

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

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

| Line No. | Source | Oct-19 | Nov-19 | Dec-19 | 1st Quarter 2019 Total | 2nd Quarter 2019 Total | 3rd Quarter 2019 Total | 4th Quarter 2019 Total | 2019 YTD Total | |
|------------------------------|--|----------------------|------------|------------|------------------------|------------------------|------------------------|------------------------|----------------|----------|
| (a) | (b) | (l) | (m) | (n) | | | | | | |
| Residential Group | | | | | | | | | | |
| 1 | Actual Customers | Revenue System | | | 652,721 | 653,464 | 648,894 | | | |
| 2 | Monthly Decoupled Revenue per Customer | Attachment 4, Page 3 | \$47.13 | \$63.98 | \$78.40 | \$71.27 | \$46.94 | \$51.90 | \$63.04 | \$58.32 |
| 3 | Decoupled Revenue | (1) x (2) | | | \$ 46,522,360 | \$ 30,671,523 | \$ 33,679,735 | | | |
| 4 | Actual Base Rate Revenue | Revenue System | | | | | | | | |
| 5 | Actual Basic Charge Revenue | Revenue System | | | | | | | | |
| 6 | Actual Usage (kWhs) | Revenue System | | | | | | | | |
| 7 | Retail Revenue Credit (\$/kWh) | Attachment 4, Page 1 | \$ 0.01900 | \$ 0.01900 | \$ 0.01900 | | | | | |
| 8 | Variable Power Supply Payments | (6) x (7) | | | | | | | | |
| 9 | Customer Decoupled Payments | (4) - (5) - (8) | | | \$ 49,677,385 | \$ 28,206,535 | \$ 31,764,959 | | | |
| | Residential Revenue Per Customer Received | | | | \$76.11 | \$43.16 | \$48.95 | | | |
| 10 | Deferral - Surcharge (Rebate) | (3) - (9) | | | \$ (3,155,025) | \$ 2,464,988 | \$ 1,914,776 | | | |
| 11 | Deferral - Revenue Related Expenses | Rev Conv Factor | | | \$ 147,267 | \$ (115,058) | \$ (89,376) | | | |
| | | FERC Rate | 5.42% | 5.42% | 5.42% | | | | | |
| 12 | Interest on Deferral | Avg Balance Calc | | | \$ (4,726) | \$ (20,721) | \$ 4,683 | | | |
| | Monthly Residential Deferral Totals | | | | \$ (3,012,484) | \$ 2,329,209 | \$ 1,830,083 | | | |
| | Cumulative Residential Deferral | | | | | | | | | |
| 13 | Surcharge/(Rebate) Balance | Σ((10) ~ (12)) | | | | | | | | |
| Non-Residential Group | | | | | | | | | | |
| 14 | Actual Customers | Revenue System | | | 110,746 | 111,054 | 110,544 | | | |
| 15 | Monthly Decoupled Revenue per Customer | Attachment 4, Page 3 | \$367.48 | \$326.96 | \$388.88 | \$347.78 | \$355.33 | \$386.94 | \$361.22 | \$362.80 |
| 16 | Decoupled Revenue | (14) x (15) | | | \$ 38,515,360 | \$ 39,460,477 | \$ 42,773,518 | | | |
| 17 | Actual Base Rate Revenue | Revenue System | | | | | | | | |
| 18 | Actual Basic Charge Revenue | Revenue System | | | | | | | | |
| 19 | Actual Usage (kWhs) | Revenue System | | | | | | | | |
| 20 | Retail Revenue Credit (\$/kWh) | Attachment 4, Page 1 | \$ 0.01900 | \$ 0.01900 | \$ 0.01900 | | | | | |
| 21 | Variable Power Supply Payments | (19) x (20) | | | | | | | | |
| 22 | Customer Decoupled Payments | (17) - (18) - (21) | | | \$ 38,190,496 | \$ 37,185,377 | \$ 40,367,708 | | | |
| | Non-Residential Revenue Per Customer Received | | | | \$344.85 | \$334.84 | \$365.17 | | | |
| 23 | Deferral - Surcharge (Rebate) | (16) - (22) | | | \$ 324,863 | \$ 2,275,100 | \$ 2,405,810 | | | |
| 24 | Deferral - Revenue Related Expenses | Rev Conv Factor | | | \$ (15,164) | \$ (106,195) | \$ (112,296) | | | |
| | | FERC Rate | 5.42% | 5.42% | 5.42% | | | | | |
| 25 | Interest on Deferral | Avg Balance Calc | | | \$ 2,907 | \$ 17,669 | \$ 52,282 | | | |
| | Monthly Non-Residential Deferral Totals | | | | \$ 312,607 | \$ 2,186,574 | \$ 2,345,795 | | | |
| | Cumulative Non-Residential Deferral | | | | | | | | | |
| 26 | Surcharge/(Rebate) Balance | Σ((23) ~ (25)) | | | | | | | | |
| 27 | Total Cumulative Electric Deferral | (13) + (26) | | | | | | | | |

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

Avista Utilities

Decoupling Mechanism - UG-170486 Base effective 5/1/2018

Development of WA Natural Gas Deferrals (Calendar Year 2019)

