

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2019

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

Line No.	Source	Jul-19	Aug-19	Sep-19	1st Quarter	2nd Quarter	3rd Quarter	2019 YTD	
					2019	2019	2019	Total	
(a)	(b)	(i)	(j)	(k)	Total	Total	Total	Total	
Residential Group									
1	Actual Customers	Revenue System	217,872	218,567	212,455	652,721	653,464	648,894	1,955,079
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$56.44	\$50.95	\$48.24	\$71.27	\$46.94	\$51.90	\$56.71
3	Decoupled Revenue	(1) x (2)	\$ 12,296,614	\$ 11,135,044	\$ 10,248,077	\$ 46,522,360	\$ 30,671,523	\$ 33,679,735	\$ 110,873,619
4	Actual Base Rate Revenue	Revenue System	\$ 16,282,677	\$ 17,413,045	\$ 14,037,887				
5	Actual Basic Charge Revenue	Revenue System	\$ 2,025,459	\$ 2,034,540	\$ 1,961,469				
6	Actual Usage (kWhs)	Revenue System	179,106,785	190,596,371	153,832,730				
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900				
8	Variable Power Supply Payments	(6) x (7)	\$ 3,403,029	\$ 3,621,331	\$ 2,922,822				
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 10,854,190	\$ 11,757,174	\$ 9,153,596	\$ 49,677,385	\$ 28,206,535	\$ 31,764,959	\$ 109,648,880
	Residential Revenue Per Customer Received		\$49.82	\$53.79	\$43.08	\$76.11	\$43.16	\$48.95	\$56.08
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ 1,442,424	\$ (622,129)	\$ 1,094,481	\$ (3,155,025)	\$ 2,464,988	\$ 1,914,776	\$ 1,224,739
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (67,328)	\$ 29,039	\$ (51,087)	\$ 147,267	\$ (115,058)	\$ (89,376)	\$ (57,167)
		FERC Rate	5.50%	5.50%	5.50%				
12	Interest on Deferral	Avg Balance Calc	\$ 20	\$ 1,812	\$ 2,852	\$ (4,726)	\$ (20,721)	\$ 4,683	\$ (20,763)
	Monthly Residential Deferral Totals		\$ 1,375,116	\$ (591,278)	\$ 1,046,246	\$ (3,012,484)	\$ 2,329,209	\$ 1,830,083	\$ 1,146,808
13	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10) ~ (12))	\$ 691,841	\$ 100,562	\$ 1,146,808				
Non-Residential Group									
14	Actual Customers	Revenue System	37,031	37,109	36,404	110,746	111,054	110,544	332,344
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$410.56	\$386.60	\$363.25	\$347.78	\$355.33	\$386.94	\$363.33
16	Decoupled Revenue	(14) x (15)	\$ 15,203,295	\$ 14,346,463	\$ 13,223,760	\$ 38,515,360	\$ 39,460,477	\$ 42,773,518	\$ 120,749,354
17	Actual Base Rate Revenue	Revenue System	\$ 19,391,352	\$ 19,493,021	\$ 17,327,732				
18	Actual Basic Charge Revenue	Revenue System	\$ 1,675,705	\$ 1,676,355	\$ 1,631,204				
19	Actual Usage (kWhs)	Revenue System	199,230,125	198,610,182	173,798,213				
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900				
21	Variable Power Supply Payments	(19) x (20)	\$ 3,785,372	\$ 3,773,593	\$ 3,302,166				
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 13,930,275	\$ 14,043,072	\$ 12,394,361	\$ 38,190,496	\$ 37,185,377	\$ 40,367,708	\$ 115,743,582
	Non-Residential Revenue Per Customer Received		\$376.18	\$378.43	\$340.47	\$344.85	\$334.84	\$365.17	\$348.26
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 1,273,020	\$ 303,391	\$ 829,399	\$ 324,863	\$ 2,275,100	\$ 2,405,810	\$ 5,005,773
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (59,421)	\$ (14,161)	\$ (38,714)	\$ (15,164)	\$ (106,195)	\$ (112,296)	\$ (233,654)
		FERC Rate	5.50%	5.50%	5.50%				
25	Interest on Deferral	Avg Balance Calc	\$ 14,236	\$ 17,745	\$ 20,301	\$ 2,907	\$ 17,669	\$ 52,282	\$ 72,859
	Monthly Non-Residential Deferral Totals		\$ 1,227,835	\$ 306,974	\$ 810,986	\$ 312,607	\$ 2,186,574	\$ 2,345,795	\$ 4,844,977
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ 3,727,017	\$ 4,033,991	\$ 4,844,977				
27	Total Cumulative Electric Deferral	(13) + (26)	\$ 4,418,858	\$ 4,134,553	\$ 5,991,785				

