

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 1st Quarter 2019

Avista Utilities

Decoupling Mechanism - UE-170485 Base effective 5/1/2018

Development of WA Electric Deferrals (Calendar Year 2019)

Line No.	Source	3			1st Quarter	2019 YTD	
		Jan-19	Feb-19	Mar-19	2019 Total	Total	
(a)	(b)	(c)	(d)	(e)			
<b>Residential Group</b>							
1	Actual Customers	Revenue System	218,072	218,072	216,577	652,721	652,721
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$83.76	\$67.85	\$62.15	\$71.27	\$71.27
3	Decoupled Revenue	(1) x (2)	\$ 18,265,804	\$ 14,797,018	\$ 13,459,538	\$ 46,522,360	\$ 46,522,360
4	Actual Base Rate Revenue	Revenue System	\$ 24,787,261	\$ 22,101,261	\$ 23,293,500		
5	Actual Basic Charge Revenue	Revenue System	\$ 1,997,044	\$ 1,937,241	\$ 2,040,948		
6	Actual Usage (kWhs)	Revenue System	267,676,694	245,780,275	251,248,521		
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900		
8	Variable Power Supply Payments	(6) x (7)	\$ 5,085,857	\$ 4,669,825	\$ 4,773,722		
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 17,704,360	\$ 15,494,195	\$ 16,478,831	\$ 49,677,385	\$ 49,677,385
	Residential Revenue Per Customer Received		\$81.19	\$71.05	\$76.09	\$76.11	\$76.11
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ 561,444	\$ (697,177)	\$ (3,019,292)	\$ (3,155,025)	\$ (3,155,025)
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (26,207)	\$ 32,542	\$ 140,932	\$ 147,267	\$ 147,267
		FERC Rate	5.18%	5.18%	5.18%		
12	Interest on Deferral	Avg Balance Calc	\$ 1,155	\$ 881	\$ (6,762)	\$ (4,726)	\$ (4,726)
	<b>Monthly Residential Deferral Totals</b>		<b>\$ 536,393</b>	<b>\$ (663,754)</b>	<b>\$ (2,885,123)</b>	<b>\$ (3,012,484)</b>	<b>\$ (3,012,484)</b>
	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10) ~ (12))	\$ 536,393	\$ (127,361)	\$ (3,012,484)		
<b>Non-Residential Group</b>							
14	Actual Customers	Revenue System	37,059	37,058	36,629	110,746	110,746
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$359.81	\$336.86	\$346.66	\$347.78	\$347.78
16	Decoupled Revenue	(14) x (15)	\$ 13,334,080	\$ 12,483,344	\$ 12,697,935	\$ 38,515,360	\$ 38,515,360
17	Actual Base Rate Revenue	Revenue System	\$ 17,957,426	\$ 17,832,409	\$ 17,381,463		
18	Actual Basic Charge Revenue	Revenue System	\$ 1,673,811	\$ 1,616,459	\$ 1,701,879		
19	Actual Usage (kWhs)	Revenue System	179,506,335	176,387,990	169,824,262		
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900		
21	Variable Power Supply Payments	(19) x (20)	\$ 3,410,620	\$ 3,351,372	\$ 3,226,661		
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 12,872,995	\$ 12,864,578	\$ 12,452,923	\$ 38,190,496	\$ 38,190,496
	Non-Residential Revenue Per Customer Received		\$347.36	\$347.15	\$339.97	\$344.85	\$344.85
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 461,085	\$ (381,234)	\$ 245,012	\$ 324,863	\$ 324,863
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (21,522)	\$ 17,795	\$ (11,436)	\$ (15,164)	\$ (15,164)
		FERC Rate	5.18%	5.18%	5.18%		
25	Interest on Deferral	Avg Balance Calc	\$ 949	\$ 1,117	\$ 842	\$ 2,907	\$ 2,907
	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 440,512</b>	<b>\$ (362,322)</b>	<b>\$ 234,417</b>	<b>\$ 312,607</b>	<b>\$ 312,607</b>
	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ 440,512	\$ 78,190	\$ 312,607		
27	<b>Total Cumulative Electric Deferral</b>	<b>(13) + (26)</b>	<b>\$ 976,905</b>	<b>\$ (49,171)</b>	<b>\$ (2,699,877)</b>		

