

**Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd 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	Jul-17	Aug-17	Sep-17	1st Quarter	2nd Quarter	3rd Quarter	2017 YTD	
											2017	2017	2017	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)					
Residential Group															
1	Actual Customers	Revenue System	212,134	212,059	212,618	212,018	211,258	211,830	211,439	212,411	212,339	636,811	635,106	636,189	1,908,106
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$88.32	\$72.17	\$70.97	\$53.46	\$51.70	\$45.97	\$47.58	\$56.26	\$45.47	\$77.15	\$50.38	\$49.77	\$59.11
3	Decoupled Revenue	(1) x (2)	\$ 18,736,261	\$ 15,303,273	\$ 15,089,955	\$ 11,335,418	\$ 10,921,817	\$ 9,738,060	\$ 10,060,491	\$ 11,949,512	\$ 9,655,366	\$ 49,129,489	\$ 31,995,296	\$ 31,665,369	\$ 112,790,154
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	\$ 17,431,399	\$ 18,289,235	\$ 14,321,080				
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	\$ 1,855,734	\$ 1,869,014	\$ 1,855,882				
6	Actual Usage (kWhs)	Revenue System	330,420,975	242,845,820	216,778,430	174,126,974	161,673,824	149,145,253	195,746,292	206,172,696	161,177,614				
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 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	\$ 3,212,197	\$ 3,383,294	\$ 2,644,925				
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	\$ 12,363,469	\$ 13,036,927	\$ 9,820,274	\$ 52,417,421	\$ 29,680,930	\$ 35,220,670	\$ 117,319,021
	Residential Revenue Per Customer Received		\$107.10	\$74.89	\$64.98	\$50.88	\$46.54	\$42.78	\$58.47	\$61.38	\$46.25	\$82.31	\$46.73	\$55.36	\$61.48
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ (3,982,817)	\$ (578,287)	\$ 1,273,172	\$ 548,197	\$ 1,089,836	\$ 676,333	\$ (2,302,978)	\$ (1,087,415)	\$ (164,908)	\$ (3,287,932)	\$ 2,314,366	\$ (3,555,301)	\$ (4,528,867)
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 182,732	\$ 26,532	\$ (58,413)	\$ (25,151)	\$ (50,002)	\$ (31,030)	\$ 105,661	\$ 49,891	\$ 7,566	\$ 150,850	\$ (106,183)	\$ 163,117	\$ 207,784
		FERC Rate	3.50%	3.50%	3.50%	3.71%	3.71%	3.71%	3.96%	3.96%	3.96%				
12	Interest on Deferral	Avg Balance Calc	\$ (5,542)	\$ (11,904)	\$ (10,972)	\$ (8,978)	\$ (6,590)	\$ (4,005)	\$ (6,849)	\$ (12,209)	\$ (14,221)	\$ (28,418)	\$ (19,573)	\$ (33,280)	\$ (81,272)
	Monthly Residential Deferral Totals		\$ (3,805,628)	\$ (563,660)	\$ 1,203,787	\$ 514,068	\$ 1,033,244	\$ 641,298	\$ (2,204,166)	\$ (1,049,734)	\$ (171,563)	\$ (3,165,501)	\$ 2,188,610	\$ (3,425,464)	\$ (4,402,355)
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)	\$ (3,181,057)	\$ (4,230,791)	\$ (4,402,355)				
