

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 1st Quarter 2021

**Avista Utilities**

**Decoupling Mechanism - UE-190334 Base effective 4/1/2020  
Development of WA Electric Deferrals (Calendar Year 2021)**

Line No.	Source	Revised	Revised	Revised	1st Quarter	
		Jan-21	Feb-21	Mar-21	Total	
(a)	(b)	(c)	(d)	(e)		
<b>Residential Group</b>						
1	Actual Customers	Revenue System	223,405	223,405	223,405	670,215
2	Actual Usage (kWhs)	Revenue System	252,707,036	243,176,802	230,221,468	726,105,307
3	Actual Base Rate Revenue	Revenue System	\$ 24,708,907	\$ 23,717,932	\$ 22,449,787	\$ 70,876,627
4	Actual Basic Charge Revenue	Revenue System	\$ 1,910,628	\$ 1,922,490	\$ 2,292,716	\$ 6,125,834
5	New Customers	Revenue System	5,722	5,532	6,496	17,750
6	New Customer Usage (kWhs)	Revenue System	5,453,471	5,273,613	5,258,143	15,985,226
7	New Customer Base Rate Revenue	Revenue System	\$ 539,229	\$ 521,280	\$ 522,512	\$ 1,583,021
8	New Customer Basic Charge Revenue	Revenue System	\$ 51,707	\$ 49,923	\$ 58,349	\$ 159,979
9	Actual Customers/Test Year Existing	(1) - (5)	217,683	217,873	216,909	652,465
10	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$92.87	\$66.30	\$72.65	\$77.27
11	Decoupled Revenue	(9) x (10)	\$ 20,216,451	\$ 14,444,510	\$ 15,757,802	\$ 50,418,762
12	Actual Base Rate Revenue/Test Year Existing	(3) - (7)	\$ 24,169,678	\$ 23,196,653	\$ 21,927,275	
13	Actual Basic Charge Revenue/Test Year Existing	(4) - (8)	\$ 1,858,921	\$ 1,872,567	\$ 2,234,367	
14	Actual Usage (kWhs)/Test Year Existing	(2) - (6)	247,253,565	237,903,189	224,963,326	
15	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01895	\$ 0.01895	\$ 0.01895	
16	Variable Power Supply Payments	(14) x (15)	\$ 4,685,455	\$ 4,508,265	\$ 4,263,055	
17	Customer Decoupled Payments	(12) - (13) - (16)	\$ 17,625,302	\$ 16,815,820	\$ 15,429,853	\$ 49,870,975
18	Residential Revenue Per Customer Received	(17) / (9)	\$80.97	\$77.18	\$71.14	\$76.43
19	Deferral - Surcharge (Rebate)	(14) - (17)	\$ 2,591,149	\$ (2,371,311)	\$ 327,949	\$ 547,787
20	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (114,967)	\$ 105,213	\$ (14,551)	\$ (24,305)
21		FERC Rate	3.25%	3.25%	3.25%	
22	Interest on Deferral	Avg Balance Calc	\$ 3,353	\$ 3,647	\$ 1,012	\$ 8,012
23	<b>Monthly Residential Deferral Totals</b>		<b>\$ 2,479,536</b>	<b>\$ (2,262,451)</b>	<b>\$ 314,410</b>	<b>\$ 531,495</b>
24	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((19), (20), (22))	\$ 2,479,536	\$ 217,084	\$ 531,495	

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Washington Jurisdiction  
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**Avista Utilities**

