

**Electric Decoupling Mechanism
 Development of Electric Deferrals (Calendar Year 2015)**

Line No.	Source	(l)	(m)	(n)	1st Quarter 2015	2nd Quarter 2015	3rd Quarter 2015	4th Quarter 2015	2015 Annual Total
		(a)	(b)	(c)					
	Residential Group								
1	Actual Customers	Revenue System							
2	Monthly Decoupled Revenue per Customer	Appendix 4, Page							
3	Decoupled Revenue	(1) x (2)							
4	Actual Base Rate Revenue	Revenue System							
5	Actual Basic Charge Revenue	Revenue System							
6	Actual Usage (kW/hs)	Revenue System							
7	Retail Revenue Credit (\$/kWh)	Appendix 4, Page							
8	Variable Power Supply Payments	(6) x (7)							
9	Customer Decoupled Payments	(4) - (5) - (8)							
10	Residential Revenue Per Customer Received								
11	Deferral - Surcharge (Rebate)	(3) - (9)							
12	Deferral - Revenue Related Expenses	Rev Conv Factor							
13	Interest on Deferral	FERC Rate							
	Monthly Residential Deferral Totals	Avg Balance Calc							
13	Cumulative Residential Deferral (Rebate)/Surcharge	$\Sigma((10) - (12))$							
	Non-Residential Group								
14	Actual Customers	Revenue System							
15	Monthly Decoupled Revenue per Customer	Appendix 4, Page							
16	Decoupled Revenue	(14) x (15)							
17	Actual Base Rate Revenue	Revenue System							
18	Actual Basic Charge Revenue	Revenue System							
19	Actual Usage (kW/hs)	Revenue System							
20	Retail Revenue Credit (\$/kWh)	Appendix 4, Page							
21	Variable Power Supply Payments	(19) x (20)							
22	Customer Decoupled Payments	(17) - (18) - (21)							
23	Non-Residential Revenue Per Customer Received								
24	Deferral - Surcharge (Rebate)	(16) - (22)							
25	Deferral - Revenue Related Expenses	Rev Conv Factor							
	Monthly Non-Residential Deferral Totals	FERC Rate							
26	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Avg Balance Calc							
25	Total Cumulative Electric Deferral	$\Sigma((23) - (25))$							
		(13) + (26)							

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Avista Utilities
Natural Gas Decoupling Mechanism
 Development of Natural Gas Deferrals (Calendar Year 2015)

Line No.	(a)	(b)	(l)	(m)	(n)	1st Quarter 2015	2nd Quarter 2015	3rd Quarter 2015	4th Quarter 2015	2015 Annual Total	(o)
		Source	Oct-15	Nov-15	Dec-15	Total	Total	Total	Total	Total	
	Residential Group										
1	Actual Customers	Revenue System									
2	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3									
3	Decoupled Revenue	(1) x (2)									
	Actual Usage	Revenue System									
4	Actual Base Rate Revenue (Excluding Gas Costs)	Revenue System									
5	Actual Fixed Charge Revenue	Revenue System									
6	Customer Decoupled Payments	(4) - (5)									
	Residential Revenue Per Customer Received										
7	Deferral - Surcharge (Rebate)	(3) - (6)									
8	Deferral - Revenue Related Expenses	Rev Conv Factor									
	Interest on Deferral	FERC Rate									
9	Monthly Residential Deferral Totals	Avg Balance Calc									
10	Cumulative Residential Deferral (Rebate)/Surcharge	$\Sigma((7) + (9))$									
	Non-Residential Group										
11	Actual Customers	Revenue System									
12	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3									
13	Decoupled Revenue	(11) x (12)									
	Actual Usage	Revenue System									
14	Actual Base Rate Revenue (Excluding Gas Costs)	Revenue System									
15	Actual Fixed Charge Revenue	Revenue System									
16	Customer Decoupled Payments	(14) - (15)									
	Non-Residential Revenue Per Customer Received										
17	Deferral - Surcharge (Rebate)	(13) - (16)									
18	Deferral - Revenue Related Expenses	Rev Conv Factor									
	Interest on Deferral	FERC Rate									
19	Monthly Non-Residential Deferral Totals	Avg Balance Calc									
20	Cumulative Non-Residential Deferral (Rebate)/Surcharge	$\Sigma((17) + (19))$									
21	Total Cumulative Natural Gas Deferral	(10) + (20)									

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2015

Balance Sheet Accounts

GL Account Balance Accounting Period : '201510, 201511, 201512'

