

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2017

Avista Utilities
Decoupling Mechanism - UE-150204 Base effective 1/11/2016
Development of WA Electric Deferrals (Calendar Year 2017)

Line No.	Source	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	2nd Quarter		2017 YTD	
								1st Quarter 2017	2017		Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
Residential Group											
1	Actual Customers	Revenue System	212,134	212,059	212,618	212,018	211,258	211,830	636,811	635,106	1,271,917
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$88.32	\$72.17	\$70.97	\$53.46	\$51.70	\$45.97	\$77.15	\$50.38	\$63.78
3	Decoupled Revenue	(1) x (2)	\$ 18,736,261	\$ 15,303,273	\$ 15,089,955	\$ 11,335,418	\$ 10,921,817	\$ 9,738,060	\$ 49,129,489	\$ 31,995,296	\$ 81,124,785
4	Actual Base Rate Revenue	Revenue System	\$ 29,977,440	\$ 21,701,036	\$ 19,217,979	\$ 15,485,303	\$ 14,335,482	\$ 13,375,308			
5	Actual Basic Charge Revenue	Revenue System	\$ 1,836,153	\$ 1,834,377	\$ 1,843,863	\$ 1,840,658	\$ 1,850,433	\$ 1,866,107			
6	Actual Usage (kWhs)	Revenue System	330,420,975	242,845,820	216,778,430	174,126,974	161,673,824	149,145,253			
		Attachment 4, Page									
7	Retail Revenue Credit (\$/kWh)	1	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641			
8	Variable Power Supply Payments	(6) x (7)	\$ 5,422,208	\$ 3,985,100	\$ 3,557,334	\$ 2,857,424	\$ 2,653,067	\$ 2,447,474			
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 22,719,078	\$ 15,881,560	\$ 13,816,783	\$ 10,787,221	\$ 9,831,982	\$ 9,061,727	\$ 52,417,421	\$ 29,680,930	\$ 82,098,351
	Residential Revenue Per Customer Received		\$107.10	\$74.89	\$64.98	\$50.88	\$46.54	\$42.78	\$82.31	\$46.73	\$64.55
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ (3,982,817)	\$ (578,287)	\$ 1,273,172	\$ 548,197	\$ 1,089,836	\$ 676,333	\$ (3,287,932)	\$ 2,314,366	\$ (973,566)
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 182,732	\$ 26,532	\$ (58,413)	\$ (25,151)	\$ (50,002)	\$ (31,030)	\$ 150,850	\$ (106,183)	\$ 44,667
		FERC Rate	3.50%	3.50%	3.50%	3.71%	3.71%	3.71%			
12	Interest on Deferral	Avg Balance Calc	\$ (5,542)	\$ (11,904)	\$ (10,972)	\$ (8,978)	\$ (6,590)	\$ (4,005)	\$ (28,418)	\$ (19,573)	\$ (47,992)
	Monthly Residential Deferral Totals		\$ (3,805,628)	\$ (563,660)	\$ 1,203,787	\$ 514,068	\$ 1,033,244	\$ 641,298	\$ (3,165,501)	\$ 2,188,610	\$ (976,891)
