

**Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2019**

**Avista Utilities  
Decoupling Mechanism - UE-170485 Base effective 5/1/2018  
Development of WA Electric Deferrals (Calendar Year 2019)**

Line No.	Residential Group	Source	2019 YTD				Total
			Apr-19	May-19	Jun-19	Total	
	(a)	(b)	(f)	(g)	(h)		
1	Actual Customers	Revenue System	215,993	220,087	217,384	652,721	653,464
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$52.42	\$45.89	\$42.55	\$71.27	\$46.94
3	Decoupled Revenue	(1) x (2)	\$ 11,321,801	\$ 10,100,260	\$ 9,249,463	\$ 46,522,360	\$ 30,671,523
4	Actual Base Rate Revenue	Revenue System	\$ 15,116,197	\$ 14,301,030	\$ 13,851,112		
5	Actual Basic Charge Revenue	Revenue System	\$ 1,984,509	\$ 2,037,735	\$ 2,014,614		
6	Actual Usage (kWhs)	Revenue System	165,586,096	156,914,732	152,496,304		
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900		
8	Variable Power Supply Payments	(6) x (7)	\$ 3,146,136	\$ 2,981,380	\$ 2,897,430		
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 9,985,553	\$ 9,281,915	\$ 8,939,068	\$ 49,677,385	\$ 28,206,535
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ 1,336,248	\$ 818,345	\$ 310,395	\$ (3,155,025)	\$ 2,464,988
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (62,372)	\$ (38,198)	\$ (14,488)	\$ 147,267	\$ (115,058)
12	Interest on Deferral	FERC Rate	5.45%	5.45%	5.45%		
	Avg Balance Calc		\$ (10,789)	\$ (6,174)	\$ (3,758)	\$ (4,726)	\$ (20,721)
	<b>Monthly Residential Deferral Totals</b>		<b>\$ 1,263,087</b>	<b>\$ 773,974</b>	<b>\$ 292,148</b>	<b>\$ (3,012,484)</b>	<b>\$ 2,329,209</b>
13	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10) - (12))	\$ (1,749,397)	\$ (975,423)	\$ (683,275)		
	<b>Non-Residential Group</b>						
14	Actual Customers	Revenue System	36,938	37,135	36,981	110,746	111,054
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$329.25	\$363.90	\$372.76	\$347.78	\$355.33
16	Decoupled Revenue	(14) x (15)	\$ 12,161,806	\$ 13,513,594	\$ 13,785,077	\$ 38,515,360	\$ 39,460,477
17	Actual Base Rate Revenue	Revenue System	\$ 16,482,357	\$ 17,398,402	\$ 18,217,320		
18	Actual Basic Charge Revenue	Revenue System	\$ 1,670,171	\$ 1,663,821	\$ 1,674,662		
19	Actual Usage (kWhs)	Revenue System	162,046,753	174,360,484	184,858,484		
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900		
21	Variable Power Supply Payments	(19) x (20)	\$ 3,078,888	\$ 3,312,849	\$ 3,512,311		
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 11,733,298	\$ 12,421,732	\$ 13,030,347	\$ 38,190,496	\$ 37,185,377
	Non-Residential Revenue Per Customer Received		\$317.65	\$334.50	\$352.35	\$344.85	\$334.84
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 428,508	\$ 1,091,862	\$ 754,730	\$ 324,863	\$ 2,275,100
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (20,001)	\$ (50,965)	\$ (35,229)	\$ (15,164)	\$ (106,195)
25	Interest on Deferral	FERC Rate	5.45%	5.45%	5.45%		
	Avg Balance Calc		\$ 2,347	\$ 5,649	\$ 9,673	\$ 2,907	\$ 17,669
	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 410,854</b>	<b>\$ 1,046,547</b>	<b>\$ 729,174</b>	<b>\$ 312,607</b>	<b>\$ 2,186,574</b>
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) - (25))	\$ 723,461	\$ 1,770,008	\$ 2,499,182		
27	<b>Total Cumulative Electric Deferral</b>	(13) + (26)	\$ (1,025,936)	\$ 794,584	\$ 1,815,906		

