

**Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2018**

Avista Utilities

Decoupling Mechanism - UE-150204 Base effective 1/11/2016

UE-170486 Base effective 5/1/2018

Development of WA Electric Deferrals (Calendar Year 2018)

Line No.	Source							1st Quarter 2018	2nd Quarter 2018	2018 YTD	
		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total	Total	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
Residential Group											
1	Actual Customers	Revenue System	215,198	214,197	216,045	214,971	215,099	214,829	645,440	644,899	1,290,339
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$88.32	\$72.17	\$70.97	\$53.46	\$45.89	\$42.55	\$77.15	\$47.30	\$62.23
3	Decoupled Revenue	(1) x (2)	\$ 19,006,882	\$ 15,457,562	\$ 15,333,176	\$ 11,493,299	\$ 9,871,350	\$ 9,140,750	\$ 49,797,620	\$ 30,505,399	\$ 80,303,020
4	Actual Base Rate Revenue	Revenue System	\$ 25,009,940	\$ 19,040,388	\$ 20,324,943	\$ 15,377,363	\$ 13,472,662	\$ 13,244,401			
5	Actual Basic Charge Revenue	Revenue System	\$ 1,864,093	\$ 1,853,017	\$ 1,875,007	\$ 1,866,672	\$ 1,989,944	\$ 1,999,770			
6	Actual Usage (kWhs)	Revenue System	273,974,209	216,157,403	230,597,488	174,488,139	147,804,377	143,108,258			
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01900	\$ 0.01900			
8	Variable Power Supply Payments	(6) x (7)	\$ 4,495,917	\$ 3,547,143	\$ 3,784,105	\$ 2,863,350	\$ 2,808,283	\$ 2,719,057			
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 18,649,930	\$ 13,640,228	\$ 14,665,831	\$ 10,647,340	\$ 8,674,435	\$ 8,525,575	\$ 46,955,990	\$ 27,847,350	\$ 74,803,339
	Residential Revenue Per Customer Received		\$86.66	\$63.68	\$67.88	\$49.53	\$40.33	\$39.69	\$72.75	\$43.18	\$57.97
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ 356,952	\$ 1,817,334	\$ 667,345	\$ 845,959	\$ 1,196,916	\$ 615,175	\$ 2,841,631	\$ 2,658,050	\$ 5,499,680
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (16,377)	\$ (83,379)	\$ (30,618)	\$ (38,813)	\$ (55,868)	\$ (28,224)	\$ (130,374)	\$ (122,905)	\$ (253,279)
	FERC Rate		4.25%	4.25%	4.25%	4.47%	4.47%	4.47%			
12	Interest on Deferral	Avg Balance Calc	\$ 603	\$ 4,279	\$ 8,492	\$ 11,653	\$ 15,324	\$ 18,600	\$ 13,374	\$ 45,577	\$ 58,951
	Monthly Residential Deferral Totals		\$ 341,178	\$ 1,738,234	\$ 645,219	\$ 818,799	\$ 1,156,372	\$ 605,551	\$ 2,724,631	\$ 2,580,721	\$ 5,305,352