Non-Residential Group															
14	Actual Customers	Revenue System	35,883	35,789	36,027	35,857	35,704	36,104	35,886	36,188	36,104	107,699	107,665	108,178	323,542
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$362.51	\$368.65	\$345.36	\$343.55	\$369.91	\$385.27	\$416.90	\$389.60	\$372.63	\$358.81	\$366.28	\$392.99	\$372.73
16	Decoupled Revenue	(14) x (15)	\$ 13,008,001	\$ 13,193,484	\$ 12,442,315	\$ 12,318,697	\$ 13,207,236	\$ 13,909,650	\$ 14,961,052	\$ 14,098,703	\$ 13,453,579	\$ 38,643,800	\$ 39,435,584	\$ 42,513,334	\$ 120,592,718
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	\$ 19,688,932	\$ 20,070,393	\$ 17,360,373				
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	\$ 1,566,310	\$ 1,584,153	\$ 1,577,422				
19	Actual Usage (kWhs)	Revenue System	185,988,820	176,601,249	174,880,403	161,375,406	169,307,988	184,519,265	206,968,295	209,585,575	179,036,918				
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 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	\$ 3,396,350	\$ 3,439,299	\$ 2,937,996				
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	\$ 14,726,273	\$ 15,046,941	\$ 12,844,955	\$ 39,416,399	\$ 37,375,153	\$ 42,618,169	\$ 119,409,720
	Non-Residential Revenue Per Customer Received		\$378.29	\$364.19	\$355.52	\$330.05	\$343.99	\$367.24	\$410.36	\$415.80	\$355.78	\$365.99	\$347.14	\$393.96	\$369.07
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ (566,151)	\$ 159,511	\$ (365,958)	\$ 484,220	\$ 925,318	\$ 650,893	\$ 234,780	\$ (948,238)	\$ 608,624	\$ (772,598)	\$ 2,060,431	\$ (104,835)	\$ 1,182,998
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 25,975	\$ (7,318)	\$ 16,790	\$ (22,216)	\$ (42,454)	\$ (29,863)	\$ (10,772)	\$ 43,505	\$ (27,924)	\$ 35,447	\$ (94,533)	\$ 4,810	\$ (54,276)
		FERC Rate	3.50%	3.50%	3.50%	3.71%	3.71%	3.71%	3.96%	3.96%	3.96%				
25	Interest on Deferral	Avg Balance Calc	\$ (788)	\$ (1,356)	\$ (1,647)	\$ (1,577)	\$ 498	\$ 2,824	\$ 4,418	\$ 3,309	\$ 2,785	\$ (3,791)	\$ 1,745	\$ 10,512	\$ 8,466
	Monthly Non-Residential Deferral Totals		\$ (540,964)	\$ 150,837	\$ (350,815)	\$ 460,427	\$ 883,362	\$ 623,854	\$ 228,426	\$ (901,424)	\$ 583,485	\$ (740,942)	\$ 1,967,643	\$ (89,513)	\$ 1,137,188
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ (540,964)	\$ (390,127)	\$ (740,942)	\$ (280,515)	\$ 602,847	\$ 1,226,701	\$ 1,455,126	\$ 553,702	\$ 1,137,188				
27	Total Cumulative Electric Deferral	(13) + (26)	\$ (4,346,591)	\$ (4,759,414)	\$ (3,906,443)	\$ (2,931,948)	\$ (1,015,341)	\$ 249,810	\$ (1,725,931)	\$ (3,677,089)	\$ (3,265,167)				

**Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd 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	Jul-17	Aug-17	Sep-17	1st Quarter	2nd Quarter	3rd Quarter	2017 YTD	
											2017	2017	2017	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(o)	Total	Total	Total	Total
Residential Group															
1	Actual Customers	Revenue System	156,425	156,620	156,919	156,785	156,510	157,170	157,080	157,589	157,973	469,964	470,465	472,642	1,413,071
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$61.49	\$50.87	\$41.03	\$22.87	\$14.23	\$8.72	\$6.09	\$5.95	\$7.93	\$51.12	\$15.27	\$6.66	\$24.31
3	Decoupled Revenue	(1) x (2)	\$ 9,618,092	\$ 7,966,722	\$ 6,438,449	\$ 3,585,705	\$ 2,227,282	\$ 1,369,863	\$ 956,744	\$ 938,169	\$ 1,252,674	\$ 24,023,263	\$ 7,182,850	\$ 3,147,587	\$ 34,353,701
	Actual Usage (informational only)	Revenue System	27,300,256	19,186,624	14,338,876	9,656,822	4,949,757	2,545,688	2,072,779	2,083,100	3,151,156				
	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	\$ 2,319,586	\$ 2,360,614	\$ 2,703,609				
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	\$ 1,441,215	\$ 1,447,191	\$ 1,446,363				
6	Customer Decoupled Payments	(4) - (5)	\$ 12,755,207	\$ 8,491,748	\$ 6,165,275	\$ 3,962,380	\$ 1,941,153	\$ 918,805	\$ 878,371	\$ 913,423	\$ 1,257,246	\$ 27,412,230	\$ 6,822,338	\$ 3,049,040	\$ 37,283,609
	Residential Revenue Per Customer Received		\$81.54	\$54.22	\$39.29	\$25.27	\$12.40	\$5.85	\$5.59	\$5.80	\$7.96	\$58.33	\$14.50	\$6.45	\$26.38
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ (3,137,115)	\$ (525,026)	\$ 273,174	\$ (376,675)	\$ 286,130	\$ 451,058	\$ 78,373	\$ 24,746	\$ (4,572)	\$ (3,388,967)	\$ 360,512	\$ 98,547	\$ (2,929,908)
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 143,266	\$ 23,977	\$ (12,475)	\$ 17,202	\$ (13,067)	\$ (20,599)	\$ (3,579)	\$ (1,130)	\$ 209	\$ 154,767	\$ (16,464)	\$ (4,500)	\$ 133,803
	FERC Rate		3.50%	3.50%	3.50%	3.71%	3.71%	3.71%	3.96%	3.96%	3.96%				
9	Interest on Deferral	Avg Balance Calc	\$ (4,366)	\$ (9,475)	\$ (9,854)	\$ (10,628)	\$ (10,794)	\$ (9,740)	\$ (9,595)	\$ (9,464)	\$ (9,464)	\$ (23,695)	\$ (31,163)	\$ (28,523)	\$ (83,381)
	Monthly Residential Deferral Totals		\$ (2,998,215)	\$ (510,524)	\$ 250,845	\$ (370,101)	\$ 262,268	\$ 420,718	\$ 65,199	\$ 14,151	\$ (13,827)	\$ (3,257,895)	\$ 312,885	\$ 65,523	\$ (2,879,486)
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)	\$ (2,879,810)	\$ (2,865,659)	\$ (2,879,486)				
Non-Residential Group															
11	Actual Customers	Revenue System	2,866	2,902	2,916	2,906	2,896	2,946	2,913	2,937	2,920	8,684	8,748	8,770	26,202
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$753.65	\$633.97	\$560.25	\$374.05	\$292.94	\$222.78	\$168.58	\$165.55	\$202.04	\$648.71	\$296.26	\$178.70	\$373.72
13	Decoupled Revenue	(11) x (12)	\$ 2,159,958	\$ 1,839,786	\$ 1,633,675	\$ 1,086,991	\$ 848,352	\$ 656,300	\$ 491,063	\$ 486,213	\$ 589,945	\$ 5,633,419	\$ 2,591,644	\$ 1,567,222	\$ 9,792,285
	Actual Usage (informational only)		9,022,828	7,657,412	5,938,084	4,309,520	2,727,620	2,167,431	1,721,383	1,755,660	2,513,871				
	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	\$ 687,977	\$ 700,180	\$ 887,558				
15	Actual Fixed Charge Revenue	Revenue System	\$ 319,691	\$ 298,237	\$ 299,449	\$ 298,624	\$ 298,968	\$ 304,063	\$ 299,901	\$ 302,515	\$ 300,448				
16	Customer Decoupled Payments	(14) - (15)	\$ 2,367,417	\$ 1,990,520	\$ 1,539,787	\$ 1,101,779	\$ 669,559	\$ 500,729	\$ 388,076	\$ 397,664	\$ 587,110	\$ 5,897,724	\$ 2,272,066	\$ 1,372,851	\$ 9,542,641
	Non-Residential Revenue Per Customer Received		\$826.04	\$685.91	\$528.05	\$379.14	\$231.20	\$169.97	\$133.22	\$135.40	\$201.07	\$679.15	\$259.72	\$156.54	\$364.20
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ (207,459)	\$ (150,734)	\$ 93,888	\$ (14,788)	\$ 178,794	\$ 155,571	\$ 102,987	\$ 88,549	\$ 2,835	\$ (264,305)	\$ 319,578	\$ 194,371	\$ 249,643
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 9,474	\$ 6,884	\$ (4,288)	\$ 675	\$ (8,165)	\$ (7,105)	\$ (4,703)	\$ (4,044)	\$ (129)	\$ 12,070	\$ (14,594)	\$ (8,877)	\$ (11,401)
	FERC Rate		3.50%	3.50%	3.50%	3.71%	3.71%	3.71%	3.96%	3.96%	3.96%				
19	Interest on Deferral	Avg Balance Calc	\$ (289)	\$ (788)	\$ (869)	\$ (808)	\$ (568)	\$ (77)	\$ 325	\$ 628	\$ 774	\$ (1,946)	\$ (1,453)	\$ 1,726	\$ (1,672)
	Monthly Non-Residential Deferral Totals		\$ (198,274)	\$ (144,639)	\$ 88,731	\$ (14,920)	\$ 170,061	\$ 148,390	\$ 98,609	\$ 85,133	\$ 3,479	\$ (254,181)	\$ 303,531	\$ 187,221	\$ 236,570
20	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ (198,274)	\$ (342,912)	\$ (254,181)	\$ (269,101)	\$ (99,041)	\$ 49,349	\$ 147,958	\$ 233,091	\$ 236,570				
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)	\$ (2,731,852)	\$ (2,632,568)	\$ (2,642,916)				