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd 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	Jul-19	Aug-19	Sep-19	1st Quarter	2nd Quarter	3rd Quarter	2019 YTD	
					2019	2019	201	Total	
	(a)	(i)	(j)	(k)	(o)			(o)	
Residential Group									
1	Actual Customers	Revenue System	165,355	165,693	162,332	493,111	494,579	493,380	1,481,070
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$6.04	\$6.21	\$7.90	\$45.32	\$14.37	\$6.71	\$22.12
3	Decoupled Revenue	(1) x (2)	\$ 999,484	\$ 1,028,282	\$ 1,283,144	\$ 22,346,809	\$ 7,108,578	\$ 3,310,910	\$ 32,766,297
	Actual Usage (informational only)	Revenue System	2,395,100	2,219,193	3,672,892				
	Actual Base Rate Revenue								
4	(Excludes Gas Costs)	Revenue System	\$ 2,534,302	\$ 2,514,717	\$ 2,922,892				
5	Actual Fixed Charge Revenue	Revenue System	\$ 1,603,230	\$ 1,605,187	\$ 1,568,318				
6	Customer Decoupled Payments	(4) - (5)	\$ 931,073	\$ 909,530	\$ 1,354,574	\$ 24,849,244	\$ 5,711,863	\$ 3,195,177	\$ 33,756,285
	Residential Revenue Per Customer Received		\$5.63	\$5.49	\$8.34	\$50.39	\$11.55	\$6.48	\$22.79
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ 68,411	\$ 118,752	\$ (71,430)	\$ (2,502,435)	\$ 1,396,715	\$ 115,732	\$ (989,988)
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (3,179)	\$ (5,518)	\$ 3,319	\$ 116,276	\$ (64,898)	\$ (5,378)	\$ 46,000
		FERC Rate	5.50%	5.50%	5.50%				
9	Interest on Deferral	Avg Balance Calc	\$ (4,855)	\$ (4,469)	\$ (4,386)	\$ (13,340)	\$ (24,300)	\$ (13,710)	\$ (51,350)
	Monthly Residential Deferral Totals		\$ 60,377	\$ 108,765	\$ (72,497)	\$ (2,399,500)	\$ 1,307,516	\$ 96,645	\$ (995,339)
	Cumulative Residential Deferral								
10	Surcharge/(Rebate) Balance	Σ((7) ~ (9))	\$ (1,031,606)	\$ (922,841)	\$ (995,339)				
Non-Residential Group									
11	Actual Customers	Revenue System	3,114	3,107	3,042	9,314	9,307	9,263	27,884
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$155.96	\$163.11	\$199.47	\$573.21	\$268.26	\$172.65	\$338.36
13	Decoupled Revenue	(11) x (12)	\$ 485,662	\$ 506,771	\$ 606,787	\$ 5,338,855	\$ 2,496,708	\$ 1,599,220	\$ 9,434,782
	Actual Usage (informational only)		1,986,505	1,996,824	2,999,538				
	Actual Base Rate Revenue								
14	(Excludes Gas Costs)	Revenue System	\$ 743,188	\$ 749,321	\$ 998,397				
15	Actual Fixed Charge Revenue	Revenue System	\$ 304,542	\$ 303,206	\$ 298,094				
16	Customer Decoupled Payments	(14) - (15)	\$ 438,646	\$ 446,115	\$ 700,303	\$ 5,626,388	\$ 2,298,320	\$ 1,585,064	\$ 9,509,773
	Non-Residential Revenue Per Customer Received		\$140.86	\$143.58	\$230.21	\$604.08	\$246.95	\$171.12	\$341.05
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ 47,017	\$ 60,656	\$ (93,516)	\$ (287,534)	\$ 198,387	\$ 14,156	\$ (74,991)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (2,185)	\$ (2,818)	\$ 4,345	\$ 13,360	\$ (9,218)	\$ (658)	\$ 3,484
		FERC Rate	5.50%	5.50%	5.50%				
19	Interest on Deferral	Avg Balance Calc	\$ (307)	\$ (73)	\$ (146)	\$ (1,554)	\$ (2,900)	\$ (526)	\$ (4,980)
	Monthly Non-Residential Deferral Totals		\$ 44,525	\$ 57,764	\$ (89,317)	\$ (275,728)	\$ 186,269	\$ 12,972	\$ (76,487)
	Cumulative Non-Residential Deferral								
20	Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ (44,934)	\$ 12,830	\$ (76,487)				
21	Total Cumulative Natural Gas Deferral	(10) + (20)	\$ (1,076,540)	\$ (910,011)	\$ (1,071,825)				