**Avista Corporation Decoupling Mechanism**  
**Washington Jurisdiction**  
**Quarterly Report for 2nd 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	Apr-19	May-19	Jun-19	1st Quarter 2019 Total	2nd Quarter 2019 Total	2019 YTD Total
	(b)	(f)	(e)	(h)	(o)	(o)	(o)
<b>Residential Group</b>							
1	Actual Customers	163,106	166,886	164,587	493,111	494,579	987,690
2	Monthly Decoupled Revenue per Customer Attachment 5, Page 3	\$22.06	\$12.85	\$8.30	\$45.32	\$14.37	\$29.82
3	Decoupled Revenue (1) x (2)	\$ 3,597,673	\$ 2,144,036	\$ 1,366,869	\$ 22,346,809	\$ 7,108,578	\$ 29,455,387
	Revenue System	8,688,150	4,317,308	2,499,966			
4	Actual Usage (informational only) Actual Base Rate Revenue (Excludes Gas Costs)	\$ 4,849,757	\$ 3,122,405	\$ 2,515,509			
5	Actual Fixed Charge Revenue	\$ 1,569,814	\$ 1,612,540	\$ 1,593,454			
6	Customer Decoupled Payments (4) - (5)	\$ 3,279,943	\$ 1,509,866	\$ 922,055	\$ 24,849,244	\$ 5,711,863	\$ 30,561,107
	Residential Revenue Per Customer Received	\$20.11	\$9.05	\$5.60	\$50.39	\$11.55	\$30.94
7	Deferral - Surcharge (Rebate) (3) - (6)	\$ 317,731	\$ 634,171	\$ 444,814	\$ (2,502,435)	\$ 1,396,715	\$ (1,105,721)
8	Deferral - Revenue Related Expenses Rev Conv Factor	\$ (14,763)	\$ (29,467)	\$ (20,668)	\$ 116,276	\$ (64,898)	\$ 51,377
	FERC Rate	5.45%	5.45%	5.45%			
9	Interest on Deferral Avg Balance Calc	\$ (10,210)	\$ (8,195)	\$ (5,896)	\$ (13,340)	\$ (24,300)	\$ (37,640)
	<b>Monthly Residential Deferral Totals</b>	<b>\$ 292,757</b>	<b>\$ 596,509</b>	<b>\$ 418,249</b>	<b>\$ (2,399,500)</b>	<b>\$ 1,307,516</b>	<b>\$ (1,091,984)</b>
10	Cumulative Residential Deferral Surcharge/(Rebate) Balance Σ((7) - (9))	\$ (2,106,742)	\$ (1,510,233)	\$ (1,091,984)			
<b>Non-Residential Group</b>							
11	Actual Customers	3,108	3,110	3,089	9,314	9,307	18,621
12	Monthly Decoupled Revenue per Customer Attachment 5, Page 3	\$351.39	\$270.90	\$181.97	\$573.21	\$268.26	\$420.79
13	Decoupled Revenue (11) x (12)	\$ 1,092,130	\$ 842,486	\$ 562,092	\$ 5,338,855	\$ 2,496,708	\$ 7,835,562
	Revenue System	4,691,449	2,535,743	2,351,007			
14	Actual Usage (informational only) Actual Base Rate Revenue (Excludes Gas Costs)	\$ 1,471,430	\$ 894,058	\$ 842,352			
15	Actual Fixed Charge Revenue	\$ 304,279	\$ 304,303	\$ 300,937			
16	Customer Decoupled Payments (14) - (15)	\$ 1,167,151	\$ 589,755	\$ 541,414	\$ 5,626,388	\$ 2,298,320	\$ 7,924,709
	Non-Residential Revenue Per Customer Received	\$375.53	\$189.63	\$175.27	\$604.08	\$246.95	\$425.58
17	Deferral - Surcharge (Rebate) (13) - (16)	\$ (75,021)	\$ 252,731	\$ 20,678	\$ (287,534)	\$ 198,387	\$ (89,147)
18	Deferral - Revenue Related Expenses Rev Conv Factor	\$ 3,486	\$ (11,743)	\$ (961)	\$ 13,360	\$ (9,218)	\$ 4,142
	FERC Rate	5.45%	5.45%	5.45%			
19	Interest on Deferral Avg Balance Calc	\$ (1,415)	\$ (1,036)	\$ (449)	\$ (1,554)	\$ (2,900)	\$ (4,454)
	<b>Monthly Non-Residential Deferral Totals</b>	<b>\$ (72,950)</b>	<b>\$ 239,952</b>	<b>\$ 19,268</b>	<b>\$ (275,728)</b>	<b>\$ 186,269</b>	<b>\$ (89,459)</b>
20	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance Σ((17) - (19))	\$ (348,678)	\$ (108,726)	\$ (89,459)			
21	<b>Total Cumulative Natural Gas Deferral</b> (10) + (20)	\$ (2,455,420)	\$ (1,618,959)	\$ (1,181,442)			