13	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10)~ (12))	\$ (3,805,628)	\$ (4,369,287)	\$ (3,165,501)	\$ (2,651,433)	\$ (1,618,188)	\$ (976,891)			
Non-Residential Group											
14	Actual Customers	Revenue System	35,883	35,789	36,027	35,857	35,704	36,104	107,699	107,665	215,364
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$362.51	\$368.65	\$345.36	\$343.55	\$369.91	\$385.27	\$358.81	\$366.28	\$362.55
16	Decoupled Revenue	(14) x (15)	\$ 13,008,001	\$ 13,193,484	\$ 12,442,315	\$ 12,318,697	\$ 13,207,236	\$ 13,909,650	\$ 38,643,800	\$ 39,435,584	\$ 78,079,384
17	Actual Base Rate Revenue	Revenue System	\$ 18,192,580	\$ 17,500,279	\$ 17,252,313	\$ 16,052,469	\$ 16,625,114	\$ 17,868,330			
18	Actual Basic Charge Revenue	Revenue System	\$ 1,566,351	\$ 1,568,279	\$ 1,574,252	\$ 1,569,821	\$ 1,564,851	\$ 1,581,612			
19	Actual Usage (kWhs)	Revenue System	185,988,820	176,601,249	174,880,403	161,375,406	169,307,988	184,519,265			
		Attachment 4, Page									
20	Retail Revenue Credit (\$/kWh)	1	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641			
21	Variable Power Supply Payments	(19) x (20)	\$ 3,052,077	\$ 2,898,026	\$ 2,869,787	\$ 2,648,170	\$ 2,778,344	\$ 3,027,961			
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 13,574,152	\$ 13,033,973	\$ 12,808,273	\$ 11,834,477	\$ 12,281,918	\$ 13,258,757	\$ 39,416,399	\$ 37,375,153	\$ 76,791,552
	Non-Residential Revenue Per Customer Received		\$378.29	\$364.19	\$355.52	\$330.05	\$343.99	\$367.24	\$365.99	\$347.14	\$356.57
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ (566,151)	\$ 159,511	\$ (365,958)	\$ 484,220	\$ 925,318	\$ 650,893	\$ (772,598)	\$ 2,060,431	\$ 1,287,832
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 25,975	\$ (7,318)	\$ 16,790	\$ (22,216)	\$ (42,454)	\$ (29,863)	\$ 35,447	\$ (94,533)	\$ (59,086)
		FERC Rate	3.50%	3.50%	3.50%	3.71%	3.71%	3.71%			
25	Interest on Deferral	Avg Balance Calc	\$ (788)	\$ (1,356)	\$ (1,647)	\$ (1,577)	\$ 498	\$ 2,824	\$ (3,791)	\$ 1,745	\$ (2,046)
	Monthly Non-Residential Deferral Totals		\$ (540,964)	\$ 150,837	\$ (350,815)	\$ 460,427	\$ 883,362	\$ 623,854	\$ (740,942)	\$ 1,967,643	\$ 1,226,701
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23)~ (25))	\$ (540,964)	\$ (390,127)	\$ (740,942)	\$ (280,515)	\$ 602,847	\$ 1,226,701			
27	Total Cumulative Electric Deferral	(13) + (26)	\$ (4,346,591)	\$ (4,759,414)	\$ (3,906,443)	\$ (2,931,948)	\$ (1,015,341)	\$ 249,810			