13	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10) ~ (12))	\$ 341,178	\$ 2,079,411	\$ 2,724,631	\$ 3,543,429	\$ 4,699,801	\$ 5,305,352			
Non-Residential Group											
14	Actual Customers	Revenue System	36,869	36,446	36,553	36,256	36,545	36,487	109,868	109,288	219,156
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$362.51	\$368.65	\$345.36	\$343.55	\$363.90	\$372.76	\$358.84	\$360.11	\$359.47
16	Decoupled Revenue	(14) x (15)	\$ 13,365,438	\$ 13,435,685	\$ 12,623,975	\$ 12,455,774	\$ 13,298,860	\$ 13,600,901	\$ 39,425,097	\$ 39,355,535	\$ 78,780,632
17	Actual Base Rate Revenue	Revenue System	\$ 17,231,332	\$ 17,495,591	\$ 16,790,327	\$ 16,164,293	\$ 17,424,969	\$ 17,807,498			
18	Actual Basic Charge Revenue	Revenue System	\$ 1,599,353	\$ 1,583,615	\$ 1,592,066	\$ 1,579,037	\$ 1,651,132	\$ 1,653,529			
19	Actual Usage (kWhs)	Revenue System	175,021,622	177,591,619	168,228,412	162,967,106	175,847,457	180,663,411			
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01900	\$ 0.01900			
21	Variable Power Supply Payments	(19) x (20)	\$ 2,872,105	\$ 2,914,278	\$ 2,760,628	\$ 2,674,290	\$ 3,341,102	\$ 3,432,605			
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 12,759,874	\$ 12,997,697	\$ 12,437,633	\$ 11,910,966	\$ 12,432,736	\$ 12,721,364	\$ 38,195,204	\$ 37,065,066	\$ 75,260,270
	Non-Residential Revenue Per Customer Received		\$346.09	\$356.63	\$340.26	\$328.52	\$340.20	\$348.65	\$347.65	\$339.15	\$343.41
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 605,564	\$ 437,987	\$ 186,342	\$ 544,808	\$ 866,124	\$ 879,537	\$ 1,229,893	\$ 2,290,469	\$ 3,520,362
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (27,783)	\$ (20,095)	\$ (8,549)	\$ (24,996)	\$ (40,428)	\$ (40,353)	\$ (56,427)	\$ (105,777)	\$ (162,205)
	FERC Rate		4.25%	4.25%	4.25%	4.47%	4.47%	4.47%			
25	Interest on Deferral	Avg Balance Calc	\$ 1,023	\$ 2,790	\$ 3,855	\$ 5,368	\$ 7,894	\$ 11,024	\$ 7,668	\$ 24,286	\$ 31,954
	Monthly Non-Residential Deferral Totals		\$ 578,804	\$ 420,682	\$ 181,647	\$ 525,180	\$ 833,590	\$ 850,208	\$ 1,181,133	\$ 2,208,978	\$ 3,390,111
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ 578,804	\$ 999,486	\$ 1,181,133	\$ 1,706,313	\$ 2,539,904	\$ 3,390,111			
27	Total Cumulative Electric Deferral	(13) + (26)	\$ 919,982	\$ 3,078,897	\$ 3,905,764	\$ 5,249,743	\$ 7,239,704	\$ 8,695,463			