**Decoupling Mechanism - UE-190334 Base effective 4/1/2020  
Development of WA Electric Deferrals (Calendar Year 2021)**

Line No.	Source	Revised	Revised	Revised	1st Quarter	
		Jan-21	Feb-21	Mar-21	Total	
(a)	(b)	(c)	(d)	(e)		
<b>Non-Residential Group</b>						
25	Actual Customers	Revenue System	37,888	37,888	37,888	113,664
26	Actual Usage (kWhs)	Revenue System	166,909,354	157,727,108	168,214,115	492,850,578
27	Actual Base Rate Revenue	Revenue System	\$ 17,448,084	\$ 16,763,031	\$ 18,238,873	\$ 52,449,987
28	Actual Basic Charge Revenue	Revenue System	\$ 1,673,037	\$ 1,627,814	\$ 1,944,698	\$ 5,245,549
29	New Customers	Revenue System	1,622	1,562	1,805	4,989
30	New Customer Usage (kWhs)	Revenue System	6,267,128	5,493,508	6,239,854	18,000,491
31	New Customer Base Rate Revenue	Revenue System	\$ 708,442	\$ 630,898	\$ 710,227	\$ 2,049,567
32	New Customer Basic Charge Revenue	Revenue System	\$ 54,938	\$ 50,447	\$ 57,119	\$ 162,504
33	Actual Customers/Test Year Existing	(25) - (29)	36,266	36,326	36,083	108,675
34	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$366.54	\$363.75	\$346.01	\$358.79
35	Decoupled Revenue	(33) x (34)	\$ 13,292,785	\$ 13,213,571	\$ 12,485,209	\$ 38,991,565
36	Actual Base Rate Revenue/Test Year Existing	(27) - (31)	\$ 16,739,642	\$ 16,132,133	\$ 17,528,645	
37	Actual Basic Charge Revenue/Test Year Existing	(28) - (32)	\$ 1,618,099	\$ 1,577,367	\$ 1,887,579	
38	Actual Usage (kWhs)/Test Year Existing	(26) - (30)	160,642,227	152,233,600	161,974,261	
39	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01895	\$ 0.01895	\$ 0.01895	
40	Variable Power Supply Payments	(38) x (39)	\$ 3,044,170	\$ 2,884,827	\$ 3,069,412	
41	Customer Decoupled Payments	(36) - (37) -(40)	\$ 12,077,373	\$ 11,669,939	\$ 12,571,654	\$ 36,318,966
42	Non-Residential Revenue Per Customer Received	(41) / (33)	\$333.02	\$321.26	\$348.41	\$334.20
43	Deferral - Surcharge (Rebate)	(41) - (41)	\$ 1,215,412	\$ 1,543,632	\$ (86,446)	\$ 2,672,598
44	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (53,927)	\$ (68,489)	\$ 3,836	\$ (118,581)
45		FERC Rate	3.25%	3.25%	3.25%	
46	Interest on Deferral	Avg Balance Calc	\$ 1,573	\$ 5,148	\$ 7,047	\$ 13,768
47	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 1,163,058</b>	<b>\$ 1,480,290</b>	<b>\$ (75,563)</b>	<b>\$ 2,567,785</b>
48	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((43) ,(44) ,(46))	\$ 1,163,058	\$ 2,643,348	\$ 2,567,785	
49	<b>Total Cumulative Deferral (Rebate)/Surcharge Balance</b>	(26) + (48)	\$ 3,642,594	\$ 2,860,433	\$ 3,099,280	

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**Avista Utilities**

**Decoupling Mechanism -UG-190335 Base effective 4/1/2020**

**Development of WA Natural Gas Deferrals (Calendar Year 2021)**

Line No.	Source	Revised	Revised	Revised	1st Quarter	
		Jan-21	Feb-21	Mar-21	Total	
(a)	(b)	(c)	(d)	(e)	(o)	
<b>Residential Group</b>						
1	Actual Customers	Revenue System	170,038	170,038	170,038	510,114
2	Actual Usage ("Therms)	Revenue System	20,684,875	21,500,858	14,765,518	56,951,250
3	Actual Base Rate Revenue	Revenue System	\$ 11,496,790	\$ 11,782,889	\$ 8,420,598	\$ 31,700,277
4	Actual Fixed Charge Revenue	Revenue System	\$ 1,564,897	\$ 1,561,449	\$ 1,768,948	\$ 4,895,293
5	New Customers	Revenue System	6,135	5,922	6,787	18,844
6	New Customer Usage (Therms)	Revenue System	701,592	695,498	639,367	2,036,457
7	New Customer Base Rate Revenue	Revenue System	\$ 389,558	\$ 384,688	\$ 360,703	\$ 1,134,949
8	New Customer Fixed Charge Revenue	Revenue System	\$ 58,748	\$ 56,269	\$ 64,515	\$ 179,531
9	Actual/Test Year Existing Customers	(1) - (5)	163,903	164,116	163,251	491,270
10	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$64.18	\$48.76	\$44.02	\$52.33
11	Decoupled Revenue	(9) x (10)	\$ 10,519,508	\$ 8,002,021	\$ 7,185,922	\$ 25,707,450
12	Actual Usage /Test Year Existing	(2) - (6)	19,983,283	20,805,360	14,126,150	54,914,793
13	Actual Base Rate Revenue / Test Year Existing	(3) - (7)	\$ 11,107,231	\$ 11,398,201	\$ 8,059,895	\$ 30,565,327
14	Actual Fixed Charge Revenue / Test Year Existing	(4) - (8)	\$ 1,506,149	\$ 1,505,180	\$ 1,704,433	\$ 4,715,762
15	Customer Decoupled Payments	(13) - (14)	\$ 9,601,082	\$ 9,893,021	\$ 6,355,462	\$ 25,849,565
16	Residential Revenue Per Customer Received	(15) / (9)	\$58.58	\$60.28	\$38.93	\$52.62
17	Deferral - Surcharge (Rebate)	(13) - (15)	\$ 918,426	\$ (1,891,001)	\$ 830,460	\$ (142,115)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (40,553)	\$ 83,497	\$ (36,669)	\$ 6,275
19		FERC Rate	3.25%	3.25%	3.25%	
20	Interest on Deferral	Avg Balance Calc	\$ 1,189	\$ (67)	\$ (1,440)	\$ (318)
21	<b>Monthly Residential Deferral Totals</b>		<b>\$ 879,061</b>	<b>\$ (1,807,570)</b>	<b>\$ 792,351</b>	<b>\$ (136,158)</b>
22	Cumulative Deferral (Rebate) Balance	Σ((17) ,(18) ,(20))	\$ 879,061	\$ (928,509)	\$ (136,158)	