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 1st Quarter 2019

**Avista Utilities**

**Decoupling Mechanism - UG-170486 Base effective 5/1/2018**

**Development of WA Natural Gas Deferrals (Calendar Year 2019)**

Line No.	Source	Jan-19	Feb-19	Mar-19	1st Quarter	2019 YTD	
					2019	2019 YTD	
(a)	(b)	(c)	(d)	(e)	(o)	(o)	
<b>Residential Group</b>							
1	Actual Customers	Revenue System	164,455	164,455	164,201	493,111	493,111
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$55.61	\$44.26	\$36.07	\$45.32	\$45.32
3	Decoupled Revenue	(1) x (2)	\$ 9,144,783	\$ 7,279,288	\$ 5,922,737	\$ 22,346,809	\$ 22,346,809
	Actual Usage (informational only)	Revenue System	21,097,779	23,418,619	18,495,518		
	Actual Base Rate Revenue						
4	(Excludes Gas Costs)	Revenue System	\$ 10,669,189	\$ 10,924,266	\$ 7,990,456		
5	Actual Fixed Charge Revenue	Revenue System	\$ 1,579,270	\$ 1,549,602	\$ 1,605,795		
6	Customer Decoupled Payments	(4) - (5)	\$ 9,089,919	\$ 9,374,664	\$ 6,384,661	\$ 24,849,244	\$ 24,849,244
	Residential Revenue Per Customer Received		\$55.27	\$57.00	\$38.88	\$50.39	\$50.39
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ 54,864	\$ (2,095,376)	\$ (461,924)	\$ (2,502,435)	\$ (2,502,435)
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (2,549)	\$ 97,362	\$ 21,463	\$ 116,276	\$ 116,276
		FERC Rate	5.18%	5.18%	5.18%		
9	Interest on Deferral	Avg Balance Calc	\$ 113	\$ (4,086)	\$ (9,367)	\$ (13,340)	\$ (13,340)
	<b>Monthly Residential Deferral Totals</b>		<b>\$ 52,428</b>	<b>\$ (2,002,100)</b>	<b>\$ (449,827)</b>	<b>\$ (2,399,500)</b>	<b>\$ (2,399,500)</b>
	Cumulative Residential Deferral						
10	Surcharge/(Rebate) Balance	Σ((7) ~ (9))	\$ 52,428	\$ (1,949,672)	\$ (2,399,500)		
<b>Non-Residential Group</b>							
11	Actual Customers	Revenue System	3,104	3,105	3,105	9,314	9,314
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$644.72	\$572.96	\$501.97	\$573.21	\$573.21
13	Decoupled Revenue	(11) x (12)	\$ 2,001,213	\$ 1,779,035	\$ 1,558,607	\$ 5,338,855	\$ 5,338,855
	Actual Usage (informational only)		8,210,392	9,238,294	7,010,694		
	Actual Base Rate Revenue						
14	(Excludes Gas Costs)	Revenue System	\$ 2,240,673	\$ 2,439,375	\$ 1,856,133		
15	Actual Fixed Charge Revenue	Revenue System	\$ 304,124	\$ 297,416	\$ 308,253		
16	Customer Decoupled Payments	(14) - (15)	\$ 1,936,550	\$ 2,141,959	\$ 1,547,880	\$ 5,626,388	\$ 5,626,388
	Non-Residential Revenue Per Customer Received		\$623.89	\$689.84	\$498.51	\$604.08	\$604.08
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ 64,664	\$ (362,924)	\$ 10,727	\$ (287,534)	\$ (287,534)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (3,005)	\$ 16,863	\$ (498)	\$ 13,360	\$ 13,360
		FERC Rate	5.18%	5.18%	5.18%		
19	Interest on Deferral	Avg Balance Calc	\$ 133	\$ (480)	\$ (1,207)	\$ (1,554)	\$ (1,554)
	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 61,792</b>	<b>\$ (346,541)</b>	<b>\$ 9,021</b>	<b>\$ (275,728)</b>	<b>\$ (275,728)</b>
	Cumulative Non-Residential Deferral						
20	Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ 61,792	\$ (284,749)	\$ (275,728)		
21	<b>Total Cumulative Natural Gas Deferral</b>	<b>(10) + (20)</b>	<b>\$ 114,220</b>	<b>\$ (2,234,421)</b>	<b>\$ (2,675,227)</b>		

