

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 3rd Quarter 2020

Avista Utilities

Decoupling Mechanism - UE-170485 Base effective 5/1/2018, UE-190334 Base effective 4/1/2020

Development of WA Electric Deferrals (Calendar Year 2020)

Line No.	Source	Jul-20	Aug-20	Sep-20	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	YTD Total	
(a)	(b)	(i)	(j)	(k)					
<b>Residential Group</b>									
1	Actual Customers	Revenue System	220,799	220,884	221,811	662,027	661,452	663,494	1,986,973
2	Actual Usage (kWhs)	Revenue System	190,128,187	205,649,832	168,829,432	702,498,201	503,608,610	564,607,452	1,770,714,263
3	Actual Base Rate Revenue	Revenue System	\$ 18,292,550	\$ 20,121,070	\$ 16,336,511	\$ 64,299,071	\$ 48,490,011	\$ 54,750,131	\$ 167,539,212
4	Actual Basic Charge Revenue	Revenue System	\$ 2,040,597	\$ 2,045,007	\$ 2,041,983	\$ 6,064,326	\$ 6,088,302	\$ 6,127,587	\$ 18,280,215
5	New Customers	Revenue System	3,916	4,199	4,652	-	10,185	12,767	22,952
6	New Customer Usage (kWhs)	Revenue System	1,613,174	2,155,535	2,320,559	-	4,534,459	6,089,269	10,623,728
7	New Customer Base Rate Revenue	Revenue System	\$ 169,826	\$ 219,597	\$ 235,292	\$ -	\$ 469,599	\$ 624,715	\$ 1,094,315
8	New Customer Basic Charge Revenue	Revenue System	\$ 35,559	\$ 37,701	\$ 40,851	\$ -	\$ 92,952	\$ 114,111	\$ 207,063
9	Actual Customers/Test Year Existing	(1) - (5)	216,883	216,685	217,159	662,027	651,267	650,727	1,964,021
10	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$52.84	\$61.70	\$46.23	\$71.26	\$51.22	\$53.59	\$58.76
11	Decoupled Revenue	(9) x (10)	\$ 11,459,637	\$ 13,370,263	\$ 10,040,141	\$ 47,179,126	\$ 33,358,038	\$ 34,870,041	\$ 115,407,204
12	Actual Base Rate Revenue/Test Year Existing	(3) - (7)	\$ 18,122,724	\$ 19,901,473	\$ 16,101,219		\$ 48,020,411	\$ 54,125,416	\$ 166,444,898
13	Actual Basic Charge Revenue/Test Year Existing	(4) - (8)	\$ 2,005,038	\$ 2,007,306	\$ 2,001,132		\$ 5,995,350	\$ 6,013,476	\$ 18,073,152
14	Actual Usage (kWhs)/Test Year Existing	(2) - (6)	188,515,013	203,494,297	166,508,873		499,074,151	558,518,183	1,760,090,535
15	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01895	\$ 0.01895	\$ 0.01895				
16	Variable Power Supply Payments	(14) x (15)	\$ 3,572,359	\$ 3,856,217	\$ 3,155,343				
17	Customer Decoupled Payments	(12) - (13) - (16)	\$ 12,545,326	\$ 14,037,950	\$ 10,944,744	\$ 44,887,279	\$ 32,567,606	\$ 37,528,020	\$ 114,982,906
18	Residential Revenue Per Customer Received	(17) / (9)	\$57.84	\$64.79	\$50.40	\$67.80	\$50.01	\$57.67	\$58.54
19	Deferral - Surcharge (Rebate)	(14) - (17)	\$ (1,085,690)	\$ (667,687)	\$ (904,603)	\$ 2,291,846	\$ 790,432	\$ (2,657,979)	\$ 424,299
20	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 48,171	\$ 29,625	\$ 40,136	\$ (106,977)	\$ (35,071)	\$ 117,932	\$ (24,115)
21		FERC Rate	3.43%	3.43%	3.43%				
22	Interest on Deferral	Avg Balance Calc	\$ 7,065	\$ 4,691	\$ 2,557	\$ 21,771	\$ 28,629	\$ 14,313	\$ 64,714
23	<b>Monthly Residential Deferral Totals</b>		<b>\$ (1,030,453)</b>	<b>\$ (633,371)</b>	<b>\$ (861,909)</b>	<b>\$ 2,206,641</b>	<b>\$ 783,990</b>	<b>\$ (2,525,734)</b>	<b>\$ 464,897</b>
24	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((19) ,(20) ,(22))	\$ 1,960,178	\$ 1,326,807	\$ 464,897				

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Development of WA Electric Deferrals (Calendar Year 2020)