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd 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	201904	-3,012,484.14	1,263,086.85	-1,749,397.29	
	REG ASSET-DECOUPLING DEFERRED		201905	-1,749,397.29	773,973.81	-975,423.48	
	REG ASSET-DECOUPLING DEFERRED		201906	-975,423.48	292,148.46	-683,275.02	
	<b>2,329,209.12</b>						
	REG ASSET-DECOUPLING DEFERRED	GD	201904	-2,399,499.52	292,757.42	-2,106,742.10	
	REG ASSET-DECOUPLING DEFERRED		201905	-2,106,742.10	596,508.98	-1,510,233.12	
	REG ASSET-DECOUPLING DEFERRED		201906	-1,510,233.12	418,249.47	-1,091,983.65	
	<b>1,307,515.87</b>						
	<b>3,636,724.99</b>						
186338	REG ASSET NON-RES DECOUPLING D	ED	201904	312,607.06	410,853.99	723,461.05	
	REG ASSET NON-RES DECOUPLING D		201905	723,461.05	1,046,546.77	1,770,007.82	
	REG ASSET NON-RES DECOUPLING D		201906	1,770,007.82	729,173.67	2,499,181.49	
	<b>2,186,574.43</b>						
	REG ASSET NON-RES DECOUPLING D	GD	201904	-275,727.69	-72,950.27	-348,677.96	
	REG ASSET NON-RES DECOUPLING D		201905	-348,677.96	239,951.58	-108,726.38	
	REG ASSET NON-RES DECOUPLING D		201906	-108,726.38	19,267.76	-89,458.62	
	<b>186,269.07</b>						
	<b>2,372,843.50</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	201904	8,732,374.18	39,659.53	8,772,033.71	
	REG ASSET- DECOUPLING PRIOR YE		201905	8,772,033.71	39,839.65	8,811,873.36	
	REG ASSET- DECOUPLING PRIOR YE		201906	8,811,873.36	40,020.59	8,851,893.95	
	<b>119,519.77</b>						
	REG ASSET- DECOUPLING PRIOR YE	GD	201904	742,404.76	661.22	743,065.98	
	REG ASSET- DECOUPLING PRIOR YE		201905	743,065.98	664.23	743,730.21	
	REG ASSET- DECOUPLING PRIOR YE		201906	743,730.21	667.24	744,397.45	
	<b>1,992.69</b>						
	<b>121,512.46</b>						
182339	REG ASSET - NON RES DECOUPLING	ED	201904	7,143,540.91	32,443.58	7,175,984.49	
	REG ASSET - NON RES DECOUPLING		201905	7,175,984.49	32,590.93	7,208,575.42	
	REG ASSET - NON RES DECOUPLING		201906	7,208,575.42	32,738.95	7,241,314.37	
	<b>97,773.46</b>						
	REG ASSET - NON RES DECOUPLING	GD	201904	994,723.94	3,708.07	998,432.01	
	REG ASSET - NON RES DECOUPLING		201905	998,432.01	3,724.91	1,002,156.92	
	REG ASSET - NON RES DECOUPLING		201906	1,002,156.92	3,741.82	1,005,898.74	
	<b>11,174.80</b>						
	<b>108,948.26</b>						

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2019  
Deferred Revenue Approved for Recovery

