

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2019

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

Line No.	Source	Oct-19	Nov-19	Dec-19	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2019 YTD	
					2019	2019	2019	2019	Total	
(a)	(b)	(l)	(m)	(n)	Total	Total	Total	Total	Total	
Residential Group										
1	Actual Customers	Revenue System	225,200	219,433	219,805	652,721	653,464	648,894	664,438	2,619,517
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$47.13	\$63.98	\$78.40	\$71.27	\$46.94	\$51.90	\$63.04	\$58.32
3	Decoupled Revenue	(1) x (2)	\$ 10,613,032	\$ 14,038,709	\$ 17,233,692	\$ 46,522,360	\$ 30,671,523	\$ 33,679,735	\$ 41,885,433	\$ 152,759,052
4	Actual Base Rate Revenue	Revenue System	\$ 16,949,636	\$ 19,966,093	\$ 23,746,562					
5	Actual Basic Charge Revenue	Revenue System	\$ 2,075,328	\$ 2,013,634	\$ 2,019,312					
6	Actual Usage (kWhs)	Revenue System	188,853,624	220,087,719	259,163,742					
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900					
8	Variable Power Supply Payments	(6) x (7)	\$ 3,588,219	\$ 4,181,667	\$ 4,924,111					
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 11,286,089	\$ 13,770,792	\$ 16,803,139	\$ 49,677,385	\$ 28,206,535	\$ 31,764,959	\$ 41,860,021	\$ 151,508,901
	Residential Revenue Per Customer Received		\$50.12	\$62.76	\$76.45	\$76.11	\$43.16	\$48.95	\$63.00	\$57.84
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ (673,057)	\$ 267,917	\$ 430,553	\$ (3,155,025)	\$ 2,464,988	\$ 1,914,776	\$ 25,412	\$ 1,250,151
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 31,416	\$ (12,506)	\$ (20,097)	\$ 147,267	\$ (115,058)	\$ (89,376)	\$ (1,186)	\$ (58,353)
		FERC Rate	5.42%	5.42%	5.42%					
12	Interest on Deferral	Avg Balance Calc	\$ 3,731	\$ 2,875	\$ 4,392	\$ (4,726)	\$ (20,721)	\$ 4,683	\$ 10,998	\$ (9,765)
	Monthly Residential Deferral Totals		\$ (637,910)	\$ 258,287	\$ 414,848	\$ (3,012,484)	\$ 2,329,209	\$ 1,830,083	\$ 35,224	\$ 1,182,033
13	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10) ~ (12))	\$ 508,898	\$ 767,185	\$ 1,182,033					
Non-Residential Group										
14	Actual Customers	Revenue System	37,918	36,880	37,104	110,746	111,054	110,544	111,902	444,246
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$367.48	\$326.96	\$388.88	\$347.78	\$355.33	\$386.94	\$361.22	\$362.80
16	Decoupled Revenue	(14) x (15)	\$ 13,934,194	\$ 12,058,161	\$ 14,428,894	\$ 38,515,360	\$ 39,460,477	\$ 42,773,518	\$ 40,421,248	\$ 161,170,603
17	Actual Base Rate Revenue	Revenue System	\$ 18,971,540	\$ 16,837,820	\$ 17,686,182					
18	Actual Basic Charge Revenue	Revenue System	\$ 1,716,521	\$ 1,658,886	\$ 1,680,360					
19	Actual Usage (kWhs)	Revenue System	189,099,379	163,525,026	176,620,049					
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900					
21	Variable Power Supply Payments	(19) x (20)	\$ 3,592,888	\$ 3,106,975	\$ 3,355,781					
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 13,662,131	\$ 12,071,959	\$ 12,650,040	\$ 38,190,496	\$ 37,185,377	\$ 40,367,708	\$ 38,384,131	\$ 154,127,712
	Non-Residential Revenue Per Customer Received		\$360.31	\$327.33	\$340.93	\$344.85	\$334.84	\$365.17	\$343.02	\$346.94
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 272,063	\$ (13,798)	\$ 1,778,853	\$ 324,863	\$ 2,275,100	\$ 2,405,810	\$ 2,037,118	\$ 7,042,890
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (12,699)	\$ 644	\$ (83,032)	\$ (15,164)	\$ (106,195)	\$ (112,296)	\$ (95,087)	\$ (328,741)
		FERC Rate	5.42%	5.42%	5.42%					
25	Interest on Deferral	Avg Balance Calc	\$ 22,469	\$ 23,126	\$ 27,031	\$ 2,907	\$ 17,669	\$ 52,282	\$ 72,626	\$ 145,485
	Monthly Non-Residential Deferral Totals		\$ 281,832	\$ 9,972	\$ 1,722,853	\$ 312,607	\$ 2,186,574	\$ 2,345,795	\$ 2,014,657	\$ 6,859,634
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ 5,126,809	\$ 5,136,782	\$ 6,859,634					
27	Total Cumulative Electric Deferral	(13) + (26)	\$ 5,635,707	\$ 5,903,966	\$ 8,041,667					