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2018

Avista Utilities

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

UG-170486 Base effective 5/1/2018

Development of WA Natural Gas Deferrals (Calendar Year 2018)

Line No.	Source	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	1st Quarter 2018	2nd Quarter 2018	2018 YTD	
		(c)	(d)	(e)	(f)	(g)	(h)	Total	Total	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(o)	(o)	(o)	
Residential Group											
1	Actual Customers	Revenue System	160,611	160,378	161,228	160,935	161,371	161,247	482,217	483,553	965,770
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$61.49	\$50.87	\$41.03	\$22.87	\$12.85	\$8.30	\$51.12	\$14.67	\$32.87
3	Decoupled Revenue	(1) x (2)	\$ 9,875,476	\$ 8,157,879	\$ 6,615,249	\$ 3,680,616	\$ 2,073,183	\$ 1,339,130	\$ 24,648,604	\$ 7,092,930	\$ 31,741,534
	Actual Usage (informational only)	Revenue System	20,280,264	18,200,881	15,790,512	9,771,650	3,291,053	2,633,458			
	Actual Base Rate Revenue										
4	(Excludes Gas Costs)	Revenue System	\$ 10,769,500	\$ 9,319,637	\$ 8,889,892	\$ 5,153,698	\$ 2,698,638	\$ 2,496,349			
5	Actual Fixed Charge Revenue	Revenue System	\$ 1,462,167	\$ 1,459,962	\$ 1,470,663	\$ 1,468,069	\$ 1,555,555	\$ 1,565,833			
6	Customer Decoupled Payments	(4) - (5)	\$ 9,307,333	\$ 7,859,675	\$ 7,419,229	\$ 3,685,629	\$ 1,143,083	\$ 930,516	\$ 24,586,237	\$ 5,759,228	\$ 30,345,465
	Residential Revenue Per Customer Received		\$57.95	\$49.01	\$46.02	\$22.90	\$7.08	\$5.77	\$50.99	\$11.91	\$31.42
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ 568,143	\$ 298,204	\$ (803,980)	\$ (5,013)	\$ 930,100	\$ 408,615	\$ 62,368	\$ 1,333,702	\$ 1,396,070
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (25,946)	\$ (13,618)	\$ 36,716	\$ 229	\$ (43,217)	\$ (18,661)	\$ (2,848)	\$ (61,649)	\$ (64,497)
		FERC Rate	4.25%	4.25%	4.25%	4.47%	4.47%	4.47%			
9	Interest on Deferral	Avg Balance Calc	\$ 960	\$ 2,428	\$ 1,581	\$ 231	\$ 1,875	\$ 4,260	\$ 4,969	\$ 6,367	\$ 11,336
	Monthly Residential Deferral Totals		\$ 543,157	\$ 287,013	\$ (765,682)	\$ (4,553)	\$ 888,758	\$ 394,214	\$ 64,489	\$ 1,278,420	\$ 1,342,909
	Cumulative Residential Deferral										
10	Surcharge/(Rebate) Balance	Σ((7) ~ (9))	\$ 543,157	\$ 830,171	\$ 64,489	\$ 59,936	\$ 948,694	\$ 1,342,909			
Non-Residential Group											
11	Actual Customers	Revenue System	3,021	3,035	3,095	3,084	3,066	3,089	9,151	9,239	18,390
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$753.65	\$633.97	\$560.25	\$374.05	\$270.90	\$181.97	\$648.55	\$275.60	\$461.18
13	Decoupled Revenue	(11) x (12)	\$ 2,276,774	\$ 1,924,104	\$ 1,733,959	\$ 1,153,572	\$ 830,567	\$ 562,092	\$ 5,934,837	\$ 2,546,231	\$ 8,481,067
	Actual Usage (informational only)		6,971,727	7,651,846	5,951,564	4,572,597	2,497,933	2,279,513			
	Actual Base Rate Revenue										
14	(Excludes Gas Costs)	Revenue System	\$ 2,132,044	\$ 2,288,490	\$ 1,867,196	\$ 1,490,798	\$ 905,762	\$ 827,108			
15	Actual Fixed Charge Revenue	Revenue System	\$ 310,459	\$ 312,004	\$ 317,741	\$ 317,052	\$ 310,204	\$ 304,632			
16	Customer Decoupled Payments	(14) - (15)	\$ 1,821,585	\$ 1,976,486	\$ 1,549,455	\$ 1,173,746	\$ 595,558	\$ 522,477	\$ 5,347,526	\$ 2,291,780	\$ 7,639,307
	Non-Residential Revenue Per Customer Received		\$602.97	\$651.23	\$500.63	\$380.59	\$194.25	\$169.14	\$584.37	\$248.06	\$415.41
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ 455,189	\$ (52,382)	\$ 184,503	\$ (20,174)	\$ 235,009	\$ 39,615	\$ 587,311	\$ 254,450	\$ 841,761
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (20,788)	\$ 2,392	\$ (8,426)	\$ 921	\$ (10,920)	\$ (1,809)	\$ (26,821)	\$ (11,808)	\$ (38,629)
		FERC Rate	4.25%	4.25%	4.25%	4.47%	4.47%	4.47%			
19	Interest on Deferral	Avg Balance Calc	\$ 769	\$ 1,453	\$ 1,681	\$ 2,067	\$ 2,456	\$ 2,953	\$ 3,903	\$ 7,475	\$ 11,378
	Monthly Non-Residential Deferral Totals		\$ 435,171	\$ (48,537)	\$ 177,759	\$ (17,186)	\$ 226,545	\$ 40,759	\$ 564,392	\$ 250,118	\$ 814,510
	Cumulative Non-Residential Deferral										
20	Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ 435,171	\$ 386,634	\$ 564,392	\$ 547,206	\$ 773,751	\$ 814,510			
21	Total Cumulative Natural Gas Deferral	(10) + (20)	\$ 978,328	\$ 1,216,804	\$ 628,881	\$ 607,142	\$ 1,722,445	\$ 2,157,418			