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2017

Avista Utilities

**Decoupling Mechanism - UG-150205 Base effective 1/11/2016
Development of WA Natural Gas Deferrals (Calendar Year 2017)**

Line No.	Source	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	1st Quarter	2nd Quarter	2017 YTD	
								2017	2017	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(o)	(o)	(o)	
Residential Group											
1	Actual Customers	Revenue System	156,425	156,620	156,919	156,785	156,510	157,170	469,964	470,465	940,429
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$61.49	\$50.87	\$41.03	\$22.87	\$14.23	\$8.72	\$51.12	\$15.27	\$33.18
3	Decoupled Revenue	(1) x (2)	\$ 9,618,092	\$ 7,966,722	\$ 6,438,449	\$ 3,585,705	\$ 2,227,282	\$ 1,369,863	\$ 24,023,263	\$ 7,182,850	\$ 31,206,114
	Actual Usage (informational only)	Revenue System	27,300,256	19,186,624	14,338,876	9,656,822	4,949,757	2,545,688			
	Actual Base Rate Revenue (Excludes Gas Costs)	Revenue System	\$ 14,178,143	\$ 9,916,592	\$ 7,596,509	\$ 5,392,471	\$ 3,376,968	\$ 2,365,888			
4	Actual Fixed Charge Revenue	Revenue System	\$ 1,422,936	\$ 1,424,844	\$ 1,431,234	\$ 1,430,091	\$ 1,435,815	\$ 1,447,083			
6	Customer Decoupled Payments	(4) - (5)	\$ 12,755,207	\$ 8,491,748	\$ 6,165,275	\$ 3,962,380	\$ 1,941,153	\$ 918,805	\$ 27,412,230	\$ 6,822,338	\$ 34,234,569
	Residential Revenue Per Customer Received		\$81.54	\$54.22	\$39.29	\$25.27	\$12.40	\$5.85	\$58.33	\$14.50	\$36.40
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ (3,137,115)	\$ (525,026)	\$ 273,174	\$ (376,675)	\$ 286,130	\$ 451,058	\$ (3,388,967)	\$ 360,512	\$ (3,028,455)
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 143,266	\$ 23,977	\$ (12,475)	\$ 17,202	\$ (13,067)	\$ (20,599)	\$ 154,767	\$ (16,464)	\$ 138,303
		FERC Rate	3.50%	3.50%	3.50%	3.71%	3.71%	3.71%			
9	Interest on Deferral	Avg Balance Calc	\$ (4,366)	\$ (9,475)	\$ (9,854)	\$ (10,628)	\$ (10,794)	\$ (9,740)	\$ (23,695)	\$ (31,163)	\$ (54,858)
	Monthly Residential Deferral Totals		\$ (2,998,215)	\$ (510,524)	\$ 250,845	\$ (370,101)	\$ 262,268	\$ 420,718	\$ (3,257,895)	\$ 312,885	\$ (2,945,009)
10	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((7) ~ (9))	\$ (2,998,215)	\$ (3,508,740)	\$ (3,257,895)	\$ (3,627,996)	\$ (3,365,728)	\$ (2,945,009)			
Non-Residential Group											
11	Actual Customers	Revenue System	2,866	2,902	2,916	2,906	2,896	2,946	8,684	8,748	17,432
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$753.65	\$633.97	\$560.25	\$374.05	\$292.94	\$222.78	\$648.71	\$296.26	\$471.84
13	Decoupled Revenue	(11) x (12)	\$ 2,159,958	\$ 1,839,786	\$ 1,633,675	\$ 1,086,991	\$ 848,352	\$ 656,300	\$ 5,633,419	\$ 2,591,644	\$ 8,225,063
	Actual Usage (informational only)		9,022,828	7,657,412	5,938,084	4,309,520	2,727,620	2,167,431			
	Actual Base Rate Revenue (Excludes Gas Costs)	Revenue System	\$ 2,687,109	\$ 2,288,757	\$ 1,839,236	\$ 1,400,402	\$ 968,527	\$ 804,792			
15	Actual Fixed Charge Revenue	Revenue System	\$ 319,691	\$ 298,237	\$ 299,449	\$ 298,624	\$ 298,968	\$ 304,063			
16	Customer Decoupled Payments	(14) - (15)	\$ 2,367,417	\$ 1,990,520	\$ 1,539,787	\$ 1,101,779	\$ 669,559	\$ 500,729	\$ 5,897,724	\$ 2,272,066	\$ 8,169,790
	Non-Residential Revenue Per Customer Received		\$826.04	\$685.91	\$528.05	\$379.14	\$231.20	\$169.97	\$679.15	\$259.72	\$468.67
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ (207,459)	\$ (150,734)	\$ 93,888	\$ (14,788)	\$ 178,794	\$ 155,571	\$ (264,305)	\$ 319,578	\$ 55,272
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 9,474	\$ 6,884	\$ (4,288)	\$ 675	\$ (8,165)	\$ (7,105)	\$ 12,070	\$ (14,594)	\$ (2,524)
		FERC Rate	3.50%	3.50%	3.50%	3.71%	3.71%	3.71%			
19	Interest on Deferral	Avg Balance Calc	\$ (289)	\$ (788)	\$ (869)	\$ (808)	\$ (568)	\$ (77)	\$ (1,946)	\$ (1,453)	\$ (3,399)
	Monthly Non-Residential Deferral Totals		\$ (198,274)	\$ (144,639)	\$ 88,731	\$ (14,920)	\$ 170,061	\$ 148,390	\$ (254,181)	\$ 303,531	\$ 49,349
20	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ (198,274)	\$ (342,912)	\$ (254,181)	\$ (269,101)	\$ (99,041)	\$ 49,349			
21	Total Cumulative Natural Gas Deferral	(10) + (20)	\$ (3,196,489)	\$ (3,851,652)	\$ (3,512,076)	\$ (3,897,097)	\$ (3,464,769)	\$ (2,895,660)			

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2017

Balance Sheet Accounts

GL Account Balance Accounting Period : '201704, 201705, 201706'

