

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2018

Avista Utilities

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

UE-170485 Base effective 5/1/2018

Development of WA Electric Deferrals (Calendar Year 2018)

Line No.	Source	Jul-18	Aug-18	Sep-18	1st Quarter	2nd Quarter	3rd Quarter	2018 YTD	
					2018	2018	2018	Total	
(a)	(b)	(i)	(j)	(k)					
Residential Group									
1	Actual Customers	Revenue System	215,408	215,648	214,122	645,440	644,899	645,178	1,935,517
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$56.44	\$50.95	\$48.24	\$77.15	\$47.30	\$51.88	\$58.78
3	Decoupled Revenue	(1) x (2)	\$ 12,157,547	\$ 10,986,334	\$ 10,328,487	\$ 49,797,620	\$ 30,505,399	\$ 33,472,368	\$ 113,775,387
4	Actual Base Rate Revenue	Revenue System	\$ 16,644,684	\$ 18,480,178	\$ 13,055,161				
5	Actual Basic Charge Revenue	Revenue System	\$ 2,002,580	\$ 2,009,449	\$ 1,975,534				
6	Actual Usage (kWhs)	Revenue System	185,234,475	202,225,615	139,338,822				
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900				
8	Variable Power Supply Payments	(6) x (7)	\$ 3,519,455	\$ 3,842,287	\$ 2,647,438				
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 11,122,649	\$ 12,628,442	\$ 8,432,190	\$ 46,955,990	\$ 27,847,350	\$ 32,183,282	\$ 106,986,621
	Residential Revenue Per Customer Received		\$51.64	\$58.56	\$39.38	\$72.75	\$43.18	\$49.88	\$55.28
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ 1,034,898	\$ (1,642,109)	\$ 1,896,297	\$ 2,841,631	\$ 2,658,050	\$ 1,289,086	\$ 6,788,766
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (47,481)	\$ 75,340	\$ (87,002)	\$ (130,374)	\$ (122,905)	\$ (59,143)	\$ (312,423)
		FERC Rate	4.69%	4.69%	4.69%				
12	Interest on Deferral	Avg Balance Calc	\$ 22,665	\$ 21,621	\$ 22,180	\$ 13,374	\$ 45,577	\$ 66,465	\$ 125,416
	Monthly Residential Deferral Totals		\$ 1,010,081	\$ (1,545,148)	\$ 1,831,474	\$ 2,724,631	\$ 2,580,721	\$ 1,296,408	\$ 6,601,760
13	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10) ~ (12))	\$ 6,315,433	\$ 4,770,286	\$ 6,601,760				
Non-Residential Group									
14	Actual Customers	Revenue System	36,645	36,730	35,719	109,868	109,288	109,094	328,250
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$410.55	\$386.60	\$363.25	\$358.84	\$360.11	\$387.00	\$368.62
16	Decoupled Revenue	(14) x (15)	\$ 15,044,786	\$ 14,199,907	\$ 12,974,904	\$ 39,425,097	\$ 39,355,535	\$ 42,219,597	\$ 121,000,230
17	Actual Base Rate Revenue	Revenue System	\$ 19,859,671	\$ 19,182,146	\$ 17,009,243				
18	Actual Basic Charge Revenue	Revenue System	\$ 1,651,213	\$ 1,662,968	\$ 1,619,989				
19	Actual Usage (kWhs)	Revenue System	205,852,512	194,642,804	169,174,117				
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900				
21	Variable Power Supply Payments	(19) x (20)	\$ 3,911,198	\$ 3,698,213	\$ 3,214,308				
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 14,297,261	\$ 13,820,965	\$ 12,174,945	\$ 38,195,204	\$ 37,065,066	\$ 40,293,170	\$ 115,553,440
	Non-Residential Revenue Per Customer Received		\$390.16	\$376.29	\$340.85	\$347.65	\$339.15	\$369.34	\$352.03
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 747,525	\$ 378,943	\$ 799,959	\$ 1,229,893	\$ 2,290,469	\$ 1,926,427	\$ 5,446,789
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (34,296)	\$ (17,386)	\$ (36,702)	\$ (56,427)	\$ (105,777)	\$ (88,384)	\$ (250,589)
		FERC Rate	4.69%	4.69%	4.69%				
25	Interest on Deferral	Avg Balance Calc	\$ 14,643	\$ 16,801	\$ 19,065	\$ 7,668	\$ 24,286	\$ 50,509	\$ 82,463
	Monthly Non-Residential Deferral Totals		\$ 727,872	\$ 378,358	\$ 782,322	\$ 1,181,133	\$ 2,208,978	\$ 1,888,552	\$ 5,278,663
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ 4,117,983	\$ 4,496,341	\$ 5,278,663				
27	Total Cumulative Electric Deferral	(13) + (26)	\$ 10,433,417	\$ 9,266,627	\$ 11,880,423				