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th 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	Oct-19	Nov-19	Dec-19	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2019 YTD	
					2019	2019	201	2019	Total	
(a)	(b)	(l)	(m)	(n)	(o)				(o)	
Residential Group										
1	Actual Customers	Revenue System	169,448	166,729	167,092	493,111	494,579	493,380	503,269	1,984,339
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$19.75	\$38.30	\$57.08	\$45.32	\$14.37	\$6.71	\$38.29	\$26.22
3	Decoupled Revenue	(1) x (2)	\$ 3,346,761	\$ 6,385,082	\$ 9,537,418	\$ 22,346,809	\$ 7,108,578	\$ 3,310,910	\$ 19,269,261	\$ 52,035,557
	Actual Usage (informational only)	Revenue System	12,761,928	17,329,272	19,625,255					
	Actual Base Rate Revenue									
4	(Excludes Gas Costs)	Revenue System	\$ 6,570,619	\$ 7,577,651	\$ 10,002,366					
5	Actual Fixed Charge Revenue	Revenue System	\$ 1,633,848	\$ 1,605,197	\$ 1,607,998					
6	Customer Decoupled Payments	(4) - (5)	\$ 4,936,771	\$ 5,972,454	\$ 8,394,368	\$ 24,849,244	\$ 5,711,863	\$ 3,195,177	\$ 19,303,594	\$ 53,059,878
	Residential Revenue Per Customer Received		\$29.13	\$35.82	\$50.24	\$50.39	\$11.55	\$6.48	\$38.36	\$26.74
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ (1,590,011)	\$ 412,628	\$ 1,143,050	\$ (2,502,435)	\$ 1,396,715	\$ 115,732	\$ (34,333)	\$ (1,024,321)
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 73,880	\$ (19,173)	\$ (53,112)	\$ 116,276	\$ (64,898)	\$ (5,378)	\$ 1,595	\$ 47,595
		FERC Rate	5.42%	5.42%	5.42%					
9	Interest on Deferral	Avg Balance Calc	\$ (7,920)	\$ (10,491)	\$ (7,188)	\$ (13,340)	\$ (24,300)	\$ (13,710)	\$ (25,598)	\$ (76,949)
	Monthly Residential Deferral Totals		\$ (1,524,050)	\$ 382,964	\$ 1,082,750	\$ (2,399,500)	\$ 1,307,516	\$ 96,645	\$ (58,336)	\$ (1,053,674)
10	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((7) ~ (9))	\$ (2,519,389)	\$ (2,136,425)	\$ (1,053,674)					
Non-Residential Group										
11	Actual Customers	Revenue System	3,142	3,087	3,132	9,314	9,307	9,263	9,361	37,245
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$369.64	\$494.51	\$714.93	\$573.21	\$268.26	\$172.65	\$526.35	\$385.61
13	Decoupled Revenue	(11) x (12)	\$ 1,161,396	\$ 1,526,565	\$ 2,239,171	\$ 5,338,855	\$ 2,496,708	\$ 1,599,220	\$ 4,927,132	\$ 14,361,914
	Actual Usage (informational only)		5,544,725	7,158,607	8,056,572					
	Actual Base Rate Revenue									
14	(Excludes Gas Costs)	Revenue System	\$ 1,653,595	\$ 1,712,358	\$ 2,335,771					
15	Actual Fixed Charge Revenue	Revenue System	\$ 306,903	\$ 309,489	\$ 306,624					
16	Customer Decoupled Payments	(14) - (15)	\$ 1,346,693	\$ 1,402,869	\$ 2,029,147	\$ 5,626,388	\$ 2,298,320	\$ 1,585,064	\$ 4,778,709	\$ 14,288,481
	Non-Residential Revenue Per Customer Received		\$428.61	\$454.44	\$647.88	\$604.08	\$246.95	\$171.12	\$510.49	\$383.63
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ (185,297)	\$ 123,696	\$ 210,023	\$ (287,534)	\$ 198,387	\$ 14,156	\$ 148,423	\$ 73,432
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 8,610	\$ (5,748)	\$ (9,759)	\$ 13,360	\$ (9,218)	\$ (658)	\$ (6,896)	\$ (3,412)
		FERC Rate	5.42%	5.42%	5.42%					
19	Interest on Deferral	Avg Balance Calc	\$ (744)	\$ (880)	\$ (166)	\$ (1,554)	\$ (2,900)	\$ (526)	\$ (1,791)	\$ (6,771)
	Monthly Non-Residential Deferral Totals		\$ (177,432)	\$ 117,068	\$ 200,099	\$ (275,728)	\$ 186,269	\$ 12,972	\$ 139,736	\$ 63,249
20	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ (253,918)	\$ (136,850)	\$ 63,249					
21	Total Cumulative Natural Gas Deferral	(10) + (20)	\$ (2,773,307)	\$ (2,273,275)	\$ (990,425)					