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	201704	-3,165,500.52	514,067.94	-2,651,432.58	
	REG ASSET-DECOUPLING DEFERRED		201705	-2,651,432.58	1,033,244.14	-1,618,188.44	
	REG ASSET-DECOUPLING DEFERRED		201706	-1,618,188.44	641,297.64	-976,890.80	
	2,188,609.72						
	REG ASSET-DECOUPLING DEFERRED	GD	201704	-3,257,894.84	-370,101.18	-3,627,996.02	
	REG ASSET-DECOUPLING DEFERRED		201705	-3,627,996.02	262,268.10	-3,365,727.92	
	REG ASSET-DECOUPLING DEFERRED		201706	-3,365,727.92	420,718.46	-2,945,009.46	
	312,885.38						
	2,501,495.10						
186338	REG ASSET NON-RES DECOUPLING D	ED	201704	-740,942.22	460,427.24	-280,514.98	
	REG ASSET NON-RES DECOUPLING D		201705	-280,514.98	883,361.96	602,846.98	
	REG ASSET NON-RES DECOUPLING D		201706	602,846.98	623,853.62	1,226,700.60	
	1,967,642.82						
	REG ASSET NON-RES DECOUPLING D	GD	201704	-254,181.40	-14,919.94	-269,101.34	
	REG ASSET NON-RES DECOUPLING D		201705	-269,101.34	170,060.53	-99,040.81	
	REG ASSET NON-RES DECOUPLING D		201706	-99,040.81	148,390.14	49,349.33	
	303,530.73						
	2,271,173.55						

GL Account Balance Accounting Period : '201704, 201705, 201706'

Jurisdiction:WA

2016 Deferred Revenue Pending Recovery

Acct	Ferc Acct Desc	Service	Period	Balance	Monthly Activity	Ending Balance	
182329	REG ASSET- DECOUPLING PRIOR YE	ED	201704	10,368,064.58	28,381.78	10,396,446.36	
	REG ASSET- DECOUPLING PRIOR YE		201705	10,396,446.36	28,469.53	10,424,915.89	
	REG ASSET- DECOUPLING PRIOR YE		201706	10,424,915.89	28,557.55	10,453,473.44	
	85,408.86						
	REG ASSET- DECOUPLING PRIOR YE	GD	201704	7,197,276.76	15,743.77	7,213,020.53	
	REG ASSET- DECOUPLING PRIOR YE		201705	7,213,020.53	15,792.45	7,228,812.98	
	REG ASSET- DECOUPLING PRIOR YE		201706	7,228,812.98	15,841.27	7,244,654.25	
	47,377.49						
	132,786.35						
182339	REG ASSET - NON RES DECOUPLING	ED	201704	1,974,887.14	2,526.85	1,977,413.99	
	REG ASSET - NON RES DECOUPLING		201705	1,977,413.99	2,534.66	1,979,948.65	
	REG ASSET - NON RES DECOUPLING		201706	1,979,948.65	2,542.50	1,982,491.15	
	7,604.01						
	REG ASSET - NON RES DECOUPLING	GD	201704	2,014,415.19	4,179.66	2,018,594.85	
	REG ASSET - NON RES DECOUPLING		201705	2,018,594.85	4,192.58	2,022,787.43	
	REG ASSET - NON RES DECOUPLING		201706	2,022,787.43	4,205.54	2,026,992.97	
	12,577.78						
	20,181.79						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2017

GL Account Balance Accounting Period : '201704, 201705, 201706'

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	201704	3,855,558.57	-425,061.69	3,430,496.88		
	REG ASSET- DECOUPLING SURCHARG		201705	3,430,496.88	-395,159.94	3,035,336.94		
	REG ASSET- DECOUPLING SURCHARG		201706	3,035,336.94	-364,930.65	2,670,406.29		
						-1,185,152.28		
	REG ASSET- DECOUPLING SURCHARG	GD	201704	2,851,886.18	-260,971.53	2,590,914.65		
	REG ASSET- DECOUPLING SURCHARG		201705	2,590,914.65	-130,274.46	2,460,640.19		
	REG ASSET- DECOUPLING SURCHARG		201706	2,460,640.19	-63,524.10	2,397,116.09		
						-454,770.09		
						-1,639,922.37		
182338	REG ASSET - NON RES DECOUPLING	GD	201704	1,078,234.74	-83,375.13	994,859.61		
	REG ASSET - NON RES DECOUPLING		201705	994,859.61	-51,802.75	943,056.86		
	REG ASSET - NON RES DECOUPLING		201706	943,056.86	-40,693.73	902,363.13		
						-175,871.61		
					-175,871.61			