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 1st Quarter 2019

**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	201901	8,620,259.25	-8,083,866.41	536,392.84	
	REG ASSET-DECOUPLING DEFERRED		201902	536,392.84	-663,753.87	-127,361.03	
	REG ASSET-DECOUPLING DEFERRED		201903	-127,361.03	-2,885,123.11	-3,012,484.14	
	<b>-11,632,743.39</b>						
	REG ASSET-DECOUPLING DEFERRED	GD	201901	740,535.51	-688,107.83	52,427.68	
	REG ASSET-DECOUPLING DEFERRED		201902	52,427.68	-2,002,099.99	-1,949,672.31	
	REG ASSET-DECOUPLING DEFERRED		201903	-1,949,672.31	-449,827.21	-2,399,499.52	
	<b>-3,140,035.03</b>						
	<b>-14,772,778.42</b>						
186338	REG ASSET NON-RES DECOUPLING D	ED	201901	7,051,825.00	-6,611,313.01	440,511.99	
	REG ASSET NON-RES DECOUPLING D		201902	440,511.99	-362,322.33	78,189.66	
	REG ASSET NON-RES DECOUPLING D		201903	78,189.66	234,417.40	312,607.06	
	<b>-6,739,217.94</b>						
	REG ASSET NON-RES DECOUPLING D	GD	201901	984,241.48	-922,449.41	61,792.07	
	REG ASSET NON-RES DECOUPLING D		201902	61,792.07	-346,541.02	-284,748.95	
	REG ASSET NON-RES DECOUPLING D		201903	-284,748.95	9,021.26	-275,727.69	
	<b>-1,259,969.17</b>						
	<b>-7,999,187.11</b>						

Jurisdiction:WA

**2018 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	201901	0.00	8,657,470.09	8,657,470.09	
	REG ASSET- DECOUPLING PRIOR YE		201902	8,657,470.09	37,371.36	8,694,841.45	
	REG ASSET- DECOUPLING PRIOR YE		201903	8,694,841.45	37,532.73	8,732,374.18	
	<b>8,732,374.18</b>						
	REG ASSET- DECOUPLING PRIOR YE	GD	201901	0.00	741,155.91	741,155.91	
	REG ASSET- DECOUPLING PRIOR YE		201902	741,155.91	623.08	741,778.99	
	REG ASSET- DECOUPLING PRIOR YE		201903	741,778.99	625.77	742,404.76	
	<b>742,404.76</b>						
	<b>9,474,778.94</b>						
182339	REG ASSET - NON RES DECOUPLING	ED	201901	0.00	7,082,265.38	7,082,265.38	
	REG ASSET - NON RES DECOUPLING		201902	7,082,265.38	30,571.78	7,112,837.16	
	REG ASSET - NON RES DECOUPLING		201903	7,112,837.16	30,703.75	7,143,540.91	
	<b>7,143,540.91</b>						
	REG ASSET - NON RES DECOUPLING	GD	201901	0.00	987,720.59	987,720.59	
	REG ASSET - NON RES DECOUPLING		201902	987,720.59	3,494.13	991,214.72	
	REG ASSET - NON RES DECOUPLING		201903	991,214.72	3,509.22	994,723.94	
	<b>994,723.94</b>						
	<b>8,138,264.85</b>						