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2018

Avista Utilities

Decoupling Mechanism - UG-150205 Base effective 1/11/2016

UG-170486 Base effective 5/1/2018

Development of WA Natural Gas Deferrals (Calendar Year 2018)

Line No.	Source	Jul-18	Aug-18	Sep-18	1st Quarter	2nd Quarter	3rd Quarter	2018 YTD	
					2018	2018	2018	Total	
	(a)	(i)	(j)	(k)	(o)			(o)	
Residential Group									
1	Actual Customers	Revenue System	161,588	161,900	160,395	482,217	483,553	483,883	1,449,653
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$6.04	\$6.21	\$7.90	\$51.12	\$14.67	\$6.72	\$24.14
3	Decoupled Revenue	(1) x (2)	\$ 976,714	\$ 1,004,743	\$ 1,267,833	\$ 24,648,604	\$ 7,092,930	\$ 3,249,290	\$ 34,990,825
	Actual Usage (informational only)	Revenue System	2,296,430	2,216,074	3,080,268				
	Actual Base Rate Revenue								
4	(Excludes Gas Costs)	Revenue System	\$ 2,362,609	\$ 2,422,114	\$ 2,684,413				
5	Actual Fixed Charge Revenue	Revenue System	\$ 1,566,311	\$ 1,569,196	\$ 1,548,983				
6	Customer Decoupled Payments	(4) - (5)	\$ 796,299	\$ 852,918	\$ 1,135,430	\$ 24,586,237	\$ 5,759,228	\$ 2,784,647	\$ 33,130,111
	Residential Revenue Per Customer Received		\$4.93	\$5.27	\$7.08	\$50.99	\$11.91	\$5.75	\$22.85
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ 180,416	\$ 151,824	\$ 132,403	\$ 62,368	\$ 1,333,702	\$ 464,643	\$ 1,860,713
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (8,239)	\$ (6,934)	\$ (6,047)	\$ (2,848)	\$ (61,649)	\$ (21,219)	\$ (85,716)
		FERC Rate	4.69%	4.69%	4.69%				
9	Interest on Deferral	Avg Balance Calc	\$ 5,585	\$ 6,226	\$ 6,781	\$ 4,969	\$ 6,367	\$ 18,592	\$ 29,928
	Monthly Residential Deferral Totals		\$ 177,761	\$ 151,117	\$ 133,137	\$ 64,489	\$ 1,278,420	\$ 462,016	\$ 1,804,925
	Cumulative Residential Deferral								
10	Surcharge/(Rebate) Balance	Σ((7) ~ (9))	\$ 1,520,670	\$ 1,671,787	\$ 1,804,925				
Non-Residential Group									
11	Actual Customers	Revenue System	3,078	3,070	2,996	9,151	9,239	9,144	27,534
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$155.96	\$163.11	\$199.47	\$648.55	\$275.60	\$172.62	\$365.35
13	Decoupled Revenue	(11) x (12)	\$ 480,048	\$ 500,736	\$ 597,611	\$ 5,934,837	\$ 2,546,231	\$ 1,578,395	\$ 10,059,462
	Actual Usage (informational only)		1,760,019	1,925,465	2,291,323				
	Actual Base Rate Revenue								
14	(Excludes Gas Costs)	Revenue System	\$ 691,048	\$ 737,025	\$ 821,896				
15	Actual Fixed Charge Revenue	Revenue System	\$ 303,346	\$ 303,239	\$ 295,086				
16	Customer Decoupled Payments	(14) - (15)	\$ 387,702	\$ 433,786	\$ 526,810	\$ 5,347,526	\$ 2,291,780	\$ 1,348,299	\$ 8,987,605
	Non-Residential Revenue Per Customer Received		\$125.96	\$141.30	\$175.84	\$584.37	\$248.06	\$147.45	\$326.42
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ 92,346	\$ 66,949	\$ 70,801	\$ 587,311	\$ 254,450	\$ 230,096	\$ 1,071,857
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (4,217)	\$ (3,057)	\$ (3,233)	\$ (26,821)	\$ (11,808)	\$ (10,508)	\$ (49,137)
		FERC Rate	4.69%	4.69%	4.69%				
19	Interest on Deferral	Avg Balance Calc	\$ 3,356	\$ 3,666	\$ 3,937	\$ 3,903	\$ 7,475	\$ 10,958	\$ 22,336
	Monthly Non-Residential Deferral Totals		\$ 91,484	\$ 67,558	\$ 71,505	\$ 564,392	\$ 250,118	\$ 230,547	\$ 1,045,056
	Cumulative Non-Residential Deferral								
20	Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ 905,994	\$ 973,552	\$ 1,045,056				
21	Total Cumulative Natural Gas Deferral	(10) + (20)	\$ 2,426,664	\$ 2,645,339	\$ 2,849,981				