| Line No. | Source | Oct-19 | Nov-19 | Dec-19 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | 2019 YTD | |
|------------------------------|--|----------------------|----------|----------|-----------------------|---------------------|------------------|-------------|----------|----------|
| | | | | | 2019 | 2019 | 2019 | 2019 | Total | |
| (a) | (b) | (l) | (m) | (n) | (o) | | | | (o) | |
| Residential Group | | | | | | | | | | |
| 1 | Actual Customers | Revenue System | | | 493,111 | 494,579 | 493,380 | | | |
| 2 | Monthly Decoupled Revenue per Customer | Attachment 5, Page 3 | \$19.75 | \$38.30 | \$57.08 | \$45.32 | \$14.37 | \$6.71 | \$38.29 | \$26.22 |
| 3 | Decoupled Revenue | (1) x (2) | | | \$ 22,346,809 | \$ 7,108,578 | \$ 3,310,910 | | | |
| | Actual Usage (informational only) | Revenue System | | | | | | | | |
| | Actual Base Rate Revenue | Revenue System | | | | | | | | |
| 4 | (Excludes Gas Costs) | Revenue System | | | | | | | | |
| 5 | Actual Fixed Charge Revenue | Revenue System | | | | | | | | |
| 6 | Customer Decoupled Payments | (4) - (5) | | | \$ 24,849,244 | \$ 5,711,863 | \$ 3,195,177 | | | |
| | Residential Revenue Per Customer Received | | | | \$50.39 | \$11.55 | \$6.48 | | | |
| 7 | Deferral - Surcharge (Rebate) | (3) - (6) | | | \$ (2,502,435) | \$ 1,396,715 | \$ 115,732 | | | |
| 8 | Deferral - Revenue Related Expenses | Rev Conv Factor | | | \$ 116,276 | \$ (64,898) | \$ (5,378) | | | |
| | | FERC Rate | 5.42% | 5.42% | 5.42% | | | | | |
| 9 | Interest on Deferral | Avg Balance Calc | | | \$ (13,340) | \$ (24,300) | \$ (13,710) | | | |
| | Monthly Residential Deferral Totals | | | | \$ (2,399,500) | \$ 1,307,516 | \$ 96,645 | | | |
| | Cumulative Residential Deferral | | | | | | | | | |
| 10 | Surcharge/(Rebate) Balance | Σ((7) - (9)) | | | | | | | | |
| Non-Residential Group | | | | | | | | | | |
| 11 | Actual Customers | Revenue System | | | 9,314 | 9,307 | 9,263 | | | |
| 12 | Monthly Decoupled Revenue per Customer | Attachment 5, Page 3 | \$369.64 | \$494.51 | \$714.93 | \$573.21 | \$268.26 | \$172.65 | \$526.35 | \$385.61 |
| 13 | Decoupled Revenue | (11) x (12) | | | \$ 5,338,855 | \$ 2,496,708 | \$ 1,599,220 | | | |
| | Actual Usage (informational only) | Revenue System | | | | | | | | |
| | Actual Base Rate Revenue | Revenue System | | | | | | | | |
| 14 | (Excludes Gas Costs) | Revenue System | | | | | | | | |
| 15 | Actual Fixed Charge Revenue | Revenue System | | | | | | | | |
| 16 | Customer Decoupled Payments | (14) - (15) | | | \$ 5,626,388 | \$ 2,298,320 | \$ 1,585,064 | | | |
| | Non-Residential Revenue Per Customer Received | | | | \$604.08 | \$246.95 | \$171.12 | | | |
| 17 | Deferral - Surcharge (Rebate) | (13) - (16) | | | \$ (287,534) | \$ 198,387 | \$ 14,156 | | | |
| 18 | Deferral - Revenue Related Expenses | Rev Conv Factor | | | \$ 13,360 | \$ (9,218) | \$ (658) | | | |
| | | FERC Rate | 5.42% | 5.42% | 5.42% | | | | | |
| 19 | Interest on Deferral | Avg Balance Calc | | | \$ (1,554) | \$ (2,900) | \$ (526) | | | |
| | Monthly Non-Residential Deferral Totals | | | | \$ (275,728) | \$ 186,269 | \$ 12,972 | | | |
| | Cumulative Non-Residential Deferral | | | | | | | | | |
| 20 | Surcharge/(Rebate) Balance | Σ((17) - (19)) | | | | | | | | |
| 21 | Total Cumulative Natural Gas Deferral | (10) + (20) | | | | | | | | |

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

Balance Sheet Accounts

Jurisdiction:WA

Deferred Revenue

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance | |
|-----------|--------------------------------|---------|-------------------|-------------------|------------------|----------------|--|
| 186328 | REG ASSET-DECOUPLING DEFERRED | ED | 201910 | | | | |
| | REG ASSET-DECOUPLING DEFERRED | | 201911 | | | | |
| | REG ASSET-DECOUPLING DEFERRED | | 201912 | | | | |
| | - | | | | | | |
| | REG ASSET-DECOUPLING DEFERRED | GD | 201910 | | | | |
| | REG ASSET-DECOUPLING DEFERRED | | 201911 | | | | |
| | REG ASSET-DECOUPLING DEFERRED | | 201912 | | | | |
| | - | | | | | | |
| | - | | | | | | |
| 186338 | REG ASSET NON-RES DECOUPLING D | ED | 201910 | | | | |
| | REG ASSET NON-RES DECOUPLING D | | 201911 | | | | |
| | REG ASSET NON-RES DECOUPLING D | | 201912 | | | | |
| | - | | | | | | |
| | REG ASSET NON-RES DECOUPLING D | GD | 201910 | | | | |
| | REG ASSET NON-RES DECOUPLING D | | 201911 | | | | |
| | REG ASSET NON-RES DECOUPLING D | | 201912 | | | | |
| | - | | | | | | |
| | - | | | | | | |

Jurisdiction:WA

2018 Deferred Revenue Pending Recovery

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance | |
|-----------|--------------------------------|---------|-------------------|-------------------|------------------|----------------|--|
| 182329 | REG ASSET- DECOUPLING PRIOR YE | ED | 201910 | 8,974,166.20 | 41,131.60 | 9,015,297.80 | |
| | REG ASSET- DECOUPLING PRIOR YE | | 201911 | 9,015,297.80 | -9,015,297.80 | 0.00 | |
| | REG ASSET- DECOUPLING PRIOR YE | | 201912 | 0.00 | 0.00 | 0.00 | |
| | -8,974,166.20 | | | | | | |
| | REG ASSET- DECOUPLING PRIOR YE | GD | 201910 | 573,274.27 | 2,627.51 | 575,901.78 | |
| | REG ASSET- DECOUPLING PRIOR YE | | 201911 | 575,901.78 | -575,901.78 | 0.00 | |
| | REG ASSET- DECOUPLING PRIOR YE | | 201912 | 0.00 | 0.00 | 0.00 | |
| | -573,274.27 | | | | | | |
| | -9,547,440.47 | | | | | | |
| 182339 | REG ASSET - NON RES DECOUPLING | ED | 201910 | 7,341,339.50 | 33,647.81 | 7,374,987.31 | |
| | REG ASSET - NON RES DECOUPLING | | 201911 | 7,374,987.31 | -7,374,987.31 | 0.00 | |
| | REG ASSET - NON RES DECOUPLING | | 201912 | 0.00 | 0.00 | 0.00 | |
| | -7,341,339.50 | | | | | | |
| | REG ASSET - NON RES DECOUPLING | GD | 201910 | 963,034.92 | 4,413.91 | 967,448.83 | |
| | REG ASSET - NON RES DECOUPLING | | 201911 | 967,448.83 | -967,448.83 | 0.00 | |
| | REG ASSET - NON RES DECOUPLING | | 201912 | 0.00 | 0.00 | 0.00 | |
| | -963,034.92 | | | | | | |
| | -8,304,374.42 | | | | | | |