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Quarterly Report for 4th 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	201910	1,146,808.27	-637,910.28	508,897.99	
	REG ASSET-DECOUPLING DEFERRED		201911	508,897.99	258,286.76	767,184.75	
	REG ASSET-DECOUPLING DEFERRED		201912	767,184.75	414,847.91	1,182,032.66	
	35,224.39						
	REG ASSET-DECOUPLING DEFERRED	GD	201910	-995,338.67	-1,524,050.32	-2,519,388.99	
	REG ASSET-DECOUPLING DEFERRED		201911	-2,519,388.99	382,964.27	-2,136,424.72	
	REG ASSET-DECOUPLING DEFERRED		201912	-2,136,424.72	1,082,750.40	-1,053,674.32	
	-58,335.65						
	-23,111.26						
186338	REG ASSET NON-RES DECOUPLING D	ED	201910	4,844,976.99	281,832.42	5,126,809.41	
	REG ASSET NON-RES DECOUPLING D		201911	5,126,809.41	9,972.14	5,136,781.55	
	REG ASSET NON-RES DECOUPLING D		201912	5,136,781.55	1,722,852.56	6,859,634.11	
	2,014,657.12						
	REG ASSET NON-RES DECOUPLING D	GD	201910	-76,486.58	-177,431.65	-253,918.23	
	REG ASSET NON-RES DECOUPLING D		201911	-253,918.23	117,068.39	-136,849.84	
	REG ASSET NON-RES DECOUPLING D		201912	-136,849.84	200,098.84	63,249.00	
	139,735.58						
	2,154,392.70						

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	201910	8,974,166.20	41,131.60	9,015,297.80	
	REG ASSET- DECOUPLING PRIOR YE		201911	9,015,297.80	-9,015,297.80	0.00	
	REG ASSET- DECOUPLING PRIOR YE		201912	0.00	0.00	0.00	
	-8,974,166.20						
	REG ASSET- DECOUPLING PRIOR YE	GD	201910	573,274.27	2,627.51	575,901.78	
	REG ASSET- DECOUPLING PRIOR YE		201911	575,901.78	-575,901.78	0.00	
	REG ASSET- DECOUPLING PRIOR YE		201912	0.00	0.00	0.00	
	-573,274.27						
	-9,547,440.47						
182339	REG ASSET - NON RES DECOUPLING	ED	201910	7,341,339.50	33,647.81	7,374,987.31	
	REG ASSET - NON RES DECOUPLING		201911	7,374,987.31	-7,374,987.31	0.00	
	REG ASSET - NON RES DECOUPLING		201912	0.00	0.00	0.00	
	-7,341,339.50						
	REG ASSET - NON RES DECOUPLING	GD	201910	963,034.92	4,413.91	967,448.83	
	REG ASSET - NON RES DECOUPLING		201911	967,448.83	-967,448.83	0.00	
	REG ASSET - NON RES DECOUPLING		201912	0.00	0.00	0.00	
	-963,034.92						
	-8,304,374.42						