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2018
Balance Sheet Accounts

GL Account Balance Accounting Period : '201807, 201808, 201809'

Jurisdiction: WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	201807	5,305,351.95	1,010,081.25	6,315,433.20	
	REG ASSET-DECOUPLING DEFERRED		201808	6,315,433.20	-1,545,147.67	4,770,285.53	
	REG ASSET-DECOUPLING DEFERRED		201809	4,770,285.53	1,831,474.13	6,601,759.66	
	1,296,407.71						
	REG ASSET-DECOUPLING DEFERRED	GD	201807	1,342,908.54	177,761.47	1,520,670.01	
	REG ASSET-DECOUPLING DEFERRED		201808	1,520,670.01	151,117.35	1,671,787.36	
	REG ASSET-DECOUPLING DEFERRED		201809	1,671,787.36	133,137.43	1,804,924.79	
	462,016.25						
	1,758,423.96						
186338	REG ASSET NON-RES DECOUPLING D	ED	201807	3,390,111.48	727,872.01	4,117,983.49	
	REG ASSET NON-RES DECOUPLING D		201808	4,117,983.49	378,357.99	4,496,341.48	
	REG ASSET NON-RES DECOUPLING D		201809	4,496,341.48	782,321.71	5,278,663.19	
	1,888,551.71						
	REG ASSET NON-RES DECOUPLING D	GD	201807	814,509.85	91,484.04	905,993.89	
	REG ASSET NON-RES DECOUPLING D		201808	905,993.89	67,557.78	973,551.67	
	REG ASSET NON-RES DECOUPLING D		201809	973,551.67	71,504.72	1,045,056.39	
	230,546.54						
	2,119,098.25						

GL Account Balance Accounting Period : '201807, 201808, 201809'

Jurisdiction: WA

2017 Deferred Revenue Pending Recovery

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182329	REG ASSET- DECOUPLING PRIOR YE	ED	201807	-2,150,583.80	-10,493.54	-2,161,077.34	
	REG ASSET- DECOUPLING PRIOR YE		201808	-2,161,077.34	-10,534.55	-2,171,611.89	
	REG ASSET- DECOUPLING PRIOR YE		201809	-2,171,611.89	-745,287.03	-2,916,898.92	
	-766,315.12						
	REG ASSET- DECOUPLING PRIOR YE	GD	201807	-2,055,475.22	-15,141.56	-2,070,616.78	
	REG ASSET- DECOUPLING PRIOR YE		201808	-2,070,616.78	-15,200.73	-2,085,817.51	
	REG ASSET- DECOUPLING PRIOR YE		201809	-2,085,817.51	-1,932,397.71	-4,018,215.22	
	-1,962,740.00						
	-2,729,055.12						
182339	REG ASSET - NON RES DECOUPLING	ED	201807	1,762,723.78	4,868.32	1,767,592.10	
	REG ASSET - NON RES DECOUPLING		201808	1,767,592.10	4,887.35	1,772,479.45	
	REG ASSET - NON RES DECOUPLING		201809	1,772,479.45	-698,358.10	1,074,121.35	
	-688,602.43						
	REG ASSET - NON RES DECOUPLING	GD	201807	846,681.48	1,161.20	847,842.68	
	REG ASSET - NON RES DECOUPLING		201808	847,842.68	1,165.73	849,008.41	
	REG ASSET - NON RES DECOUPLING		201809	849,008.41	-567,573.58	281,434.83	
	-565,246.65						
	-1,253,849.08						