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
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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	201907	-683,275.02	1,375,115.96	691,840.94	
	REG ASSET-DECOUPLING DEFERRED		201908	691,840.94	-591,278.46	100,562.48	
	REG ASSET-DECOUPLING DEFERRED		201909	100,562.48	1,046,245.79	1,146,808.27	
	1,830,083.29						
	REG ASSET-DECOUPLING DEFERRED	GD	201907	-1,091,983.65	60,377.19	-1,031,606.46	
	REG ASSET-DECOUPLING DEFERRED		201908	-1,031,606.46	108,765.02	-922,841.44	
	REG ASSET-DECOUPLING DEFERRED		201909	-922,841.44	-72,497.23	-995,338.67	
	96,644.98						
	1,926,728.27						
186338	REG ASSET NON-RES DECOUPLING D	ED	201907	2,499,181.49	1,227,835.15	3,727,016.64	
	REG ASSET NON-RES DECOUPLING D		201908	3,727,016.64	306,974.20	4,033,990.84	
	REG ASSET NON-RES DECOUPLING D		201909	4,033,990.84	810,986.15	4,844,976.99	
	2,345,795.50						
	REG ASSET NON-RES DECOUPLING D	GD	201907	-89,458.62	44,524.63	-44,933.99	
	REG ASSET NON-RES DECOUPLING D		201908	-44,933.99	57,764.20	12,830.21	
	REG ASSET NON-RES DECOUPLING D		201909	12,830.21	-89,316.79	-76,486.58	
	12,972.04						
	2,358,767.54						

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	201907	8,851,893.95	40,571.18	8,892,465.13	
	REG ASSET- DECOUPLING PRIOR YE		201908	8,892,465.13	40,757.13	8,933,222.26	
	REG ASSET- DECOUPLING PRIOR YE		201909	8,933,222.26	40,943.94	8,974,166.20	
	122,272.25						
	REG ASSET- DECOUPLING PRIOR YE	GD	201907	744,397.45	676.42	745,073.87	
	REG ASSET- DECOUPLING PRIOR YE		201908	745,073.87	-176,339.19	568,734.68	
	REG ASSET- DECOUPLING PRIOR YE		201909	568,734.68	4,539.59	573,274.27	
	-171,123.18						
	-48,850.93						
182339	REG ASSET - NON RES DECOUPLING	ED	201907	7,241,314.37	33,189.36	7,274,503.73	
	REG ASSET - NON RES DECOUPLING		201908	7,274,503.73	33,341.48	7,307,845.21	
	REG ASSET - NON RES DECOUPLING		201909	7,307,845.21	33,494.29	7,341,339.50	
	100,025.13						
	REG ASSET - NON RES DECOUPLING	GD	201907	1,005,898.74	3,793.30	1,009,692.04	
	REG ASSET - NON RES DECOUPLING		201908	1,009,692.04	-51,613.93	958,078.11	
	REG ASSET - NON RES DECOUPLING		201909	958,078.11	4,956.81	963,034.92	
	-42,863.82						
	57,161.31						

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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	201907	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201908	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201909	0.00	0.00	0.00	
	0.00						
	REG ASSET- DECOUPLING SURCHARG	GD	201907	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201908	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201909	0.00	0.00	0.00	
	0.00						
	0.00						
182338	REG ASSET- DECOUPLING SURCHARG	ED	201907	412,402.65	-100,597.52	311,805.13	
	REG ASSET- DECOUPLING SURCHARG		201908	311,805.13	-100,723.39	211,081.74	
	REG ASSET- DECOUPLING SURCHARG		201909	211,081.74	-88,409.61	122,672.13	
	-289,730.52						
	REG ASSET - NON RES DECOUPLING	GD	201907	113,662.83	-12,367.74	101,295.09	
	REG ASSET - NON RES DECOUPLING		201908	101,295.09	-12,522.69	88,772.40	
	REG ASSET - NON RES DECOUPLING		201909	88,772.40	-19,125.02	69,647.38	
	-44,015.45						
	-333,745.97						