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	201910	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201911	0.00	8,490,124.63	8,490,124.63	
	REG ASSET- DECOUPLING SURCHARG		201912	8,490,124.63	-649,331.00	7,840,793.63	
	7,840,793.63						
	REG ASSET- DECOUPLING SURCHARG	GD	201910	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201911	0.00	605,031.30	605,031.30	
	REG ASSET- DECOUPLING SURCHARG		201912	605,031.30	-74,244.12	530,787.18	
	530,787.18						
	8,371,580.81						
182338	REG ASSET- DECOUPLING SURCHARG	ED	201910	122,672.13	-96,687.14	25,984.99	
	REG ASSET- DECOUPLING SURCHARG		201911	25,984.99	6,821,573.30	6,847,558.29	
	REG ASSET- DECOUPLING SURCHARG		201912	6,847,558.29	-571,513.41	6,276,044.88	
	6,153,372.75						
	REG ASSET - NON RES DECOUPLING	GD	201910	69,647.38	-35,992.08	33,655.30	
	REG ASSET - NON RES DECOUPLING		201911	33,655.30	843,764.25	877,419.55	
	REG ASSET - NON RES DECOUPLING		201912	877,419.55	-136,471.21	740,948.34	
	671,300.96						
	6,824,673.71						

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	201910	-226,760.85	208,531.26	-18,229.59	
	REG LIABILITY DECOUPLING REBAT		201911	-18,229.59	18,229.59	0.00	
	REG LIABILITY DECOUPLING REBAT		201912	0.00	0.00	0.00	
	226,760.85						
	REG LIABILITY DECOUPLING REBAT	GD	201910	-234,463.50	331,067.98	96,604.48	
	REG LIABILITY DECOUPLING REBAT		201911	96,604.48	-96,604.48	0.00	
	REG LIABILITY DECOUPLING REBAT		201912	0.00	0.00	0.00	
	234,463.50						
	461,224.35						
254338	REG LIABILITY NON RES DECOUPLI	ED	201910	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201911	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201912	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	201910	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201911	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201912	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	201910	-4,662,672.42	35,585.40	-4,627,087.02	
	ADFIT DECOUPLING DEFERRED REV		201911	-4,627,087.02	166,340.72	-4,460,746.30	
	ADFIT DECOUPLING DEFERRED REV		201912	-4,460,746.30	-192,539.77	-4,653,286.07	
	9,386.35						
	ADFIT DECOUPLING DEFERRED REV	GD	201910	-62,930.41	293,866.58	230,936.17	
	ADFIT DECOUPLING DEFERRED REV		201911	230,936.17	-64,863.36	166,072.81	
	ADFIT DECOUPLING DEFERRED REV		201912	166,072.81	-225,148.12	-59,075.31	
	3,855.10						
	13,241.45						

Avista Corporation Decoupling Mechanism
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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	201910	-1,167,571.60	641,640.99	-525,930.61
	RESIDENTIAL DECOUPLING DEFERRE		201911	-525,930.61	-255,411.43	-781,342.04
	RESIDENTIAL DECOUPLING DEFERRE		201912	-781,342.04	-410,455.85	-1,191,797.89
-24,226.29						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201910	-4,772,118.18	-259,363.54	-5,031,481.72
	NON-RES DECOUPLING DEFERRED RE		201911	-5,031,481.72	13,154.24	-5,018,327.48
	NON-RES DECOUPLING DEFERRED RE		201912	-5,018,327.48	-1,695,821.70	-6,714,149.18
-1,942,031.00						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201910	943,988.36	1,516,130.78	2,460,119.14
	RESIDENTIAL DECOUPLING DEFERRE		201911	2,460,119.14	-393,454.96	2,066,664.18
	RESIDENTIAL DECOUPLING DEFERRE		201912	2,066,664.18	-1,089,938.47	976,725.71
32,737.35						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201910	71,506.08	176,687.17	248,193.25
	NON-RES DECOUPLING DEFERRED RE		201911	248,193.25	-117,948.89	130,244.36
	NON-RES DECOUPLING DEFERRED RE		201912	130,244.36	-200,264.68	-70,020.32
-141,526.40						