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2018
Balance Sheet Accounts

GL Account Balance Accounting Period : '201804, 201805, 201806'

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	201804	2,724,630.61	818,798.61	3,543,429.22	
	REG ASSET-DECOUPLING DEFERRED		201805	3,543,429.22	1,156,371.56	4,699,800.78	
	REG ASSET-DECOUPLING DEFERRED		201806	4,699,800.78	605,551.17	5,305,351.95	
					2,580,721.34		
	REG ASSET-DECOUPLING DEFERRED	GD	201804	64,488.68	-4,552.56	59,936.12	
	REG ASSET-DECOUPLING DEFERRED		201805	59,936.12	888,758.21	948,694.33	
	REG ASSET-DECOUPLING DEFERRED		201806	948,694.33	394,214.21	1,342,908.54	
					1,278,419.86		
					3,859,141.20		
186338	REG ASSET NON-RES DECOUPLING D	ED	201804	1,181,133.28	525,180.07	1,706,313.35	
	REG ASSET NON-RES DECOUPLING D		201805	1,706,313.35	833,590.18	2,539,903.53	
	REG ASSET NON-RES DECOUPLING D		201806	2,539,903.53	850,207.95	3,390,111.48	
					2,208,978.20		
	REG ASSET NON-RES DECOUPLING D	GD	201804	564,392.32	-17,186.00	547,206.32	
	REG ASSET NON-RES DECOUPLING D		201805	547,206.32	226,544.83	773,751.15	
	REG ASSET NON-RES DECOUPLING D		201806	773,751.15	40,758.70	814,509.85	
					250,117.53		
					2,459,095.73		

GL Account Balance Accounting Period : '201804, 201805, 201806'

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	201804	-2,120,802.03	-9,890.37	-2,130,692.40	
	REG ASSET- DECOUPLING PRIOR YE		201805	-2,130,692.40	-9,927.21	-2,140,619.61	
	REG ASSET- DECOUPLING PRIOR YE		201806	-2,140,619.61	-9,964.19	-2,150,583.80	
					-29,781.77		
	REG ASSET- DECOUPLING PRIOR YE	GD	201804	-2,012,501.89	-14,271.22	-2,026,773.11	
	REG ASSET- DECOUPLING PRIOR YE		201805	-2,026,773.11	-14,324.38	-2,041,097.49	
	REG ASSET- DECOUPLING PRIOR YE		201806	-2,041,097.49	-14,377.73	-2,055,475.22	
					-42,973.33		
					-72,755.10		
182339	REG ASSET - NON RES DECOUPLING	ED	201804	1,748,906.97	4,588.49	1,753,495.46	
	REG ASSET - NON RES DECOUPLING		201805	1,753,495.46	4,605.58	1,758,101.04	
	REG ASSET - NON RES DECOUPLING		201806	1,758,101.04	4,622.74	1,762,723.78	
					13,816.81		
	REG ASSET - NON RES DECOUPLING	GD	201804	843,385.88	1,094.45	844,480.33	
	REG ASSET - NON RES DECOUPLING		201805	844,480.33	1,098.53	845,578.86	
	REG ASSET - NON RES DECOUPLING		201806	845,578.86	1,102.62	846,681.48	
					3,295.60		
					17,112.41		

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2018

GL Account Balance Accounting Period : '201804, 201805, 201806'