Jurisdiction: WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	201510				
	REG ASSET-DECOUPLING DEFERRED		201511				
	REG ASSET-DECOUPLING DEFERRED		201512				
	Electric Service						
	REG ASSET-DECOUPLING DEFERRED	GD	201510				
	REG ASSET-DECOUPLING DEFERRED		201511				
	REG ASSET-DECOUPLING DEFERRED		201512				
	Natural Gas Service						
	FERC Acct 186328						
186338	REG ASSET NON-RES DECOUPLING D	ED	201510				
	REG ASSET NON-RES DECOUPLING D		201511				
	REG ASSET NON-RES DECOUPLING D		201512				
	Electric Service						
	REG ASSET NON-RES DECOUPLING D	GD	201510				
	REG ASSET NON-RES DECOUPLING D		201511				
	REG ASSET NON-RES DECOUPLING D		201512				
	Natural Gas Service						
	FERC Acct 186338						

GL Account Balance Accounting Period : '201510, 201511, 201512'

Jurisdiction: WA

Rollover Balance

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
182328	REG ASSET- DECOUPLING SURCHARG	GD	201510			
	REG ASSET- DECOUPLING SURCHARG		201511			
	REG ASSET- DECOUPLING SURCHARG		201512			
	Natural Gas Service					

GL Account Balance Accounting Period : '201510, 201511, 201512'

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	201510				
	ADFIT DECOUPLING DEFERRED REV		201511				
	ADFIT DECOUPLING DEFERRED REV		201512				
	Electric Service						
	ADFIT DECOUPLING DEFERRED REV	GD	201510				
	ADFIT DECOUPLING DEFERRED REV		201511				
	ADFIT DECOUPLING DEFERRED REV		201512				
	Natural Gas Service						
	FERC Acct 283328						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2015

Income Statement Accounts

GL Account Balance Accounting Period : '201510, 201511, 201512'

Jurisdiction: WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201510			
	RESIDENTIAL DECOUPLING DEFERRE		201511			
	RESIDENTIAL DECOUPLING DEFERRE		201512			
	FERC Acct 456328					
456338	NON-RES DECOUPLING DEFERRED RE	ED	201510			
	NON-RES DECOUPLING DEFERRED RE		201511			
	NON-RES DECOUPLING DEFERRED RE		201512			
	FERC Acct 456338					
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201510			
	RESIDENTIAL DECOUPLING DEFERRE		201511			
	RESIDENTIAL DECOUPLING DEFERRE		201512			
	FERC Acct 495328					
495338	NON-RES DECOUPLING DEFERRED RE	GD	201510			
	NON-RES DECOUPLING DEFERRED RE		201511			
	NON-RES DECOUPLING DEFERRED RE		201512			
	FERC Acct 495338					

GL Account Balance Accounting Period : '201510, 201511, 201512'

Jurisdiction: WA

Interest Income or Expense

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
419605	INT INC ON OTH DEFERRALS-IV FU	ED	201510			
	INT INC ON OTH DEFERRALS-IV FU		201511			
	INT INC ON OTH DEFERRALS-IV FU		201512			
	Electric Service					
	INT INC ON OTH DEFERRALS-IV FU	GD	201510			
	INT INC ON OTH DEFERRALS-IV FU		201511			
	INT INC ON OTH DEFERRALS-IV FU		201512			
	Natural Gas Service					
	FERC Acct 419605					
	431605	INT EXP ON OTH DEFERRALS-IV FU	ED			
INT EXP ON OTH DEFERRALS-IV FU		201511				
INT EXP ON OTH DEFERRALS-IV FU		201512				
Electric Service						
INT EXP ON OTH DEFERRALS-IV FU		GD	201510			
INT EXP ON OTH DEFERRALS-IV FU			201511			
INT EXP ON OTH DEFERRALS-IV FU			201512			
Natural Gas Service						
FERC Acct 431605						

Avista Corporation Decoupling Mechanism
 Washington Jurisdiction
 Quarterly Report for 4th Quarter 2015

Financial Reporting Contra Asset Accounts

GL Account Balance Accounting Period : '201510, 201511, 201512'

Jurisdiction: WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
253311	CONTRA DECOUPLING DEFERRED REV	GD	201510			
	CONTRA DECOUPLING DEFERRED REV		201511			
	CONTRA DECOUPLING DEFERRED REV		201512			
	Natural Gas Service					
FERC Acct 253311						
495311	CONTRA DECOUPLING DEFERRAL	GD	201510			
	CONTRA DECOUPLING DEFERRAL		201511			
	CONTRA DECOUPLING DEFERRAL		201512			
	Natural Gas Service					
FERC Acct 495311						

Avista Corporation Decoupling Mechanism
 Washington Jurisdiction
 Quarterly Report for 4th Quarter 2015

NOTES



	Q1	Q2	Q3	Q4	Annual Average	%
Electric Residential						
Change in Use per Customer						
Change in Decoupled Revenue per Customer						
Deferral per Average Customer						
Electric Non-Residential						
Change in Use per Customer						
Change in Decoupled Revenue per Customer						
Deferral per Average Customer						
Natural Gas Residential						
Change in Use per Customer						
Change in Decoupled Revenue per Customer						
Deferral per Average Customer						
Natural Gas Non-Residential						
Change in Use per Customer						
Change in Decoupled Revenue per Customer						
Deferral per Average Customer						