Jurisdiction: WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	201907	-799,458.12	195,061.42	-604,396.70	
	REG LIABILITY DECOUPLING REBAT		201908	-604,396.70	208,738.81	-395,657.89	
	REG LIABILITY DECOUPLING REBAT		201909	-395,657.89	168,897.04	-226,760.85	
	572,697.27						
	REG LIABILITY DECOUPLING REBAT	GD	201907	-445,118.85	60,296.17	-384,822.68	
	REG LIABILITY DECOUPLING REBAT		201908	-384,822.68	56,271.84	-328,550.84	
	REG LIABILITY DECOUPLING REBAT		201909	-328,550.84	94,087.34	-234,463.50	
	210,655.35						
	783,352.62						
254338	REG LIABILITY NON RES DECOUPLI	ED	201907	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201908	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201909	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	201907	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201908	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201909	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	201907	-3,580,198.55	-619,932.57	-4,200,131.12	
	ADFIT DECOUPLING DEFERRED REV		201908	-4,200,131.12	-16,966.80	-4,217,097.92	
	ADFIT DECOUPLING DEFERRED REV		201909	-4,217,097.92	-445,574.50	-4,662,672.42	
	-1,082,473.87						
	ADFIT DECOUPLING DEFERRED REV	GD	201907	-49,853.73	-33,032.99	-82,886.72	
	ADFIT DECOUPLING DEFERRED REV		201908	-82,886.72	3,711.70	-79,175.02	
	ADFIT DECOUPLING DEFERRED REV		201909	-79,175.02	16,244.61	-62,930.41	
	-13,076.68						
	-1,095,550.55						

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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	201907	657,828.31	-1,375,096.37	-717,268.06
	RESIDENTIAL DECOUPLING DEFERRE		201908	-717,268.06	593,090.23	-124,177.83
	RESIDENTIAL DECOUPLING DEFERRE		201909	-124,177.83	-1,043,393.77	-1,167,571.60
-1,825,399.91						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201907	-2,478,604.52	-1,213,599.40	-3,692,203.92
	NON-RES DECOUPLING DEFERRED RE		201908	-3,692,203.92	-289,229.22	-3,981,433.14
	NON-RES DECOUPLING DEFERRED RE		201909	-3,981,433.14	-790,685.04	-4,772,118.18
-2,293,513.66						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201907	1,054,343.25	-65,232.62	989,110.63
	RESIDENTIAL DECOUPLING DEFERRE		201908	989,110.63	-113,233.72	875,876.91
	RESIDENTIAL DECOUPLING DEFERRE		201909	875,876.91	68,111.45	943,988.36
-110,354.89						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201907	85,004.35	-44,831.91	40,172.44
	NON-RES DECOUPLING DEFERRED RE		201908	40,172.44	-57,837.60	-17,665.16
	NON-RES DECOUPLING DEFERRED RE		201909	-17,665.16	89,171.24	71,506.08
-13,498.27						

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	201907	-1,372,610.15	-198,271.23	-1,570,881.38
	AMORTIZATION RES DECOUPLING DE		201908	-1,570,881.38	-211,025.36	-1,781,906.74
	AMORTIZATION RES DECOUPLING DE		201909	-1,781,906.74	-170,320.15	-1,952,226.89
-579,616.74						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201907	537,080.23	102,253.37	639,333.60
	AMORTIZATION NON-RES DECOUPLIN		201908	639,333.60	101,918.93	741,252.53
	AMORTIZATION NON-RES DECOUPLIN		201909	741,252.53	89,172.71	830,425.24
293,345.01						
495329	AMORTIZATION RES DECOUPLING DE	GD	201907	-2,039,926.76	-62,193.77	-2,102,120.53
	AMORTIZATION RES DECOUPLING DE		201908	-2,102,120.53	-57,902.92	-2,160,023.45
	AMORTIZATION RES DECOUPLING DE		201909	-2,160,023.45	-95,374.63	-2,255,398.08
-215,471.32						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201907	222,630.95	12,859.23	235,490.18
	AMORTIZATION NON-RES DECOUPLIN		201908	235,490.18	12,957.27	248,447.45
	AMORTIZATION NON-RES DECOUPLIN		201909	248,447.45	19,487.24	267,934.69
45,303.74						