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	201910	-1,952,226.89	-209,091.41	-2,161,318.30
	AMORTIZATION RES DECOUPLING DE		201911	-2,161,318.30	545,755.04	-1,615,563.26
	AMORTIZATION RES DECOUPLING DE		201912	-1,615,563.26	686,128.56	-929,434.70
1,022,792.19						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201910	830,425.24	97,027.03	927,452.27
	AMORTIZATION NON-RES DECOUPLIN		201911	927,452.27	585,025.07	1,512,477.34
	AMORTIZATION NON-RES DECOUPLIN		201912	1,512,477.34	601,085.21	2,113,562.55
1,283,137.31						
495329	AMORTIZATION RES DECOUPLING DE	GD	201910	-2,255,398.08	-331,383.18	-2,586,781.26
	AMORTIZATION RES DECOUPLING DE		201911	-2,586,781.26	70,320.00	-2,516,461.26
	AMORTIZATION RES DECOUPLING DE		201912	-2,516,461.26	76,803.40	-2,439,657.86
-184,259.78						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201910	267,934.69	36,228.27	304,162.96
	AMORTIZATION NON-RES DECOUPLIN		201911	304,162.96	127,849.57	432,012.53
	AMORTIZATION NON-RES DECOUPLIN		201912	432,012.53	140,117.79	572,130.32
304,195.63						

Avista Corporation Decoupling Mechanism
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Quarterly Report for 4th 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	201910	-744,390.36	-101,318.89	-845,709.25	
	INTEREST INCOME - DECOUPLING□		201911	-845,709.25	-96,416.09	-942,125.34	
	INTEREST INCOME - DECOUPLING□		201912	-942,125.34	-97,792.28	-1,039,917.62	
	-295,527.26						
	INTEREST INCOME - DECOUPLING□	GD	201910	-50,628.55	-7,277.61	-57,906.16	
	INTEREST INCOME - DECOUPLING□		201911	-57,906.16	-7,005.45	-64,911.61	
	INTEREST INCOME - DECOUPLING□		201912	-64,911.61	-6,205.86	-71,117.47	
	-20,488.92						
	-316,016.18						
431328	INTEREST EXPENSE - DECOUPLING□	ED	201910	70,889.77	560.15	71,449.92	
	INTEREST EXPENSE - DECOUPLING□		201911	71,449.92	-8.14	71,441.78	
	INTEREST EXPENSE - DECOUPLING□		201912	71,441.78	0.00	71,441.78	
	552.01						
	INTEREST EXPENSE - DECOUPLING□	GD	201910	73,812.15	8,979.22	82,791.37	
	INTEREST EXPENSE - DECOUPLING□		201911	82,791.37	11,366.61	94,157.98	
	INTEREST EXPENSE - DECOUPLING□		201912	94,157.98	7,353.91	101,511.89	
	27,699.74						
	28,251.75						
-287,764.43							

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	201910	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201911	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201912	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	201910	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201911	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201912	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						0.00
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201910	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201911	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201912	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	201910	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201911	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201912	0.00	0.00	0.00	
	0.00						
	Prior Year Contra Asset Balance						0.00
456311	CONTRA DECOUPLING DEFERRAL	ED	201910	-1,396,884.38	0.00	-1,396,884.38	
	CONTRA DECOUPLING DEFERRAL		201911	-1,396,884.38	0.00	-1,396,884.38	
	CONTRA DECOUPLING DEFERRAL		201912	-1,396,884.38	0.00	-1,396,884.38	
	0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	201910	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201911	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201912	0.00	0.00	0.00	
	0.00						

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	EDWA	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)
Oct-19		\$99,674	\$101,319	(\$560)	\$100,759	(\$1,085)
Nov-19		\$97,508	\$96,416	\$8	\$96,424	\$1,083
Dec-19		\$97,791	\$97,792	\$0	\$97,792	(\$1)
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)
Q4 Total		\$294,973	\$295,527	(\$552)	\$294,975	(\$2)
YTD Total		\$968,473	\$1,039,918	(\$71,442)	\$968,476	(\$3)