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 4th Quarter 2019

Jurisdiction:WA

Deferred Revenue Approved for Recovery

Surcharge

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance | |
|--------------------------------|--------------------------------|---------|-------------------|-------------------|------------------|----------------|--|
| 182328 | REG ASSET- DECOUPLING SURCHARG | ED | 201910 | 0.00 | 0.00 | 0.00 | |
| | REG ASSET- DECOUPLING SURCHARG | | 201911 | 0.00 | 8,490,124.63 | 8,490,124.63 | |
| | REG ASSET- DECOUPLING SURCHARG | | 201912 | 8,490,124.63 | -649,331.00 | 7,840,793.63 | |
| | 7,840,793.63 | | | | | | |
| | REG ASSET- DECOUPLING SURCHARG | GD | 201910 | 0.00 | 0.00 | 0.00 | |
| | REG ASSET- DECOUPLING SURCHARG | | 201911 | 0.00 | 605,031.30 | 605,031.30 | |
| REG ASSET- DECOUPLING SURCHARG | 201912 | | 605,031.30 | -74,244.12 | 530,787.18 | | |
| 530,787.18 | | | | | | | |
| 8,371,580.81 | | | | | | | |
| 182338 | REG ASSET- DECOUPLING SURCHARG | ED | 201910 | 122,672.13 | -96,687.14 | 25,984.99 | |
| | REG ASSET- DECOUPLING SURCHARG | | 201911 | 25,984.99 | 6,821,573.30 | 6,847,558.29 | |
| | REG ASSET- DECOUPLING SURCHARG | | 201912 | 6,847,558.29 | -571,513.41 | 6,276,044.88 | |
| | 6,153,372.75 | | | | | | |
| | REG ASSET - NON RES DECOUPLING | GD | 201910 | 69,647.38 | -35,992.08 | 33,655.30 | |
| | REG ASSET - NON RES DECOUPLING | | 201911 | 33,655.30 | 843,764.25 | 877,419.55 | |
| REG ASSET - NON RES DECOUPLING | 201912 | | 877,419.55 | -136,471.21 | 740,948.34 | | |
| 671,300.96 | | | | | | | |
| 6,824,673.71 | | | | | | | |

Jurisdiction:WA

Rebate

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance | |
|--------------------------------|--------------------------------|---------|-------------------|-------------------|------------------|----------------|--|
| 254328 | REG LIABILITY DECOUPLING REBAT | ED | 201910 | -226,760.85 | 208,531.26 | -18,229.59 | |
| | REG LIABILITY DECOUPLING REBAT | | 201911 | -18,229.59 | 18,229.59 | 0.00 | |
| | REG LIABILITY DECOUPLING REBAT | | 201912 | 0.00 | 0.00 | 0.00 | |
| | 226,760.85 | | | | | | |
| | REG LIABILITY DECOUPLING REBAT | GD | 201910 | -234,463.50 | 331,067.98 | 96,604.48 | |
| | REG LIABILITY DECOUPLING REBAT | | 201911 | 96,604.48 | -96,604.48 | 0.00 | |
| REG LIABILITY DECOUPLING REBAT | 201912 | | 0.00 | 0.00 | 0.00 | | |
| 234,463.50 | | | | | | | |
| 461,224.35 | | | | | | | |
| 254338 | REG LIABILITY NON RES DECOUPLI | ED | 201910 | 0.00 | 0.00 | 0.00 | |
| | REG LIABILITY NON RES DECOUPLI | | 201911 | 0.00 | 0.00 | 0.00 | |
| | REG LIABILITY NON RES DECOUPLI | | 201912 | 0.00 | 0.00 | 0.00 | |
| | 0.00 | | | | | | |
| | REG LIABILITY NON RES DECOUPLI | GD | 201910 | 0.00 | 0.00 | 0.00 | |
| | REG LIABILITY NON RES DECOUPLI | | 201911 | 0.00 | 0.00 | 0.00 | |
| REG LIABILITY NON RES DECOUPLI | 201912 | | 0.00 | 0.00 | 0.00 | | |
| 0.00 | | | | | | | |
| 0.00 | | | | | | | |

Jurisdiction:WA

Accumulated Deferred Taxes

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance | |
|-------------------------------|-------------------------------|---------|-------------------|-------------------|------------------|----------------|--|
| 283328 | ADFIT DECOUPLING DEFERRED REV | ED | 201910 | | | | |
| | ADFIT DECOUPLING DEFERRED REV | | 201911 | | | | |
| | ADFIT DECOUPLING DEFERRED REV | | 201912 | | | | |
| | | | | | | | |
| | ADFIT DECOUPLING DEFERRED REV | GD | 201910 | | | | |
| | ADFIT DECOUPLING DEFERRED REV | | 201911 | | | | |
| ADFIT DECOUPLING DEFERRED REV | 201912 | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

Income Statement Accounts

Jurisdiction:WA

Deferred Revenue

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
|-----------|--------------------------------|---------|-------------------|-------------------|------------------|----------------|
| 456328 | RESIDENTIAL DECOUPLING DEFERRE | ED | 201910 | | | |
| | RESIDENTIAL DECOUPLING DEFERRE | | 201911 | | | |
| | RESIDENTIAL DECOUPLING DEFERRE | | 201912 | | | |
| | | | | | | |
| 456338 | NON-RES DECOUPLING DEFERRED RE | ED | 201910 | | | |
| | NON-RES DECOUPLING DEFERRED RE | | 201911 | | | |
| | NON-RES DECOUPLING DEFERRED RE | | 201912 | | | |
| | | | | | | |
| 495328 | RESIDENTIAL DECOUPLING DEFERRE | GD | 201910 | | | |
| | RESIDENTIAL DECOUPLING DEFERRE | | 201911 | | | |
| | RESIDENTIAL DECOUPLING DEFERRE | | 201912 | | | |
| | | | | | | |
| 495338 | NON-RES DECOUPLING DEFERRED RE | GD | 201910 | | | |
| | NON-RES DECOUPLING DEFERRED RE | | 201911 | | | |
| | NON-RES DECOUPLING DEFERRED RE | | 201912 | | | |
| | | | | | | |