Jurisdiction: WA

**Surcharge**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182328	REG ASSET- DECOUPLING SURCHARG	ED	201904	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201905	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	REG ASSET- DECOUPLING SURCHARG	GD	201904	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201905	0.00	0.00	0.00	
REG ASSET- DECOUPLING SURCHARG	201906		0.00	0.00	0.00		
<b>0.00</b>							
<b>0.00</b>							
182338	REG ASSET- DECOUPLING SURCHARG	ED	201904	672,393.86	-80,254.73	592,139.13	
	REG ASSET- DECOUPLING SURCHARG		201905	592,139.13	-86,952.80	505,186.33	
	REG ASSET- DECOUPLING SURCHARG		201906	505,186.33	-92,783.68	412,402.65	
	<b>-259,991.21</b>						
	REG ASSET - NON RES DECOUPLING	GD	201904	174,115.22	-29,873.18	144,242.04	
	REG ASSET - NON RES DECOUPLING		201905	144,242.04	-15,826.70	128,415.34	
REG ASSET - NON RES DECOUPLING	201906		128,415.34	-14,752.51	113,662.83		
<b>-60,452.39</b>							
<b>-320,443.60</b>							

Jurisdiction: WA

**Rebate**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	201904	-1,311,118.11	177,825.27	-1,133,292.84	
	REG LIABILITY DECOUPLING REBAT		201905	-1,133,292.84	168,986.02	-964,306.82	
	REG LIABILITY DECOUPLING REBAT		201906	-964,306.82	164,848.70	-799,458.12	
	<b>511,659.99</b>						
	REG LIABILITY DECOUPLING REBAT	GD	201904	-839,735.14	222,301.41	-617,433.73	
	REG LIABILITY DECOUPLING REBAT		201905	-617,433.73	109,558.90	-507,874.83	
REG LIABILITY DECOUPLING REBAT	201906		-507,874.83	62,755.98	-445,118.85		
<b>394,616.29</b>							
<b>906,276.28</b>							
254338	REG LIABILITY NON RES DECOUPLI	ED	201904	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201905	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY NON RES DECOUPLI	GD	201904	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201905	0.00	0.00	0.00	
REG LIABILITY NON RES DECOUPLI	201906		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	201904	-2,435,131.26	-423,702.56	-2,858,833.82	
	ADFIT DECOUPLING DEFERRED REV		201905	-2,858,833.82	-446,996.45	-3,305,830.27	
	ADFIT DECOUPLING DEFERRED REV		201906	-3,305,830.27	-274,368.28	-3,580,198.55	
	<b>-1,145,067.29</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	201904	336,780.68	-87,486.98	249,293.70	
	ADFIT DECOUPLING DEFERRED REV		201905	249,293.70	-196,262.19	53,031.51	
ADFIT DECOUPLING DEFERRED REV	201906		53,031.51	-102,885.24	-49,853.73		
<b>-386,634.41</b>							
<b>-1,531,701.70</b>							

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2019

**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	201904	3,007,758.05	-1,273,875.79	1,733,882.26
	RESIDENTIAL DECOUPLING DEFERRE		201905	1,733,882.26	-780,147.40	953,734.86
	RESIDENTIAL DECOUPLING DEFERRE		201906	953,734.86	-295,906.55	657,828.31
				<b>-2,349,929.74</b>		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201904	-309,699.57	-408,506.58	-718,206.15
	NON-RES DECOUPLING DEFERRED RE		201905	-718,206.15	-1,040,897.35	-1,759,103.50
	NON-RES DECOUPLING DEFERRED RE		201906	-1,759,103.50	-719,501.02	-2,478,604.52
				<b>-2,168,904.95</b>		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201904	2,386,159.61	-302,967.16	2,083,192.45
	RESIDENTIAL DECOUPLING DEFERRE		201905	2,083,192.45	-604,703.92	1,478,488.53
	RESIDENTIAL DECOUPLING DEFERRE		201906	1,478,488.53	-424,145.28	1,054,343.25
				<b>-1,331,816.36</b>		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201904	274,173.50	71,535.56	345,709.06
	NON-RES DECOUPLING DEFERRED RE		201905	345,709.06	-240,987.92	104,721.14
	NON-RES DECOUPLING DEFERRED RE		201906	104,721.14	-19,716.79	85,004.35
				<b>-189,169.15</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	201904	-846,663.24	-183,363.54	-1,030,026.78
	AMORTIZATION RES DECOUPLING DE		201905	-1,030,026.78	-173,738.53	-1,203,765.31
	AMORTIZATION RES DECOUPLING DE		201906	-1,203,765.31	-168,844.84	-1,372,610.15
				<b>-525,946.91</b>		
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201904	269,658.81	83,119.77	352,778.58
	AMORTIZATION NON-RES DECOUPLIN		201905	352,778.58	89,439.00	442,217.58
	AMORTIZATION NON-RES DECOUPLIN		201906	442,217.58	94,862.65	537,080.23
				<b>267,421.42</b>		
495329	AMORTIZATION RES DECOUPLING DE	GD	201904	-1,637,300.19	-225,602.90	-1,862,903.09
	AMORTIZATION RES DECOUPLING DE		201905	-1,862,903.09	-112,108.50	-1,975,011.59
	AMORTIZATION RES DECOUPLING DE		201906	-1,975,011.59	-64,915.17	-2,039,926.76
				<b>-402,626.57</b>		
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201904	160,291.03	30,594.48	190,885.51
	AMORTIZATION NON-RES DECOUPLIN		201905	190,885.51	16,444.46	207,329.97
	AMORTIZATION NON-RES DECOUPLIN		201906	207,329.97	15,300.98	222,630.95
				<b>62,339.92</b>		