Avista Corporation Decoupling Mechanism

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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	201901	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201902	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201903	0.00	0.00	0.00	
	<b>0.00</b>						
	REG ASSET- DECOUPLING SURCHARG	GD	201901	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201902	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201903	0.00	0.00	0.00	
<b>0.00</b>							
<b>0.00</b>							
182338	REG ASSET- DECOUPLING SURCHARG	ED	201901	931,706.80	-88,271.76	843,435.04	
	REG ASSET- DECOUPLING SURCHARG		201902	843,435.04	-87,023.56	756,411.48	
	REG ASSET- DECOUPLING SURCHARG		201903	756,411.48	-84,017.62	672,393.86	
	<b>-259,312.94</b>						
	REG ASSET - NON RES DECOUPLING	GD	201901	331,175.04	-52,727.67	278,447.37	
	REG ASSET - NON RES DECOUPLING		201902	278,447.37	-59,381.10	219,066.27	
	REG ASSET - NON RES DECOUPLING		201903	219,066.27	-44,951.05	174,115.22	
<b>-157,059.82</b>							
<b>-416,372.76</b>							

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	201901	-2,135,580.83	287,713.18	-1,847,867.65	
	REG LIABILITY DECOUPLING REBAT		201902	-1,847,867.65	264,774.42	-1,583,093.23	
	REG LIABILITY DECOUPLING REBAT		201903	-1,583,093.23	271,975.12	-1,311,118.11	
	<b>824,462.72</b>						
	REG LIABILITY DECOUPLING REBAT	GD	201901	-2,456,015.56	539,310.72	-1,916,704.84	
	REG LIABILITY DECOUPLING REBAT		201902	-1,916,704.84	601,328.53	-1,315,376.31	
	REG LIABILITY DECOUPLING REBAT		201903	-1,315,376.31	475,641.17	-839,735.14	
<b>1,616,280.42</b>							
<b>2,440,743.14</b>							
254338	REG LIABILITY NON RES DECOUPLI	ED	201901	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201902	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201903	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY NON RES DECOUPLI	GD	201901	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201902	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201903	0.00	0.00	0.00	
<b>0.00</b>							
<b>0.00</b>							

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	201901	-2,744,978.38	-253,193.95	-2,998,172.33	
	ADFIT DECOUPLING DEFERRED REV		201902	-2,998,172.33	113,161.10	-2,885,011.23	
	ADFIT DECOUPLING DEFERRED REV		201903	-2,885,011.23	449,879.97	-2,435,131.26	
	<b>309,847.12</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	201901	84,013.17	-127,029.49	-43,016.32	
	ADFIT DECOUPLING DEFERRED REV		201902	-43,016.32	378,541.03	335,524.71	
	ADFIT DECOUPLING DEFERRED REV		201903	335,524.71	1,255.97	336,780.68	
<b>252,767.51</b>							
<b>562,614.63</b>							

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
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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	201901	0.00	-535,237.67	-535,237.67
	RESIDENTIAL DECOUPLING DEFERRE		201902	-535,237.67	664,634.85	129,397.18
	RESIDENTIAL DECOUPLING DEFERRE		201903	129,397.18	2,878,360.87	3,007,758.05
<b>3,007,758.05</b>						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201901	0.00	-439,563.27	-439,563.27
	NON-RES DECOUPLING DEFERRED RE		201902	-439,563.27	363,439.45	-76,123.82
	NON-RES DECOUPLING DEFERRED RE		201903	-76,123.82	-233,575.75	-309,699.57
<b>-309,699.57</b>						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201901	0.00	-52,314.77	-52,314.77
	RESIDENTIAL DECOUPLING DEFERRE		201902	-52,314.77	1,998,013.92	1,945,699.15
	RESIDENTIAL DECOUPLING DEFERRE		201903	1,945,699.15	440,460.46	2,386,159.61
<b>2,386,159.61</b>						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201901	0.00	-61,658.99	-61,658.99
	NON-RES DECOUPLING DEFERRED RE		201902	-61,658.99	346,060.84	284,401.85
	NON-RES DECOUPLING DEFERRED RE		201903	284,401.85	-10,228.35	274,173.50
<b>274,173.50</b>						