Jurisdiction:WA

Amortization of Prior Period Deferred Revenue

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
|-----------|--------------------------------|---------|-------------------|---------------------|------------------|----------------|
| 456329 | AMORTIZATION RES DECOUPLING DE | ED | 201910 | -1,952,226.89 | -209,091.41 | -2,161,318.30 |
| | AMORTIZATION RES DECOUPLING DE | | 201911 | -2,161,318.30 | 545,755.04 | -1,615,563.26 |
| | AMORTIZATION RES DECOUPLING DE | | 201912 | -1,615,563.26 | 686,128.56 | -929,434.70 |
| | | | | 1,022,792.19 | | |
| 456339 | AMORTIZATION NON-RES DECOUPLIN | ED | 201910 | 830,425.24 | 97,027.03 | 927,452.27 |
| | AMORTIZATION NON-RES DECOUPLIN | | 201911 | 927,452.27 | 585,025.07 | 1,512,477.34 |
| | AMORTIZATION NON-RES DECOUPLIN | | 201912 | 1,512,477.34 | 601,085.21 | 2,113,562.55 |
| | | | | 1,283,137.31 | | |
| 495329 | AMORTIZATION RES DECOUPLING DE | GD | 201910 | -2,255,398.08 | -331,383.18 | -2,586,781.26 |
| | AMORTIZATION RES DECOUPLING DE | | 201911 | -2,586,781.26 | 70,320.00 | -2,516,461.26 |
| | AMORTIZATION RES DECOUPLING DE | | 201912 | -2,516,461.26 | 76,803.40 | -2,439,657.86 |
| | | | | -184,259.78 | | |
| 495339 | AMORTIZATION NON-RES DECOUPLIN | GD | 201910 | 267,934.69 | 36,228.27 | 304,162.96 |
| | AMORTIZATION NON-RES DECOUPLIN | | 201911 | 304,162.96 | 127,849.57 | 432,012.53 |
| | AMORTIZATION NON-RES DECOUPLIN | | 201912 | 432,012.53 | 140,117.79 | 572,130.32 |
| | | | | 304,195.63 | | |

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2019
Interest Income or Expense

Jurisdiction:WA

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance | |
|-----------|-------------------------------|---------|-------------------|-------------------|------------------|----------------|--|
| 419328 | INTEREST INCOME - DECOUPLING | ED | 201910 | | | | |
| | INTEREST INCOME - DECOUPLING | | 201911 | | | | |
| | INTEREST INCOME - DECOUPLING | | 201912 | | | | |
| | | | | | | | |
| | INTEREST INCOME - DECOUPLING | GD | 201910 | | | | |
| | INTEREST INCOME - DECOUPLING | | 201911 | | | | |
| | INTEREST INCOME - DECOUPLING | | 201912 | | | | |
| | | | | | | | |
| | | | | | | | |
| 431328 | INTEREST EXPENSE - DECOUPLING | ED | 201910 | | | | |
| | INTEREST EXPENSE - DECOUPLING | | 201911 | | | | |
| | INTEREST EXPENSE - DECOUPLING | | 201912 | | | | |
| | | | | | | | |
| | INTEREST EXPENSE - DECOUPLING | GD | 201910 | | | | |
| | INTEREST EXPENSE - DECOUPLING | | 201911 | | | | |
| | INTEREST EXPENSE - DECOUPLING | | 201912 | | | | |
| | | | | | | | |
| | | | | | | | |

Financial Reporting Contra Asset Accounts (2)

Jurisdiction:WA

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance | |
|-----------|--|---------|-------------------|-------------------|------------------|----------------|-------------|
| 253311 | CONTRA DECOUPLING DEFERRED REV | ED | 201910 | 0.00 | 0.00 | 0.00 | |
| | CONTRA DECOUPLING DEFERRED REV | | 201911 | 0.00 | 0.00 | 0.00 | |
| | CONTRA DECOUPLING DEFERRED REV | | 201912 | 0.00 | 0.00 | 0.00 | |
| | | | | | | | 0.00 |
| | CONTRA DECOUPLING DEFERRED REV | GD | 201910 | 0.00 | 0.00 | 0.00 | |
| | CONTRA DECOUPLING DEFERRED REV | | 201911 | 0.00 | 0.00 | 0.00 | |
| | CONTRA DECOUPLING DEFERRED REV | | 201912 | 0.00 | 0.00 | 0.00 | |
| | | | | | | | 0.00 |
| | Current Year Contra Asset Balance | | | | | | 0.00 |
| 253312 | CONTRA DECOUPLED DEFERRED REVE | ED | 201910 | 0.00 | 0.00 | 0.00 | |
| | CONTRA DECOUPLED DEFERRED REVE | | 201911 | 0.00 | 0.00 | 0.00 | |
| | CONTRA DECOUPLED DEFERRED REVE | | 201912 | 0.00 | 0.00 | 0.00 | |
| | | | | | | | 0.00 |
| | CONTRA DECOUPLED DEFERRED REVE | GD | 201910 | 0.00 | 0.00 | 0.00 | |
| | CONTRA DECOUPLED DEFERRED REVE | | 201911 | 0.00 | 0.00 | 0.00 | |
| | CONTRA DECOUPLED DEFERRED REVE | | 201912 | 0.00 | 0.00 | 0.00 | |
| | | | | | | | 0.00 |
| | Prior Year Contra Asset Balance | | | | | | 0.00 |
| 456311 | CONTRA DECOUPLING DEFERRAL | ED | 201910 | -1,396,884.38 | 0.00 | -1,396,884.38 | |
| | CONTRA DECOUPLING DEFERRAL | | 201911 | -1,396,884.38 | 0.00 | -1,396,884.38 | |
| | CONTRA DECOUPLING DEFERRAL | | 201912 | -1,396,884.38 | 0.00 | -1,396,884.38 | |
| | | | | | | | 0.00 |
| 495311 | CONTRA DECOUPLING DEFERRAL | GD | 201910 | 0.00 | 0.00 | 0.00 | |
| | CONTRA DECOUPLING DEFERRAL | | 201911 | 0.00 | 0.00 | 0.00 | |
| | CONTRA DECOUPLING DEFERRAL | | 201912 | 0.00 | 0.00 | 0.00 | |
| | | | | | | | 0.00 |