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Jurisdiction: WA

Interest Income or Expense

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING	ED	201907	-461,513.27	-89,671.73	-551,185.00	
	INTEREST INCOME - DECOUPLING		201908	-551,185.00	-94,850.90	-646,035.90	
	INTEREST INCOME - DECOUPLING		201909	-646,035.90	-98,354.46	-744,390.36	
	-282,877.09						
	INTEREST INCOME - DECOUPLING	GD	201907	-30,883.93	-4,961.21	-35,845.14	
	INTEREST INCOME - DECOUPLING		201908	-35,845.14	-4,924.79	-40,769.93	
	INTEREST INCOME - DECOUPLING		201909	-40,769.93	-9,858.62	-50,628.55	
	-19,744.62						
	-302,621.71						
431328	INTEREST EXPENSE - DECOUPLING	ED	201907	63,970.30	3,209.81	67,180.11	
	INTEREST EXPENSE - DECOUPLING		201908	67,180.11	2,286.55	69,466.66	
	INTEREST EXPENSE - DECOUPLING		201909	69,466.66	1,423.11	70,889.77	
	6,919.47						
	INTEREST EXPENSE - DECOUPLING	GD	201907	71,370.71	7,060.31	78,431.02	
	INTEREST EXPENSE - DECOUPLING		201908	78,431.02	-10,437.49	67,993.53	
	INTEREST EXPENSE - DECOUPLING		201909	67,993.53	5,818.62	73,812.15	
	2,441.44						
	9,360.91						
-293,260.80							

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	201907	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201908	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201909	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	201907	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201908	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201909	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						0.00
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201907	-473,494.60	180,884.33	-292,610.27	
	CONTRA DECOUPLED DEFERRED REVE		201908	-292,610.27	182,984.51	-109,625.76	
	CONTRA DECOUPLED DEFERRED REVE		201909	-109,625.76	109,625.76	0.00	
	473,494.60						
	CONTRA DECOUPLED DEFERRED REVE	GD	201907	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201908	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201909	0.00	0.00	0.00	
	0.00						
	Prior Year Contra Asset Balance						473,494.60
456311	CONTRA DECOUPLING DEFERRAL	ED	201907	-923,389.78	-180,884.33	-1,104,274.11	
	CONTRA DECOUPLING DEFERRAL		201908	-1,104,274.11	-182,984.51	-1,287,258.62	
	CONTRA DECOUPLING DEFERRAL		201909	-1,287,258.62	-109,625.76	-1,396,884.38	
	-473,494.60						
495311	CONTRA DECOUPLING DEFERRAL	GD	201907	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201908	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201909	0.00	0.00	0.00	
	0.00						

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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)
Jul-19	\$86,462	\$89,672	(\$3,210)	\$86,462	(\$0)
Aug-19	\$92,564	\$94,851	(\$2,287)	\$92,564	(\$0)
Sep-19	\$96,931	\$98,354	(\$1,423)	\$96,931	(\$0)
Q1 Total	\$190,157	\$219,120	(\$28,963)	\$190,158	(\$1)
Q2 Total	\$207,385	\$242,393	(\$35,008)	\$207,385	(\$0)
Q3 Total	\$275,958	\$282,877	(\$6,919)	\$275,958	(\$0)
YTD Total	\$673,500	\$744,390	(\$70,890)	\$673,501	(\$1)

186328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Deferral Residential					
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%
Jul-19	\$1,375,096	\$20		\$691,841	5.50%
Aug-19	(\$593,090)	\$1,812		\$100,562	5.50%
Sep-19	\$1,043,394	\$2,852		\$1,146,808	5.50%

186338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Deferral Non-Residential					
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%
Jul-19	\$1,213,599	\$14,236		\$3,727,017	5.50%
Aug-19	\$289,229	\$17,745		\$4,033,991	5.50%
Sep-19	\$790,685	\$20,301		\$4,844,977	5.50%