186328	ED	Deferral	Interest		Ending	Interest
Deferral - Residential	WA	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%
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%
Oct-19		(\$641,641)	\$3,731		\$508,898	5.42%
Nov-19		\$255,411	\$2,875		\$767,185	5.42%
Dec-19		\$410,456	\$4,392		\$1,182,033	5.42%

186338	ED	Deferral	Interest		Ending	Interest
Deferral - Non-Residential	WA	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%
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%
Oct-19		\$259,364	\$22,469		\$5,126,809	5.42%
Nov-19		(\$13,154)	\$23,126		\$5,136,782	5.42%
Dec-19		\$1,695,822	\$27,031		\$6,859,634	5.42%

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182329	ED	Deferral	Interest		Ending	Interest
Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18					\$8,620,259	
Provision for Rate Refund - Earnings Sharing Per 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		\$8,974,166	5.50%
Oct-19			\$40,533		\$9,014,700	5.42%
Nov-19	**	(\$9,014,700)	\$0		\$0	5.42%
Dec-19			\$0		\$0	5.42%
	**	TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.				
182339	ED	Deferral	Interest		Ending	Interest
Non-Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-18					\$7,051,825	
Provision for Rate Refund - Earnings Sharing Per 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		\$7,341,339	5.50%
Oct-19			\$33,158		\$7,374,498	5.42%
Nov-19	**	(\$7,374,498)	\$0		\$0	5.42%
Dec-19			\$0		\$0	5.42%
	**	TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS.				
182328	ED	Deferral	Interest		Ending	Interest
Res Surcharge Approved	WA	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%
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%
Oct-19			\$0		\$9,014,700	5.42%
Nov-19	**	\$9,014,700	\$0		\$9,014,700	5.42%
Nov-19	**	(\$18,222)	\$39,402	(545,755)	\$8,490,124	5.42%
Dec-19			\$36,798	(686,129)	\$7,840,793	5.42%

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	ED	Deferral	Interest		Ending	Interest
	WA	Entry	Income/(exp)	Amortization	Balance	Rate
182338						
Non-Res Surcharge Approved						
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%
Oct-19	**	\$7,374,498	\$335	(\$97,027)	\$7,400,478	5.42%
Nov-19	**	\$0	\$32,104	(\$585,025)	\$6,847,557	5.42%
Dec-19			\$29,571	(\$601,085)	\$6,276,043	5.42%
254328						
Res Rebate Approved						
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%
Oct-19	**	\$0	(\$552)	\$209,091	(\$18,222)	5.42%
Nov-19	**	\$18,222	\$0		\$0	5.42%
Dec-19			\$0		\$0	5.42%
254338						
Non-Res Rebate Approved						
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%
Oct-19	**	\$0	\$0		\$0	5.42%
Nov-19	**	\$0	\$0		\$0	5.42%
Dec-19			\$0		\$0	5.42%

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	GDWA	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)
Oct-19		(\$1,803)	\$7,278	(\$8,979)	(\$1,702)	(\$101)
Nov-19		(\$4,260)	\$7,005	(\$11,367)	(\$4,361)	\$101
Dec-19		(\$1,148)	\$6,206	(\$7,354)	(\$1,148)	(\$0)
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)
Q4 Total		(\$7,211)	\$20,489	(\$27,700)	(\$7,211)	(\$0)
YTD Total		(\$30,395)	\$71,117	(\$101,512)	(\$30,394)	(\$0)

186328	GD	Deferral	Interest		Ending	Interest
Deferral - Residential	WA	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%
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%
Oct-19		(\$1,516,131)	(\$7,920)		(\$2,519,389)	5.42%
Nov-19		\$393,455	(\$10,491)		(\$2,136,425)	5.42%
Dec-19		\$1,089,938	(\$7,188)		(\$1,053,674)	5.42%

186338	GD	Deferral	Interest		Ending	Interest
Deferral - Non-Residential	WA	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%
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%
Oct-19		(\$176,687)	(\$744)		(\$253,918)	5.42%
Nov-19		\$117,949	(\$880)		(\$136,850)	5.42%
Dec-19		\$200,265	(\$166)		\$63,249	5.42%