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254338	REG LIABILITY NON RES DECOUPLI	ED	201704	-1,690,507.75	214,996.76	-1,475,510.99	
	REG LIABILITY NON RES DECOUPLI		201705	-1,475,510.99	226,464.85	-1,249,046.14	
	REG LIABILITY NON RES DECOUPLI		201706	-1,249,046.14	247,927.37	-1,001,118.77	
						689,388.98	
					689,388.98		

GL Account Balance Accounting Period : '201704, 201705, 201706'

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	201704	-3,710,545.86	-278,368.61	-3,988,914.47		
	ADFIT DECOUPLING DEFERRED REV		201705	-3,988,914.47	-622,620.32	-4,611,534.79		
	ADFIT DECOUPLING DEFERRED REV		201706	-4,611,534.79	-412,736.81	-5,024,271.60		
						-1,313,725.74		
	ADFIT DECOUPLING DEFERRED REV	GD	201704	-3,354,823.64	232,721.07	-3,122,102.57		
	ADFIT DECOUPLING DEFERRED REV		201705	-3,122,102.57	-94,582.76	-3,216,685.33		
	ADFIT DECOUPLING DEFERRED REV		201706	-3,216,685.33	-169,728.16	-3,386,413.49		
						-31,589.85		
						-1,345,315.59		

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2017

Income Statement Accounts

GL Account Balance Accounting Period : '201704, 201705, 201706'

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201704	3,137,082.11	-523,046.07	2,614,036.04
	RESIDENTIAL DECOUPLING DEFERRE		201705	2,614,036.04	-1,039,834.08	1,574,201.96
	RESIDENTIAL DECOUPLING DEFERRE		201706	1,574,201.96	-645,303.01	928,898.95
				-2,208,183.16		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201704	737,151.53	-462,003.81	275,147.72
	NON-RES DECOUPLING DEFERRED RE		201705	275,147.72	-882,864.46	-607,716.74
	NON-RES DECOUPLING DEFERRED RE		201706	-607,716.74	-621,029.81	-1,228,746.55
				-1,965,898.08		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201704	3,234,199.68	359,473.17	3,593,672.85
	RESIDENTIAL DECOUPLING DEFERRE		201705	3,593,672.85	-273,062.55	3,320,610.30
	RESIDENTIAL DECOUPLING DEFERRE		201706	3,320,610.30	-430,458.75	2,890,151.55
				-344,048.13		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201704	252,235.10	14,112.28	266,347.38
	NON-RES DECOUPLING DEFERRED RE		201705	266,347.38	-170,628.74	95,718.64
	NON-RES DECOUPLING DEFERRED RE		201706	95,718.64	-148,466.84	-52,748.20
				-304,983.30		

GL Account Balance Accounting Period : '201704, 201705, 201706'

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	201704	1,979,583.34	436,307.33	2,415,890.67
	AMORTIZATION RES DECOUPLING DE		201705	2,415,890.67	405,139.61	2,821,030.28
	AMORTIZATION RES DECOUPLING DE		201706	2,821,030.28	373,737.16	3,194,767.44
				1,215,184.10		
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201704	-732,259.20	-219,883.34	-952,142.54
	AMORTIZATION NON-RES DECOUPLIN		201705	-952,142.54	-230,670.06	-1,182,812.60
	AMORTIZATION NON-RES DECOUPLIN		201706	-1,182,812.60	-251,400.38	-1,434,212.98
				-701,953.78		
495329	AMORTIZATION RES DECOUPLING DE	GD	201704	1,696,713.25	269,372.21	1,966,085.46
	AMORTIZATION RES DECOUPLING DE		201705	1,966,085.46	138,071.27	2,104,156.73
	AMORTIZATION RES DECOUPLING DE		201706	2,104,156.73	71,021.79	2,175,178.52
				478,465.27		
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201704	456,191.38	86,574.84	542,766.22
	AMORTIZATION NON-RES DECOUPLIN		201705	542,766.22	54,793.82	597,560.04
	AMORTIZATION NON-RES DECOUPLIN		201706	597,560.04	43,542.04	641,102.08
				184,910.70		

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2017

GL Account Balance Accounting Period : '201704, 201705, 201706'