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

| | EDWA | Total Interest | 419328 | 431328 | Net Inc/Exp | Recon Check |
|------------------|------|----------------|-----------|------------|-------------|-------------|
| Jan-19 | | \$64,999 | \$5,927 | (\$8,579) | (\$2,652) | \$67,651 |
| Feb-19 | | \$65,998 | \$141,038 | (\$7,388) | \$133,650 | (\$67,652) |
| Mar-19 | | \$59,160 | \$72,155 | (\$12,995) | \$59,160 | (\$0) |
| Apr-19 | | \$60,988 | \$77,316 | (\$16,327) | \$60,988 | (\$0) |
| May-19 | | \$69,640 | \$80,566 | (\$10,926) | \$69,640 | (\$0) |
| Jun-19 | | \$76,757 | \$84,511 | (\$7,754) | \$76,757 | (\$0) |
| Jul-19 | | \$86,462 | \$89,672 | (\$3,210) | \$86,462 | (\$0) |
| Aug-19 | | \$92,564 | \$94,851 | (\$2,287) | \$92,564 | (\$0) |
| Sep-19 | | \$96,931 | \$98,354 | (\$1,423) | \$96,931 | (\$0) |
| Oct-19 | | | | | | |
| Nov-19 | | | | | | |
| Dec-19 | | | | | | |
| Q1 Total | | | | | | |
| Q2 Total | | | | | | |
| Q3 Total | | | | | | |
| Q4 Total | | | | | | |
| YTD Total | | | | | | |

| 186328 | ED | Deferral | Interest | | Ending | Interest |
|------------------------|----|---------------|--------------|--------------|---------------|----------|
| Deferral - Residential | WA | Entry | Income/(exp) | Amortization | Balance | Rate |
| Dec-18 | | | | | \$0 | |
| Jan-19 | | \$535,238 | \$1,155 | | \$536,393 | 5.18% |
| Feb-19 | | (\$664,635) | \$881 | | (\$127,361) | 5.18% |
| Mar-19 | | (\$2,878,361) | (\$6,762) | | (\$3,012,484) | 5.18% |
| Apr-19 | | \$1,273,876 | (\$10,789) | | (\$1,749,397) | 5.45% |
| May-19 | | \$780,147 | (\$6,174) | | (\$975,423) | 5.45% |
| Jun-19 | | \$295,907 | (\$3,758) | | (\$683,275) | 5.45% |
| Jul-19 | | \$1,375,096 | \$20 | | \$691,841 | 5.50% |
| Aug-19 | | (\$593,090) | \$1,812 | | \$100,562 | 5.50% |
| Sep-19 | | \$1,043,394 | \$2,852 | | \$1,146,808 | 5.50% |
| Oct-19 | | | | | | 5.42% |
| Nov-19 | | | | | | 5.42% |
| Dec-19 | | | | | | 5.42% |

| 186338 | ED | Deferral | Interest | | Ending | Interest |
|----------------------------|----|-------------|--------------|--------------|-------------|----------|
| Deferral - Non-Residential | WA | Entry | Income/(exp) | Amortization | Balance | Rate |
| Dec-18 | | | | | \$0 | |
| Jan-19 | | \$439,563 | \$949 | | \$440,512 | 5.18% |
| Feb-19 | | (\$363,439) | \$1,117 | | \$78,190 | 5.18% |
| Mar-19 | | \$233,576 | \$842 | | \$312,607 | 5.18% |
| Apr-19 | | \$408,507 | \$2,347 | | \$723,461 | 5.45% |
| May-19 | | \$1,040,897 | \$5,649 | | \$1,770,008 | 5.45% |
| Jun-19 | | \$719,501 | \$9,673 | | \$2,499,182 | 5.45% |
| Jul-19 | | \$1,213,599 | \$14,236 | | \$3,727,017 | 5.50% |
| Aug-19 | | \$289,229 | \$17,745 | | \$4,033,991 | 5.50% |
| Sep-19 | | \$790,685 | \$20,301 | | \$4,844,977 | 5.50% |
| Oct-19 | | | | | | 5.42% |
| Nov-19 | | | | | | 5.42% |
| Dec-19 | | | | | | 5.42% |

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

| 182329 | ED | Deferral | Interest | | Ending | Interest |
|---|----|--|--------------|--------------|-------------|----------|
| Res Prior Year Pending | WA | Entry | Income/(exp) | Amortization | Balance | Rate |
| Dec-18 | | | | | \$8,620,259 | |
| Provision for Rate Refund - Earnings Sharing Per Rate Adjustment Filing | | | | | \$0 | |
| Jan-19 | | | \$37,211 | | \$8,657,470 | 5.18% |
| Feb-19 | | | \$37,371 | | \$8,694,841 | 5.18% |
| Mar-19 | | | \$37,533 | | \$8,732,374 | 5.18% |
| Apr-19 | | | \$39,660 | | \$8,772,034 | 5.45% |
| May-19 | | | \$39,840 | | \$8,811,873 | 5.45% |
| Jun-19 | | | \$40,021 | | \$8,851,894 | 5.45% |
| Jul-19 | | | \$40,571 | | \$8,892,465 | 5.50% |
| Aug-19 | | | \$40,757 | | \$8,933,222 | 5.50% |
| Sep-19 | | | \$0 | | \$8,974,166 | 5.50% |
| Oct-19 | | | \$40,533 | | \$9,014,700 | 5.42% |
| Nov-19 | ** | (\$9,014,700) | \$0 | | \$0 | 5.42% |
| Dec-19 | | | \$0 | | \$0 | 5.42% |
| | ** | TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS. | | | | |
| 182339 | ED | Deferral | Interest | | Ending | Interest |
| Non-Res Prior Year Pending | WA | Entry | Income/(exp) | Amortization | Balance | Rate |
| Dec-18 | | | | | \$7,051,825 | |
| Provision for Rate Refund - Earnings Sharing Per Rate Adjustment Filing | | | | | \$0 | |
| Jan-19 | | | \$30,440 | | \$7,082,265 | 5.18% |
| Feb-19 | | | \$30,572 | | \$7,112,837 | 5.18% |
| Mar-19 | | | \$30,704 | | \$7,143,541 | 5.18% |
| Apr-19 | | | \$32,444 | | \$7,175,984 | 5.45% |
| May-19 | | | \$32,591 | | \$7,208,575 | 5.45% |
| Jun-19 | | | \$32,739 | | \$7,241,314 | 5.45% |
| Jul-19 | | | \$33,189 | | \$7,274,504 | 5.50% |
| Aug-19 | | | \$33,341 | | \$7,307,845 | 5.50% |
| Sep-19 | | | \$0 | | \$7,341,339 | 5.50% |
| Oct-19 | | | \$33,158 | | \$7,374,498 | 5.42% |
| Nov-19 | ** | (\$7,374,498) | \$0 | | \$0 | 5.42% |
| Dec-19 | | | \$0 | | \$0 | 5.42% |
| | ** | TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS. | | | | |
| 182328 | ED | Deferral | Interest | | Ending | Interest |
| Res Surcharge Approved | WA | Entry | Income/(exp) | Amortization | Balance | Rate |
| Dec-18 | | | | | \$0 | |
| Jan-19 | | | \$0 | | \$0 | 5.18% |
| Feb-19 | | | \$0 | | \$0 | 5.18% |
| Mar-19 | | | \$0 | | \$0 | 5.18% |
| Apr-19 | | | \$0 | | \$0 | 5.45% |
| May-19 | | | \$0 | | \$0 | 5.45% |
| Jun-19 | | | \$0 | | \$0 | 5.45% |
| Jul-19 | | | \$0 | | \$0 | 5.50% |
| Aug-19 | | | \$0 | | \$0 | 5.50% |
| Sep-19 | | | \$0 | | \$0 | 5.50% |
| Oct-19 | ** | \$9,014,700 | \$0 | | \$9,014,700 | 5.42% |
| Nov-19 | ** | (\$18,222) | \$39,402 | (545,755) | \$8,490,124 | 5.42% |
| Dec-19 | | | \$36,798 | (\$686,129) | \$7,840,793 | 5.42% |

