

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2018

Avista Utilities

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

UE-170485 Base effective 5/1/2018

Development of WA Electric Deferrals (Calendar Year 2018)

Line No.	Source	Oct-18	Nov-18	Dec-18	1st Quarter 2018	2nd Quarter 2018	3rd Quarter 2018	4th Quarter 2018	2018 YTD	
(a)	(b)	(l)	(m)	(n)	Total	Total	Total	Total	Total	
Residential Group										
1	Actual Customers	Revenue System	218,388	216,943	217,126	645,440	644,899	645,178	652,457	2,587,974
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$47.13	\$63.98	\$78.40	\$77.15	\$47.30	\$51.88	\$63.14	\$59.88
3	Decoupled Revenue	(1) x (2)	\$ 10,292,002	\$ 13,879,406	\$ 17,023,646	\$ 49,797,620	\$ 30,505,399	\$ 33,472,368	\$ 41,195,055	\$ 154,970,442
4	Actual Base Rate Revenue	Revenue System	\$ 14,485,470	\$ 19,035,133	\$ 23,674,422					
5	Actual Basic Charge Revenue	Revenue System	\$ 2,016,999	\$ 1,992,501	\$ 1,993,215					
6	Actual Usage (kWhs)	Revenue System	160,184,148	213,560,314	258,445,038					
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900					
8	Variable Power Supply Payments	(6) x (7)	\$ 3,043,499	\$ 4,057,646	\$ 4,910,456					
9	Customer Decoupled Payments	(4) - (5) -(8)	\$ 9,424,972	\$ 12,984,987	\$ 16,770,752	\$ 46,955,990	\$ 27,847,350	\$ 32,183,282	\$ 39,180,711	\$ 146,167,332
	Residential Revenue Per Customer Received		\$43.16	\$59.85	\$77.24	\$72.75	\$43.18	\$49.88	\$60.05	\$56.48
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ 867,030	\$ 894,419	\$ 252,894	\$ 2,841,631	\$ 2,658,050	\$ 1,289,086	\$ 2,014,344	\$ 8,803,109
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (39,779)	\$ (41,036)	\$ (11,603)	\$ (130,374)	\$ (122,905)	\$ (59,143)	\$ (92,418)	\$ (404,841)
		FERC Rate	4.96%	4.96%	4.96%					
12	Interest on Deferral	Avg Balance Calc	\$ 28,997	\$ 32,590	\$ 34,987	\$ 13,374	\$ 45,577	\$ 66,465	\$ 96,574	\$ 221,991
	Monthly Residential Deferral Totals		\$ 856,247	\$ 885,973	\$ 276,279	\$ 2,724,631	\$ 2,580,721	\$ 1,296,408	\$ 2,018,500	\$ 8,620,259
13	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10) ~ (12))	\$ 7,458,007	\$ 8,343,981	\$ 8,620,259					
Non-Residential Group										
14	Actual Customers	Revenue System	37,529	36,614	36,652	109,868	109,288	109,094	110,795	439,045
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$367.48	\$326.96	\$388.88	\$358.84	\$360.11	\$387.00	\$361.17	\$366.74
16	Decoupled Revenue	(14) x (15)	\$ 13,791,211	\$ 11,971,163	\$ 14,253,088	\$ 39,425,097	\$ 39,355,535	\$ 42,219,597	\$ 40,015,463	\$ 161,015,692
17	Actual Base Rate Revenue	Revenue System	\$ 18,403,643	\$ 17,593,113	\$ 17,332,612					
18	Actual Basic Charge Revenue	Revenue System	\$ 1,698,059	\$ 1,643,976	\$ 1,657,605					
19	Actual Usage (kWhs)	Revenue System	183,987,851	175,888,755	171,593,219					
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900					
21	Variable Power Supply Payments	(19) x (20)	\$ 3,495,769	\$ 3,341,886	\$ 3,260,271					
22	Customer Decoupled Payments	(17) - (18) -(21)	\$ 13,209,814	\$ 12,607,250	\$ 12,414,736	\$ 38,195,204	\$ 37,065,066	\$ 40,293,170	\$ 38,231,801	\$ 153,785,241
	Non-Residential Revenue Per Customer Received		\$351.99	\$344.33	\$338.72	\$347.65	\$339.15	\$369.34	\$345.07	\$350.27
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 581,397	\$ (636,087)	\$ 1,838,352	\$ 1,229,893	\$ 2,290,469	\$ 1,926,427	\$ 1,783,662	\$ 7,230,451
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (26,674)	\$ 29,184	\$ (84,344)	\$ (56,427)	\$ (105,777)	\$ (88,384)	\$ (81,834)	\$ (332,423)
		FERC Rate	4.96%	4.96%	4.96%					
25	Interest on Deferral	Avg Balance Calc	\$ 22,965	\$ 22,952	\$ 25,418	\$ 7,668	\$ 24,286	\$ 50,509	\$ 71,334	\$ 153,797
	Monthly Non-Residential Deferral Totals		\$ 577,687	\$ (583,951)	\$ 1,779,426	\$ 1,181,133	\$ 2,208,978	\$ 1,888,552	\$ 1,773,162	\$ 7,051,825
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ 5,856,351	\$ 5,272,399	\$ 7,051,825					
27	Total Cumulative Electric Deferral	(13) + (26)	\$ 13,314,358	\$ 13,616,380	\$ 15,672,084					