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
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**Avista Utilities**

**Decoupling Mechanism -UG-190335 Base effective 4/1/2020**

**Development of WA Natural Gas Deferrals (Calendar Year 2021)**

Line No.	Source	Revised	Revised	Revised	1st Quarter	
		Jan-21	Feb-21	Mar-21	Total	
(a)	(b)	(c)	(d)	(e)	(o)	
<b>Non-Residential Group</b>						
23	Actual Customers	Revenue System	3,182	3,182	3,182	9,546
24	Actual Usage ("Therms)	Revenue System	7,591,558	7,598,557	6,994,946	22,185,061
25	Actual Base Rate Revenue	Revenue System	\$ 1,897,873	\$ 2,381,220	\$ 2,415,036	\$ 6,694,129
26	Actual Fixed Charge Revenue	Revenue System	\$ 325,728	\$ 317,031	\$ 385,342	\$ 1,028,101
27	New Customers	Revenue System	46	49	58	153
28	New Customer Usage (Therms)	Revenue System	185,880	212,999	245,547	644,426
29	New Customer Base Rate Revenue	Revenue System	\$ 50,878	\$ 58,186	\$ 67,909	\$ 176,973
30	New Customer Fixed Charge Revenue	Revenue System	\$ 4,779	\$ 4,987	\$ 5,961	\$ 15,727
31	Test Year Existing Customers	(23) - (27)	3,136	3,133	3,124	9,393
32	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$685.77	\$646.17	\$518.30	\$616.86
33	Decoupled Revenue	(31) x (32)	\$ 2,150,581	\$ 2,024,451	\$ 1,619,165	\$ 5,794,196
34	Actual Usage (Therms) / Test Year Existing	(24) - (28)	7,405,678	7,385,558	6,749,398	21,540,635
35	Actual Base Rate Revenue / Test Year Existing	(25) - (29)	\$ 1,846,995	\$ 2,323,034	\$ 2,347,127	\$ 6,517,156
36	Actual Fixed Charge Revenue / Test Year Existing	(26) - (30)	\$ 320,949	\$ 312,044	\$ 379,381	\$ 1,012,373
37	Customer Decoupled Payments	(35) - (36)	\$ 1,526,046	\$ 2,010,991	\$ 1,967,746	\$ 5,504,783
38	Non-Residential Revenue Per Customer Received	(37) / (31)	\$486.62	\$641.87	\$629.88	\$586.05
39	Deferral - Surcharge (Rebate)	(33) - (37)	\$ 624,535	\$ 13,461	\$ (348,582)	\$ 289,414
40	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (27,576)	\$ (594)	\$ 15,392	\$ (12,779)
41		FERC Rate	3.25%	3.25%	3.25%	
42	Interest on Deferral	Avg Balance Calc	\$ 808	\$ 1,636	\$ 1,207	\$ 3,652
43	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 597,767</b>	<b>\$ 14,503</b>	<b>\$ (331,983)</b>	<b>\$ 280,286</b>
44	Cumulative Deferral (Rebate) Balance	Σ((39) ,(40) ,(42))	\$ 597,767	\$ 612,269	\$ 280,286	
45	<b>Total Cumulative Deferral (Rebate)</b>	<b>(21) + (44)</b>	<b>\$ 1,476,828</b>	<b>\$ (316,240)</b>	<b>\$ 144,128</b>	

Avista Corporation Decoupling Mechanism  
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**Balance Sheet Accounts**

Jurisdiction:WA

**Deferred Revenue**

Note: Ending balances and monthly activity per the GL below will not agree to deferral calculations due to a correcting entry booked in April 2021. See note (3) for explanation of Q1 Revision Entry.