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GL Account Balance Accounting Period : '201807, 201808, 201809'

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	201807	3,298,325.13	-774,509.16	2,523,815.97	
	REG ASSET- DECOUPLING SURCHARG		201808	2,523,815.97	-849,734.40	1,674,081.57	
	REG ASSET- DECOUPLING SURCHARG		201809	1,674,081.57	-585,751.08	1,088,330.49	
	-2,209,994.64						
	REG ASSET- DECOUPLING SURCHARG	GD	201807	1,574,744.90	-116,271.62	1,458,473.28	
	REG ASSET- DECOUPLING SURCHARG		201808	1,458,473.28	-112,474.82	1,345,998.46	
	REG ASSET- DECOUPLING SURCHARG		201809	1,345,998.46	-158,950.39	1,187,048.07	
	-387,696.83						
	-2,597,691.47						
182338	REG ASSET- DECOUPLING SURCHARG	ED	201807	305,605.43	-77,155.69	228,449.74	
	REG ASSET- DECOUPLING SURCHARG		201808	228,449.74	-73,155.45	155,294.29	
	REG ASSET- DECOUPLING SURCHARG		201809	155,294.29	-63,729.29	91,565.00	
	REG ASSET - NON RES DECOUPLING	GD	201807	497,604.75	-62,698.00	434,906.75	
	REG ASSET - NON RES DECOUPLING		201808	434,906.75	-68,957.85	365,948.90	
	REG ASSET - NON RES DECOUPLING		201809	365,948.90	-82,540.43	283,408.47	
-214,196.28							
-214,196.28							

Jurisdiction: WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
254338	REG LIABILITY NON RES DECOUPLI	ED	201807	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		201808	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		201809	0.00	0.00	0.00
	0.00					
0.00						

GL Account Balance Accounting Period : '201807, 201808, 201809'

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	201807	-2,501,422.09	-184,939.27	-2,686,361.36	
	ADFIT DECOUPLING DEFERRED REV		201808	-2,686,361.36	440,018.61	-2,246,342.75	
	ADFIT DECOUPLING DEFERRED REV		201809	-2,246,342.75	-109,340.77	-2,355,683.52	
	145,738.57						
	ADFIT DECOUPLING DEFERRED REV	GD	201807	-634,404.78	-16,022.06	-650,426.84	
	ADFIT DECOUPLING DEFERRED REV		201808	-650,426.84	-4,873.56	-655,300.40	
	ADFIT DECOUPLING DEFERRED REV		201809	-655,300.40	532,732.19	-122,568.21	
	511,836.57						
	657,575.14						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2018
Income Statement Accounts

GL Account Balance Accounting Period : '201807, 201808, 201809'

Jurisdiction: WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201807	-5,246,400.87	-987,416.59	-6,233,817.46
	RESIDENTIAL DECOUPLING DEFERRE		201808	-6,233,817.46	1,566,768.76	-4,667,048.70
	RESIDENTIAL DECOUPLING DEFERRE		201809	-4,667,048.70	-1,809,294.60	-6,476,343.30
				-1,229,942.43		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201807	-3,358,157.82	-713,228.56	-4,071,386.38
	NON-RES DECOUPLING DEFERRED RE		201808	-4,071,386.38	-361,556.99	-4,432,943.37
	NON-RES DECOUPLING DEFERRED RE		201809	-4,432,943.37	-763,256.98	-5,196,200.35
				-1,838,042.53		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201807	-1,331,572.70	-172,176.47	-1,503,749.17
	RESIDENTIAL DECOUPLING DEFERRE		201808	-1,503,749.17	-144,890.92	-1,648,640.09
	RESIDENTIAL DECOUPLING DEFERRE		201809	-1,648,640.09	-126,356.61	-1,774,996.70
				-443,424.00		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201807	-803,131.91	-88,128.45	-891,260.36
	NON-RES DECOUPLING DEFERRED RE		201808	-891,260.36	-63,892.00	-955,152.36
	NON-RES DECOUPLING DEFERRED RE		201809	-955,152.36	-67,567.72	-1,022,720.08
				-219,588.17		

GL Account Balance Accounting Period : '201807, 201808, 201809'