Avista Corporation Decoupling Mechanism
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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					1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2018 YTD
		Oct-18	Nov-18	Dec-18	Total	Total	Total	Total	Total	
(a)	(b)	(l)	(m)	(n)	(o)				(o)	
Residential Group										
1	Actual Customers	Revenue System	164,606	163,386	163,850	482,217	483,553	483,883	491,842	1,941,495
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$19.75	\$38.30	\$57.08	\$51.12	\$14.67	\$6.72	\$38.35	\$27.74
3	Decoupled Revenue	(1) x (2)	\$ 3,251,127	\$ 6,257,058	\$ 9,352,369	\$ 24,648,604	\$ 7,092,930	\$ 3,249,290	\$ 18,860,553	\$ 53,851,378
	Actual Usage (informational only)	Revenue System	8,400,703	15,575,844	20,591,859					
	Actual Base Rate Revenue									
4	(Excludes Gas Costs)	Revenue System	\$ 5,238,398	\$ 8,773,319	\$ 10,716,157					
5	Actual Fixed Charge Revenue	Revenue System	\$ 1,589,990	\$ 1,573,208	\$ 1,574,788					
6	Customer Decoupled Payments	(4) - (5)	\$ 3,648,408	\$ 7,200,111	\$ 9,141,369	\$ 24,586,237	\$ 5,759,228	\$ 2,784,647	\$ 19,989,888	\$ 53,120,000
	Residential Revenue Per Customer Received		\$22.16	\$44.07	\$55.79	\$50.99	\$11.91	\$5.75	\$40.64	\$27.36
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ (397,282)	\$ (943,054)	\$ 211,000	\$ 62,368	\$ 1,333,702	\$ 464,643	\$ (1,129,335)	\$ 731,378
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 18,143	\$ 43,067	\$ (9,636)	\$ (2,848)	\$ (61,649)	\$ (21,219)	\$ 51,574	\$ (34,142)
		FERC Rate	4.96%	4.96%	4.96%					
9	Interest on Deferral	Avg Balance Calc	\$ 6,677	\$ 4,061	\$ 2,634	\$ 4,969	\$ 6,367	\$ 18,592	\$ 13,372	\$ 43,300
	Monthly Residential Deferral Totals		\$ (372,462)	\$ (895,926)	\$ 203,998	\$ 64,489	\$ 1,278,420	\$ 462,016	\$ (1,064,389)	\$ 740,536
	Cumulative Residential Deferral									
10	Surcharge/(Rebate) Balance	Σ((7) ~ (9))	\$ 1,432,463	\$ 536,537	\$ 740,536					
Non-Residential Group										
11	Actual Customers	Revenue System	3,147	3,078	3,110	9,151	9,239	9,144	9,335	36,869
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$369.64	\$494.51	\$714.93	\$648.55	\$275.60	\$172.62	\$525.85	\$405.99
13	Decoupled Revenue	(11) x (12)	\$ 1,163,244	\$ 1,522,114	\$ 2,223,442	\$ 5,934,837	\$ 2,546,231	\$ 1,578,395	\$ 4,908,801	\$ 14,968,263
	Actual Usage (informational only)		4,117,831	6,205,712	7,218,620					
	Actual Base Rate Revenue									
14	(Excludes Gas Costs)	Revenue System	\$ 1,303,676	\$ 2,011,531	\$ 2,484,123					
15	Actual Fixed Charge Revenue	Revenue System	\$ 311,358	\$ 313,497	\$ 187,784					
16	Customer Decoupled Payments	(14) - (15)	\$ 992,318	\$ 1,698,034	\$ 2,296,338	\$ 5,347,526	\$ 2,291,780	\$ 1,348,299	\$ 4,986,690	\$ 13,974,295
	Non-Residential Revenue Per Customer Received		\$315.32	\$551.67	\$738.37	\$584.37	\$248.06	\$147.45	\$534.19	\$379.03
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ 170,926	\$ (175,919)	\$ (72,896)	\$ 587,311	\$ 254,450	\$ 230,096	\$ (77,889)	\$ 993,968
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (7,806)	\$ 8,034	\$ 3,329	\$ (26,821)	\$ (11,808)	\$ (10,508)	\$ 3,557	\$ (45,580)
		FERC Rate	4.96%	4.96%	4.96%					
19	Interest on Deferral	Avg Balance Calc	\$ 4,657	\$ 4,666	\$ 4,195	\$ 3,903	\$ 7,475	\$ 10,958	\$ 13,517	\$ 35,854
	Monthly Non-Residential Deferral Totals		\$ 167,777	\$ (163,220)	\$ (65,373)	\$ 564,392	\$ 250,118	\$ 230,547	\$ (60,815)	\$ 984,241
	Cumulative Non-Residential Deferral									
20	Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ 1,212,834	\$ 1,049,614	\$ 984,241					
21	Total Cumulative Natural Gas Deferral	(10) + (20)	\$ 2,645,297	\$ 1,586,151	\$ 1,724,777					