182329 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Residential Prior Yr Pending					
Dec-18				\$8,620,259	
Provision for Rate Refund - August 22 Rate Adjustment Filing				\$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%
Jul-19		\$40,571		\$8,892,465	5.50%
Aug-19		\$40,757		\$8,933,222	5.50%
Sep-19	\$0	\$40,944		\$8,974,166	5.50%

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Electric

182339 ED	Deferral	Interest	Amortization	Ending	Interest
Non-Residential Prior Yr Pending	Entry	Income/(exp)		Balance	Rate
Dec-18				\$7,051,825	
Provision for Rate Refund - August 22 Rate Adjustment Filing				\$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%
Jul-19		\$33,189		\$7,274,504	5.50%
Aug-19		\$33,341		\$7,307,845	5.50%
Sep-19	\$0	\$33,494		\$7,341,339	5.50%

182328 ED	Deferral	Interest	Amortization	Ending	Interest
Residential Surcharge Approved	Entry	Income/(exp)		Balance	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%
Jul-19		\$0		\$0	5.50%
Aug-19		\$0		\$0	5.50%
Sep-19		\$0		\$0	5.50%

182338 ED	Deferral	Interest	Amortization	Ending	Interest
Non-Residential Surcharge Approved	Entry	Income/(exp)		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%
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%
Jul-19		\$1,656	(\$102,253)	\$311,805	5.50%
Aug-19		\$1,196	(\$101,919)	\$211,082	5.50%
Sep-19		\$763	(\$89,173)	\$122,672	5.50%

254328 ED	Deferral	Interest	Amortization	Ending	Interest
Residential Rebate Approved	Entry	Income/(exp)		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%
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%
Jul-19		(\$3,210)	\$ 198,271	(\$604,398)	5.50%
Aug-19		(\$2,287)	\$ 211,025	(\$395,659)	5.50%
Sep-19		(\$1,423)	\$ 170,320	(\$226,762)	5.50%

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Non-Residential Rebate Approved	254338 ED	Electric	Interest	Amortization	Ending	Interest
		Deferral	Income/(exp)		Balance	
		Entry				
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%
Jul-19			\$0		\$0	5.50%
Aug-19			\$0		\$0	5.50%
Sep-19			\$0		\$0	5.50%

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Natural Gas

	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-19	(\$1,488)	\$1,559	(\$9,417)	(\$7,859)	\$6,370
Feb-19	(\$4,058)	\$9,288	(\$11,527)	(\$2,239)	(\$1,819)
Mar-19	(\$7,943)	\$4,982	(\$15,215)	(\$10,233)	\$2,290
Apr-19	(\$7,415)	\$5,091	(\$14,926)	(\$9,835)	\$2,420
May-19	(\$4,343)	\$5,007	(\$11,781)	(\$6,774)	\$2,431
Jun-19	(\$1,104)	\$4,958	(\$8,504)	(\$3,547)	\$2,442
Jul-19	\$377	\$4,961	(\$7,060)	(\$2,099)	\$2,476
Aug-19	\$1,239	\$4,925	\$10,437	\$15,362	(\$14,124)
Sep-19	\$1,553	\$9,859	(\$5,819)	\$4,040	(\$2,487)
Q1 Total	(\$13,489)	\$15,829	(\$36,160)	(\$20,331)	\$6,842
Q2 Total	(\$12,862)	\$15,055	(\$35,211)	(\$20,156)	\$7,293
Q3 Total	\$3,168	\$19,745	(\$2,441)	\$17,303	(\$14,135)
YTD Total	(\$23,184)	\$50,629	(\$73,812)	(\$23,184)	(\$0)

186328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Deferral Residential					
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%
Jul-19	\$65,233	(\$4,855)		(\$1,031,606)	5.50%
Aug-19	\$113,234	(\$4,469)		(\$922,841)	5.50%
Sep-19	(\$68,111)	(\$4,386)		(\$995,339)	5.50%

186338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Deferral Non-Residential					
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%
Jul-19	\$44,832	(\$307)		(\$44,934)	5.50%
Aug-19	\$57,838	(\$73)		\$12,830	5.50%
Sep-19	(\$89,171)	(\$146)		(\$76,487)	5.50%