Line No.	Source	Jul-20	Aug-20	Sep-20	1st Quarter	2nd Quarter	3rd Quarter	YTD	
					Total	Total	Total	Total	
(a)	(b)	(i)	(j)	(k)					
<b>Non-Residential Group</b>									
25	Actual Customers	Revenue System	37,616	37,401	37,679	112,046	112,387	112,696	337,129
26	Actual Usage (kWhs)	Revenue System	185,995,405	181,437,975	172,570,197	517,785,656	452,783,719	540,003,578	1,510,572,952
27	Actual Base Rate Revenue	Revenue System	\$ 19,145,563	\$ 18,905,149	\$ 18,121,063	\$ 52,370,299	\$ 48,294,541	\$ 56,171,774	\$ 156,836,614
28	Actual Basic Charge Revenue	Revenue System	\$ 1,757,369	\$ 1,744,423	\$ 1,745,238	\$ 5,077,702	\$ 5,235,153	\$ 5,247,029	\$ 15,559,885
29	New Customers	Revenue System	1,135	1,177	1,273	-	2,840	3,585	6,425
30	New Customer Usage (kWhs)	Revenue System	2,350,154	3,078,900	4,524,953	-	5,998,653	9,954,007	15,952,660
31	New Customer Base Rate Revenue	Revenue System	\$ 299,927	\$ 367,867	\$ 504,817	\$ -	\$ 749,856	\$ 1,172,611	\$ 1,922,468
32	New Customer Basic Charge Revenue	Revenue System	\$ 39,311	\$ 38,306	\$ 42,245	\$ -	\$ 109,519	\$ 119,861	\$ 229,380
33	Actual Customers/Test Year Existing	(25) - (29)	36,481	36,224	36,406	112,046	109,547	109,111	330,704
34	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$413.67	\$396.88	\$352.61	\$347.82	\$357.78	\$387.72	\$364.29
35	Decoupled Revenue	(33) x (34)	\$ 15,091,182	\$ 14,376,466	\$ 12,837,137	\$ 38,971,748	\$ 39,194,193	\$ 42,304,785	\$ 120,470,727
36	Actual Base Rate Revenue/Test Year Existing	(27) - (31)	\$ 18,845,635	\$ 18,537,281	\$ 17,616,246		\$ 47,544,685	\$ 54,999,163	\$ 154,914,146
37	Actual Basic Charge Revenue/Test Year Existing	(28) - (32)	\$ 1,718,059	\$ 1,706,117	\$ 1,702,993		\$ 5,125,635	\$ 5,127,168	\$ 15,330,505
38	Actual Usage (kWhs)/Test Year Existing	(26) - (30)	183,645,251	178,359,075	168,045,244		446,785,066	530,049,570	1,494,620,292
39	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01895	\$ 0.01895	\$ 0.01895				
40	Variable Power Supply Payments	(38) x (39)	\$ 3,480,078	\$ 3,379,904	\$ 3,184,457				
41	Customer Decoupled Payments	(36) - (37) - (40)	\$ 13,647,499	\$ 13,451,260	\$ 12,728,796	\$ 37,454,669	\$ 33,952,473	\$ 39,827,555	\$ 111,234,698
42	Non-Residential Revenue Per Customer Received	(41) / (33)	\$374.10	\$371.34	\$349.63	\$334.28	\$309.94	\$365.02	\$336.36
43	Deferral - Surcharge (Rebate)	(41) - (41)	\$ 1,443,683	\$ 925,206	\$ 108,341	\$ 1,517,079	\$ 5,241,720	\$ 2,477,230	\$ 9,236,029
44	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (64,055)	\$ (41,050)	\$ (4,807)	\$ (70,813)	\$ (232,570)	\$ (109,912)	\$ (413,295)
45		FERC Rate	3.43%	3.43%	3.43%				
46	Interest on Deferral	Avg Balance Calc	\$ 20,582	\$ 23,876	\$ 25,356	\$ 8,529	\$ 46,864	\$ 69,813	\$ 125,207
47	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 1,400,210</b>	<b>\$ 908,032</b>	<b>\$ 128,890</b>	<b>\$ 1,454,795</b>	<b>\$ 5,056,014</b>	<b>\$ 2,437,131</b>	<b>\$ 8,947,941</b>
48	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((43) ,(44) , (46))	\$ 7,911,019	\$ 8,819,051	\$ 8,947,941				
49	<b>Total Cumulative Deferral (Rebate)/Surcharge Balance</b>	<b>(26) + (48)</b>	<b>\$ 9,871,198</b>	<b>\$ 10,145,858</b>	<b>\$ 9,412,838</b>				

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Avista Utilities

Decoupling Mechanism - UG-170486 Base effective 5/1/2018, UG-190335 Base effective 4/1/2020

Development of WA Natural Gas Deferrals (Calendar Year 2020)

Line No.	Source	Jul-20	Aug-20	Sep-20	1st Quarter	2nd Quarter	3rd Quarter	YTD	
					Total	Total	Total	Total	
	(a)	(i)	(j)	(k)	(o)			(o)	
<b>Residential Group</b>									
1	Actual Customers	Revenue System	168,008	167,867	168,830	502,974	503,111	504,705	1,510,790
2	Actual Usage ("Therms)	Revenue System	2,633,258	2,239,101	2,847,296	54,796,305	17,179,398	7,719,655	79,695,358
3	Actual Base Rate Revenue	Revenue System	\$ 2,761,937	\$ 2,607,616	\$ 2,797,558	\$ 28,728,129	\$ 12,029,426	\$ 8,167,112	\$ 48,924,667
4	Actual Fixed Charge Revenue	Revenue System	\$ 1,623,370	\$ 1,621,147	\$ 1,628,022	\$ 4,833,297	\$ 4,846,372	\$ 4,872,538	\$ 14,552,206
5	New Customers	Revenue System	4,745	4,977	5,290	-	12,790	15,012	27,802
6	New Customer Usage (Therms)	Revenue System	54,756	35,744	44,185	-	472,032	134,686	606,717
7	New Customer Base Rate Revenue	Revenue System	\$ 69,541	\$ 62,486	\$ 69,408	\$ -	\$ 323,690	\$ 201,436	\$ 525,126
8	New Customer Fixed Charge Revenue	Revenue System	\$ 45,847	\$ 47,225	\$ 50,372	\$ -	\$ 124,217	\$ 143,444	\$ 267,660
9	Actual/Test Year Existing Customers	(1) - (5)	163,263	162,890	163,540	502,974	490,321	489,693	1,482,988
10	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$6.48	\$6.25	\$8.69	\$45.31	\$17.51	\$7.14	\$23.52
11	Decoupled Revenue	(9) x (10)	\$ 1,057,715	\$ 1,018,372	\$ 1,421,151	\$ 22,791,973	\$ 8,584,676	\$ 3,497,237	\$ 34,873,886
12	Actual Usage /Test Year Existing	(2) - (6)	2,578,501	2,203,357	2,803,112	54,796,305	16,707,366	7,584,970	79,088,641
13	Actual Base Rate Revenue / Test Year Existing	(3) - (7)	\$ 2,692,396	\$ 2,545,130	\$ 2,728,150	\$ 28,728,129	\$ 11,705,737	\$ 7,965,675	\$ 48,399,541
14	Actual Fixed Charge Revenue / Test Year Existing	(4) - (8)	\$ 1,577,523	\$ 1,573,922	\$ 1,577,650	\$ 4,833,297	\$ 4,722,155	\$ 4,729,094	\$ 14,284,546
15	Customer Decoupled Payments	(13) - (14)	\$ 1,114,873	\$ 971,208	\$ 1,150,500	\$ 23,894,833	\$ 6,983,582	\$ 3,236,581	\$ 34,114,996
16	Residential Revenue Per Customer Received	(15) / (9)	\$6.83	\$5.96	\$7.03	\$47.51	\$14.24	\$6.61	\$23.00
17	Deferral - Surcharge (Rebate)	(13) - (15)	\$ (57,158)	\$ 47,164	\$ 270,651	\$ (1,102,860)	\$ 1,601,094	\$ 260,656	\$ 758,890
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 2,524	\$ (2,083)	\$ (11,951)	\$ 51,244	\$ (70,696)	\$ (11,509)	\$ (30,961)
19		FERC Rate	3.43%	3.43%	3.43%				
20	Interest on Deferral	Avg Balance Calc	\$ 1,279	\$ 1,269	\$ 1,707	\$ (3,904)	\$ (82)	\$ 4,255	\$ 269
21	<b>Monthly Residential Deferral Totals</b>		<b>\$ (53,355)</b>	<b>\$ 46,350</b>	<b>\$ 260,407</b>	<b>\$ (1,055,520)</b>	<b>\$ 1,530,316</b>	<b>\$ 253,402</b>	<b>\$ 728,198</b>
22	Cumulative Deferral (Rebate) Balance	Σ((17),(18),(20))	\$ 421,441	\$ 467,791	\$ 728,198				