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	201807	5,031,914.88	785,864.40	5,817,779.28
	AMORTIZATION RES DECOUPLING DE		201808	5,817,779.28	857,921.79	6,675,701.07
	AMORTIZATION RES DECOUPLING DE		201809	6,675,701.07	591,138.77	7,266,839.84
				2,234,924.96		
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201807	394,639.09	78,197.29	472,836.38
	AMORTIZATION NON-RES DECOUPLIN		201808	472,836.38	73,903.89	546,740.27
	AMORTIZATION NON-RES DECOUPLIN		201809	546,740.27	64,210.75	610,951.02
				216,311.93		
495329	AMORTIZATION RES DECOUPLING DE	GD	201807	3,722,976.76	122,187.47	3,845,164.23
	AMORTIZATION RES DECOUPLING DE		201808	3,845,164.23	117,944.54	3,963,108.77
	AMORTIZATION RES DECOUPLING DE		201809	3,963,108.77	163,890.73	4,126,999.50
				404,022.74		
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201807	1,111,159.07	64,516.73	1,175,675.80
	AMORTIZATION NON-RES DECOUPLIN		201808	1,175,675.80	70,519.80	1,246,195.60
	AMORTIZATION NON-RES DECOUPLIN		201809	1,246,195.60	83,806.91	1,330,002.51
				218,843.44		

Avista Corporation Decoupling Mechanism
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GL Account Balance Accounting Period : '201807, 201808, 201809'

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	201807	0.00	-54,573.27	-54,573.27	
	INTEREST INCOME - DECOUPLING		201808	-54,573.27	-52,245.27	-106,818.54	
	INTEREST INCOME - DECOUPLING		201809	-106,818.54	-51,295.09	-158,113.63	
	-158,113.63						
	INTEREST INCOME - DECOUPLING	GD	201807	0.00	-17,836.37	-17,836.37	
	INTEREST INCOME - DECOUPLING		201808	-17,836.37	-18,089.61	-35,925.98	
	INTEREST INCOME - DECOUPLING		201809	-35,925.98	-18,020.30	-53,946.28	
	-53,946.28						
	-212,059.91						
419605	INT INC ON OTH DEFERRALS-IV FU	ED	201807	-246,220.33	0.00	-246,220.33	
	INT INC ON OTH DEFERRALS-IV FU		201808	-246,220.33	0.00	-246,220.33	
	INT INC ON OTH DEFERRALS-IV FU		201809	-246,220.33	5,814.20	-240,406.13	
	5,814.20						
	INT INC ON OTH DEFERRALS-IV FU	GD	201807	-109,270.94	0.00	-109,270.94	
	INT INC ON OTH DEFERRALS-IV FU		201808	-109,270.94	0.00	-109,270.94	
INT INC ON OTH DEFERRALS-IV FU	201809		-109,270.94	2,856.33	-106,414.61		
2,856.33							
8,670.53							
431328	INTEREST EXPENSE - DECOUPLING	ED	201807	0.00	10,493.54	10,493.54	
	INTEREST EXPENSE - DECOUPLING		201808	10,493.54	10,534.55	21,028.09	
	INTEREST EXPENSE - DECOUPLING		201809	21,028.09	11,355.83	32,383.92	
	32,383.92						
	INTEREST EXPENSE - DECOUPLING	GD	201807	0.00	15,141.56	15,141.56	
	INTEREST EXPENSE - DECOUPLING		201808	15,141.56	15,200.73	30,342.29	
INTEREST EXPENSE - DECOUPLING	201809		30,342.29	15,643.38	45,985.67		
45,985.67							
78,369.59							
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201807	87,551.62	-29,757.71	57,793.91	
	INT EXP ON OTH DEFERRALS-IV FU		201808	57,793.91	0.00	57,793.91	
	INT EXP ON OTH DEFERRALS-IV FU		201809	57,793.91	5,401.78	63,195.69	
	-24,355.93						
	INT EXP ON OTH DEFERRALS-IV FU	GD	201807	91,025.01	-7,631.83	83,393.18	
	INT EXP ON OTH DEFERRALS-IV FU		201808	83,393.18	0.00	83,393.18	
INT EXP ON OTH DEFERRALS-IV FU	201809		83,393.18	556.24	83,949.42		
-7,075.59							
-31,431.52							
-156,451.31							

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2018
Financial Reporting Contra Asset Accounts (3)

GL Account Balance Accounting Period : '201807, 201808, 201809'