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	202101	-810,734.29	3,253,832.90	2,443,098.61	
	REG ASSET-DECOUPLING DEFERRED		202102	2,443,098.61	-2,288,561.30	154,537.31	
	REG ASSET-DECOUPLING DEFERRED		202103	154,537.31	285,738.66	440,275.97	
	<b>1,251,010.26</b>						
	REG ASSET-DECOUPLING DEFERRED	GD	202101	1,174,438.13	-320,317.51	854,120.62	
	REG ASSET-DECOUPLING DEFERRED		202102	854,120.62	-1,826,585.38	-972,464.76	
	REG ASSET-DECOUPLING DEFERRED		202103	-972,464.76	775,126.92	-197,337.84	
	<b>-1,371,775.97</b>						
	<b>-120,765.71</b>						
186338	REG ASSET NON-RES DECOUPLING D	ED	202101	11,263,209.41	-10,078,755.36	1,184,454.05	
	REG ASSET NON-RES DECOUPLING D		202102	1,184,454.05	1,501,580.85	2,686,034.90	
	REG ASSET NON-RES DECOUPLING D		202103	2,686,034.90	-55,249.88	2,630,785.02	
	<b>-8,632,424.39</b>						
	REG ASSET NON-RES DECOUPLING D	GD	202101	445,000.66	146,858.82	591,859.48	
	REG ASSET NON-RES DECOUPLING D		202102	591,859.48	8,920.32	600,779.80	
	REG ASSET NON-RES DECOUPLING D		202103	600,779.80	-336,479.08	264,300.72	
	<b>-180,699.94</b>						
	<b>-8,813,124.33</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	202101	0.00	-812,930.03	-812,930.03	
	REG ASSET- DECOUPLING PRIOR YE		202102	-812,930.03	-2,201.69	-815,131.72	
	REG ASSET- DECOUPLING PRIOR YE		202103	-815,131.72	-2,207.65	-817,339.37	
	<b>-817,339.37</b>						
	REG ASSET- DECOUPLING PRIOR YE	GD	202101	0.00	1,177,618.90	1,177,618.90	
	REG ASSET- DECOUPLING PRIOR YE		202102	1,177,618.90	3,189.38	1,180,808.28	
	REG ASSET- DECOUPLING PRIOR YE		202103	1,180,808.28	3,198.02	1,184,006.30	
	<b>1,184,006.30</b>						
	<b>366,666.93</b>						
182339	REG ASSET - NON RES DECOUPLING	ED	202101	0.00	11,293,713.94	11,293,713.94	
	REG ASSET - NON RES DECOUPLING		202102	11,293,713.94	30,587.14	11,324,301.08	
	REG ASSET - NON RES DECOUPLING		202103	11,324,301.08	30,669.98	11,354,971.06	
	<b>11,354,971.06</b>						
	REG ASSET - NON RES DECOUPLING	GD	202101	0.00	446,205.87	446,205.87	
	REG ASSET - NON RES DECOUPLING		202102	446,205.87	1,208.47	447,414.34	
	REG ASSET - NON RES DECOUPLING		202103	447,414.34	1,211.75	448,626.09	
	<b>448,626.09</b>						
	<b>11,803,597.15</b>						

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Deferred Revenue Approved for Recovery  
Surcharge

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182328	REG ASSET- DECOUPLING SURCHARG	ED	202101	3,104,571.11	-582,109.71	2,522,461.40	
	REG ASSET- DECOUPLING SURCHARG		202102	2,522,461.40	-561,314.46	1,961,146.94	
	REG ASSET- DECOUPLING SURCHARG		202103	1,961,146.94	-532,645.45	1,428,501.49	
	<b>-1,676,069.62</b>						
	REG ASSET- DECOUPLING SURCHARG	GD	202101	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202102	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202103	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>-1,676,069.62</b>						
182338	REG ASSET- DECOUPLING SURCHARG	ED	202101	6,526,773.75	-565,761.90	5,961,011.85	
	REG ASSET- DECOUPLING SURCHARG		202102	5,961,011.85	-535,285.61	5,425,726.24	
	REG ASSET- DECOUPLING SURCHARG		202103	5,425,726.24	-573,374.02	4,852,352.22	
	<b>-1,674,421.53</b>						
	REG ASSET - NON RES DECOUPLING	GD	202101	142,293.74	-30,083.51	112,210.23	
	REG ASSET - NON RES DECOUPLING		202102	112,210.23	-30,193.35	82,016.88	
	REG ASSET - NON RES DECOUPLING		202103	82,016.88	-27,852.91	54,163.97	
	<b>-88,129.77</b>						
	<b>-1,762,551.30</b>						