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	201804	5,225,694.82	-722,168.38	4,503,526.44	
	REG ASSET- DECOUPLING SURCHARG		201805	4,503,526.44	-611,440.10	3,892,086.34	
	REG ASSET- DECOUPLING SURCHARG		201806	3,892,086.34	-593,761.21	3,298,325.13	
						-1,927,369.69	
	REG ASSET- DECOUPLING SURCHARG	GD	201804	2,389,216.75	-511,996.02	1,877,220.73	
	REG ASSET- DECOUPLING SURCHARG		201805	1,877,220.73	-168,443.11	1,708,777.62	
	REG ASSET- DECOUPLING SURCHARG		201806	1,708,777.62	-134,032.72	1,574,744.90	
						-814,471.85	
						-2,741,841.54	
182338	REG ASSET- DECOUPLING SURCHARG	ED	201804	498,344.83	-60,065.92	438,278.91	
	REG ASSET- DECOUPLING SURCHARG		201805	438,278.91	-65,367.51	372,911.40	
	REG ASSET- DECOUPLING SURCHARG		201806	372,911.40	-67,305.97	305,605.43	
	REG ASSET - NON RES DECOUPLING	GD	201804	835,010.79	-167,426.19	667,584.60	
	REG ASSET - NON RES DECOUPLING		201805	667,584.60	-88,691.75	578,892.85	
	REG ASSET - NON RES DECOUPLING		201806	578,892.85	-81,288.10	497,604.75	
						-337,406.04	
						-337,406.04	

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
254338	REG LIABILITY NON RES DECOUPLI	ED	201804	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		201805	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		201806	0.00	0.00	0.00
						0.00
					0.00	

GL Account Balance Accounting Period : '201804, 201805, 201806'

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	201804	-1,944,160.73	-116,852.93	-2,061,013.66	
	ADFIT DECOUPLING DEFERRED REV		201805	-2,061,013.66	-274,644.83	-2,335,658.49	
	ADFIT DECOUPLING DEFERRED REV		201806	-2,335,658.49	-165,763.60	-2,501,422.09	
						-557,261.36	
	ADFIT DECOUPLING DEFERRED REV	GD	201804	-563,638.60	150,010.88	-413,627.72	
	ADFIT DECOUPLING DEFERRED REV		201805	-413,627.72	-177,437.89	-591,065.61	
	ADFIT DECOUPLING DEFERRED REV		201806	-591,065.61	-43,339.17	-634,404.78	
						-70,766.18	
						-628,027.54	

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2018
Income Statement Accounts

GL Account Balance Accounting Period : '201804, 201805, 201806'

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201804	-2,711,256.51	-807,146.05	-3,518,402.56
	RESIDENTIAL DECOUPLING DEFERRE		201805	-3,518,402.56	-1,141,047.09	-4,659,449.65
	RESIDENTIAL DECOUPLING DEFERRE		201806	-4,659,449.65	-586,951.22	-5,246,400.87
-2,535,144.36						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201804	-1,173,465.49	-519,812.20	-1,693,277.69
	NON-RES DECOUPLING DEFERRED RE		201805	-1,693,277.69	-825,696.30	-2,518,973.99
	NON-RES DECOUPLING DEFERRED RE		201806	-2,518,973.99	-839,183.83	-3,358,157.82
-2,184,692.33						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201804	-59,519.41	4,783.87	-54,735.54
	RESIDENTIAL DECOUPLING DEFERRE		201805	-54,735.54	-886,883.13	-941,618.67
	RESIDENTIAL DECOUPLING DEFERRE		201806	-941,618.67	-389,954.03	-1,331,572.70
-1,272,053.29						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201804	-560,489.23	19,252.50	-541,236.73
	NON-RES DECOUPLING DEFERRED RE		201805	-541,236.73	-224,089.12	-765,325.85
	NON-RES DECOUPLING DEFERRED RE		201806	-765,325.85	-37,806.06	-803,131.91
-242,642.68						

GL Account Balance Accounting Period : '201804, 201805, 201806'

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	201804	3,057,483.20	740,255.37	3,797,738.57
	AMORTIZATION RES DECOUPLING DE		201805	3,797,738.57	627,047.86	4,424,786.43
	AMORTIZATION RES DECOUPLING DE		201806	4,424,786.43	607,128.45	5,031,914.88
1,974,431.68						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201804	197,389.05	61,807.14	259,196.19
	AMORTIZATION NON-RES DECOUPLIN		201805	259,196.19	66,875.54	326,071.73
	AMORTIZATION NON-RES DECOUPLIN		201806	326,071.73	68,567.36	394,639.09
197,250.04						
495329	AMORTIZATION RES DECOUPLING DE	GD	201804	2,887,802.74	519,927.49	3,407,730.23
	AMORTIZATION RES DECOUPLING DE		201805	3,407,730.23	175,109.62	3,582,839.85
	AMORTIZATION RES DECOUPLING DE		201806	3,582,839.85	140,136.91	3,722,976.76
835,174.02						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201804	766,641.15	170,219.57	936,860.72
	AMORTIZATION NON-RES DECOUPLIN		201805	936,860.72	91,009.00	1,027,869.72
	AMORTIZATION NON-RES DECOUPLIN		201806	1,027,869.72	83,289.35	1,111,159.07
344,517.92						

