74
2,887,802.74						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201801	0.00	260,338.40	260,338.40
	AMORTIZATION NON-RES DECOUPLIN		201802	260,338.40	284,834.72	545,173.12
	AMORTIZATION NON-RES DECOUPLIN		201803	545,173.12	221,468.03	766,641.15
766,641.15						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2018

GL Account Balance Accounting Period : '201801, 201802, 201803'

Jurisdiction:WA

Interest Income or Expense

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419605	INT INC ON OTH DEFERRALS-IV FU	ED	201801	0.00	-35,295.34	-35,295.34	
	INT INC ON OTH DEFERRALS-IV FU		201802	-35,295.34	-36,938.69	-72,234.03	
	INT INC ON OTH DEFERRALS-IV FU		201803	-72,234.03	-38,734.01	-110,968.04	
	-110,968.04						
	INT INC ON OTH DEFERRALS-IV FU	GD	201801	0.00	-24,563.68	-24,563.68	
	INT INC ON OTH DEFERRALS-IV FU		201802	-24,563.68	-23,580.02	-48,143.70	
	INT INC ON OTH DEFERRALS-IV FU		201803	-48,143.70	-16,176.17	-64,319.87	
	-64,319.87						
	-175,287.91						
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201801	0.00	9,304.39	9,304.39	
	INT EXP ON OTH DEFERRALS-IV FU		201802	9,304.39	9,337.34	18,641.73	
	INT EXP ON OTH DEFERRALS-IV FU		201803	18,641.73	9,370.41	28,012.14	
	28,012.14						
	INT EXP ON OTH DEFERRALS-IV FU	GD	201801	0.00	13,425.68	13,425.68	
	INT EXP ON OTH DEFERRALS-IV FU		201802	13,425.68	13,473.23	26,898.91	
	INT EXP ON OTH DEFERRALS-IV FU		201803	26,898.91	13,520.94	40,419.85	
	40,419.85						
	68,431.99						
-106,855.92							

Financial Reporting Contra Asset Accounts (2)

GL Account Balance Accounting Period : '201801, 201802, 201803'

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201801	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201802	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201803	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	201801	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201802	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201803	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						0.00
253312	CONTRA DECOUPLED DEFERRED REVE	GD	201801	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201802	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201803	0.00	0.00	0.00	
	0.00						
Prior Year Contra Asset Balance						0.00	
456311	CONTRA DECOUPLING DEFERRAL	ED	201801	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201802	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201803	0.00	0.00	0.00	
	0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	201801	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201802	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201803	0.00	0.00	0.00	
	0.00						

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 1st Quarter 2018

Washington Jurisdiction Decoupling Mechanism Interest Summary

Electric

	Total Interest	419605	431605	Net Inc/Exp	Earning Sharing Interest True-Up
Jan-18	\$25,991	\$35,295	(\$9,304)	\$25,991	\$0
Feb-18	\$27,601	\$36,939	(\$9,337)	\$27,601	(\$0)
Mar-18	\$29,364	\$38,734	(\$9,370)	\$29,364	\$0
Q1 Total	\$82,956	\$110,968	(\$28,012)	\$82,956	\$0

186328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$0	
Jan-18	\$340,575	\$603		\$341,178	4.25%
Feb-18	\$1,733,955	\$4,279		\$2,079,411	4.25%
Mar-18	\$636,727	\$8,492		\$2,724,631	4.25%

186338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$0	
Jan-18	\$577,781	\$1,023		\$578,804	4.25%
Feb-18	\$417,892	\$2,790		\$999,486	4.25%
Mar-18	\$177,793	\$3,855		\$1,181,133	4.25%

182329 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				(\$2,092,790)	
Provision for Rate Refund				(\$534,331)	
Jan-18		(\$9,304)		(\$2,102,094)	4.25%
Feb-18		(\$9,337)		(\$2,111,432)	4.25%
Mar-18		(\$9,370)		(\$2,120,802)	4.25%

182339 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$1,735,911	
Provision for Rate Refund				(\$517,098)	
Jan-18		\$4,317		\$1,740,228	4.25%
Feb-18		\$4,332		\$1,744,560	4.25%
Mar-18		\$4,347		\$1,748,907	4.25%