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Development of WA Natural Gas Deferrals (Calendar Year 2020)

Line No.	Source	1st Quarter		2nd Quarter		3rd Quarter		YTD	
		Jul-20	Aug-20	Sep-20	Total	Total	Total	Total	
	(a)	(b)	(i)	(j)	(k)	(o)		(o)	
<b>Non-Residential Group</b>									
23	Actual Customers	Revenue System	3,148	3,122	3,151	9,447	9,434	9,421	28,302
24	Actual Usage ("Therms)	Revenue System	1,780,378	1,674,515	2,068,491	23,102,696	8,421,926	5,523,384	37,048,005
25	Actual Base Rate Revenue	Revenue System	\$ 753,247	\$ 745,621	\$ 839,523	\$ 6,972,902	\$ 3,099,493	\$ 2,338,390	\$ 12,410,785
26	Actual Fixed Charge Revenue	Revenue System	\$ 339,112	\$ 336,676	\$ 340,191	\$ 923,083	\$ 999,501	\$ 1,015,979	\$ 2,938,563
27	New Customers	Revenue System	38	42	37	-	117	117	234
28	New Customer Usage (Therms)	Revenue System	22,680	15,266	17,847	-	199,367	55,793	255,160
29	New Customer Base Rate Revenue	Revenue System	\$ 9,775	\$ 7,889	\$ 8,345	\$ -	\$ 63,653	\$ 26,009	\$ 89,662
30	New Customer Fixed Charge Revenue	Revenue System	\$ 4,087	\$ 4,252	\$ 3,980	\$ -	\$ 12,126	\$ 12,319	\$ 24,445
31	Test Year Existing Customers	(23) - (27)	3,110	3,080	3,114	9,447	9,317	9,304	28,068
32	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$153.39	\$167.80	\$199.69	\$573.18	\$302.43	\$173.66	\$350.87
33	Decoupled Revenue	(31) x (32)	\$ 477,029	\$ 516,836	\$ 621,830	\$ 5,414,803	\$ 2,817,707	\$ 1,615,695	\$ 9,848,206
34	Actual Usage (Therms) / Test Year Existing	(24) - (28)	1,757,698	1,659,248	2,050,644	23,102,696	8,222,559	5,467,591	36,792,846
35	Actual Base Rate Revenue / Test Year Existing	(25) - (29)	\$ 743,471	\$ 737,732	\$ 831,177	\$ 6,972,902	\$ 3,035,840	\$ 2,312,381	\$ 12,321,123
36	Actual Fixed Charge Revenue / Test Year Existing	(26) - (30)	\$ 335,025	\$ 332,424	\$ 336,211	\$ 923,083	\$ 987,375	\$ 1,003,660	\$ 2,914,117
37	Customer Decoupled Payments	(35) - (36)	\$ 408,447	\$ 405,308	\$ 494,966	\$ 6,049,819	\$ 2,048,466	\$ 1,308,721	\$ 9,407,006
38	Non-Residential Revenue Per Customer Received	(37) / (31)	\$131.33	\$131.59	\$158.95	\$640.40	\$219.86	\$140.66	\$335.15
39	Deferral - Surcharge (Rebate)	(33) - (37)	\$ 68,582	\$ 111,528	\$ 126,864	\$ (635,015)	\$ 769,241	\$ 306,974	\$ 441,200
40	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (3,028)	\$ (4,925)	\$ (5,602)	\$ 29,506	\$ (33,966)	\$ (13,554)	\$ (18,014)
41		FERC Rate	3.43%	3.43%	3.43%				
42	Interest on Deferral	Avg Balance Calc	\$ 446	\$ 693	\$ 1,021	\$ (4,094)	\$ (2,548)	\$ 2,159	\$ (4,483)
43	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 65,999</b>	<b>\$ 107,297</b>	<b>\$ 122,283</b>	<b>\$ (609,603)</b>	<b>\$ 732,727</b>	<b>\$ 295,579</b>	<b>\$ 418,703</b>
44	Cumulative Deferral (Rebate) Balance	Σ((39) ,(40) ,(42))	\$ 189,124	\$ 296,420	\$ 418,703				
45	<b>Total Cumulative Deferral (Rebate)</b>	<b>(21) + (44)</b>	<b>\$ 610,564</b>	<b>\$ 764,211</b>	<b>\$ 1,146,901</b>				