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

| | ED | Deferral | Interest | | Ending | Interest |
|-----------------------------------|----|-------------|--------------|--------------|---------------|----------|
| | WA | Entry | Income/(exp) | Amortization | Balance | Rate |
| 182338 | | | | | | |
| Non-Res Surcharge Approved | | | | | | |
| Dec-18 | | | | | \$931,707 | |
| Jan-19 | | | \$3,823 | (\$92,095) | \$843,435 | 5.18% |
| Feb-19 | | | \$3,446 | (\$90,469) | \$756,411 | 5.18% |
| Mar-19 | | | \$3,077 | (\$87,095) | \$672,394 | 5.18% |
| Apr-19 | | | \$2,865 | (\$83,120) | \$592,139 | 5.45% |
| May-19 | | | \$2,486 | (\$89,439) | \$505,186 | 5.45% |
| Jun-19 | | | \$2,079 | (\$94,863) | \$412,403 | 5.45% |
| Jul-19 | | | \$1,656 | (\$102,253) | \$311,805 | 5.50% |
| Aug-19 | | | \$1,196 | (\$101,919) | \$211,082 | 5.50% |
| Sep-19 | | | \$763 | (\$89,173) | \$122,672 | 5.50% |
| Oct-19 | ** | \$7,374,498 | \$335 | (\$97,027) | \$7,400,478 | 5.42% |
| Nov-19 | ** | \$0 | \$32,104 | (\$585,025) | \$6,847,557 | 5.42% |
| Dec-19 | | | \$29,571 | (\$601,085) | \$6,276,043 | 5.42% |
| 254328 | | | | | | |
| Res Rebate Approved | | | | | | |
| Dec-18 | | | | | (\$2,135,581) | |
| Jan-19 | | | (\$8,579) | \$296,292 | (\$1,847,868) | 5.18% |
| Feb-19 | | | (\$7,389) | \$272,163 | (\$1,583,094) | 5.18% |
| Mar-19 | | | (\$6,233) | \$278,208 | (\$1,311,119) | 5.18% |
| Apr-19 | | | (\$5,538) | \$183,364 | (\$1,133,294) | 5.45% |
| May-19 | | | (\$4,753) | \$173,739 | (\$964,308) | 5.45% |
| Jun-19 | | | (\$3,996) | \$168,845 | (\$799,459) | 5.45% |
| Jul-19 | | | (\$3,210) | \$198,271 | (\$604,398) | 5.50% |
| Aug-19 | | | (\$2,287) | \$211,025 | (\$395,659) | 5.50% |
| Sep-19 | | | (\$1,423) | \$170,320 | (\$226,762) | 5.50% |
| Oct-19 | ** | \$0 | (\$552) | \$209,091 | (\$18,222) | 5.42% |
| Nov-19 | ** | \$18,222 | \$0 | | \$0 | 5.42% |
| Dec-19 | | | \$0 | | \$0 | 5.42% |
| 254338 | | | | | | |
| Non-Res Rebate Approved | | | | | | |
| Dec-18 | | | | | \$0 | |
| Jan-19 | | | \$0 | | \$0 | 5.18% |
| Feb-19 | | | \$0 | | \$0 | 5.18% |
| Mar-19 | | | \$0 | | \$0 | 5.18% |
| Apr-19 | | | \$0 | | \$0 | 5.45% |
| May-19 | | | \$0 | | \$0 | 5.45% |
| Jun-19 | | | \$0 | | \$0 | 5.45% |
| Jul-19 | | | \$0 | | \$0 | 5.50% |
| Aug-19 | | | \$0 | | \$0 | 5.50% |
| Sep-19 | | | \$0 | | \$0 | 5.50% |
| Oct-19 | ** | \$0 | \$0 | | \$0 | 5.42% |
| Nov-19 | ** | \$0 | \$0 | | \$0 | 5.42% |
| Dec-19 | | | \$0 | | \$0 | 5.42% |

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2019
Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

| | GDWA | Total Interest | 419328 | 431328 | Net Inc/Exp | Recon Check |
|------------------|------|----------------|---------|------------|-------------|-------------|
| Jan-19 | | -\$1,488 | \$1,559 | (\$9,417) | (\$7,859) | \$6,370 |
| Feb-19 | | (\$4,058) | \$9,288 | (\$11,527) | (\$2,239) | (\$1,819) |
| Mar-19 | | (\$7,943) | \$4,982 | (\$15,215) | (\$10,233) | \$2,290 |
| Apr-19 | | (\$7,415) | \$5,091 | (\$14,926) | (\$9,835) | \$2,420 |
| May-19 | | (\$4,343) | \$5,007 | (\$11,781) | (\$6,774) | \$2,431 |
| Jun-19 | | (\$1,104) | \$4,958 | (\$8,504) | (\$3,547) | \$2,442 |
| Jul-19 | | \$377 | \$4,961 | (\$7,060) | (\$2,099) | \$2,476 |
| Aug-19 | | \$1,239 | \$4,925 | \$10,437 | \$15,362 | (\$14,124) |
| Sep-19 | | \$1,553 | \$9,859 | (\$5,819) | \$4,040 | (\$2,487) |
| Oct-19 | | | | | | |
| Nov-19 | | | | | | |
| Dec-19 | | | | | | |
| Q1 Total | | | | | | |
| Q2 Total | | | | | | |
| Q3 Total | | | | | | |
| Q4 Total | | | | | | |
| YTD Total | | | | | | |