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd 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	201904	-219,120.35	-77,315.56	-296,435.91	
	INTEREST INCOME - DECOUPLING		201905	-296,435.91	-80,566.20	-377,002.11	
	INTEREST INCOME - DECOUPLING		201906	-377,002.11	-84,511.16	-461,513.27	
	<b>-242,392.92</b>						
	INTEREST INCOME - DECOUPLING	GD	201904	-15,828.91	-5,090.59	-20,919.50	
	INTEREST INCOME - DECOUPLING		201905	-20,919.50	-5,006.90	-25,926.40	
	INTEREST INCOME - DECOUPLING		201906	-25,926.40	-4,957.53	-30,883.93	
	<b>-15,055.02</b>						
	<b>-257,447.94</b>						
431328	INTEREST EXPENSE - DECOUPLING	ED	201904	28,962.76	16,327.21	45,289.97	
	INTEREST EXPENSE - DECOUPLING		201905	45,289.97	10,926.10	56,216.07	
	INTEREST EXPENSE - DECOUPLING		201906	56,216.07	7,754.23	63,970.30	
	<b>35,007.54</b>						
	INTEREST EXPENSE - DECOUPLING	GD	201904	36,159.86	14,925.94	51,085.80	
	INTEREST EXPENSE - DECOUPLING		201905	51,085.80	11,780.88	62,866.68	
	INTEREST EXPENSE - DECOUPLING		201906	62,866.68	8,504.03	71,370.71	
	<b>35,210.85</b>						
	<b>70,218.39</b>						
<b>-187,229.55</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	201904	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201905	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	201904	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201905	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>Current Year Contra Asset Balance</b>						<b>0.00</b>
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201904	-941,450.41	174,016.78	-767,433.63	
	CONTRA DECOUPLED DEFERRED REVE		201905	-767,433.63	153,570.13	-613,863.50	
	CONTRA DECOUPLED DEFERRED REVE		201906	-613,863.50	140,368.90	-473,494.60	
	<b>467,955.81</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	201904	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201905	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>Prior Year Contra Asset Balance</b>						<b>467,955.81</b>
456311	CONTRA DECOUPLING DEFERRAL	ED	201904	-455,433.97	-174,016.78	-629,450.75	
	CONTRA DECOUPLING DEFERRAL		201905	-629,450.75	-153,570.13	-783,020.88	
	CONTRA DECOUPLING DEFERRAL		201906	-783,020.88	-140,368.90	-923,389.78	
<b>-467,955.81</b>							
495311	CONTRA DECOUPLING DEFERRAL	GD	201904	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201905	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201906	0.00	0.00	0.00	
<b>0.00</b>							