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017
Balance Sheet Accounts

GL Account Balance Accounting Period : '201707, 201708, 201709'

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	201707	-976,890.80	-2,204,166.28	-3,181,057.08	
	REG ASSET-DECOUPLING DEFERRED		201708	-3,181,057.08	-1,049,734.00	-4,230,791.08	
	REG ASSET-DECOUPLING DEFERRED		201709	-4,230,791.08	-171,563.43	-4,402,354.51	
	-3,425,463.71						
	REG ASSET-DECOUPLING DEFERRED	GD	201707	-2,945,009.46	65,199.21	-2,879,810.25	
	REG ASSET-DECOUPLING DEFERRED		201708	-2,879,810.25	14,151.26	-2,865,658.99	
	REG ASSET-DECOUPLING DEFERRED		201709	-2,865,658.99	-13,827.05	-2,879,486.04	
	65,523.42						
	-3,359,940.29						
186338	REG ASSET NON-RES DECOUPLING D	ED	201707	1,226,700.60	228,425.90	1,455,126.50	
	REG ASSET NON-RES DECOUPLING D		201708	1,455,126.50	-901,424.06	553,702.44	
	REG ASSET NON-RES DECOUPLING D		201709	553,702.44	583,485.41	1,137,187.85	
	-89,512.75						
	REG ASSET NON-RES DECOUPLING D	GD	201707	49,349.33	98,608.87	147,958.20	
	REG ASSET NON-RES DECOUPLING D		201708	147,958.20	85,132.85	233,091.05	
	REG ASSET NON-RES DECOUPLING D		201709	233,091.05	3,479.21	236,570.26	
	187,220.93						
	97,708.18						

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	10,453,473.44	30,576.15	10,484,049.59	
	REG ASSET- DECOUPLING PRIOR YE		201708	10,484,049.59	-1,224,083.02	9,259,966.57	
	REG ASSET- DECOUPLING PRIOR YE		201709	9,259,966.57	30,557.89	9,290,524.46	
	-1,162,948.98						
	REG ASSET- DECOUPLING PRIOR YE	GD	201707	7,244,654.25	16,961.02	7,261,615.27	
	REG ASSET- DECOUPLING PRIOR YE		201708	7,261,615.27	-2,109,209.73	5,152,405.54	
	REG ASSET- DECOUPLING PRIOR YE		201709	5,152,405.54	17,002.94	5,169,408.48	
	-2,075,245.77						
	-3,238,194.75						
182339	REG ASSET - NON RES DECOUPLING	ED	201707	1,982,491.15	2,722.22	1,985,213.37	
	REG ASSET - NON RES DECOUPLING		201708	1,985,213.37	-1,221,452.50	763,760.87	
	REG ASSET - NON RES DECOUPLING		201709	763,760.87	2,520.41	766,281.28	
	-1,216,209.87						
	REG ASSET - NON RES DECOUPLING	GD	201707	2,026,992.97	4,502.81	2,031,495.78	
	REG ASSET - NON RES DECOUPLING		201708	2,031,495.78	-661,175.77	1,370,320.01	
	REG ASSET - NON RES DECOUPLING		201709	1,370,320.01	4,522.06	1,374,842.07	
	-652,150.90						
	-1,868,360.77						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	2,670,406.29	-482,410.90	2,187,995.39	
	REG ASSET- DECOUPLING SURCHARG		201708	2,187,995.39	-510,277.47	1,677,717.92	
	REG ASSET- DECOUPLING SURCHARG		201709	1,677,717.92	-399,020.66	1,278,697.26	
	-1,391,709.03						
	REG ASSET- DECOUPLING SURCHARG	GD	201707	2,397,116.09	-50,036.84	2,347,079.25	
	REG ASSET- DECOUPLING SURCHARG		201708	2,347,079.25	-50,467.94	2,296,611.31	
	REG ASSET- DECOUPLING SURCHARG		201709	2,296,611.31	-80,468.90	2,216,142.41	
	-180,973.68						
	-1,572,682.71						
182338	REG ASSET - NON RES DECOUPLING	GD	201707	902,363.13	-31,660.61	870,702.52	
	REG ASSET - NON RES DECOUPLING		201708	870,702.52	-32,440.29	838,262.23	
	REG ASSET - NON RES DECOUPLING		201709	838,262.23	-47,832.43	790,429.80	
	-111,933.33						
-111,933.33							