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	201704	-128,305.50	-42,154.27	-170,459.77	
	INT INC ON OTH DEFERRALS-IV FU		201705	-170,459.77	-41,481.36	-211,941.13	
	INT INC ON OTH DEFERRALS-IV FU		201706	-211,941.13	-42,730.37	-254,671.50	
	-126,366.00						
	INT INC ON OTH DEFERRALS-IV FU	GD	201704	-98,391.53	-31,523.82	-129,915.35	
	INT INC ON OTH DEFERRALS-IV FU		201705	-129,915.35	-30,772.91	-160,688.26	
	INT INC ON OTH DEFERRALS-IV FU		201706	-160,688.26	-30,392.81	-191,081.07	
	-92,689.54						
	-219,055.54						
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201704	50,060.45	15,441.28	65,501.73	
	INT EXP ON OTH DEFERRALS-IV FU		201705	65,501.73	10,795.15	76,296.88	
	INT EXP ON OTH DEFERRALS-IV FU		201706	76,296.88	7,478.38	83,775.26	
	33,714.81						
	INT EXP ON OTH DEFERRALS-IV FU	GD	201704	25,641.46	11,435.67	37,077.13	
	INT EXP ON OTH DEFERRALS-IV FU		201705	37,077.13	11,362.66	48,439.79	
	INT EXP ON OTH DEFERRALS-IV FU		201706	48,439.79	9,816.99	58,256.78	
	32,615.32						
	66,330.13						
-152,725.41							

Financial Reporting Contra Asset Accounts

GL Account Balance Accounting Period : '201704, 201705, 201706'

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201704	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201705	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201706	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	201704	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201705	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201706	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						0.00
253312	CONTRA DECOUPLED DEFERRED REVE	GD	201704	-44,527.00	44,527.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201705	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201706	0.00	0.00	0.00	
	44,527.00						
Prior Year Contra Asset Balance						44,527.00	
456311	CONTRA DECOUPLING DEFERRAL	ED	201704	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201705	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201706	0.00	0.00	0.00	
	0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	201704	-388,773.00	-44,527.00	-433,300.00	
	CONTRA DECOUPLING DEFERRAL		201705	-433,300.00	0.00	-433,300.00	
	CONTRA DECOUPLING DEFERRAL		201706	-433,300.00	0.00	-433,300.00	
-44,527.00							

Avista Corporation Decoupling Mechanism
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**Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric**

	Total Interest	419605	431605	Net Inc/Exp	
Jan-17	\$31,622	\$44,597	(\$12,974)	\$31,622	\$0
Feb-17	\$23,428	\$42,632	(\$19,204)	\$23,428	(\$0)
Mar-17	\$23,195	\$41,077	(\$17,882)	\$23,195	(\$0)
Apr-17	\$26,713	\$42,154	(\$15,441)	\$26,713	\$0
May-17	\$30,686	\$41,481	(\$10,795)	\$30,686	\$0
Jun-17	\$35,252	\$42,730	(\$7,478)	\$35,252	\$0
Q1 Total	\$78,245	\$128,306	(\$50,060)	\$78,245	\$0
Q2 Total	\$92,651	\$126,366	(\$33,715)	\$92,651	\$0

186328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17	(\$3,800,086)	(\$5,542)		(\$3,805,628)	3.50%
Feb-17	(\$551,755)	(\$11,904)		(\$4,369,287)	3.50%
Mar-17	\$1,214,759	(\$10,972)		(\$3,165,501)	3.50%
Apr-17	\$523,046	(\$8,978)		(\$2,651,433)	3.71%
May-17	\$1,039,834	(\$6,590)		(\$1,618,188)	3.71%
Jun-17	\$645,303	(\$4,005)		(\$976,891)	3.71%

186338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17	(\$540,176)	(\$788)		(\$540,964)	3.50%
Feb-17	\$152,193	(\$1,356)		(\$390,127)	3.50%
Mar-17	(\$349,168)	(\$1,647)		(\$740,942)	3.50%
Apr-17	\$462,004	(\$1,577)		(\$280,515)	3.71%
May-17	\$882,864	\$498		\$602,847	3.71%
Jun-17	\$621,030	\$2,824		\$1,226,701	3.71%