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Balance Sheet Accounts

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	201810	6,601,759.66	856,247.47	7,458,007.13	
	REG ASSET-DECOUPLING DEFERRED		201811	7,458,007.13	885,973.38	8,343,980.51	
	REG ASSET-DECOUPLING DEFERRED		201812	8,343,980.51	276,278.74	8,620,259.25	
					2,018,499.59		
	REG ASSET-DECOUPLING DEFERRED	GD	201810	1,804,924.79	-372,461.78	1,432,463.01	
	REG ASSET-DECOUPLING DEFERRED		201811	1,432,463.01	-895,925.53	536,537.48	
	REG ASSET-DECOUPLING DEFERRED		201812	536,537.48	203,998.03	740,535.51	
					-1,064,389.28		
					954,110.31		
186338	REG ASSET NON-RES DECOUPLING D	ED	201810	5,278,663.19	577,687.34	5,856,350.53	
	REG ASSET NON-RES DECOUPLING D		201811	5,856,350.53	-583,951.44	5,272,399.09	
	REG ASSET NON-RES DECOUPLING D		201812	5,272,399.09	1,779,425.91	7,051,825.00	
					1,773,161.81		
	REG ASSET NON-RES DECOUPLING D	GD	201810	1,045,056.39	167,777.13	1,212,833.52	
	REG ASSET NON-RES DECOUPLING D		201811	1,212,833.52	-163,219.52	1,049,614.00	
	REG ASSET NON-RES DECOUPLING D		201812	1,049,614.00	-65,372.52	984,241.48	
					-60,814.91		
					1,712,346.90		

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	201810	-2,916,898.92	2,916,897.92	-1.00	
	REG ASSET- DECOUPLING PRIOR YE		201811	-1.00	1.00	0.00	
	REG ASSET- DECOUPLING PRIOR YE		201812	0.00	0.00	0.00	
					2,916,898.92		
	REG ASSET- DECOUPLING PRIOR YE	GD	201810	-4,018,215.22	4,018,215.22	0.00	
	REG ASSET- DECOUPLING PRIOR YE		201811	0.00	0.00	0.00	
	REG ASSET- DECOUPLING PRIOR YE		201812	0.00	0.00	0.00	
					4,018,215.22		
					6,935,114.14		
182339	REG ASSET - NON RES DECOUPLING	ED	201810	1,074,121.35	-1,074,121.35	0.00	
	REG ASSET - NON RES DECOUPLING		201811	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		201812	0.00	0.00	0.00	
					-1,074,121.35		
	REG ASSET - NON RES DECOUPLING	GD	201810	281,434.83	-281,434.83	0.00	
	REG ASSET - NON RES DECOUPLING		201811	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		201812	0.00	0.00	0.00	
					-281,434.83		
					-1,355,556.18		

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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	201810	1,088,330.49	-1,088,330.49	0.00	
	REG ASSET- DECOUPLING SURCHARG		201811	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201812	0.00	0.00	0.00	
	-1,088,330.49						
	REG ASSET- DECOUPLING SURCHARG	GD	201810	1,187,048.07	-1,187,048.07	0.00	
	REG ASSET- DECOUPLING SURCHARG		201811	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201812	0.00	0.00	0.00	
	-1,187,048.07						
	-2,275,378.56						
182338	REG ASSET- DECOUPLING SURCHARG	ED	201810	91,565.00	1,006,751.13	1,098,316.13	
	REG ASSET- DECOUPLING SURCHARG		201811	1,098,316.13	-83,128.02	1,015,188.11	
	REG ASSET- DECOUPLING SURCHARG		201812	1,015,188.11	-83,481.31	931,706.80	
	REG ASSET - NON RES DECOUPLING	GD	201810	283,408.47	131,240.22	414,648.69	
	REG ASSET - NON RES DECOUPLING		201811	414,648.69	-33,879.97	380,768.72	
	REG ASSET - NON RES DECOUPLING		201812	380,768.72	-49,593.68	331,175.04	
	47,766.57						
	47,766.57						