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	201901	0.00	-296,292.27	-296,292.27
	AMORTIZATION RES DECOUPLING DE		201902	-296,292.27	-272,162.63	-568,454.90
	AMORTIZATION RES DECOUPLING DE		201903	-568,454.90	-278,208.34	-846,663.24
<b>-846,663.24</b>						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201901	0.00	92,094.86	92,094.86
	AMORTIZATION NON-RES DECOUPLIN		201902	92,094.86	90,469.13	182,563.99
	AMORTIZATION NON-RES DECOUPLIN		201903	182,563.99	87,094.82	269,658.81
<b>269,658.81</b>						
495329	AMORTIZATION RES DECOUPLING DE	GD	201901	0.00	-548,728.18	-548,728.18
	AMORTIZATION RES DECOUPLING DE		201902	-548,728.18	-608,289.41	-1,157,017.59
	AMORTIZATION RES DECOUPLING DE		201903	-1,157,017.59	-480,282.60	-1,637,300.19
<b>-1,637,300.19</b>						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201901	0.00	54,040.60	54,040.60
	AMORTIZATION NON-RES DECOUPLIN		201902	54,040.60	60,452.59	114,493.19
	AMORTIZATION NON-RES DECOUPLIN		201903	114,493.19	45,797.84	160,291.03
<b>160,291.03</b>						

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 1st Quarter 2019  
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	201901	0.00	-5,927.04	-5,927.04	
	INTEREST INCOME - DECOUPLING□		201902	-5,927.04	-141,037.98	-146,965.02	
	INTEREST INCOME - DECOUPLING□		201903	-146,965.02	-72,155.33	-219,120.35	
	<b>-219,120.35</b>						
	INTEREST INCOME - DECOUPLING□	GD	201901	0.00	-1,558.92	-1,558.92	
	INTEREST INCOME - DECOUPLING□		201902	-1,558.92	-9,288.21	-10,847.13	
	INTEREST INCOME - DECOUPLING□		201903	-10,847.13	-4,981.78	-15,828.91	
	<b>-15,828.91</b>						
	<b>-234,949.26</b>						
431328	INTEREST EXPENSE - DECOUPLING□	ED	201901	0.00	8,579.09	8,579.09	
	INTEREST EXPENSE - DECOUPLING□		201902	8,579.09	7,388.21	15,967.30	
	INTEREST EXPENSE - DECOUPLING□		201903	15,967.30	12,995.46	28,962.76	
	<b>28,962.76</b>						
	INTEREST EXPENSE - DECOUPLING□	GD	201901	0.00	9,417.46	9,417.46	
	INTEREST EXPENSE - DECOUPLING□		201902	9,417.46	11,527.13	20,944.59	
	INTEREST EXPENSE - DECOUPLING□		201903	20,944.59	15,215.27	36,159.86	
	<b>36,159.86</b>						
	<b>65,122.62</b>						
<b>-169,826.64</b>							

**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	201901	-1,396,884.38	1,396,884.00	-0.38	
	CONTRA DECOUPLING DEFERRED REV		201902	-0.38	0.38	0.00	
	CONTRA DECOUPLING DEFERRED REV		201903	0.00	0.00	0.00	
	<b>1,396,884.38</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	201901	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201902	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201903	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>Current Year Contra Asset Balance</b>						<b>1,396,884.38</b>
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201901	0.00	-1,435,196.00	-1,435,196.00	
	CONTRA DECOUPLED DEFERRED REVE		201902	-1,435,196.00	241,519.43	-1,193,676.57	
	CONTRA DECOUPLED DEFERRED REVE		201903	-1,193,676.57	252,226.16	-941,450.41	
	<b>-941,450.41</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	201901	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201902	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201903	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>Prior Year Contra Asset Balance</b>						<b>-941,450.41</b>
456311	CONTRA DECOUPLING DEFERRAL	ED	201901	0.00	38,312.00	38,312.00	
	CONTRA DECOUPLING DEFERRAL		201902	38,312.00	-241,519.81	-203,207.81	
	CONTRA DECOUPLING DEFERRAL		201903	-203,207.81	-252,226.16	-455,433.97	
	<b>-455,433.97</b>						
495311	CONTRA DECOUPLING DEFERRAL	GD	201901	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201902	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201903	0.00	0.00	0.00	
	<b>0.00</b>						