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
254338	REG LIABILITY NON RES DECOUPLI	ED	201707	-1,001,118.77	279,148.39	-721,970.38
	REG LIABILITY NON RES DECOUPLI		201708	-721,970.38	283,641.28	-438,329.10
	REG LIABILITY NON RES DECOUPLI		201709	-438,329.10	242,886.16	-195,442.94
	805,675.83					
805,675.83						

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	-5,024,271.60	750,996.58	-4,273,275.02	
	ADFIT DECOUPLING DEFERRED REV		201708	-4,273,275.02	1,618,165.42	-2,655,109.60	
	ADFIT DECOUPLING DEFERRED REV		201709	-2,655,109.60	-101,103.02	-2,756,212.62	
	2,268,058.98						
	ADFIT DECOUPLING DEFERRED REV	GD	201707	-3,386,413.49	-36,251.06	-3,422,664.55	
	ADFIT DECOUPLING DEFERRED REV		201708	-3,422,664.55	963,903.37	-2,458,761.18	
ADFIT DECOUPLING DEFERRED REV	201709		-2,458,761.18	40,993.46	-2,417,767.72		
968,645.77							
3,236,704.75							

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017
Income Statement Accounts

GL Account Balance Accounting Period : '201707, 201708, 201709'

Jurisdiction:WA

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201707	928,898.95	2,197,316.97	3,126,215.92
	RESIDENTIAL DECOUPLING DEFERRE		201708	3,126,215.92	1,037,524.60	4,163,740.52
	RESIDENTIAL DECOUPLING DEFERRE		201709	4,163,740.52	157,342.20	4,321,082.72
				3,392,183.77		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201707	-1,228,746.55	-224,008.17	-1,452,754.72
	NON-RES DECOUPLING DEFERRED RE		201708	-1,452,754.72	904,733.17	-548,021.55
	NON-RES DECOUPLING DEFERRED RE		201709	-548,021.55	-580,700.04	-1,128,721.59
				100,024.96		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201707	2,890,151.55	-74,794.33	2,815,357.22
	RESIDENTIAL DECOUPLING DEFERRE		201708	2,815,357.22	-23,615.67	2,791,741.55
	RESIDENTIAL DECOUPLING DEFERRE		201709	2,791,741.55	4,363.18	2,796,104.73
				-94,046.82		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201707	-52,748.20	-98,283.85	-151,032.05
	NON-RES DECOUPLING DEFERRED RE		201708	-151,032.05	-84,505.15	-235,537.20
	NON-RES DECOUPLING DEFERRED RE		201709	-235,537.20	-2,705.55	-238,242.75
				-185,494.55		