182329 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$10,288,205	
Provision for Rate Refund				(\$1,187,973)	
Jan-17		\$26,542		\$10,314,747	3.50%
Feb-17		\$26,620		\$10,341,367	3.50%
Mar-17		\$26,697		\$10,368,065	3.50%
Apr-17		\$28,382		\$10,396,446	3.71%
May-17		\$28,470		\$10,424,916	3.71%
Jun-17		\$28,558		\$10,453,473	3.71%

182339 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$1,967,777	
Provision for Rate Refund				(\$1,157,577)	
Jan-17		\$2,363		\$1,970,140	3.50%
Feb-17		\$2,370		\$1,972,510	3.50%
Mar-17		\$2,377		\$1,974,887	3.50%
Apr-17		\$2,527		\$1,977,414	3.71%
May-17		\$2,535		\$1,979,949	3.71%
Jun-17		\$2,542		\$1,982,491	3.71%

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**Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric**

182328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$5,793,806	
Jan-17		\$15,691	(\$827,894)	\$4,981,603	3.50%
Feb-17		\$13,642	(\$608,499)	\$4,386,746	3.50%
Mar-17		\$12,003	(\$543,190)	\$3,855,559	3.50%
Apr-17		\$11,246	(\$436,307)	\$3,430,497	3.71%
May-17		\$9,980	(\$405,140)	\$3,035,337	3.71%
Jun-17		\$8,807	(\$373,737)	\$2,670,406	3.71%

182338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17		\$0		\$0	3.50%
Feb-17		\$0		\$0	3.50%
Mar-17		\$0		\$0	3.50%
Apr-17		\$0		\$0	3.71%
May-17		\$0		\$0	3.71%
Jun-17		\$0		\$0	3.71%

254328 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17		\$0		\$0	3.50%
Feb-17		\$0		\$0	3.50%
Mar-17		\$0		\$0	3.50%
Apr-17		\$0		\$0	3.71%
May-17		\$0		\$0	3.71%
Jun-17		\$0		\$0	3.71%

254338 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				(\$2,404,916)	
Jan-17		(\$6,645)	\$253,402	(\$2,158,158)	3.50%
Feb-17		(\$5,944)	\$240,584	(\$1,923,518)	3.50%
Mar-17		(\$5,263)	\$238,273	(\$1,690,508)	3.50%
Apr-17		(\$4,887)	\$219,883	(\$1,475,511)	3.71%
May-17		(\$4,205)	\$230,670	(\$1,249,046)	3.71%
Jun-17		(\$3,473)	\$251,400	(\$1,001,119)	3.71%

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Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

	Total Interest	Acct 419605	Acct 431605	Net Inc/Exp	
Jan-17	\$30,219	\$34,873	(\$4,655)	\$30,219	\$0
Feb-17	\$22,329	\$32,593	(\$10,264)	\$22,329	\$0
Mar-17	\$20,202	\$30,926	(\$10,723)	\$20,202	(\$0)
Apr-17	\$20,088	\$31,524	(\$11,436)	\$20,088	\$0
May-17	\$19,410	\$30,773	(\$11,363)	\$19,410	\$0
Jun-17	\$20,576	\$30,393	(\$9,817)	\$20,576	\$0
Q1 Total	\$72,750	\$98,392	(\$25,641)	\$72,750	\$0
Q2 Total	\$60,074	\$92,690	(\$32,615)	\$60,074	\$0

186328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17	(\$2,993,849)	(\$4,366)		(\$2,998,215)	3.50%
Feb-17	(\$501,049)	(\$9,475)		(\$3,508,740)	3.50%
Mar-17	\$260,699	(\$9,854)		(\$3,257,895)	3.50%
Apr-17	(\$359,473)	(\$10,628)		(\$3,627,996)	3.71%
May-17	\$273,063	(\$10,794)		(\$3,365,728)	3.71%
Jun-17	\$430,459	(\$9,740)		(\$2,945,009)	3.71%

186338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17	(\$197,985)	(\$289)		(\$198,274)	3.50%
Feb-17	(\$143,851)	(\$788)		(\$342,912)	3.50%
Mar-17	\$89,600	(\$869)		(\$254,181)	3.50%
Apr-17	(\$14,112)	(\$808)		(\$269,101)	3.71%
May-17	\$170,629	(\$568)		(\$99,041)	3.71%
Jun-17	\$148,467	(\$77)		\$49,349	3.71%