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**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	202007	2,990,631.54	-1,030,453.22	1,960,178.32	
	REG ASSET-DECOUPLING DEFERRED		202008	1,960,178.32	-633,371.49	1,326,806.83	
	REG ASSET-DECOUPLING DEFERRED		202009	1,326,806.83	-861,909.35	464,897.48	
	<b>-2,525,734.06</b>						
	REG ASSET-DECOUPLING DEFERRED	GD	202007	474,796.22	-53,355.49	421,440.73	
	REG ASSET-DECOUPLING DEFERRED		202008	421,440.73	46,350.44	467,791.17	
	REG ASSET-DECOUPLING DEFERRED		202009	467,791.17	260,406.81	728,197.98	
	<b>253,401.76</b>						
	<b>-2,272,332.30</b>						
186338	REG ASSET NON-RES DECOUPLING D	ED	202007	6,510,809.50	1,400,209.79	7,911,019.29	
	REG ASSET NON-RES DECOUPLING D		202008	7,911,019.29	908,031.62	8,819,050.91	
	REG ASSET NON-RES DECOUPLING D		202009	8,819,050.91	128,890.03	8,947,940.94	
	<b>2,437,131.44</b>						
	REG ASSET NON-RES DECOUPLING D	GD	202007	123,124.29	65,999.40	189,123.69	
	REG ASSET NON-RES DECOUPLING D		202008	189,123.69	107,296.52	296,420.21	
	REG ASSET NON-RES DECOUPLING D		202009	296,420.21	122,282.82	418,703.03	
	<b>295,578.74</b>						
	<b>2,732,710.18</b>						

Jurisdiction: WA

**2019 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	202007	1,211,018.27	3,461.49	1,214,479.76	
	REG ASSET- DECOUPLING PRIOR YE		202008	1,214,479.76	-1,214,479.76	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202009	0.00	0.00	0.00	
	<b>-1,211,018.27</b>						
	REG ASSET- DECOUPLING PRIOR YE	GD	202007	-1,079,512.35	-3,085.61	-1,082,597.96	
	REG ASSET- DECOUPLING PRIOR YE		202008	-1,082,597.96	1,082,597.96	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202009	0.00	0.00	0.00	
	<b>1,079,512.35</b>						
	<b>-131,505.92</b>						
182339	REG ASSET - NON RES DECOUPLING	ED	202007	7,027,844.93	20,087.92	7,047,932.85	
	REG ASSET - NON RES DECOUPLING		202008	7,047,932.85	-7,047,932.85	0.00	
	REG ASSET - NON RES DECOUPLING		202009	0.00	0.00	0.00	
	<b>-7,027,844.93</b>						
	REG ASSET - NON RES DECOUPLING	GD	202007	64,799.98	185.22	64,985.20	
	REG ASSET - NON RES DECOUPLING		202008	64,985.20	-64,985.20	0.00	
	REG ASSET - NON RES DECOUPLING		202009	0.00	0.00	0.00	
	<b>-64,799.98</b>						
	<b>-7,092,644.91</b>						

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**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	202007	4,782,178.12	-492,755.17	4,289,422.95	
	REG ASSET- DECOUPLING SURCHARG		202008	4,289,422.95	747,657.00	5,037,079.95	
	REG ASSET- DECOUPLING SURCHARG		202009	5,037,079.95	-380,318.35	4,656,761.60	
	<b>-125,416.52</b>						
	REG ASSET- DECOUPLING SURCHARG	GD	202007	250,185.44	-9,855.78	240,329.66	
	REG ASSET- DECOUPLING SURCHARG		202008	240,329.66	-240,329.66	0.00	
	REG ASSET- DECOUPLING SURCHARG		202009	0.00	0.00	0.00	
	<b>-250,185.44</b>						
	<b>-375,601.96</b>						
182338	REG ASSET- DECOUPLING SURCHARG	ED	202007	3,013,470.34	-639,507.28	2,373,963.06	
	REG ASSET- DECOUPLING SURCHARG		202008	2,373,963.06	6,440,593.32	8,814,556.38	
	REG ASSET- DECOUPLING SURCHARG		202009	8,814,556.38	-578,076.23	8,236,480.15	
	<b>5,223,009.81</b>						
	REG ASSET - NON RES DECOUPLING	GD	202007	195,976.22	-30,813.70	165,162.52	
	REG ASSET - NON RES DECOUPLING		202008	165,162.52	58,328.30	223,490.82	
	REG ASSET - NON RES DECOUPLING		202009	223,490.82	-7,890.52	215,600.30	
	<b>19,624.08</b>						
	<b>5,242,633.89</b>						

Jurisdiction: WA

**Rebate**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202007	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202008	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202009	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY DECOUPLING REBAT	GD	202007	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202008	0.00	-826,519.18	-826,519.18	
	REG LIABILITY DECOUPLING REBAT		202009	-826,519.18	13,933.73	-812,585.45	
	<b>-812,585.45</b>						
	<b>-812,585.45</b>						
254338	REG LIABILITY NON RES DECOUPLI	ED	202007	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202008	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202009	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY NON RES DECOUPLI	GD	202007	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202008	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202009	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						

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	202007	-5,362,550.02	155,180.85	-5,207,369.17	
	ADFIT DECOUPLING DEFERRED REV		202008	-5,207,369.17	167,895.45	-5,039,473.72	
	ADFIT DECOUPLING DEFERRED REV		202009	-5,039,473.72	355,196.92	-4,684,276.80	
	<b>678,273.22</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	202007	-6,167.82	6,494.46	326.64	
	ADFIT DECOUPLING DEFERRED REV		202008	326.64	-34,175.23	-33,848.59	
	ADFIT DECOUPLING DEFERRED REV		202009	-33,848.59	-81,633.89	-115,482.48	
	<b>-109,314.66</b>						
	<b>568,958.56</b>						