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	201810	0.00	-2,511,076.94	-2,511,076.94	
	REG LIABILITY DECOUPLING REBAT		201811	-2,511,076.94	104,138.91	-2,406,938.03	
	REG LIABILITY DECOUPLING REBAT		201812	-2,406,938.03	271,357.20	-2,135,580.83	
	-2,135,580.83						
	REG LIABILITY DECOUPLING REBAT	GD	201810	0.00	-3,282,474.21	-3,282,474.21	
	REG LIABILITY DECOUPLING REBAT		201811	-3,282,474.21	308,187.55	-2,974,286.66	
	REG LIABILITY DECOUPLING REBAT		201812	-2,974,286.66	518,271.10	-2,456,015.56	
	-2,456,015.56						
	-4,591,596.39						
254338	REG LIABILITY NON RES DECOUPLI	ED	201810	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201811	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201812	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	201810	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201811	0.00	0.00	0.00	
REG LIABILITY NON RES DECOUPLI	201812		0.00	0.00	0.00		
0.00							
0.00							

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	201810	-2,355,683.52	-29,145.63	-2,384,829.15	
	ADFIT DECOUPLING DEFERRED REV		201811	-2,384,829.15	71,958.40	-2,312,870.75	
	ADFIT DECOUPLING DEFERRED REV		201812	-2,312,870.75	-432,107.63	-2,744,978.38	
	-389,294.86						
	ADFIT DECOUPLING DEFERRED REV	GD	201810	-122,568.21	169,299.13	46,730.92	
	ADFIT DECOUPLING DEFERRED REV		201811	46,730.92	164,815.87	211,546.79	
	ADFIT DECOUPLING DEFERRED REV		201812	211,546.79	-127,533.62	84,013.17	
	206,581.38						
	-182,713.48						

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Income Statement Accounts

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201810	-6,476,343.30	-827,250.55	-7,303,593.85
	RESIDENTIAL DECOUPLING DEFERRE		201811	-7,303,593.85	-853,383.29	-8,156,977.14
	RESIDENTIAL DECOUPLING DEFERRE		201812	-8,156,977.14	-241,291.62	-8,398,268.76
-1,921,925.46						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201810	-5,196,200.35	-554,722.44	-5,750,922.79
	NON-RES DECOUPLING DEFERRED RE		201811	-5,750,922.79	606,903.42	-5,144,019.37
	NON-RES DECOUPLING DEFERRED RE		201812	-5,144,019.37	-1,754,008.38	-6,898,027.75
-1,701,827.40						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201810	-1,774,996.70	379,138.58	-1,395,858.12
	RESIDENTIAL DECOUPLING DEFERRE		201811	-1,395,858.12	899,986.41	-495,871.71
	RESIDENTIAL DECOUPLING DEFERRE		201812	-495,871.71	-201,364.19	-697,235.90
1,077,760.80						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201810	-1,022,720.08	-163,120.45	-1,185,840.53
	NON-RES DECOUPLING DEFERRED RE		201811	-1,185,840.53	167,885.60	-1,017,954.93
	NON-RES DECOUPLING DEFERRED RE		201812	-1,017,954.93	69,567.15	-948,387.78
74,332.30						

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	201810	7,266,839.84	679,574.23	7,946,414.07
	AMORTIZATION RES DECOUPLING DE		201811	7,946,414.07	-120,323.53	7,826,090.54
	AMORTIZATION RES DECOUPLING DE		201812	7,826,090.54	-280,725.71	7,545,364.83
278,524.99						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201810	610,951.02	69,824.24	680,775.26
	AMORTIZATION NON-RES DECOUPLIN		201811	680,775.26	89,711.35	770,486.61
	AMORTIZATION NON-RES DECOUPLIN		201812	770,486.61	87,496.59	857,983.20
247,032.18						
495329	AMORTIZATION RES DECOUPLING DE	GD	201810	4,126,999.50	446,985.44	4,573,984.94
	AMORTIZATION RES DECOUPLING DE		201811	4,573,984.94	-329,412.96	4,244,571.98
	AMORTIZATION RES DECOUPLING DE		201812	4,244,571.98	-529,470.58	3,715,101.40
-411,898.10						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201810	1,330,002.51	151,634.29	1,481,636.80
	AMORTIZATION NON-RES DECOUPLIN		201811	1,481,636.80	36,103.27	1,517,740.07
	AMORTIZATION NON-RES DECOUPLIN		201812	1,517,740.07	51,062.00	1,568,802.07
238,799.56						

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Interest Income or Expense

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING□	ED	201810	-158,113.63	-54,415.84	-212,529.47	
	INTEREST INCOME - DECOUPLING□		201811	-212,529.47	-62,125.40	-274,654.87	
	INTEREST INCOME - DECOUPLING□		201812	-274,654.87	-64,419.93	-339,074.80	
	-180,961.17						
	INTEREST INCOME - DECOUPLING□	GD	201810	-53,946.28	-12,773.16	-66,719.44	
	INTEREST INCOME - DECOUPLING□		201811	-66,719.44	-10,950.26	-77,669.70	
	INTEREST INCOME - DECOUPLING□		201812	-77,669.70	-8,296.79	-85,966.49	
	-32,020.21						
	-212,981.38						
431328	INTEREST EXPENSE - DECOUPLING□	ED	201810	32,383.92	2,934.28	35,318.20	
	INTEREST EXPENSE - DECOUPLING□		201811	35,318.20	16,183.62	51,501.82	
	INTEREST EXPENSE - DECOUPLING□		201812	51,501.82	9,368.51	60,870.33	
	28,486.41						
	INTEREST EXPENSE - DECOUPLING□	GD	201810	45,985.67	4,321.62	50,307.29	
	INTEREST EXPENSE - DECOUPLING□		201811	50,307.29	21,225.41	71,532.70	
	INTEREST EXPENSE - DECOUPLING□		201812	71,532.70	11,199.48	82,732.18	
	36,746.51						
	65,232.92						
-147,748.46							