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	3,194,767.44	490,414.06	3,685,181.50
	AMORTIZATION RES DECOUPLING DE		201708	3,685,181.50	516,645.39	4,201,826.89
	AMORTIZATION RES DECOUPLING DE		201709	4,201,826.89	403,890.71	4,605,717.60
				1,410,950.16		
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201707	-1,434,212.98	-281,986.80	-1,716,199.78
	AMORTIZATION NON-RES DECOUPLIN		201708	-1,716,199.78	-285,552.62	-2,001,752.40
	AMORTIZATION NON-RES DECOUPLIN		201709	-2,001,752.40	-243,930.16	-2,245,682.56
				-811,469.58		
495329	AMORTIZATION RES DECOUPLING DE	GD	201707	2,175,178.52	57,851.87	2,233,030.39
	AMORTIZATION RES DECOUPLING DE		201708	2,233,030.39	58,117.41	2,291,147.80
	AMORTIZATION RES DECOUPLING DE		201709	2,291,147.80	87,902.68	2,379,050.48
				203,871.96		
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201707	641,102.08	34,581.35	675,683.43
	AMORTIZATION NON-RES DECOUPLIN		201708	675,683.43	35,269.49	710,952.92
	AMORTIZATION NON-RES DECOUPLIN		201709	710,952.92	50,501.29	761,454.21
				120,352.13		

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	-254,671.50	-45,719.26	-300,390.76	
	INT INC ON OTH DEFERRALS-IV FU		201708	-300,390.76	-39,845.51	-340,236.27	
	INT INC ON OTH DEFERRALS-IV FU		201709	-340,236.27	-40,733.72	-380,969.99	
	-126,298.49						
	INT INC ON OTH DEFERRALS-IV FU	GD	201707	-191,081.07	-32,524.62	-223,605.69	
	INT INC ON OTH DEFERRALS-IV FU		201708	-223,605.69	-32,046.87	-255,652.56	
	INT INC ON OTH DEFERRALS-IV FU		201709	-255,652.56	-32,401.30	-288,053.86	
	-96,972.79						
	-223,271.28						
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201707	83,775.26	9,687.72	93,462.98	
	INT EXP ON OTH DEFERRALS-IV FU		201708	93,462.98	14,120.74	107,583.72	
	INT EXP ON OTH DEFERRALS-IV FU		201709	107,583.72	15,265.23	122,848.95	
	39,073.69						
	INT EXP ON OTH DEFERRALS-IV FU	GD	201707	58,256.78	9,595.12	67,851.90	
	INT EXP ON OTH DEFERRALS-IV FU		201708	67,851.90	9,464.41	77,316.31	
	INT EXP ON OTH DEFERRALS-IV FU		201709	77,316.31	9,463.87	86,780.18	
	28,523.40						
	67,597.09						
-155,674.19							

Financial Reporting Contra Asset Accounts

GL Account Balance Accounting Period : '201707, 201708, 201709'

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201707	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201708	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201709	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	201707	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201708	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201709	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						0.00
253312	CONTRA DECOUPLED DEFERRED REVE	GD	201707	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201708	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201709	0.00	0.00	0.00	
	0.00						
Prior Year Contra Asset Balance						0.00	
456311	CONTRA DECOUPLING DEFERRAL	ED	201707	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201708	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201709	0.00	0.00	0.00	
	0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	201707	-433,300.00	0.00	-433,300.00	
	CONTRA DECOUPLING DEFERRAL		201708	-433,300.00	0.00	-433,300.00	
	CONTRA DECOUPLING DEFERRAL		201709	-433,300.00	0.00	-433,300.00	
0.00							

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017

**Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric**

	Total Interest	419605	431605	Net Inc/Exp	Earning Sharing Interest True-Up
Jan-17	\$31,243	\$44,597	(\$12,974)	\$31,622	(\$380)
Feb-17	\$23,047	\$42,632	(\$19,204)	\$23,428	(\$381)
Mar-17	\$22,813	\$41,077	(\$17,882)	\$23,195	(\$382)
Apr-17	\$26,307	\$42,154	(\$15,441)	\$26,713	(\$406)
May-17	\$30,279	\$41,481	(\$10,795)	\$30,686	(\$407)
Jun-17	\$34,844	\$42,730	(\$7,478)	\$35,252	(\$408)
Jul-17	\$35,594	\$45,719	(\$9,688)	\$36,032	(\$437)
Aug-17	\$28,526	\$39,846	(\$14,121)	\$25,725	\$2,801
Sep-17	\$25,468	\$40,734	(\$15,265)	\$25,468	\$0
Q1 Total	\$77,103	\$128,306	(\$50,060)	\$78,245	(\$1,142)
Q2 Total	\$91,430	\$126,366	(\$33,715)	\$92,651	(\$1,222)
Q3 Total	\$89,588	\$126,298	(\$39,074)	\$87,225	\$2,364