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182329 Res Prior Year Pending	GD WA	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-18					\$740,536	
Provision for Rate Refund - Earnings Sharing Per 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%
Oct-19			\$2,589		\$575,864	5.42%
Nov-19	**	(\$575,864)	\$0		\$0	5.42%
Dec-19			\$0		\$0	5.42%

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

182339 Non-Res Prior Year Pending	GD WA	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-18					\$984,241	
Provision for Rate Refund - Earnings Sharing Per 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%
Oct-19			\$4,350		\$967,385	5.42%
Nov-19	**	(\$967,385)	\$0		\$0	5.42%
Dec-19			\$0		\$0	5.42%

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

182328 Res Surcharge Approved	GD WA	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%
Jul-19			\$0		\$0	5.50%
Aug-19			\$0		\$0	5.50%
Sep-19			\$0		\$0	5.50%
Oct-19	**	\$575,864	\$0		\$575,864	5.42%
Nov-19	**	\$96,609	\$2,879	(\$70,320)	\$605,031	5.42%
Dec-19			\$2,559	(\$76,803)	\$530,787	5.42%

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182338	GD	Deferral	Interest		Ending	Interest
Non-Res Surcharge Approved	WA	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%
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%
Oct-19	**	\$967,385	\$233	(\$36,228)	\$1,001,036	5.42%
Nov-19	**	\$0	\$4,233	(\$127,850)	\$877,420	5.42%
Dec-19			\$3,647	(\$140,118)	\$740,948	5.42%
254328	GD	Deferral	Interest		Ending	Interest
Res Rebate Approved	WA	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%
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%
Oct-19	**	\$0	(\$311)	\$331,383	\$96,609	5.42%
Nov-19	**	(\$96,609)	\$0		\$0	5.42%
Dec-19			\$0		\$0	5.42%
254338	GD	Deferral	Interest		Ending	Interest
Non-Res Rebate Approved	WA	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%
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%
Oct-19	**	\$0	\$0		\$0	5.42%
Nov-19	**	\$0	\$0		\$0	5.42%
Dec-19			\$0		\$0	5.42%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2019

NOTES

(1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2019. For the electric customers usage and decoupled revenues were lower than authorized to a similar degree resulting in surcharge deferrals for both the residential and non-residential groups. Decoupled natural gas revenues were affected by higher usage per customer offset by lower average revenue per therm (compared to the authorized test year), resulting in a modest rebate for the residential customers and a very small surcharge for the non-residential group.

Summarized Quarterly and Year to Date Use per Customer and Decoupled Revenue Per Customer
Change versus Authorized

	Q1	Q2	Q3	Q4	Annual Weighted	%
Electric Residential						
Change in Use per Customer	76	(84)	(84)	(25)	(117)	-1.0%
Change in Decoupled Revenue per Customer	\$14.50	-\$11.32	-\$8.85	-\$0.11	-\$5.73	-0.8%
Deferral per Average Customer	-\$14.50	\$11.32	\$8.85	\$0.11	\$5.73	
Electric Non-Residential						
Change in Use per Customer	(334)	(810)	(703)	(950)	(2,800)	-4.6%
Change in Decoupled Revenue per Customer	-\$8.80	-\$61.46	-\$65.29	-\$54.61	-\$190.24	-4.4%
Deferral per Average Customer	\$8.80	\$61.46	\$65.29	\$54.61	\$190.24	
Natural Gas Residential						
Change in Use per Customer	48	(12)	1	13	49	6.3%
Change in Decoupled Revenue per Customer	\$15.22	-\$8.47	-\$0.70	\$0.20	\$6.19	2.0%
Deferral per Average Customer	-\$15.22	\$8.47	\$0.70	-\$0.20	-\$6.19	
Natural Gas Non-Residential						
Change in Use per Customer	887	(185)	156	233	1,092	5.8%
Change in Decoupled Revenue per Customer	\$92.61	-\$63.95	-\$4.58	-\$47.57	-\$23.66	-0.5%
Deferral per Average Customer	-\$92.61	\$63.95	\$4.58	\$47.57	\$23.66	

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. Conversely, revenue that was not recognized in 2018 that is expected to be recovered during 2021 became recognizable in 2019. The income statement impact of any contra deferral entries will be eliminated for Commission Basis results reporting.