| 186328 | GD WA | Deferral Entry | Interest Income/(exp) | Amortization | Ending Balance | Interest Rate |
|--------|-------|----------------|-----------------------|--------------|----------------|---------------|
| Dec-18 | | | | | \$0 | |
| Jan-19 | | \$52,315 | \$113 | | \$52,428 | 5.18% |
| Feb-19 | | (\$1,998,014) | (\$4,086) | | (\$1,949,672) | 5.18% |
| Mar-19 | | (\$440,460) | (\$9,367) | | (\$2,399,500) | 5.18% |
| Apr-19 | | \$302,967 | (\$10,210) | | (\$2,106,742) | 5.45% |
| May-19 | | \$604,704 | (\$8,195) | | (\$1,510,233) | 5.45% |
| Jun-19 | | \$424,145 | (\$5,896) | | (\$1,091,984) | 5.45% |
| Jul-19 | | \$65,233 | (\$4,855) | | (\$1,031,606) | 5.50% |
| Aug-19 | | \$113,234 | (\$4,469) | | (\$922,841) | 5.50% |
| Sep-19 | | (\$68,111) | (\$4,386) | | (\$995,339) | 5.50% |
| Oct-19 | | | | | | 5.42% |
| Nov-19 | | | | | | 5.42% |
| Dec-19 | | | | | | 5.42% |

| 186338 | GD WA | Deferral Entry | Interest Income/(exp) | Amortization | Ending Balance | Interest Rate |
|--------|-------|----------------|-----------------------|--------------|----------------|---------------|
| Dec-18 | | | | | \$0 | |
| Jan-19 | | \$61,659 | \$133 | | \$61,792 | 5.18% |
| Feb-19 | | (\$346,061) | (\$480) | | (\$284,749) | 5.18% |
| Mar-19 | | \$10,228 | (\$1,207) | | (\$275,728) | 5.18% |
| Apr-19 | | (\$71,536) | (\$1,415) | | (\$348,678) | 5.45% |
| May-19 | | \$240,988 | (\$1,036) | | (\$108,726) | 5.45% |
| Jun-19 | | \$19,717 | (\$449) | | (\$89,459) | 5.45% |
| Jul-19 | | \$44,832 | (\$307) | | (\$44,934) | 5.50% |
| Aug-19 | | \$57,838 | (\$73) | | \$12,830 | 5.50% |
| Sep-19 | | (\$89,171) | (\$146) | | (\$76,487) | 5.50% |
| Oct-19 | | | | | | 5.42% |
| Nov-19 | | | | | | 5.42% |
| Dec-19 | | | | | | 5.42% |

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2019
Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

| 182329 | GD | Deferral | Interest | | Ending | Interest |
|---|----|-------------|--------------|--------------|-------------|----------|
| Res Prior Year Pending | WA | Entry | Income/(exp) | Amortization | Balance | Rate |
| Dec-18 | | | | | \$740,536 | |
| Provision for Rate Refund - Earnings Sharing Per Rate Adjustment Filing | | | | | (\$189,869) | |
| Jan-19 | | | \$2,377 | | \$742,913 | 5.18% |
| Feb-19 | | | \$2,387 | | \$745,300 | 5.18% |
| Mar-19 | | | \$2,398 | | \$747,697 | 5.18% |
| Apr-19 | | | \$2,533 | | \$750,231 | 5.45% |
| May-19 | | | \$2,545 | | \$752,776 | 5.45% |
| Jun-19 | | | \$2,557 | | \$755,332 | 5.45% |
| Jul-19 | | | \$2,592 | | \$757,924 | 5.50% |
| Aug-19 | | (\$189,869) | \$2,604 | | \$570,659 | 5.50% |
| Sep-19 | | | \$2,616 | | \$573,274 | 5.50% |
| Oct-19 | | | \$2,589 | | \$575,864 | 5.42% |
| Nov-19 | ** | (\$575,864) | \$0 | | \$0 | 5.42% |
| Dec-19 | | | \$0 | | \$0 | 5.42% |

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

| 182339 | GD | Deferral | Interest | | Ending | Interest |
|---|----|-------------|--------------|--------------|-------------|----------|
| Non-Res Prior Year Pending | WA | Entry | Income/(exp) | Amortization | Balance | Rate |
| Dec-18 | | | | | \$984,241 | |
| Provision for Rate Refund - Earnings Sharing Per Rate Adjustment Filing | | | | | (\$59,185) | |
| Jan-19 | | | \$3,993 | | \$988,235 | 5.18% |
| Feb-19 | | | \$4,010 | | \$992,245 | 5.18% |
| Mar-19 | | | \$4,028 | | \$996,273 | 5.18% |
| Apr-19 | | | \$4,256 | | \$1,000,529 | 5.45% |
| May-19 | | | \$4,275 | | \$1,004,804 | 5.45% |
| Jun-19 | | | \$4,295 | | \$1,009,099 | 5.45% |
| Jul-19 | | | \$4,354 | | \$1,013,452 | 5.50% |
| Aug-19 | | (\$59,185) | \$4,374 | | \$958,641 | 5.50% |
| Sep-19 | | | \$4,394 | | \$963,035 | 5.50% |
| Oct-19 | | | \$4,350 | | \$967,385 | 5.42% |
| Nov-19 | ** | (\$967,385) | \$0 | | \$0 | 5.42% |
| Dec-19 | | | \$0 | | \$0 | 5.42% |

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

| 182328 | GD | Deferral | Interest | | Ending | Interest |
|------------------------|----|-----------|--------------|--------------|-----------|----------|
| Res Surcharge Approved | WA | Entry | Income/(exp) | Amortization | Balance | Rate |
| Dec-18 | | | | | \$0 | |
| Jan-19 | | | \$0 | | \$0 | 5.18% |
| Feb-19 | | | \$0 | | \$0 | 5.18% |
| Mar-19 | | | \$0 | | \$0 | 5.18% |
| Apr-19 | | | \$0 | | \$0 | 5.45% |
| May-19 | | | \$0 | | \$0 | 5.45% |
| Jun-19 | | | \$0 | | \$0 | 5.45% |
| Jul-19 | | | \$0 | | \$0 | 5.50% |
| Aug-19 | | | \$0 | | \$0 | 5.50% |
| Sep-19 | | | \$0 | | \$0 | 5.50% |
| Oct-19 | ** | \$575,864 | \$0 | | \$575,864 | 5.42% |
| Nov-19 | ** | \$96,609 | \$2,879 | (\$70,320) | \$605,031 | 5.42% |
| Dec-19 | | | \$2,559 | (\$76,803) | \$530,787 | 5.42% |