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
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**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	202007	-2,940,230.88	1,037,518.65	-1,902,712.23
	RESIDENTIAL DECOUPLING DEFERRE		202008	-1,902,712.23	638,062.44	-1,264,649.79
	RESIDENTIAL DECOUPLING DEFERRE		202009	-1,264,649.79	864,466.34	-400,183.45
	<b>2,540,047.43</b>					
456338	NON-RES DECOUPLING DEFERRED RE	ED	202007	-6,455,416.44	-1,379,628.01	-7,835,044.45
	NON-RES DECOUPLING DEFERRED RE		202008	-7,835,044.45	-884,155.68	-8,719,200.13
	NON-RES DECOUPLING DEFERRED RE		202009	-8,719,200.13	-103,534.28	-8,822,734.41
	<b>-2,367,317.97</b>					
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202007	-478,781.99	54,634.53	-424,147.46
	RESIDENTIAL DECOUPLING DEFERRE		202008	-424,147.46	-45,081.39	-469,228.85
	RESIDENTIAL DECOUPLING DEFERRE		202009	-469,228.85	-258,699.98	-727,928.83
	<b>-249,146.84</b>					
495338	NON-RES DECOUPLING DEFERRED RE	GD	202007	-129,766.11	-65,553.78	-195,319.89
	NON-RES DECOUPLING DEFERRED RE		202008	-195,319.89	-106,603.59	-301,923.48
	NON-RES DECOUPLING DEFERRED RE		202009	-301,923.48	-121,262.25	-423,185.73
	<b>-293,419.62</b>					

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	202007	3,208,099.96	505,701.50	3,713,801.46
	AMORTIZATION RES DECOUPLING DE		202008	3,713,801.46	481,866.08	4,195,667.54
	AMORTIZATION RES DECOUPLING DE		202009	4,195,667.54	394,152.69	4,589,820.23
	<b>1,381,720.27</b>					
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202007	3,374,582.77	647,195.83	4,021,778.60
	AMORTIZATION NON-RES DECOUPLIN		202008	4,021,778.60	633,365.26	4,655,143.86
	AMORTIZATION NON-RES DECOUPLIN		202009	4,655,143.86	602,410.23	5,257,554.09
	<b>1,882,971.32</b>					
495329	AMORTIZATION RES DECOUPLING DE	GD	202007	289,060.66	10,555.81	299,616.47
	AMORTIZATION RES DECOUPLING DE		202008	299,616.47	-15,749.12	283,867.35
	AMORTIZATION RES DECOUPLING DE		202009	283,867.35	-18,661.32	265,206.03
	<b>-23,854.63</b>					
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202007	554,670.20	31,329.09	585,999.29
	AMORTIZATION NON-RES DECOUPLIN		202008	585,999.29	7,304.30	593,303.59
	AMORTIZATION NON-RES DECOUPLIN		202009	593,303.59	8,517.16	601,820.75
	<b>47,150.55</b>					

Avista Corporation Decoupling Mechanism  
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Jurisdiction: WA

**Interest Income or Expense**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING	ED	202007	-564,482.83	-71,831.50	-636,314.33	
	INTEREST INCOME - DECOUPLING		202008	-636,314.33	-69,635.94	-705,950.27	
	INTEREST INCOME - DECOUPLING		202009	-705,950.27	-66,081.08	-772,031.35	
	<b>-207,548.52</b>						
	INTEREST INCOME - DECOUPLING	GD	202007	-21,980.40	-3,125.30	-25,105.70	
	INTEREST INCOME - DECOUPLING		202008	-25,105.70	-2,609.38	-27,715.08	
	INTEREST INCOME - DECOUPLING		202009	-27,715.08	-3,354.04	-31,069.12	
	<b>-9,088.72</b>						
	<b>-216,637.24</b>						
431328	INTEREST EXPENSE - DECOUPLING	ED	202007	0.00	0.00	0.00	
	INTEREST EXPENSE - DECOUPLING		202008	0.00	0.00	0.00	
	INTEREST EXPENSE - DECOUPLING		202009	0.00	0.00	0.00	
	<b>0.00</b>						
	INTEREST EXPENSE - DECOUPLING	GD	202007	38,738.04	3,085.61	41,823.65	
	INTEREST EXPENSE - DECOUPLING		202008	41,823.65	0.00	41,823.65	
	INTEREST EXPENSE - DECOUPLING		202009	41,823.65	4,727.59	46,551.24	
	<b>7,813.20</b>						
	<b>7,813.20</b>						
<b>-208,824.04</b>							

**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	202007	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202008	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202009	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	202007	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202008	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202009	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>Current Year Contra Asset Balance</b>						<b>0.00</b>
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202007	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202008	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202009	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	202007	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202008	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202009	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>Prior Year Contra Asset Balance</b>						<b>0.00</b>
456311	CONTRA DECOUPLING DEFERRAL	ED	202007	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202008	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202009	0.00	0.00	0.00	
	<b>0.00</b>						
495311	CONTRA DECOUPLING DEFERRAL	GD	202007	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202008	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202009	0.00	0.00	0.00	
	<b>0.00</b>						



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

	EDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-20		\$93,755.23	(\$93,755.23)	\$0.00	(\$93,755.23)	\$0.00
Feb-20		\$95,472.02	(\$95,472.02)	\$0.00	(\$95,472.02)	\$0.00
Mar-20		\$93,636.87	(\$93,636.87)	\$0.00	(\$93,636.87)	\$0.00
Apr-20		\$89,169.08	(\$89,169.08)	\$0.00	(\$89,169.08)	\$0.00
May-20		\$93,455.69	(\$93,455.69)	\$0.00	(\$93,455.69)	\$0.00
Jun-20		\$98,993.94	(\$98,993.94)	\$0.00	(\$98,993.94)	\$0.00
Jul-20		\$71,831.50	(\$71,831.50)	\$0.00	(\$71,831.50)	\$0.00
Aug-20		\$69,635.94	(\$69,635.94)	\$0.00	(\$69,635.94)	\$0.00
Sep-20		\$66,081.08	(\$66,081.08)	\$0.00	(\$66,081.08)	\$0.00
<b>Q1 Total</b>		<b>\$282,864.12</b>	<b>(\$282,864.12)</b>	<b>\$0.00</b>	<b>(\$282,864.12)</b>	<b>\$0.00</b>
<b>Q2 Total</b>		<b>\$281,618.71</b>	<b>(\$281,618.71)</b>	<b>\$0.00</b>	<b>(\$281,618.71)</b>	<b>\$0.00</b>
<b>Q3 Total</b>		<b>\$207,548.52</b>	<b>(\$207,548.52)</b>	<b>\$0.00</b>	<b>(\$207,548.52)</b>	<b>\$0.00</b>
<b>YTD Total</b>		<b>\$963,853.24</b>	<b>(\$772,031.35)</b>	<b>\$0.00</b>	<b>(\$772,031.35)</b>	<b>\$191,821.89</b>