Jurisdiction: WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201807	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201808	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201809	0.00	0.00	0.00	
						0.00	
	CONTRA DECOUPLING DEFERRED REV	GD	201807	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201808	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201809	0.00	0.00	0.00	
						0.00	
	Current Year Contra Asset Balance					0.00	
253312	CONTRA DECOUPLED DEFERRED REVE	GD	201807	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201808	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201809	0.00	0.00	0.00	
						0.00	
Prior Year Contra Asset Balance					0.00		
456311	CONTRA DECOUPLING DEFERRAL	ED	201807	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201808	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201809	0.00	0.00	0.00	
						0.00	
495311	CONTRA DECOUPLING DEFERRAL	GD	201807	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201808	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201809	0.00	0.00	0.00	
						0.00	

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2018
Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric

	Total Interest	419328 or 605	431328 or 605	Net Inc/Exp	Recon Check
Jan-18	\$24,667	\$35,295	(\$9,304)	\$25,991	(\$1,324)
Feb-18	\$26,273	\$36,939	(\$9,337)	\$27,601	(\$1,329)
Mar-18	\$28,030	\$38,734	(\$9,370)	\$29,364	(\$1,333)
Apr-18	\$30,139	\$41,437	(\$9,890)	\$31,547	(\$1,407)
May-18	\$33,600	\$44,940	(\$9,927)	\$35,013	(\$1,413)
Jun-18	\$37,493	\$48,875	(\$9,964)	\$38,911	(\$1,418)
Jul-18	\$42,587	\$54,573	(\$10,494)	\$44,080	(\$1,493)
Aug-18	\$40,212	\$52,245	(\$10,535)	\$41,711	(\$1,499)
Sep-18	\$39,939	\$45,481	(\$16,758)	\$28,723	\$11,216 (2)
Q1 Total	\$78,970	\$110,968	(\$28,012)	\$82,956	(\$3,986)
Q2 Total	\$101,233	\$135,252	(\$29,782)	\$105,471	(\$4,238)
Q3 Total	\$122,738	\$152,299	(\$37,786)	\$114,514	\$8,224

186328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$0	
Jan-18	\$340,575	\$603		\$341,178	4.25%
Feb-18	\$1,733,955	\$4,279		\$2,079,411	4.25%
Mar-18	\$636,727	\$8,492		\$2,724,631	4.25%
Apr-18	\$807,146	\$11,653		\$3,543,429	4.47%
May-18	\$1,141,047	\$15,324		\$4,699,801	4.47%
Jun-18	\$586,951	\$18,600		\$5,305,352	4.47%
Jul-18	\$987,417	\$22,665		\$6,315,433	4.69%
Aug-18	(\$1,566,769)	\$21,621		\$4,770,286	4.69%
Sep-18	\$1,809,295	\$22,180		\$6,601,760	4.69%

186338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$0	
Jan-18	\$577,781	\$1,023		\$578,804	4.25%
Feb-18	\$417,892	\$2,790		\$999,486	4.25%
Mar-18	\$177,793	\$3,855		\$1,181,133	4.25%
Apr-18	\$519,812	\$5,368		\$1,706,313	4.47%
May-18	\$825,696	\$7,894		\$2,539,904	4.47%
Jun-18	\$839,184	\$11,024		\$3,390,111	4.47%
Jul-18	\$713,229	\$14,643		\$4,117,983	4.69%
Aug-18	\$361,557	\$16,801		\$4,496,341	4.69%
Sep-18	\$763,257	\$19,065		\$5,278,663	4.69%

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

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2018
Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric

182339 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$1,735,911	
Provision for Rate Refund - Revised to Actual Sharing				(\$697,138)	(2)
Jan-18		\$3,679		\$1,739,590	4.25%
Feb-18		\$3,692		\$1,743,282	4.25%
Mar-18		\$3,705		\$1,746,987	4.25%
Apr-18		\$3,911		\$1,750,898	4.47%
May-18		\$3,925		\$1,754,823	4.47%
Jun-18		\$3,940		\$1,758,763	4.47%
Jul-18		\$4,149		\$1,762,912	4.69%
Aug-18		\$4,165		\$1,767,078	4.69%
Sep-18		\$4,182		\$1,074,121	4.69%