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2019
Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

| | GD | Deferral | Interest | | Ending | Interest |
|-----------------------------------|----|------------|--------------|--------------|---------------|----------|
| | WA | Entry | Income/(exp) | Amortization | Balance | Rate |
| 182338 | | | | | | |
| Non-Res Surcharge Approved | | | | | | |
| Dec-18 | | | | | \$331,175 | |
| Jan-19 | | | \$1,313 | (\$54,041) | \$278,447 | 5.18% |
| Feb-19 | | | \$1,071 | (\$60,453) | \$219,066 | 5.18% |
| Mar-19 | | | \$847 | (\$45,798) | \$174,115 | 5.18% |
| Apr-19 | | | \$721 | (\$30,594) | \$144,242 | 5.45% |
| May-19 | | | \$618 | (\$16,444) | \$128,415 | 5.45% |
| Jun-19 | | | \$548 | (\$15,301) | \$113,663 | 5.45% |
| Jul-19 | | | \$491 | (\$12,859) | \$101,295 | 5.50% |
| Aug-19 | | | \$435 | (\$12,957) | \$88,772 | 5.50% |
| Sep-19 | | | \$362 | (\$19,487) | \$69,647 | 5.50% |
| Oct-19 | ** | \$967,385 | \$233 | (\$36,228) | \$1,001,036 | 5.42% |
| Nov-19 | ** | \$0 | \$4,233 | (\$127,850) | \$877,420 | 5.42% |
| Dec-19 | | | \$3,647 | (\$140,118) | \$740,948 | 5.42% |
| 254328 | | | | | | |
| Res Rebate Approved | | | | | | |
| Dec-18 | | | | | (\$2,456,016) | |
| Jan-19 | | | (\$9,417) | \$548,728 | (\$1,916,705) | 5.18% |
| Feb-19 | | | (\$6,961) | \$608,289 | (\$1,315,376) | 5.18% |
| Mar-19 | | | (\$4,641) | \$480,283 | (\$839,735) | 5.18% |
| Apr-19 | | | (\$3,301) | \$225,603 | (\$617,434) | 5.45% |
| May-19 | | | (\$2,550) | \$112,109 | (\$507,875) | 5.45% |
| Jun-19 | | | (\$2,159) | \$64,915 | (\$445,119) | 5.45% |
| Jul-19 | | | (\$1,898) | \$62,194 | (\$384,823) | 5.50% |
| Aug-19 | | | (\$1,631) | \$57,903 | (\$328,551) | 5.50% |
| Sep-19 | | | (\$1,287) | \$95,375 | (\$234,464) | 5.50% |
| Oct-19 | ** | \$0 | (\$311) | \$331,383 | \$96,609 | 5.42% |
| Nov-19 | ** | (\$96,609) | \$0 | | \$0 | 5.42% |
| Dec-19 | | | \$0 | | \$0 | 5.42% |
| 254338 | | | | | | |
| Non-Res Rebate Approved | | | | | | |
| Dec-18 | | | | | \$0 | |
| Jan-19 | | | \$0 | | \$0 | 5.18% |
| Feb-19 | | | \$0 | | \$0 | 5.18% |
| Mar-19 | | | \$0 | | \$0 | 5.18% |
| Apr-19 | | | \$0 | | \$0 | 5.45% |
| May-19 | | | \$0 | | \$0 | 5.45% |
| Jun-19 | | | \$0 | | \$0 | 5.45% |
| Jul-19 | | | \$0 | | \$0 | 5.50% |
| Aug-19 | | | \$0 | | \$0 | 5.50% |
| Sep-19 | | | \$0 | | \$0 | 5.50% |
| Oct-19 | ** | \$0 | \$0 | | \$0 | 5.42% |
| Nov-19 | ** | \$0 | \$0 | | \$0 | 5.42% |
| Dec-19 | | | \$0 | | \$0 | 5.42% |

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

NOTES

(1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2019. For the electric customers usage and decoupled revenues were for both the residential and non-residential groups. Decoupled natural gas revenues were affected by (compared to the authorized test year), resulting in for the residential customers and for the non-residential group.

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

| | Q1 | Q2 | Q3 | Q4 | Annual Weighted | % |
|--|----------|----------|----------|----|-----------------|---|
| Electric Residential | | | | | | |
| Change in Use per Customer | 76 | (84) | (84) | | | |
| Change in Decoupled Revenue per Customer | \$14.50 | -\$11.32 | -\$8.85 | | | |
| Deferral per Average Customer | -\$14.50 | \$11.32 | \$8.85 | | | |
| Electric Non-Residential | | | | | | |
| Change in Use per Customer | (334) | (810) | (703) | | | |
| Change in Decoupled Revenue per Customer | -\$8.80 | -\$61.46 | -\$65.29 | | | |
| Deferral per Average Customer | \$8.80 | \$61.46 | \$65.29 | | | |
| Natural Gas Residential | | | | | | |
| Change in Use per Customer | 48 | (12) | 1 | | | |
| Change in Decoupled Revenue per Customer | \$15.22 | -\$8.47 | -\$0.70 | | | |
| Deferral per Average Customer | -\$15.22 | \$8.47 | \$0.70 | | | |
| Natural Gas Non-Residential | | | | | | |
| Change in Use per Customer | 887 | (185) | 156 | | | |
| Change in Decoupled Revenue per Customer | \$92.61 | -\$63.95 | -\$4.58 | | | |
| Deferral per Average Customer | -\$92.61 | \$63.95 | \$4.58 | | | |

2) The contra asset accounting shown on page 6 is for financial reporting purposes only. Generally Accepted Accounting Principles allow revenue recognition from alternative revenue programs up to the amount expected to be collected within 24 months following the end of the annual period in which they are recognized. Due to the 3% annual rate increase limitation a portion of a 2019 surcharge may not be fully recovered by 12/31/2021 and therefore would not be recognizable as income for financial reporting purposes in 2019. Conversely, revenue that was not recognized in 2018 that is expected to be recovered during 2021 became recognizable in 2019. The income statement impact of any contra deferral entries will be eliminated for Commission Basis results reporting.