Financial Reporting Contra Asset Accounts (2)

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201810	0.00	-545,266.37	-545,266.37	
	CONTRA DECOUPLING DEFERRED REV		201811	-545,266.37	-665,692.86	-1,210,959.23	
	CONTRA DECOUPLING DEFERRED REV		201812	-1,210,959.23	-185,925.15	-1,396,884.38	
	-1,396,884.38						
	CONTRA DECOUPLING DEFERRED REV	GD	201810	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201811	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201812	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						-1,396,884.38
253312	CONTRA DECOUPLED DEFERRED REVE	GD	201810	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201811	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201812	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	201810	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201811	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201812	0.00	0.00	0.00	
	0.00						
	Prior Year Contra Asset Balance						0.00
456311	CONTRA DECOUPLING DEFERRAL	ED	201810	0.00	545,266.37	545,266.37	
	CONTRA DECOUPLING DEFERRAL		201811	545,266.37	665,692.86	1,210,959.23	
	CONTRA DECOUPLING DEFERRAL		201812	1,210,959.23	185,925.15	1,396,884.38	
	1,396,884.38						
495311	CONTRA DECOUPLING DEFERRAL	GD	201810	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201811	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201812	0.00	0.00	0.00	
	0.00						

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2018

Washington Jurisdiction Decoupling Mechanism Interest Summary

Electric

	Total Interest	419328 or 605	431328 or 605	Net Inc/Exp	Recon Check
Jan-18	\$24,667	\$35,295	(\$9,304)	\$25,991	(\$1,324)
Feb-18	\$26,273	\$36,939	(\$9,337)	\$27,601	(\$1,329)
Mar-18	\$28,030	\$38,734	(\$9,370)	\$29,364	(\$1,333)
Apr-18	\$30,139	\$41,437	(\$9,890)	\$31,547	(\$1,407)
May-18	\$33,600	\$44,940	(\$9,927)	\$35,013	(\$1,413)
Jun-18	\$37,493	\$48,875	(\$9,964)	\$38,911	(\$1,418)
Jul-18	\$42,587	\$54,573	(\$10,494)	\$44,080	(\$1,493)
Aug-18	\$40,212	\$52,245	(\$10,535)	\$41,711	(\$1,499)
Sep-18	\$39,939	\$45,481	(\$16,758)	\$28,723	\$11,216
Oct-18	\$47,673	\$54,416	(\$2,934)	\$51,482	(\$3,808)
Nov-18	\$49,750	\$62,125	(\$16,184)	\$45,942	\$3,808
Dec-18	\$55,051	\$64,420	(\$9,369)	\$55,051	\$0
Q1 Total	\$78,970	\$110,968	(\$28,012)	\$82,956	(\$3,986)
Q2 Total	\$101,233	\$135,252	(\$29,782)	\$105,471	(\$4,238)
Q3 Total	\$122,738	\$152,299	(\$37,786)	\$114,514	\$8,224
Q4 Total	\$152,475	\$180,961	(\$28,486)	\$152,475	\$0
YTD Total	\$455,415	\$579,481	(\$124,066)	\$455,415	\$0

186328 ED	Deferral	Interest		Ending	Interest
Residential	Entry	Income/(exp)	Amortization	Balance	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%
Jul-18	\$987,417	\$22,665		\$6,315,433	4.69%
Aug-18	(\$1,566,769)	\$21,621		\$4,770,286	4.69%
Sep-18	\$1,809,295	\$22,180		\$6,601,760	4.69%
Oct-18	\$827,251	\$28,997		\$7,458,007	4.96%
Nov-18	\$853,383	\$32,590		\$8,343,981	4.96%
Dec-18	\$241,292	\$34,987		\$8,620,259	4.96%

186338 ED	Deferral	Interest		Ending	Interest
Non-Residential	Entry	Income/(exp)	Amortization	Balance	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%
Jul-18	\$713,229	\$14,643		\$4,117,983	4.69%
Aug-18	\$361,557	\$16,801		\$4,496,341	4.69%
Sep-18	\$763,257	\$19,065		\$5,278,663	4.69%
Oct-18	\$554,722	\$22,965		\$5,856,351	4.96%
Nov-18	(\$606,903)	\$22,952		\$5,272,399	4.96%
Dec-18	\$1,754,008	\$25,418		\$7,051,825	4.96%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2018