182329 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$7,152,978	
Provision for Rate Refund				(\$2,104,951)	
Jan-17		\$14,723		\$7,167,701	3.50%
Feb-17		\$14,766		\$7,182,467	3.50%
Mar-17		\$14,809		\$7,197,277	3.50%
Apr-17		\$15,744		\$7,213,021	3.71%
May-17		\$15,792		\$7,228,813	3.71%
Jun-17		\$15,841		\$7,244,654	3.71%

182339 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$2,002,655	
Provision for Rate Refund				(\$662,504)	
Jan-17		\$3,909		\$2,006,563	3.50%
Feb-17		\$3,920		\$2,010,484	3.50%
Mar-17		\$3,932		\$2,014,415	3.50%
Apr-17		\$4,180		\$2,018,595	3.71%
May-17		\$4,193		\$2,022,787	3.71%
Jun-17		\$4,206		\$2,026,993	3.71%

Avista Corporation Decoupling Mechanism
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Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

182328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$4,517,449	
Jan-17		\$12,065	(\$761,514)	\$3,768,000	3.50%
Feb-17		\$10,209	(\$535,233)	\$3,242,976	3.50%
Mar-17		\$8,875	(\$399,965)	\$2,851,886	3.50%
Apr-17		\$8,401	(\$269,372)	\$2,590,915	3.71%
May-17		\$7,797	(\$138,071)	\$2,460,640	3.71%
Jun-17		\$7,498	(\$71,022)	\$2,397,116	3.71%

182338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$1,523,245	
Jan-17		\$4,176	(\$183,099)	\$1,344,322	3.50%
Feb-17		\$3,697	(\$153,801)	\$1,194,217	3.50%
Mar-17		\$3,309	(\$119,292)	\$1,078,235	3.50%
Apr-17		\$3,200	(\$86,575)	\$994,860	3.71%
May-17		\$2,991	(\$54,794)	\$943,057	3.71%
Jun-17		\$2,848	(\$43,542)	\$902,363	3.71%

254328 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17		\$0		\$0	3.50%
Feb-17		\$0		\$0	3.50%
Mar-17		\$0		\$0	3.50%
Apr-17		\$0		\$0	3.71%
May-17		\$0		\$0	3.71%
Jun-17		\$0		\$0	3.71%

254338 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$0	
Jan-17		\$0		\$0	3.50%
Feb-17		\$0		\$0	3.50%
Mar-17		\$0		\$0	3.50%
Apr-17		\$0		\$0	3.71%
May-17		\$0		\$0	3.71%
Jun-17		\$0		\$0	3.71%

Avista Corporation Decoupling Mechanism
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NOTES

The following table shows how the decoupled revenue per customer has tracked with use per customer for the first two quarters of 2017. The second quarter use and revenue per customer was less than the test year resulting in surcharge deferrals that offset the rebate deferrals from the first quarter. The year-to-date impact is higher usage and revenue leading to rebate deferrals from residential electric and natural gas customers, but lower usage and revenues from non-residential electric and natural gas customers.

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	86	(84)			3	0.0%
Change in Decoupled Revenue per Customer	\$15.49	-\$10.93			\$4.59	1.2%
Deferral per Average Customer	-\$15.49	\$10.93			-\$4.59	
Electric Non-Residential						
Change in Use per Customer	88	(838)			(750)	-2.5%
Change in Decoupled Revenue per Customer	\$21.52	-\$57.41			-\$35.88	-1.6%
Deferral per Average Customer	-\$21.52	\$57.41			\$35.88	
Natural Gas Residential						
Change in Use per Customer	34	4			38	8.2%
Change in Decoupled Revenue per Customer	\$21.63	-\$2.30			\$19.32	9.7%
Deferral per Average Customer	-\$21.63	\$2.30			-\$19.32	
Natural Gas Non-Residential						
Change in Use per Customer	95	(368)			(275)	-2.4%
Change in Decoupled Revenue per Customer	\$91.31	-\$109.59			-\$19.02	-0.7%
Deferral per Average Customer	-\$91.31	\$109.59			\$19.02	

The contra decoupling 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 the 2016 natural gas surcharge may not be fully recovered by 12/31/2018 and therefore was not recognizable as income for financial reporting purposes in 2016. The 2017 entries reflect the recognition of 2016 amounts expected to be recovered during 2019. The income statement impact of the contra decoupling deferral will be eliminated for Commission Basis reporting.