182329 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Residential Prior Yr Pending					
Dec-18				\$740,536	
Provision for Rate Refund - August 22 Rate Adjustment Filing				(\$189,869)	
Jan-19		\$2,377		\$742,913	5.18%
Feb-19		\$2,387		\$745,300	5.18%
Mar-19		\$2,398		\$747,697	5.18%
Apr-19		\$2,533		\$750,231	5.45%
May-19		\$2,545		\$752,776	5.45%
Jun-19		\$2,557		\$755,332	5.45%
Jul-19		\$2,592		\$757,924	5.50%
Aug-19	(\$189,869)	\$2,604		\$570,659	5.50%
Sep-19		\$2,616		\$573,274	5.50%

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Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

	182339 GD	Deferral	Interest	Amortization	Ending	Interest
Non-Residential Prior Yr Pending		Entry	Income/(exp)		Balance	Rate
Dec-18					\$984,241	
Provision for Rate Refund - August 22 Rate Adjustment Filing					(\$59,185)	
Jan-19			\$3,993		\$988,235	5.18%
Feb-19			\$4,010		\$992,245	5.18%
Mar-19			\$4,028		\$996,273	5.18%
Apr-19			\$4,256		\$1,000,529	5.45%
May-19			\$4,275		\$1,004,804	5.45%
Jun-19			\$4,295		\$1,009,099	5.45%
Jul-19			\$4,354		\$1,013,452	5.50%
Aug-19		(\$59,185)	\$4,374		\$958,641	5.50%
Sep-19			\$4,394		\$963,035	5.50%

	182328 GD	Deferral	Interest	Amortization	Ending	Interest
Residential Surcharge Approved		Entry	Income/(exp)		Balance	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%
Jul-19			\$0		\$0	5.50%
Aug-19			\$0		\$0	5.50%
Sep-19			\$0		\$0	5.50%

	182338 GD	Deferral	Interest	Amortization	Ending	Interest
Non-Residential Surcharge Approved		Entry	Income/(exp)		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%
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%
Jul-19			\$491	(\$12,859)	\$101,295	5.50%
Aug-19			\$435	(\$12,957)	\$88,772	5.50%
Sep-19			\$362	(\$19,487)	\$69,647	5.50%

	254328 GD	Deferral	Interest	Amortization	Ending	Interest
Residential Rebate Approved		Entry	Income/(exp)		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%
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%
Jul-19			(\$1,898)	\$ 62,194	(\$384,823)	5.50%
Aug-19			(\$1,631)	\$ 57,903	(\$328,551)	5.50%
Sep-19			(\$1,287)	\$ 95,375	(\$234,464)	5.50%

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		Natural Gas			Ending	Interest
Non-Residential Rebate Approved	254338 GD	Deferral Entry	Interest 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%
Apr-19			\$0		\$0	5.45%
May-19			\$0		\$0	5.45%
Jun-19			\$0		\$0	5.45%
Jul-19			\$0		\$0	5.50%
Aug-19			\$0		\$0	5.50%
Sep-19			\$0		\$0	5.50%

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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 all natural gas customers resulting in rebate deferrals while lower usage and revenues from all 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	%
Electric Residential						
Change in Use per Customer	76	(84)	(84)		(92)	-1.1%
Change in Decoupled Revenue per Customer	\$14.50	-\$11.32	-\$8.85		-\$5.64	-1.1%
Deferral per Average Customer	-\$14.50	\$11.32	\$8.85		\$5.64	
Electric Non-Residential						
Change in Use per Customer	(334)	(810)	(703)		(1,848)	-4.0%
Change in Decoupled Revenue per Customer	-\$8.80	-\$61.46	-\$65.29		-\$135.56	-4.1%
Deferral per Average Customer	\$8.80	\$61.46	\$65.29		\$135.56	
Natural Gas Residential						
Change in Use per Customer	48	(12)	1		36	7.4%
Change in Decoupled Revenue per Customer	\$15.22	-\$8.47	-\$0.70		\$6.02	3.0%
Deferral per Average Customer	-\$15.22	\$8.47	\$0.70		-\$6.02	
Natural Gas Non-Residential						
Change in Use per Customer	887	(185)	156		859	6.9%
Change in Decoupled Revenue per Customer	\$92.61	-\$63.95	-\$4.58		\$24.20	0.8%
Deferral per Average Customer	-\$92.61	\$63.95	\$4.58		-\$24.20	

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.