Avista Corporation Decoupling Mechanism
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GL Account Balance Accounting Period : '201804, 201805, 201806'

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	201804	-110,968.04	-41,437.13	-152,405.17	
	INT INC ON OTH DEFERRALS-IV FU		201805	-152,405.17	-44,939.72	-197,344.89	
	INT INC ON OTH DEFERRALS-IV FU		201806	-197,344.89	-48,875.44	-246,220.33	
						-135,252.29	
	INT INC ON OTH DEFERRALS-IV FU	GD	201804	-64,319.87	-14,117.11	-78,436.98	
	INT INC ON OTH DEFERRALS-IV FU		201805	-78,436.98	-14,413.08	-92,850.06	
	INT INC ON OTH DEFERRALS-IV FU		201806	-92,850.06	-16,420.88	-109,270.94	
						-44,951.07	
						-180,203.36	
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201804	28,012.14	9,890.37	37,902.51	
	INT EXP ON OTH DEFERRALS-IV FU		201805	37,902.51	9,927.21	47,829.72	
	INT EXP ON OTH DEFERRALS-IV FU		201806	47,829.72	39,721.90	87,551.62 (2)	
						59,539.48	
	INT EXP ON OTH DEFERRALS-IV FU	GD	201804	40,419.85	14,271.22	54,691.07	
	INT EXP ON OTH DEFERRALS-IV FU		201805	54,691.07	14,324.38	69,015.45	
	INT EXP ON OTH DEFERRALS-IV FU		201806	69,015.45	22,009.56	91,025.01 (2)	
						50,605.16	
						110,144.64	
					-70,058.72		

Financial Reporting Contra Asset Accounts (3)

GL Account Balance Accounting Period : '201804, 201805, 201806'

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201804	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201805	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201806	0.00	0.00	0.00	
						0.00	
	CONTRA DECOUPLING DEFERRED REV	GD	201804	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201805	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201806	0.00	0.00	0.00	
						0.00	
	Current Year Contra Asset Balance					0.00	
253312	CONTRA DECOUPLED DEFERRED REVE	GD	201804	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201805	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201806	0.00	0.00	0.00	
						0.00	
Prior Year Contra Asset Balance					0.00		
456311	CONTRA DECOUPLING DEFERRAL	ED	201804	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201805	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201806	0.00	0.00	0.00	
						0.00	
495311	CONTRA DECOUPLING DEFERRAL	GD	201804	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201805	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201806	0.00	0.00	0.00	
						0.00	

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Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric

	Total Interest	419605	431605	Net Inc/Exp	Recon Check
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
Apr-18	\$31,547	\$41,437	(\$9,890)	\$31,547	(\$0)
May-18	\$35,013	\$44,940	(\$9,927)	\$35,013	\$0
Jun-18	\$38,911	\$48,875	(\$9,964)	\$38,911	\$0
Q1 Total	\$82,956	\$110,968	(\$28,012)	\$82,956	\$0
Q2 Total	\$105,471	\$135,252	(\$29,782)	\$105,471	(\$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%
Apr-18	\$807,146	\$11,653		\$3,543,429	4.47%
May-18	\$1,141,047	\$15,324		\$4,699,801	4.47%
Jun-18	\$586,951	\$18,600		\$5,305,352	4.47%

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%
Apr-18	\$519,812	\$5,368		\$1,706,313	4.47%
May-18	\$825,696	\$7,894		\$2,539,904	4.47%
Jun-18	\$839,184	\$11,024		\$3,390,111	4.47%

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%
Apr-18		(\$9,890)		(\$2,130,693)	4.47%
May-18		(\$9,927)		(\$2,140,620)	4.47%
Jun-18		(\$9,964)		(\$2,150,584)	4.47%