<b>186328</b>	<b>ED</b>	Deferral	Interest		Ending	Interest
<b>Deferral - Residential</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20		\$1,783,486.44	\$3,685.87		\$1,787,172.31	4.96%
Feb-20		\$591,858.88	\$8,610.15		\$2,387,641.34	4.96%
Mar-20		(\$190,475.53)	\$9,475.27		\$2,206,641.08	4.96%
Apr-20		(\$257,725.04)	\$8,224.54		\$1,957,140.58	4.75%
May-20		\$724,896.20	\$9,181.71		\$2,691,218.49	4.75%
Jun-20		\$288,189.93	\$11,223.12		\$2,990,631.54	4.75%
Jul-20		(\$1,037,518.65)	\$7,065.43		\$1,960,178.32	3.43%
Aug-20		(\$638,062.44)	\$4,690.95		\$1,326,806.83	3.43%
Sep-20		(\$864,466.34)	\$2,556.99		\$464,897.48	3.43%

<b>186338</b>	<b>ED</b>	Deferral	Interest		Ending	Interest
<b>Deferral - Non-Residential</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20		\$573,895.09	\$1,186.05		\$575,081.14	4.96%
Feb-20		\$187,454.62	\$2,764.41		\$765,300.17	4.96%
Mar-20		\$684,916.58	\$4,578.73		\$1,454,795.48	4.96%
Apr-20		\$1,480,597.58	\$8,688.91		\$2,944,081.97	4.75%
May-20		\$1,976,194.98	\$15,564.88		\$4,935,841.83	4.75%
Jun-20		\$1,552,357.59	\$22,610.08		\$6,510,809.50	4.75%
Jul-20		\$1,379,628.01	\$20,581.78		\$7,911,019.29	3.43%
Aug-20		\$884,155.68	\$23,875.94		\$8,819,050.91	3.43%
Sep-20		\$103,534.28	\$25,355.75		\$8,947,940.94	3.43%

<b>182329</b>	<b>ED</b>	Deferral	Interest		Ending	Interest
<b>Res Prior Year Pending</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$1,182,032.66	
Provision for Rate Refund - December 2019 Estimate					\$0.00	
Jan-20			\$4,885.73		\$1,186,918.39	4.96%
Feb-20			\$4,905.93		\$1,191,824.32	4.96%
Mar-20			\$4,926.21		\$1,196,750.53	4.96%
Apr-20			\$4,737.14		\$1,201,487.67	4.75%
May-20			\$4,755.89		\$1,206,243.56	4.75%
Jun-20			\$4,774.71		\$1,211,018.27	4.75%
Jul-20			\$3,461.49		\$1,214,479.76	3.43%
Aug-20	**	(\$1,214,479.76)	\$0.00		\$0.00	3.43%
Sep-20			\$0.00		\$0.00	3.43%

\*\* TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.

<b>182339</b>	<b>ED</b>	Deferral	Interest		Ending	Interest
<b>Non-Res Prior Year Pending</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$6,859,634.11	
Provision for Rate Refund - December 2019 Estimate					\$0.00	
Jan-20			\$28,353.15		\$6,887,987.26	4.96%
Feb-20			\$28,470.35		\$6,916,457.61	4.96%
Mar-20			\$28,588.02		\$6,945,045.63	4.96%
Apr-20			\$27,490.81		\$6,972,536.44	4.75%
May-20			\$27,599.62		\$7,000,136.06	4.75%
Jun-20			\$27,708.87		\$7,027,844.93	4.75%
Jul-20			\$20,087.92		\$7,047,932.85	3.43%
Aug-20	**	(\$7,047,932.85)	\$0.00		\$0.00	3.43%
Sep-20			\$0.00		\$0.00	3.43%

\*\* TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.

# Avista Corporation Decoupling Mechanism

## Washington Jurisdiction

### Quarterly Report for 3rd Quarter 2020

#### Washington Jurisdiction Decoupling Mechanism Interest Summary

Electric						
182328	ED	Deferral	Interest		Ending	Interest
Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$7,840,793.63	
Jan-20			\$30,989.94	(\$686,453.23)	\$7,185,330.34	4.96%
Feb-20			\$28,457.84	(\$600,737.84)	\$6,613,050.34	4.96%
Mar-20			\$26,132.29	(\$581,444.52)	\$6,057,738.11	4.96%
Apr-20			\$22,987.42	(\$500,778.40)	\$5,579,947.13	4.75%
May-20			\$21,246.38	(\$424,883.73)	\$5,176,309.78	4.75%
Jun-20			\$19,670.58	(\$413,802.24)	\$4,782,178.12	4.75%
Jul-20	**	\$1,214,479.76	\$12,946.33	(\$505,701.50)	\$4,289,422.95	3.43%
Aug-20	**	\$0.00	\$15,043.32	(\$481,866.08)	\$5,037,079.95	3.43%
Sep-20			\$13,834.34	(\$394,152.69)	\$4,656,761.60	3.43%

\*\* TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.

182338	ED	Deferral	Interest		Ending	Interest
Non-Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$6,276,044.88	
Jan-20			\$24,654.49	(\$622,499.38)	\$5,678,199.99	4.96%
Feb-20			\$22,263.34	(\$583,816.39)	\$5,116,646.94	4.96%
Mar-20			\$19,936.35	(\$586,671.70)	\$4,549,911.59	4.96%
Apr-20			\$17,040.26	(\$490,007.95)	\$4,076,943.90	4.75%
May-20			\$15,107.21	(\$520,770.12)	\$3,571,280.99	4.75%
Jun-20			\$13,006.58	(\$570,817.23)	\$3,013,470.34	4.75%
Jul-20	**	\$7,047,932.85	\$7,688.55	(\$647,195.83)	\$2,373,963.06	3.43%
Aug-20	**	\$0.00	\$26,025.73	(\$633,365.26)	\$8,814,556.38	3.43%
Sep-20			\$24,334.00	(\$602,410.23)	\$8,236,480.15	3.43%

\*\* TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.