Washington Jurisdiction Decoupling Mechanism Interest Summary

182329 ED	Deferral	Interest	Amortization	Ending	Interest
Residential	Entry	Income/(exp)		Balance	Rate
Dec-17				(\$2,092,790)	
Provision for Rate Refund - Revised to Actual Sharing				(\$728,117)	
Jan-18		(\$9,991)		(\$2,102,781)	4.25%
Feb-18		(\$10,026)		(\$2,112,807)	4.25%
Mar-18		(\$10,062)		(\$2,122,868)	4.25%
Apr-18		(\$10,620)		(\$2,133,488)	4.47%
May-18		(\$10,659)		(\$2,144,148)	4.47%
Jun-18		(\$10,699)		(\$2,154,847)	4.47%
Jul-18		(\$11,268)		(\$2,166,115)	4.69%
Aug-18		(\$11,312)		(\$2,177,426)	4.69%
Sep-18	(\$728,117)	(\$11,356)		(\$2,916,899)	4.69%
Oct-18		(\$12,057)		(\$2,928,956)	4.96%
Nov-18	** \$2,928,956	\$0		\$0	4.96%
Dec-18		\$0		\$0	4.96%

** TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182339 ED	Deferral	Interest	Amortization	Ending	Interest
Non-Residential	Entry	Income/(exp)		Balance	Rate
Dec-17				\$1,735,911	
Provision for Rate Refund - Revised to Actual Sharing				(\$697,138)	
Jan-18		\$3,679		\$1,739,590	4.25%
Feb-18		\$3,692		\$1,743,282	4.25%
Mar-18		\$3,705		\$1,746,987	4.25%
Apr-18		\$3,911		\$1,750,898	4.47%
May-18		\$3,925		\$1,754,823	4.47%
Jun-18		\$3,940		\$1,758,763	4.47%
Jul-18		\$4,149		\$1,762,912	4.69%
Aug-18		\$4,165		\$1,767,078	4.69%
Sep-18	(\$697,138)	\$4,182		\$1,074,121	4.69%
Oct-18		\$4,440		\$1,078,561	4.96%
Nov-18	** (\$1,078,561)	\$0		\$0	4.96%
Dec-18		\$0		\$0	4.96%

** TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182328 ED	Deferral	Interest	Amortization	Ending	Interest
Residential	Entry	Income/(exp)		Balance	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%
Jul-18		\$11,355	(\$785,864)	\$2,523,816	4.69%
Aug-18		\$8,187	(\$857,922)	\$1,674,082	4.69%
Sep-18		\$5,388	(\$591,139)	\$1,088,330	4.69%
Oct-18	** \$0	\$3,094	(\$679,574)	\$411,850	4.96%
Nov-18	** -\$411,850	\$0		\$0	4.96%
Dec-18		\$0		\$0	4.96%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2018

Washington Jurisdiction Decoupling Mechanism Interest Summary

Electric						
182338 ED	Deferral	Interest		Ending	Interest	
Non-Residential	Entry	Income/(exp)	Amortization	Balance	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%	
Jul-18		\$1,042	(\$78,197)	\$228,450	4.69%	
Aug-18		\$748	(\$73,904)	\$155,294	4.69%	
Sep-18		\$481	(\$64,211)	\$91,565	4.69%	
Oct-18	**	\$1,078,561	\$234	(\$69,824)	\$1,100,536	4.96%
Nov-18	**	\$0	\$4,363	(\$89,711)	\$1,015,188	4.96%
Dec-18			\$4,015	(\$87,497)	\$931,707	4.96%
254328 ED	Deferral	Interest		Ending	Interest	
Residential	Entry	Income/(exp)	Amortization	Balance	Rate	
Dec-17				\$0		
Jan-18		\$0		\$0	4.25%	
Feb-18		\$0		\$0	4.25%	
Mar-18		\$0		\$0	4.25%	
Apr-18		\$0		\$0	4.47%	
May-18		\$0		\$0	4.47%	
Jun-18		\$0		\$0	4.47%	
Jul-18		\$0		\$0	4.69%	
Aug-18		\$0		\$0	4.69%	
Sep-18		\$0		\$0	4.69%	
Oct-18	**	(\$2,517,105)	\$0	(\$2,517,105)	4.96%	
Nov-18		(\$10,155)	120,324	(\$2,406,937)	4.96%	
Dec-18		(\$9,369)	280,726	(\$2,135,580)	4.96%	
254338 ED	Deferral	Interest		Ending	Interest	
Non-Residential	Entry	Income/(exp)	Amortization	Balance	Rate	
Dec-17				\$0		
Jan-18		\$0		\$0	4.25%	
Feb-18		\$0		\$0	4.25%	
Mar-18		\$0		\$0	4.25%	
Apr-18		\$0		\$0	4.47%	
May-18		\$0		\$0	4.47%	
Jun-18		\$0		\$0	4.47%	
Jul-18		\$0		\$0	4.69%	
Aug-18		\$0		\$0	4.69%	
Sep-18		\$0		\$0	4.69%	
Oct-18	**	\$0	\$0	\$0	4.96%	
Nov-18		\$0	\$0	\$0	4.96%	
Dec-18		\$0	\$0	\$0	4.96%	