182328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$8,212,540	
Jan-18		\$27,028	(\$1,162,251)	\$7,077,317	4.25%
Feb-18		\$23,442	(\$916,951)	\$6,183,807	4.25%
Mar-18		\$20,169	(\$978,281)	\$5,225,695	4.25%
Apr-18		\$18,087	(\$740,255)	\$4,503,526	4.47%
May-18		\$15,608	(\$627,048)	\$3,892,086	4.47%
Jun-18		\$13,367	(\$607,128)	\$3,298,325	4.47%
Jul-18		\$11,355	(\$785,864)	\$2,523,816	4.69%
Aug-18		\$8,187	(\$857,922)	\$1,674,082	4.69%
Sep-18		\$5,388	(\$591,139)	\$1,088,330	4.69%

182338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$689,442	
Jan-18		\$2,325	(\$66,207)	\$625,559	4.25%
Feb-18		\$2,096	(\$67,376)	\$560,280	4.25%
Mar-18		\$1,871	(\$63,806)	\$498,345	4.25%
Apr-18		\$1,741	(\$61,807)	\$438,279	4.47%
May-18		\$1,508	(\$66,876)	\$372,911	4.47%
Jun-18		\$1,261	(\$68,567)	\$305,605	4.47%
Jul-18		\$1,042	(\$78,197)	\$228,450	4.69%
Aug-18		\$748	(\$73,904)	\$155,294	4.69%
Sep-18		\$481	(\$64,211)	\$91,565	4.69%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 3rd Quarter 2018

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

	Total Interest	419328 or 605	431328 or 605	Net Inc/Exp	Recon Check
Jan-18	\$10,735	\$24,564	(\$13,426)	\$11,138	(\$403)
Feb-18	\$8,327	\$23,580	(\$13,473)	\$10,107	(\$1,780)
Mar-18	\$3,625	\$16,176	(\$13,521)	\$2,655	\$970
Apr-18	(\$582)	\$14,117	(\$14,271)	(\$154)	(\$428)
May-18	(\$341)	\$14,413	(\$14,324)	\$89	(\$430)
Jun-18	\$1,612	\$16,421	(\$14,378)	\$2,043	(\$431)
Jul-18	\$2,240	\$17,836	(\$15,142)	\$2,695	(\$454)
Aug-18	\$2,433	\$18,090	(\$15,201)	\$2,889	(\$456)
Sep-18	\$2,377	\$15,164	(\$16,200)	(\$1,036)	\$3,413 (2)
Q1 Total	\$22,687	\$64,320	(\$40,420)	\$23,900	(\$1,213)
Q2 Total	\$688	\$44,951	(\$42,973)	\$1,978	(\$1,289)
Q3 Total	\$7,050	\$51,090	(\$46,542)	\$4,548	\$2,502

186328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$0	
Jan-18	\$542,197	\$960		\$543,157	4.25%
Feb-18	\$284,586	\$2,428		\$830,171	4.25%
Mar-18	(\$767,263)	\$1,581		\$64,489	4.25%
Apr-18	(\$4,784)	\$231		\$59,936	4.47%
May-18	\$886,883	\$1,875		\$948,694	4.47%
Jun-18	\$389,954	\$4,260		\$1,342,909	4.47%
Jul-18	\$172,176	\$5,585		\$1,520,670	4.69%
Aug-18	\$144,891	\$6,226		\$1,671,787	4.69%
Sep-18	\$126,357	\$6,781		\$1,804,925	4.69%

186338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$0	
Jan-18	\$434,402	\$769		\$435,171	4.25%
Feb-18	(\$49,990)	\$1,453		\$386,634	4.25%
Mar-18	\$176,078	\$1,681		\$564,392	4.25%
Apr-18	(\$19,253)	\$2,067		\$547,206	4.47%
May-18	\$224,089	\$2,456		\$773,751	4.47%
Jun-18	\$37,806	\$2,953		\$814,510	4.47%
Jul-18	\$88,128	\$3,356		\$905,994	4.69%
Aug-18	\$63,892	\$3,666		\$973,552	4.69%
Sep-18	\$67,568	\$3,937		\$1,045,056	4.69%

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

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2018
Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

182339 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$840,286	
Provision for Rate Refund - Revised to Actual Sharing				(\$568,113)	(2)
Jan-18		\$964		\$841,250	4.25%
Feb-18		\$967		\$842,217	4.25%
Mar-18		\$971		\$843,188	4.25%
Apr-18		\$1,025		\$844,213	4.47%
May-18		\$1,028		\$845,241	4.47%
Jun-18		\$1,032		\$846,274	4.47%
Jul-18		\$1,087		\$847,361	4.69%
Aug-18		\$1,091		\$848,452	4.69%
Sep-18		\$1,096		\$281,435	4.69%