254328	ED	Deferral	Interest		Ending	Interest
Res Rebate Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%
Apr-20			\$0.00	\$ -	\$0.00	4.75%
May-20			\$0.00	\$ -	\$0.00	4.75%
Jun-20			\$0.00	\$ -	\$0.00	4.75%
Jul-20	**	\$0.00	\$0.00	\$ -	\$0.00	3.43%
Aug-20	**	\$0.00	\$0.00	\$ -	\$0.00	3.43%
Sep-20			\$0.00	\$ -	\$0.00	3.43%

\*\* TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.

254338	ED	Deferral	Interest		Ending	Interest
Non-Res Rebate Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%
Apr-20			\$0.00	\$ -	\$0.00	4.75%
May-20			\$0.00	\$ -	\$0.00	4.75%
Jun-20			\$0.00	\$ -	\$0.00	4.75%
Jul-20	**	\$0.00	\$0.00	\$ -	\$0.00	3.43%
Aug-20	**	\$0.00	\$0.00	\$ -	\$0.00	3.43%
Sep-20			\$0.00	\$ -	\$0.00	3.43%

\*\* TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 3rd Quarter 2020

Washington Jurisdiction Decoupling Mechanism Interest Summary  
Natural Gas

	GDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-20		(\$106.38)	(\$5,645.64)	\$5,166.63	(\$479.01)	(\$585.39)
Feb-20		(\$2,469.29)	(\$3,600.43)	\$6,655.11	\$3,054.68	\$585.39
Mar-20		(\$5,930.00)	(\$3,365.89)	\$9,295.89	\$5,930.00	\$0.00
Apr-20		(\$5,672.65)	(\$2,658.52)	\$8,331.17	\$5,672.65	\$0.00
May-20		(\$2,168.98)	(\$2,864.04)	\$5,033.02	\$2,168.98	\$0.00
Jun-20		(\$410.34)	(\$3,845.88)	\$4,256.22	\$410.34	\$0.00
Jul-20		\$39.69	(\$3,125.30)	\$3,085.61	(\$39.69)	(\$0.00)
Aug-20		\$224.40	(\$2,609.38)	\$0.00	(\$2,609.38)	(\$2,384.98)
Sep-20		\$1,011.43	(\$3,354.04)	\$4,727.59	\$1,373.55	\$2,384.98
<b>Q1 Total</b>		<b>(\$8,505.67)</b>	<b>(\$12,611.96)</b>	<b>\$21,117.63</b>	<b>\$8,505.67</b>	<b>\$0.00</b>
<b>Q2 Total</b>		<b>(\$8,251.97)</b>	<b>(\$9,368.44)</b>	<b>\$17,620.41</b>	<b>\$8,251.97</b>	<b>\$0.00</b>
<b>Q3 Total</b>		<b>\$1,275.52</b>	<b>(\$9,088.72)</b>	<b>\$7,813.20</b>	<b>(\$1,275.52)</b>	<b>\$0.00</b>
<b>YTD Total</b>		<b>(\$10,753.11)</b>	<b>(\$31,069.12)</b>	<b>\$46,551.24</b>	<b>\$15,482.12</b>	<b>\$4,729.01</b>

  

	GD	Deferral	Interest		Ending	Interest
Deferral - Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20		(\$122,195.97)	(\$252.54)		(\$122,448.51)	4.96%
Feb-20		(\$173,006.74)	(\$863.67)		(\$296,318.92)	4.96%
Mar-20		(\$756,412.94)	(\$2,788.04)		(\$1,055,519.90)	4.96%
Apr-20		\$935,910.01	(\$2,325.78)		(\$121,935.67)	4.75%
May-20		\$513,063.64	\$532.78		\$391,660.75	4.75%
Jun-20		\$81,423.99	\$1,711.48		\$474,796.22	4.75%
Jul-20		(\$54,634.53)	\$1,279.04		\$421,440.73	3.43%
Aug-20		\$45,081.39	\$1,269.05		\$467,791.17	3.43%
Sep-20		\$258,699.98	\$1,706.83		\$728,197.98	3.43%

  

	GD	Deferral	Interest		Ending	Interest
Deferral - Non-Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20		(\$270,436.83)	(\$558.90)		(\$270,995.73)	4.96%
Feb-20		(\$144,257.85)	(\$1,418.25)		(\$416,671.83)	4.96%
Mar-20		(\$190,814.69)	(\$2,116.59)		(\$609,603.11)	4.96%
Apr-20		\$318,494.27	(\$1,782.66)		(\$292,891.50)	4.75%
May-20		\$184,814.88	(\$793.58)		(\$108,870.20)	4.75%
Jun-20		\$231,966.33	\$28.16		\$123,124.29	4.75%
Jul-20		\$65,553.78	\$445.62		\$189,123.69	3.43%
Aug-20		\$106,603.59	\$692.93		\$296,420.21	3.43%
Sep-20		\$121,262.25	\$1,020.57		\$418,703.03	3.43%

  

	GD	Deferral	Interest		Ending	Interest
Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					(\$1,053,674.32)	
Provision for Rate Refund - December 2019 Estimate					\$0.00	
Jan-20			(\$4,355.19)		(\$1,058,029.51)	4.96%
Feb-20			(\$4,373.19)		(\$1,062,402.70)	4.96%
Mar-20			(\$4,391.26)		(\$1,066,793.96)	4.96%
Apr-20			(\$4,222.73)		(\$1,071,016.69)	4.75%
May-20			(\$4,239.44)		(\$1,075,256.13)	4.75%
Jun-20			(\$4,256.22)		(\$1,079,512.35)	4.75%
Jul-20			(\$3,085.61)		(\$1,082,597.96)	3.43%
Aug-20	**	\$1,082,597.96	\$0.00		\$0.00	3.43%
Sep-20	**		\$0.00		\$0.00	3.43%
** TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.						