** TRANSFER PRIOR UNAMORTIZED BALANCES APPROVED FOR REBATE TO CURRENT SURCHARGE APPROVED FOR RECOVERY ACCOUNT.

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2018

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

	Total Interest	419328 or 605	431328 or 605	Net Inc/Exp	Recon Check
Jan-18	\$10,735	\$24,564	(\$13,426)	\$11,138	(\$403)
Feb-18	\$8,327	\$23,580	(\$13,473)	\$10,107	(\$1,780)
Mar-18	\$3,625	\$16,176	(\$13,521)	\$2,655	\$970
Apr-18	(\$582)	\$14,117	(\$14,271)	(\$154)	(\$428)
May-18	(\$341)	\$14,413	(\$14,324)	\$89	(\$430)
Jun-18	\$1,612	\$16,421	(\$14,378)	\$2,043	(\$431)
Jul-18	\$2,240	\$17,836	(\$15,142)	\$2,695	(\$454)
Aug-18	\$2,433	\$18,090	(\$15,201)	\$2,889	(\$456)
Sep-18	\$2,377	\$15,164	(\$16,200)	(\$1,036)	\$3,413
Oct-18	\$729	\$12,773	(\$4,322)	\$8,452	(\$7,723)
Nov-18	(\$2,552)	\$10,950	(\$21,225)	(\$10,275)	\$7,723
Dec-18	(\$2,903)	\$8,297	(\$11,199)	(\$2,903)	(\$0)
Q1 Total	\$22,687	\$64,320	(\$40,420)	\$23,900	(\$1,213)
Q2 Total	\$688	\$44,951	(\$42,973)	\$1,978	(\$1,289)
Q3 Total	\$7,050	\$51,090	(\$46,542)	\$4,548	\$2,502
Q4 Total	(\$4,726)	\$32,020	(\$36,747)	(\$4,726)	\$0
YTD Total	\$25,699	\$192,381	(\$166,682)	\$25,700	(\$0)

186328 GD	Deferral	Interest	Amortization	Ending	Interest
Residential	Entry	Income/(exp)		Balance	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%
Jul-18	\$172,176	\$5,585		\$1,520,670	4.69%
Aug-18	\$144,891	\$6,226		\$1,671,787	4.69%
Sep-18	\$126,357	\$6,781		\$1,804,925	4.69%
Oct-18	(\$379,139)	\$6,677		\$1,432,463	4.96%
Nov-18	(\$899,986)	\$4,061		\$536,537	4.96%
Dec-18	\$201,364	\$2,634		\$740,536	4.96%

186338 GD	Deferral	Interest	Amortization	Ending	Interest
Non-Residential	Entry	Income/(exp)		Balance	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%
Jul-18	\$88,128	\$3,356		\$905,994	4.69%
Aug-18	\$63,892	\$3,666		\$973,552	4.69%
Sep-18	\$67,568	\$3,937		\$1,045,056	4.69%
Oct-18	\$163,120	\$4,657		\$1,212,834	4.96%
Nov-18	-\$167,886	\$4,666		\$1,049,614	4.96%
Dec-18	(\$69,567)	\$4,195		\$984,241	4.96%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2018

**Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas**

182329 GD Residential	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				(\$1,972,082)	
Provision for Rate Refund - Revised to Actual Sharing				(\$1,913,898)	
Jan-18		(\$13,763)		(\$1,985,845)	4.25%
Feb-18		(\$13,812)		(\$1,999,656)	4.25%
Mar-18		(\$13,861)		(\$2,013,517)	4.25%
Apr-18		(\$14,630)		(\$2,028,147)	4.47%
May-18		(\$14,684)		(\$2,042,831)	4.47%
Jun-18		(\$14,739)		(\$2,057,570)	4.47%
Jul-18		(\$15,522)		(\$2,073,091)	4.69%
Aug-18		(\$15,582)		(\$2,088,674)	4.69%
Sep-18	(\$1,913,898)	(\$15,643)		(\$4,018,215)	4.69%
Oct-18		(\$16,609)		(\$4,034,824)	4.96%
Nov-18	** \$4,034,824	\$0		\$0	4.96%
Dec-18		\$0		\$0	4.96%

** TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182339 GD Non-Residential	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$840,286	
Provision for Rate Refund - Revised to Actual Sharing				(\$568,113)	
Jan-18		\$964		\$841,250	4.25%
Feb-18		\$967		\$842,217	4.25%
Mar-18		\$971		\$843,188	4.25%
Apr-18		\$1,025		\$844,213	4.47%
May-18		\$1,028		\$845,241	4.47%
Jun-18		\$1,032		\$846,274	4.47%
Jul-18		\$1,087		\$847,361	4.69%
Aug-18		\$1,091		\$848,452	4.69%
Sep-18	(\$568,113)	\$1,096		\$281,435	4.69%
Oct-18		\$1,163		\$282,598	4.96%
Nov-18	** (\$282,598)	\$0		\$0	4.96%
Dec-18		\$0		\$0	4.96%

** TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.

182328 GD Residential	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%
Jul-18		\$5,916	(\$122,187)	\$1,458,473	4.69%
Aug-18		\$5,470	(\$117,945)	\$1,345,998	4.69%
Sep-18		\$4,940	(\$163,891)	\$1,187,048	4.69%
Oct-18	** \$0	\$3,983	(\$446,985)	\$744,045	4.96%
Nov-18	** -\$744,045	\$0		\$0	4.96%
Dec-18		\$0		\$0	4.96%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2018

Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

182338 GD	Deferral	Interest		Ending	Interest
Non-Residential	Entry	Income/(exp)	Amortization	Balance	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%
Jul-18		\$1,819	(\$64,517)	\$434,907	4.69%
Aug-18		\$1,562	(\$70,520)	\$365,949	4.69%
Sep-18		\$1,266	(\$83,807)	\$283,408	4.69%
Oct-18	** \$282,598	\$858	(\$151,634)	\$415,230	4.96%
Nov-18	** \$0	\$1,642	(\$36,103)	\$380,769	4.96%
Dec-18		\$1,468	(\$51,062)	\$331,175	4.96%

254328 GD	Deferral	Interest		Ending	Interest
Residential	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-17				\$0	
Jan-18		\$0		\$0	4.25%
Feb-18		\$0		\$0	4.25%
Mar-18		\$0		\$0	4.25%
Apr-18		\$0		\$0	4.47%
May-18		\$0		\$0	4.47%
Jun-18		\$0		\$0	4.47%
Jul-18		\$0		\$0	4.69%
Aug-18		\$0		\$0	4.69%
Sep-18		\$0		\$0	4.69%
Oct-18	** (\$3,290,779)	\$0		(\$3,290,779)	4.96%
Nov-18		(\$12,921)	329,413	(\$2,974,287)	4.96%
Dec-18		(\$11,199)	529,471	(\$2,456,016)	4.96%

254338 GD	Deferral	Interest		Ending	Interest
Non-Residential	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-17				\$0	
Jan-18		\$0		\$0	4.25%
Feb-18		\$0		\$0	4.25%
Mar-18		\$0		\$0	4.25%
Apr-18		\$0		\$0	4.47%
May-18		\$0		\$0	4.47%
Jun-18		\$0		\$0	4.47%
Jul-18		\$0		\$0	4.69%
Aug-18		\$0		\$0	4.69%
Sep-18		\$0		\$0	4.69%
Oct-18	** \$0	\$0		\$0	4.96%
Nov-18		\$0		\$0	4.96%
Dec-18		\$0		\$0	4.96%

** TRANSFER PRIOR UNAMORTIZED BALANCES APPROVED FOR REBATE TO CURRENT SURCHARGE APPROVED FOR RECOVERY ACCOUNT.

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2018

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. The difference in percentage of deferred revenue compared to percentage of lower usage for the natural gas groups can be attributed to seasonality and the mid-year change in authorized base.

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)	(54)	(140)	(577)	-5.0%
Change in Decoupled Revenue per Customer	-\$13.21	-\$12.36	-\$5.99	-\$9.26	-\$40.82	-5.7%
Deferral per Average Customer	\$13.21	\$12.36	\$5.99	\$9.26	\$40.82	
Electric Non-Residential						
Change in Use per Customer	(663)	(783)	(554)	(746)	(2,747)	-4.5%
Change in Decoupled Revenue per Customer	-\$33.58	-\$62.87	-\$52.98	-\$48.30	-\$197.62	-4.5%
Deferral per Average Customer	\$33.58	\$62.87	\$52.98	\$48.30	\$197.62	
Natural Gas Residential						
Change in Use per Customer	(16)	(8)	(3)	(12)	(39)	-4.9%
Change in Decoupled Revenue per Customer	-\$0.39	-\$8.27	-\$2.88	\$6.89	-\$4.52	-1.4%
Deferral per Average Customer	\$0.39	\$8.27	\$2.88	-\$6.89	\$4.52	
Natural Gas Non-Residential						
Change in Use per Customer	(972)	(288)	(145)	(776)	(2,183)	-11.2%
Change in Decoupled Revenue per Customer	-\$192.54	-\$82.62	-\$75.49	\$25.03	-\$323.51	-6.6%
Deferral per Average Customer	\$192.54	\$82.62	\$75.49	-\$25.03	\$323.51	

(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 Commission Basis results reporting.