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2019  
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)	\$67,651
Feb-19	\$65,998	\$141,038	(\$7,388)	\$133,650	(\$67,652)
Mar-19	\$59,160	\$72,155	(\$12,995)	\$59,160	(\$0)
Apr-19	\$60,988	\$77,316	(\$16,327)	\$60,988	(\$0)
May-19	\$69,640	\$80,566	(\$10,926)	\$69,640	(\$0)
Jun-19	\$76,757	\$84,511	(\$7,754)	\$76,757	(\$0)
<b>Q1 Total</b>	<b>\$190,157</b>	<b>\$219,120</b>	<b>(\$28,963)</b>	<b>\$190,158</b>	<b>(\$1)</b>
<b>Q2 Total</b>	<b>\$207,385</b>	<b>\$242,393</b>	<b>(\$35,008)</b>	<b>\$207,385</b>	<b>(\$0)</b>
<b>YTD Total</b>	<b>\$397,542</b>	<b>\$461,513</b>	<b>(\$63,970)</b>	<b>\$397,543</b>	<b>(\$1)</b>

186328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Deferral Residential</b>					
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%
Apr-19	\$1,273,876	(\$10,789)		(\$1,749,397)	5.45%
May-19	\$780,147	(\$6,174)		(\$975,423)	5.45%
Jun-19	\$295,907	(\$3,758)		(\$683,275)	5.45%

186338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Deferral Non-Residential</b>					
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%
Apr-19	\$408,507	\$2,347		\$723,461	5.45%
May-19	\$1,040,897	\$5,649		\$1,770,008	5.45%
Jun-19	\$719,501	\$9,673		\$2,499,182	5.45%

182329 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Residential Prior Yr Pending</b>					
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%
Apr-19		\$39,660		\$8,772,034	5.45%
May-19		\$39,840		\$8,811,873	5.45%
Jun-19		\$40,021		\$8,851,894	5.45%

182339 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Non-Residential Prior Yr Pending</b>					
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%
Apr-19		\$32,444		\$7,175,984	5.45%
May-19		\$32,591		\$7,208,575	5.45%
Jun-19		\$32,739		\$7,241,314	5.45%

**Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2019**

**Washington Jurisdiction Decoupling Mechanism Interest Summary**

		<b>Electric</b>					
	182328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance		Interest Rate
<b>Residential Surcharge Approved</b>							
Dec-18					\$0		
Jan-19			\$0		\$0		5.18%
Feb-19			\$0		\$0		5.18%
Mar-19			\$0		\$0		5.18%
Apr-19			\$0		\$0		5.45%
May-19			\$0		\$0		5.45%
Jun-19			\$0		\$0		5.45%
<b>Non-Residential Surcharge Approved</b>							
	182338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance		Interest 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%
Apr-19			\$2,865	(\$83,120)	\$592,139		5.45%
May-19			\$2,486	(\$89,439)	\$505,186		5.45%
Jun-19			\$2,079	(\$94,863)	\$412,403		5.45%
<b>Residential Rebate Approved</b>							
	254328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance		Interest 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%
Apr-19			(\$5,538)	\$ 183,364	(\$1,133,294)		5.45%
May-19			(\$4,753)	\$ 173,739	(\$964,308)		5.45%
Jun-19			(\$3,996)	\$ 168,845	(\$799,459)		5.45%
<b>Non-Residential Rebate Approved</b>							
	254338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance		Interest Rate
Dec-18					\$0		
Jan-19			\$0		\$0		5.18%
Feb-19			\$0		\$0		5.18%
Mar-19			\$0		\$0		5.18%
Apr-19			\$0		\$0		5.45%
May-19			\$0		\$0		5.45%
Jun-19			\$0		\$0		5.45%



Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2019  
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)	\$4,100
Feb-19	(\$6,338)	\$9,288	(\$11,527)	(\$4,100)
Mar-19	(\$10,233)	\$4,982	(\$15,215)	(\$0)
Apr-19	(\$9,835)	\$5,091	(\$14,926)	\$0
May-19	(\$6,774)	\$5,007	(\$11,781)	(\$0)
Jun-19	(\$3,546)	\$4,958	(\$8,504)	\$0
<b>Q1 Total</b>	<b>(\$20,331)</b>	<b>\$15,829</b>	<b>(\$36,160)</b>	<b>(\$0)</b>
<b>Q2 Total</b>	<b>(\$20,156)</b>	<b>\$15,055</b>	<b>(\$35,211)</b>	<b>\$0</b>
<b>YTD Total</b>	<b>(\$40,487)</b>	<b>\$30,884</b>	<b>(\$71,371)</b>	<b>\$0</b>