  

	GD	Deferral	Interest		Ending	Interest
Non-Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$63,249.00	
Provision for Rate Refund - December 2019 Estimate					\$0.00	
Jan-20			\$261.43		\$63,510.43	4.96%
Feb-20			\$262.51		\$63,772.94	4.96%
Mar-20			\$263.59		\$64,036.53	4.96%
Apr-20			\$253.48		\$64,290.01	4.75%
May-20			\$254.48		\$64,544.49	4.75%
Jun-20			\$255.49		\$64,799.98	4.75%
Jul-20			\$185.22		\$64,985.20	3.43%
Aug-20	**	(\$64,985.20)	\$0.00		\$0.00	3.43%
Sep-20	**		\$0.00		\$0.00	3.43%
** TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.						

# Avista Corporation Decoupling Mechanism

## Washington Jurisdiction

### Quarterly Report for 3rd Quarter 2020

#### Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas						
182328	GD	Deferral	Interest		Ending	Interest
Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$530,787.18	
Jan-20			\$2,028.93	(\$79,833.33)	\$452,982.78	4.96%
Feb-20			\$1,721.31	(\$73,074.42)	\$381,629.67	4.96%
Mar-20			\$1,438.54	(\$67,191.29)	\$315,876.92	4.96%
Apr-20			\$1,181.37	(\$34,849.95)	\$282,208.34	4.75%
May-20			\$1,076.01	(\$20,748.09)	\$262,536.26	4.75%
Jun-20			\$1,012.76	(\$13,363.58)	\$250,185.44	4.75%
Jul-20	**	\$0.00	\$700.03	(\$10,555.81)	\$240,329.66	3.43%
Aug-20	**	(\$240,329.66)	\$0.00	\$0.00	\$0.00	3.43%
Sep-20			\$0.00	\$0.00	\$0.00	3.43%

\*\* TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.

182338	GD	Deferral	Interest		Ending	Interest
Non-Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$740,948.34	
Jan-20			\$2,769.89	(\$141,625.04)	\$602,093.19	4.96%
Feb-20			\$2,202.00	(\$138,701.64)	\$465,593.55	4.96%
Mar-20			\$1,663.76	(\$126,141.67)	\$341,115.64	4.96%
Apr-20			\$1,223.67	(\$63,954.77)	\$278,384.54	4.75%
May-20			\$1,000.77	(\$51,119.15)	\$228,266.16	4.75%
Jun-20			\$837.99	(\$33,127.93)	\$195,976.22	4.75%
Jul-20	**	\$64,985.20	\$515.39	(\$31,329.09)	\$165,162.52	3.43%
Aug-20	**	\$0.00	\$647.40	(\$7,304.30)	\$223,490.82	3.43%
Sep-20			\$626.64	(\$8,517.16)	\$215,600.30	3.43%

\*\* TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.

254328	GD	Deferral	Interest		Ending	Interest
Res Rebate Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%
Apr-20			\$0.00	\$ -	\$0.00	4.75%
May-20			\$0.00	\$ -	\$0.00	4.75%
Jun-20			\$0.00	\$ -	\$0.00	4.75%
Jul-20	**	(\$1,082,597.96)	\$0.00	\$0.00	\$0.00	3.43%
Aug-20	**	\$240,329.66	(\$2,384.98)	\$15,749.12	(\$828,904.16)	3.43%
Sep-20			(\$2,342.61)	\$18,661.32	(\$812,585.45)	3.43%

\*\* TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.

254338	GD	Deferral	Interest		Ending	Interest
Non-Res Rebate Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%
Apr-20			\$0.00	\$ -	\$0.00	4.75%
May-20			\$0.00	\$ -	\$0.00	4.75%
Jun-20			\$0.00	\$ -	\$0.00	4.75%
Jul-20	**	\$0.00	\$0.00	\$ -	\$0.00	3.43%
Aug-20	**	\$0.00	\$0.00	\$ -	\$0.00	3.43%
Sep-20			\$0.00	\$ -	\$0.00	3.43%

\*\* TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS EFFECTIVE AUGUST 1, 2020.

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 3rd Quarter 2020

NOTES

(1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2020. For residential electric customers, usage was slightly higher than authorized and average revenue was lower than authorized resulting in a surcharge deferral. Non-residential electric customer usage and decoupled revenue were lower than authorized resulting in a surcharge deferral. Natural gas customers usage and decoupled revenues were lower than authorized resulting in surcharge deferrals for both the residential and non-residential groups.

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

	Q1	Q2	Q3	Q4	YTD Weighted	%
<b>Electric Residential</b>						
Change in Use per Customer	(255)	51	224		15	0.2%
Change in Decoupled Revenue per Customer	-\$10.39	-\$3.64	\$12.25		-\$1.94	-0.4%
Deferral per Average Customer	\$10.39	\$3.64	-\$12.25		\$1.94	
<b>Electric Non-Residential</b>						
Change in Use per Customer	(713)	(1,929)	(776)		(3,418)	-7.7%
Change in Decoupled Revenue per Customer	-\$40.62	-\$143.55	-\$68.11		-\$251.36	-7.7%
Deferral per Average Customer	\$40.62	\$143.55	\$68.11		\$251.36	
<b>Natural Gas Residential</b>						
Change in Use per Customer	(9)	(19)	(3)		(30)	-6.0%
Change in Decoupled Revenue per Customer	\$6.58	-\$9.80	-\$1.60		-\$4.61	-2.2%
Deferral per Average Customer	-\$6.58	\$9.80	\$1.60		\$4.61	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	345	(1,109)	(394)		(1,148)	-8.9%
Change in Decoupled Revenue per Customer	\$201.66	-\$247.69	-\$98.98		-\$141.47	-4.5%
Deferral per Average Customer	-\$201.66	\$247.69	\$98.98		\$141.47	

2) The contra asset accounting shown on page 8 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 2020 surcharge may not be fully recovered by 12/31/2022 and therefore would not be recognizable as income for financial reporting purposes in 2020. The income statement impact of any contra deferral entries will be eliminated for Commission Basis results reporting.