182328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$5,237,395	
Jan-18		\$16,638	(\$1,079,080)	\$4,174,954	4.25%
Feb-18		\$13,071	(\$968,442)	\$3,219,583	4.25%
Mar-18		\$9,915	(\$840,281)	\$2,389,217	4.25%
Apr-18		\$7,931	(\$519,927)	\$1,877,221	4.47%
May-18		\$6,667	(\$175,110)	\$1,708,778	4.47%
Jun-18		\$6,104	(\$140,137)	\$1,574,745	4.47%
Jul-18		\$5,916	(\$122,187)	\$1,458,473	4.69%
Aug-18		\$5,470	(\$117,945)	\$1,345,998	4.69%
Sep-18		\$4,940	(\$163,891)	\$1,187,048	4.69%

182338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-17				\$1,588,928	
Jan-18		\$5,166	(\$260,338)	\$1,333,757	4.25%
Feb-18		\$4,219	(\$284,835)	\$1,053,141	4.25%
Mar-18		\$3,338	(\$221,468)	\$835,011	4.25%
Apr-18		\$2,793	(\$170,220)	\$667,585	4.47%
May-18		\$2,317	(\$91,009)	\$578,893	4.47%
Jun-18		\$2,001	(\$83,289)	\$497,605	4.47%
Jul-18		\$1,819	(\$64,517)	\$434,907	4.69%
Aug-18		\$1,562	(\$70,520)	\$365,949	4.69%
Sep-18		\$1,266	(\$83,807)	\$283,408	4.69%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2018

NOTES

(1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2018. The year-to-date impact is lower usage and revenue from residential electric and natural gas customers resulting in surcharge deferrals and also lower usage and revenues from non-residential electric and natural gas customers resulting in surcharge deferrals.

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

	Q1	Q2	Q3	Q4	YTD Weighted	%
Electric Residential						
Change in Use per Customer	(286)	(97)	(54)		(437)	-5.2%
Change in Decoupled Revenue per Customer	-\$13.21	-\$12.36	-\$5.99		-\$31.57	-6.0%
Deferral per Average Customer	\$13.21	\$12.36	\$5.99		\$31.57	
Electric Non-Residential						
Change in Use per Customer	(663)	(783)	(554)		(2,000)	-4.3%
Change in Decoupled Revenue per Customer	-\$33.58	-\$62.87	-\$52.98		-\$149.34	-4.5%
Deferral per Average Customer	\$33.58	\$62.87	\$52.98		\$149.34	
Natural Gas Residential						
Change in Use per Customer	(16)	(8)	1		(23)	-4.5%
Change in Decoupled Revenue per Customer	-\$0.39	-\$8.27	-\$2.88		-\$11.55	-5.3%
Deferral per Average Customer	\$0.39	\$8.27	\$2.88		\$11.55	
Natural Gas Non-Residential						
Change in Use per Customer	(972)	(288)	(145)		(1,403)	-10.7%
Change in Decoupled Revenue per Customer	-\$192.54	-\$82.62	-\$75.49		-\$350.36	-10.6%
Deferral per Average Customer	\$192.54	\$82.62	\$75.49		\$350.36	

2) Interest Expense recorded in July in this account included reversal of amounts associated with the tax reform regulatory liability associated with Schedule 74 and 174 rebates effective June 1. New accounts were set up to differentiate the source of the interest income or expense and beginning July 2018 interest associated with the Decoupling Mechanism is now recorded in Account 419328 or 431328. However, the interest true-up due to transfer of actual earnings test sharing in September was recorded to the 419605 or 431605 accounts inadvertently.

3) The contra asset accounting shown on page 7 is for financial reporting purposes only. Generally Accepted Accounting Principles allow revenue recognition from alternative revenue programs up to the amount expected to be collected within 24 months following the end of the annual period in which they are recognized. Due to the 3% annual rate increase limitation a portion of a 2018 surcharge may not be fully recovered by 12/31/2020 and therefore would not be recognizable as income for financial reporting purposes in 2018. The income statement impact of any contra deferral entries will be eliminated for normalized Idaho results reporting.