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%
Jul-17	(\$2,197,317)	(\$6,849)		(\$3,181,057)	3.96%
Aug-17	(\$1,037,525)	(\$12,209)		(\$4,230,791)	3.96%
Sep-17	(\$157,342)	(\$14,221)		(\$4,402,355)	3.96%

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%
Jul-17	\$224,008	\$4,418		\$1,455,126	3.96%
Aug-17	(\$904,733)	\$3,309		\$553,702	3.96%
Sep-17	\$580,700	\$2,785		\$1,137,188	3.96%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

Electric					
182329 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$10,288,205	
Provision for Rate Refund				(\$1,253,138)	
Jan-17		\$26,352		\$10,314,557	3.50%
Feb-17		\$26,429		\$10,340,986	3.50%
Mar-17		\$26,506		\$10,367,493	3.50%
Apr-17		\$28,179		\$10,395,671	3.71%
May-17		\$28,266		\$10,423,937	3.71%
Jun-17		\$28,353		\$10,452,290	3.71%
Jul-17		\$30,357		\$10,482,647	3.96%
Aug-17		\$30,457		\$9,259,967	3.96%
Sep-17		\$30,558		\$9,290,524	3.96%

182339 ED	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$1,967,777	
Provision for Rate Refund				(\$1,222,566)	
Jan-17		\$2,174		\$1,969,951	3.50%
Feb-17		\$2,180		\$1,972,131	3.50%
Mar-17		\$2,186		\$1,974,317	3.50%
Apr-17		\$2,324		\$1,976,641	3.71%
May-17		\$2,331		\$1,978,972	3.71%
Jun-17		\$2,339		\$1,981,311	3.71%
Jul-17		\$2,504		\$1,983,815	3.96%
Aug-17		\$2,512		\$763,761	3.96%
Sep-17		\$2,520		\$766,281	3.96%

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%
Jul-17		\$8,003	(\$490,415)	\$2,187,995	3.96%
Aug-17		\$6,368	(\$516,645)	\$1,677,717	3.96%
Sep-17		\$4,870	(\$403,890)	\$1,278,697	3.96%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

182338 ED	Electric 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%
Jul-17		\$0		\$0	3.96%
Aug-17		\$0		\$0	3.96%
Sep-17		\$0		\$0	3.96%

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%
Jul-17		\$0		\$0	3.96%
Aug-17		\$0		\$0	3.96%
Sep-17		\$0		\$0	3.96%

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%
Jul-17		(\$2,838)	\$281,987	(\$721,970)	3.96%
Aug-17		(\$1,911)	\$285,553	(\$438,329)	3.96%
Sep-17		(\$1,044)	\$243,930	(\$195,443)	3.96%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

	Total Interest	Acct 419605	Acct 431605	Net Inc/Exp	Earning Sharing Interest True-Up
Jan-17	\$30,149	\$34,873	(\$4,655)	\$30,219	(\$70)
Feb-17	\$22,259	\$32,593	(\$10,264)	\$22,329	(\$70)
Mar-17	\$20,132	\$30,926	(\$10,723)	\$20,202	(\$70)
Apr-17	\$20,014	\$31,524	(\$11,436)	\$20,088	(\$74)
May-17	\$19,336	\$30,773	(\$11,363)	\$19,410	(\$75)
Jun-17	\$20,501	\$30,393	(\$9,817)	\$20,576	(\$75)
Jul-17	\$22,849	\$32,525	(\$9,595)	\$22,930	(\$80)
Aug-17	\$23,082	\$32,047	(\$9,464)	\$22,582	\$500
Sep-17	\$22,951	\$32,401	(\$9,464)	\$22,937	\$14
Q1 Total	\$72,541	\$98,392	(\$25,641)	\$72,750	(\$209)
Q2 Total	\$59,850	\$92,690	(\$32,615)	\$60,074	(\$224)
Q3 Total	\$68,883	\$96,973	(\$28,523)	\$68,449	\$433