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

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Washington Jurisdiction Decoupling Mechanism Interest Summary  
Electric

	Total Interest	419328	431328 Net Inc/Exp	Recon Check
Jan-19	\$64,999	\$5,927	(\$8,579)	(\$2,652)
Feb-19	\$65,998	\$141,038	(\$7,388)	\$133,650
Mar-19	\$59,160	\$72,155	(\$12,995)	\$59,160
<b>Q1 Total</b>	<b>\$190,157</b>	<b>\$219,120</b>	<b>(\$28,963)</b>	<b>\$190,158</b>
<b>YTD Total</b>	<b>\$190,157</b>	<b>\$219,120</b>	<b>(\$28,963)</b>	<b>\$190,158</b>

186328 ED	Deferral	Interest		Ending	Interest
<b>Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$0	
Jan-19	\$535,238	\$1,155		\$536,393	5.18%
Feb-19	(\$664,635)	\$881		(\$127,361)	5.18%
Mar-19	(\$2,878,361)	(\$6,762)		(\$3,012,484)	5.18%

186338 ED	Deferral	Interest		Ending	Interest
<b>Non-Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$0	
Jan-19	\$439,563	\$949		\$440,512	5.18%
Feb-19	(\$363,439)	\$1,117		\$78,190	5.18%
Mar-19	\$233,576	\$842		\$312,607	5.18%

182329 ED	Deferral	Interest		Ending	Interest
<b>Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$8,620,259	
Provision for Rate Refund - December 2018 estimate				\$0	
Jan-19		\$37,211		\$8,657,470	5.18%
Feb-19		\$37,371		\$8,694,841	5.18%
Mar-19		\$37,533		\$8,732,374	5.18%

182339 ED	Deferral	Interest		Ending	Interest
<b>Non-Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$7,051,825	
Provision for Rate Refund - December 2018 estimate				\$0	
Jan-19		\$30,440		\$7,082,265	5.18%
Feb-19		\$30,572		\$7,112,837	5.18%
Mar-19		\$30,704		\$7,143,541	5.18%

182328 ED	Deferral	Interest		Ending	Interest
<b>Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$0	
Jan-19		\$0		\$0	5.18%
Feb-19		\$0		\$0	5.18%
Mar-19		\$0		\$0	5.18%

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Washington Jurisdiction Decoupling Mechanism Interest Summary

<b>Electric</b>					
182338 ED	Deferral	Interest		Ending	Interest
<b>Non-Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$931,707	
Jan-19		\$3,823	(\$92,095)	\$843,435	5.18%
Feb-19		\$3,446	(\$90,469)	\$756,411	5.18%
Mar-19		\$3,077	(\$87,095)	\$672,394	5.18%
254328 ED	Deferral	Interest		Ending	Interest
<b>Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				(\$2,135,581)	
Jan-19		(\$8,579)	\$ 296,292	(\$1,847,868)	5.18%
Feb-19		(\$7,389)	\$ 272,163	(\$1,583,094)	5.18%
Mar-19		(\$6,233)	\$ 278,208	(\$1,311,119)	5.18%
254338 ED	Deferral	Interest		Ending	Interest
<b>Non-Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$0	
Jan-19		\$0		\$0	5.18%
Feb-19		\$0		\$0	5.18%
Mar-19		\$0		\$0	5.18%



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Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-19	(\$3,759)	\$1,559	(\$9,417)	(\$7,859)	\$4,100
Feb-19	(\$6,338)	\$9,288	(\$11,527)	(\$2,239)	(\$4,100)
Mar-19	(\$10,233)	\$4,982	(\$15,215)	(\$10,233)	(\$0)
<b>Q1 Total</b>	<b>(\$20,331)</b>	<b>\$15,829</b>	<b>(\$36,160)</b>	<b>(\$20,331)</b>	<b>(\$0)</b>
<b>YTD Total</b>	<b>(\$20,331)</b>	<b>\$15,829</b>	<b>(\$36,160)</b>	<b>(\$20,331)</b>	<b>(\$0)</b>