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%
Apr-18		\$4,588		\$1,753,495	4.47%
May-18		\$4,606		\$1,758,101	4.47%
Jun-18		\$4,623		\$1,762,724	4.47%

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Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric

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%
Apr-18		\$18,087	(\$740,255)	\$4,503,526	4.47%
May-18		\$15,608	(\$627,048)	\$3,892,086	4.47%
Jun-18		\$13,367	(\$607,128)	\$3,298,325	4.47%

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%
Apr-18		\$1,741	(\$61,807)	\$438,279	4.47%
May-18		\$1,508	(\$66,876)	\$372,911	4.47%
Jun-18		\$1,261	(\$68,567)	\$305,605	4.47%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

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Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

	Total Interest	Acct 419605	Acct 431605	Net Inc/Exp	Recon Check
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
Apr-18	(\$154)	\$14,117	(\$14,271)	(\$154)	\$0
May-18	\$89	\$14,413	(\$14,324)	\$89	(\$0)
Jun-18	\$2,043	\$16,421	(\$14,378)	\$2,043	(\$0)
Q1 Total	\$23,900	\$64,320	(\$40,420)	\$23,900	(\$0)
Q2 Total	\$1,978	\$44,951	(\$42,973)	\$1,978	(\$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%
Apr-18	(\$4,784)	\$231		\$59,936	4.47%
May-18	\$886,883	\$1,875		\$948,694	4.47%
Jun-18	\$389,954	\$4,260		\$1,342,909	4.47%

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%
Apr-18	(\$19,253)	\$2,067		\$547,206	4.47%
May-18	\$224,089	\$2,456		\$773,751	4.47%
Jun-18	\$37,806	\$2,953		\$814,510	4.47%

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%
Apr-18		(\$14,271)		(\$2,026,773)	4.47%
May-18		(\$14,324)		(\$2,041,097)	4.47%
Jun-18		(\$14,378)		(\$2,055,475)	4.47%

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%
Apr-18		\$1,094		\$844,480	4.47%
May-18		\$1,099		\$845,579	4.47%
Jun-18		\$1,103		\$846,681	4.47%

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Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

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%
Apr-18		\$7,931	(\$519,927)	\$1,877,221	4.47%
May-18		\$6,667	(\$175,110)	\$1,708,778	4.47%
Jun-18		\$6,104	(\$140,137)	\$1,574,745	4.47%

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%
Apr-18		\$2,793	(\$170,220)	\$667,585	4.47%
May-18		\$2,317	(\$91,009)	\$578,893	4.47%
Jun-18		\$2,001	(\$83,289)	\$497,605	4.47%

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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	(286)	(97)			(384)	-6.5%
Change in Decoupled Revenue per Customer	-\$13.21	-\$12.36			-\$25.57	-6.8%
Deferral per Average Customer	\$13.21	\$12.36			\$25.57	
Electric Non-Residential						
Change in Use per Customer	(663)	(783)			(1,446)	-4.8%
Change in Decoupled Revenue per Customer	-\$33.58	-\$62.87			-\$96.38	-4.5%
Deferral per Average Customer	\$33.58	\$62.87			\$96.38	
Natural Gas Residential						
Change in Use per Customer	(16)	(8)			(24)	-5.2%
Change in Decoupled Revenue per Customer	-\$0.39	-\$8.27			-\$8.67	-4.4%
Deferral per Average Customer	\$0.39	\$8.27			\$8.67	
Natural Gas Non-Residential						
Change in Use per Customer	(972)	(288)			(1,257)	-11.4%
Change in Decoupled Revenue per Customer	-\$192.54	-\$82.62			-\$274.64	-9.9%
Deferral per Average Customer	\$192.54	\$82.62			\$274.64	

2) Interest Expense recorded in June in this account included amounts associated with the tax reform regulatory liability associated with Schedule 74 and 174 rebates effective June 1. New accounts have been set up to differentiate the source of the interest income or expense and beginning July 2018 interest associated with the Decoupling Mechanism will be recorded in Account 419328 or 431328.

3) 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.