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%
Jul-17	\$74,794	(\$9,595)		(\$2,879,810)	3.96%
Aug-17	\$23,616	(\$9,464)		(\$2,865,659)	3.96%
Sep-17	(\$4,363)	(\$9,464)		(\$2,879,486)	3.96%

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%
Jul-17	\$98,284	\$325		\$147,958	3.96%
Aug-17	\$84,505	\$628		\$233,091	3.96%
Sep-17	\$2,706	\$774		\$236,570	3.96%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

182329 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$7,152,978	
Provision for Rate Refund				(\$2,125,710)	
Jan-17		\$14,663		\$7,167,640	3.50%
Feb-17		\$14,706		\$7,182,346	3.50%
Mar-17		\$14,749		\$7,197,095	3.50%
Apr-17		\$15,679		\$7,212,774	3.71%
May-17		\$15,728		\$7,228,501	3.71%
Jun-17		\$15,776		\$7,244,277	3.71%
Jul-17		\$16,891		\$7,261,169	3.96%
Aug-17		\$16,947		\$5,152,406	3.96%
Sep-17		\$17,003		\$5,169,408	3.96%

182339 GD	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-16				\$2,002,655	
Provision for Rate Refund				(\$665,616)	
Jan-17		\$3,900		\$2,006,554	3.50%
Feb-17		\$3,911		\$2,010,465	3.50%
Mar-17		\$3,922		\$2,014,388	3.50%
Apr-17		\$4,170		\$2,018,558	3.71%
May-17		\$4,183		\$2,022,741	3.71%
Jun-17		\$4,196		\$2,026,936	3.71%
Jul-17		\$4,492		\$2,031,429	3.96%
Aug-17		\$4,507		\$1,370,320	3.96%
Sep-17		\$4,522		\$1,374,842	3.96%

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%
Jul-17		\$7,815	(\$57,852)	\$2,347,079	3.96%
Aug-17		\$7,649	(\$58,117)	\$2,296,611	3.96%
Sep-17		\$7,434	(\$87,903)	\$2,216,142	3.96%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

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%
Jul-17		\$2,921	(\$34,581)	\$870,703	3.96%
Aug-17		\$2,815	(\$35,269)	\$838,248	3.96%
Sep-17		\$2,683	(\$50,501)	\$790,430	3.96%

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%
Jul-17		\$0		\$0	3.96%
Aug-17		\$0		\$0	3.96%
Sep-17		\$0		\$0	3.96%

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%
Jul-17		\$0		\$0	3.96%
Aug-17		\$0		\$0	3.96%
Sep-17		\$0		\$0	3.96%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 3rd Quarter 2017

NOTES

The following table shows how the decoupled revenue per customer has tracked with use per customer for the first three 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 from residential electric and natural gas customers resulting in rebate deferrals , but 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	86	(84)	310		312	3.7%
Change in Decoupled Revenue per Customer	\$15.49	-\$10.93	\$16.77		\$21.36	4.0%
Deferral per Average Customer	-\$15.49	\$10.93	-\$16.77		-\$21.36	
Electric Non-Residential						
Change in Use per Customer	88	(838)	215		(533)	-1.1%
Change in Decoupled Revenue per Customer	\$21.52	-\$57.41	\$2.91		-\$32.91	-1.0%
Deferral per Average Customer	-\$21.52	\$57.41	-\$2.91		\$32.91	
Natural Gas Residential						
Change in Use per Customer	34	4	-		38	7.5%
Change in Decoupled Revenue per Customer	\$21.63	-\$2.30	-\$0.63		\$18.66	8.5%
Deferral per Average Customer	-\$21.63	\$2.30	\$0.63		-\$18.66	
Natural Gas Non-Residential						
Change in Use per Customer	95	(368)	(77)		(352)	-2.6%
Change in Decoupled Revenue per Customer	\$91.31	-\$109.59	-\$66.49		-\$85.75	-2.5%
Deferral per Average Customer	-\$91.31	\$109.59	\$66.49		\$85.75	

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.