182328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$8,212,540	
Jan-18		\$27,028	(\$1,162,251)	\$7,077,317	4.25%
Feb-18		\$23,442	(\$916,951)	\$6,183,807	4.25%
Mar-18		\$20,169	(\$978,281)	\$5,225,695	4.25%

182338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$689,442	
Jan-18		\$2,325	(\$66,207)	\$625,559	4.25%
Feb-18		\$2,096	(\$67,376)	\$560,280	4.25%
Mar-18		\$1,871	(\$63,806)	\$498,345	4.25%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 1st Quarter 2018

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

	Total Interest	Acct 419605	Acct 431605	Net Inc/Exp	Earning Sharing Interest True-Up
Jan-18	\$11,138	\$24,564	(\$13,426)	\$11,138	(\$0)
Feb-18	\$8,731	\$23,580	(\$13,473)	\$10,107	(\$1,376)
Mar-18	\$4,031	\$16,176	(\$13,521)	\$2,655	\$1,376
Q1 Total	\$23,900	\$64,320	(\$40,420)	\$23,900	(\$0)

186328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$0	
Jan-18	\$542,197	\$960		\$543,157	4.25%
Feb-18	\$284,586	\$2,428		\$830,171	4.25%
Mar-18	(\$767,263)	\$1,581		\$64,489	4.25%

186338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$0	
Jan-18	\$434,402	\$769		\$435,171	4.25%
Feb-18	(\$49,990)	\$1,453		\$386,634	4.25%
Mar-18	\$176,078	\$1,681		\$564,392	4.25%

182329 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				(\$1,972,082)	
Provision for Rate Refund				(\$1,818,697)	
Jan-18		(\$13,426)		(\$1,985,508)	4.25%
Feb-18		(\$13,473)		(\$1,998,981)	4.25%
Mar-18		(\$13,521)		(\$2,012,502)	4.25%

182339 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$840,286	
Provision for Rate Refund				(\$549,574)	
Jan-18		\$1,030		\$841,316	4.25%
Feb-18		\$1,033		\$842,349	4.25%
Mar-18		\$1,037		\$843,386	4.25%

182328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$5,237,395	
Jan-18		\$16,638	(\$1,079,080)	\$4,174,954	4.25%
Feb-18		\$13,071	(\$968,442)	\$3,219,583	4.25%
Mar-18		\$9,915	(\$840,281)	\$2,389,217	4.25%

182338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$1,588,928	
Jan-18		\$5,166	(\$260,338)	\$1,333,757	4.25%
Feb-18		\$4,219	(\$284,835)	\$1,053,141	4.25%
Mar-18		\$3,338	(\$221,468)	\$835,011	4.25%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
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NOTES

(1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2018. The year-to-date impact is lower usage and revenue from residential electric and natural gas customers resulting in surcharge deferrals and also lower usage and revenues from non-residential electric and natural gas customers resulting in surcharge deferrals.

Summarized Quarterly and Year to Date Use per Customer and Decoupled Revenue Per Customer
Change versus Authorized

	Q1	Q2	Q3	Q4	YTD Weighted	%
Electric Residential						
Change in Use per Customer	(226)					-6.3%
Change in Decoupled Revenue per Customer	-\$13.21					-5.7%
Deferral per Average Customer	\$13.21					
Electric Non-Residential						
Change in Use per Customer	(376)					-2.6%
Change in Decoupled Revenue per Customer	-\$33.58					-3.1%
Deferral per Average Customer	\$33.58					
Natural Gas Residential						
Change in Use per Customer	(8)					-2.3%
Change in Decoupled Revenue per Customer	-\$0.39					-0.3%
Deferral per Average Customer	\$0.39					
Natural Gas Non-Residential						
Change in Use per Customer	(707)					-9.5%
Change in Decoupled Revenue per Customer	-\$192.54					-9.9%
Deferral per Average Customer	\$192.54					

(2) The contra asset accounting shown on page 6 is for financial reporting purposes only. Generally Accepted Accounting Principles allow revenue recognition from alternative revenue programs up to the amount expected to be collected within 24 months following the end of the annual period in which they are recognized. Due to the 3% annual rate increase limitation a portion of a 2018 surcharge may not be fully recovered by 12/31/2020 and therefore would not be recognizable as income for financial reporting purposes in 2018. The income statement impact of any contra deferral entries will be eliminated for normalized Idaho results reporting.