186328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Deferral Residential</b>				\$0	
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%
Apr-19	\$302,967	(\$10,210)		(\$2,106,742)	5.45%
May-19	\$604,704	(\$8,195)		(\$1,510,233)	5.45%
Jun-19	\$424,145	(\$5,896)		(\$1,091,984)	5.45%

186338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Deferral Non-Residential</b>				\$0	
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%
Apr-19	(\$71,536)	(\$1,415)		(\$348,678)	5.45%
May-19	\$240,988	(\$1,036)		(\$108,726)	5.45%
Jun-19	\$19,717	(\$449)		(\$89,459)	5.45%

182329 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Residential Prior Yr Pending</b>				\$740,536	
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%
Apr-19		\$661		\$743,066	5.45%
May-19		\$664		\$743,730	5.45%
Jun-19		\$667		\$744,397	5.45%

182339 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Non-Residential Prior Yr Pending</b>				\$984,241	
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%
Apr-19		\$3,708		\$998,432	5.45%
May-19		\$3,725		\$1,002,157	5.45%
Jun-19		\$3,742		\$1,005,899	5.45%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 2nd Quarter 2019

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

182328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Residential Surcharge Approved</b>					
Dec-18				\$0	
Jan-19		\$0		\$0	5.18%
Feb-19		\$0		\$0	5.18%
Mar-19		\$0		\$0	5.18%
Apr-19		\$0		\$0	5.45%
May-19		\$0		\$0	5.45%
Jun-19		\$0		\$0	5.45%

182338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Non-Residential Surcharge Approved</b>					
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%
Apr-19		\$721	(\$30,594)	\$144,242	5.45%
May-19		\$618	(\$16,444)	\$128,415	5.45%
Jun-19		\$548	(\$15,301)	\$113,663	5.45%

254328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Residential Rebate Approved</b>					
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%
Apr-19		(\$3,301)	\$ 225,603	(\$617,434)	5.45%
May-19		(\$2,550)	\$ 112,109	(\$507,875)	5.45%
Jun-19		(\$2,159)	\$ 64,915	(\$445,119)	5.45%

254338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>Non-Residential Rebate Approved</b>					
Dec-18				\$0	
Jan-19		\$0		\$0	5.18%
Feb-19		\$0		\$0	5.18%
Mar-19		\$0		\$0	5.18%
Apr-19		\$0		\$0	5.45%
May-19		\$0		\$0	5.45%
Jun-19		\$0		\$0	5.45%

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2019

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 all natural gas customers resulting in rebate deferrals while lower usage and revenues from non-residential electric customers resulting in surcharge deferrals. The residential electric group has slightly lower usage but higher revenue resulting in a modest rebate deferral. This is due to the impact of block rates on average decoupled revenue per customer and the timing of swings between higher usage and lower usage influenced by the monthly shaping of the annual allowed revenue per customer that averages out over the course of a year.

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	(84)			(8)	-0.1%
Change in Decoupled Revenue per Customer	\$14.50	-\$11.32			\$3.17	0.9%
Deferral per Average Customer	-\$14.50	\$11.32			-\$3.17	
<b>Electric Non-Residential</b>						
Change in Use per Customer	(334)	(810)			(1,145)	-3.9%
Change in Decoupled Revenue per Customer	-\$8.80	-\$61.46			-\$70.33	-3.3%
Deferral per Average Customer	\$8.80	\$61.46			\$70.33	
<b>Natural Gas Residential</b>						
Change in Use per Customer	48	(12)			48	8.0%
Change in Decoupled Revenue per Customer	\$15.22	-\$8.47			\$6.72	3.7%
Deferral per Average Customer	-\$15.22	\$8.47			-\$6.72	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	887	(185)			702	6.8%
Change in Decoupled Revenue per Customer	\$92.61	-\$63.95			\$28.72	1.1%
Deferral per Average Customer	-\$92.61	\$63.95			-\$28.72	

**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.