186328 GD	Deferral	Interest		Ending	Interest
<b>Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$0	
Jan-19	\$52,315	\$113		\$52,428	5.18%
Feb-19	(\$1,998,014)	(\$4,086)		(\$1,949,672)	5.18%
Mar-19	(\$440,460)	(\$9,367)		(\$2,399,500)	5.18%

186338 GD	Deferral	Interest		Ending	Interest
<b>Non-Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$0	
Jan-19	\$61,659	\$133		\$61,792	5.18%
Feb-19	(\$346,061)	(\$480)		(\$284,749)	5.18%
Mar-19	\$10,228	(\$1,207)		(\$275,728)	5.18%

182329 GD	Deferral	Interest		Ending	Interest
<b>Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$740,536	
Provision for Rate Refund - December 2018 estimate				(\$596,814)	
Jan-19		\$620		\$741,156	5.18%
Feb-19		\$623		\$741,779	5.18%
Mar-19		\$626		\$742,405	5.18%

182339 GD	Deferral	Interest		Ending	Interest
<b>Non-Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$984,241	
Provision for Rate Refund - December 2018 estimate				(\$178,269)	
Jan-19		\$3,479		\$987,721	5.18%
Feb-19		\$3,494		\$991,215	5.18%
Mar-19		\$3,509		\$994,724	5.18%

182328 GD	Deferral	Interest		Ending	Interest
<b>Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$0	
Jan-19		\$0		\$0	5.18%
Feb-19		\$0		\$0	5.18%
Mar-19		\$0		\$0	5.18%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

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Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

182338 GD	Deferral	Interest		Ending	Interest
<b>Non-Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$331,175	
Jan-19		\$1,313	(\$54,041)	\$278,447	5.18%
Feb-19		\$1,071	(\$60,453)	\$219,066	5.18%
Mar-19		\$847	(\$45,798)	\$174,115	5.18%

  

254328 GD	Deferral	Interest		Ending	Interest
<b>Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				(\$2,456,016)	
Jan-19		(\$9,417)	\$ 548,728	(\$1,916,705)	5.18%
Feb-19		(\$6,961)	\$ 608,289	(\$1,315,376)	5.18%
Mar-19		(\$4,641)	\$ 480,283	(\$839,735)	5.18%

  

254338 GD	Deferral	Interest		Ending	Interest
<b>Non-Residential</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18				\$0	
Jan-19		\$0		\$0	5.18%
Feb-19		\$0		\$0	5.18%
Mar-19		\$0		\$0	5.18%

Avista Corporation Decoupling Mechanism  
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NOTES

**(1)** The following table shows how the decoupled revenue per customer has tracked with use per customer for 2019. The year-to-date impact is higher usage and revenue from residential electric and all natural gas customers resulting in rebate deferrals while lower usage and revenues from non-residential electric 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	%
<b>Electric Residential</b>						
Change in Use per Customer	76				76	2.2%
Change in Decoupled Revenue per Customer	\$14.50				\$14.50	6.8%
Deferral per Average Customer	-\$14.50				-\$14.50	
<b>Electric Non-Residential</b>						
Change in Use per Customer	(334)				(334)	-2.3%
Change in Decoupled Revenue per Customer	-\$8.80				-\$8.80	-0.8%
Deferral per Average Customer	\$8.80				\$8.80	
<b>Natural Gas Residential</b>						
Change in Use per Customer	48				48	14.3%
Change in Decoupled Revenue per Customer	\$15.22				\$15.22	11.2%
Deferral per Average Customer	-\$15.22				-\$15.22	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	887				887	12.7%
Change in Decoupled Revenue per Customer	\$92.61				\$92.61	5.4%
Deferral per Average Customer	-\$92.61				-\$92.61	

**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 2019 surcharge may not be fully recovered by 12/31/2021 and therefore would not be recognizable as income for financial reporting purposes in 2019. The income statement impact of any contra deferral entries will be eliminated for Commission Basis results reporting.

**3)** Customer counts in February and March were affected by an unbilled customer adjustment in February, that was reversed in March, due to an extraordinary number of meter reading routes that did not get included in February billed revenue.