Jurisdiction:WA

**Rebate**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202101	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202102	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202103	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY DECOUPLING REBAT	GD	202101	-505,779.34	134,363.54	-371,415.80	
	REG LIABILITY DECOUPLING REBAT		202102	-371,415.80	140,117.91	-231,297.89	
	REG LIABILITY DECOUPLING REBAT		202103	-231,297.89	96,259.25	-135,038.64	
	<b>370,740.70</b>						
	<b>370,740.70</b>						
254338	REG LIABILITY NON RES DECOUPLI	ED	202101	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202102	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202103	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY NON RES DECOUPLI	GD	202101	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202102	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202103	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	202101	-4,217,602.17	-526,677.87	-4,744,280.04	
	ADFIT DECOUPLING DEFERRED REV		202102	-4,744,280.04	389,590.96	-4,354,689.08	
	ADFIT DECOUPLING DEFERRED REV		202103	-4,354,689.08	177,884.36	-4,176,804.72	
	<b>40,797.45</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	202101	-263,750.32	-326,475.68	-590,226.00	
	ADFIT DECOUPLING DEFERRED REV		202102	-590,226.00	357,701.96	-232,524.04	
	ADFIT DECOUPLING DEFERRED REV		202103	-232,524.04	-107,407.43	-339,931.47	
	<b>-76,181.15</b>						
	<b>-35,383.70</b>						

Avista Corporation Decoupling Mechanism  
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Quarterly Report for 1st Quarter 2021

**Income Statement Accounts**

Jurisdiction:WA

**Deferred Revenue**

Note: Ending balances and monthly activity per the GL below will not agree to deferral calculations due to a correcting entry booked in April 2021. See note (3) for explanation of Q1 Revision Entry.

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	202101	0.00	-2,439,794.72	-2,439,794.72
	RESIDENTIAL DECOUPLING DEFERRE		202102	-2,439,794.72	2,292,074.17	-147,720.55
	RESIDENTIAL DECOUPLING DEFERRE		202103	-147,720.55	-284,934.27	-432,654.82
<b>-432,654.82</b>						
456338	NON-RES DECOUPLING DEFERRED RE	ED	202101	0.00	-1,182,852.27	-1,182,852.27
	NON-RES DECOUPLING DEFERRED RE		202102	-1,182,852.27	-1,496,346.65	-2,679,198.92
	NON-RES DECOUPLING DEFERRED RE		202103	-2,679,198.92	62,440.00	-2,616,758.92
<b>-2,616,758.92</b>						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202101	0.00	-852,965.56	-852,965.56
	RESIDENTIAL DECOUPLING DEFERRE		202102	-852,965.56	1,826,425.34	973,459.78
	RESIDENTIAL DECOUPLING DEFERRE		202103	973,459.78	-776,708.89	196,750.89
<b>196,750.89</b>						
495338	NON-RES DECOUPLING DEFERRED RE	GD	202101	0.00	-591,059.09	-591,059.09
	NON-RES DECOUPLING DEFERRED RE		202102	-591,059.09	-7,307.47	-598,366.56
	NON-RES DECOUPLING DEFERRED RE		202103	-598,366.56	337,648.96	-260,717.60
<b>-260,717.60</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	202101	0.00	589,719.35	589,719.35
	AMORTIZATION RES DECOUPLING DE		202102	589,719.35	567,377.80	1,157,097.15
	AMORTIZATION RES DECOUPLING DE		202103	1,157,097.15	537,229.39	1,694,326.54
<b>1,694,326.54</b>						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202101	0.00	582,649.57	582,649.57
	AMORTIZATION NON-RES DECOUPLIN		202102	582,649.57	550,684.30	1,133,333.87
	AMORTIZATION NON-RES DECOUPLIN		202103	1,133,333.87	587,273.43	1,720,607.30
<b>1,720,607.30</b>						
495329	AMORTIZATION RES DECOUPLING DE	GD	202101	0.00	-135,549.80	-135,549.80
	AMORTIZATION RES DECOUPLING DE		202102	-135,549.80	-140,932.98	-276,482.78
	AMORTIZATION RES DECOUPLING DE		202103	-276,482.78	-96,754.66	-373,237.44
<b>-373,237.44</b>						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202101	0.00	30,427.68	30,427.68
	AMORTIZATION NON-RES DECOUPLIN		202102	30,427.68	30,456.01	60,883.69
	AMORTIZATION NON-RES DECOUPLIN		202103	60,883.69	28,037.07	88,920.76
<b>88,920.76</b>						

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

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Jurisdiction:WA

Interest Income or Expense

Note: Ending balances and monthly activity per the GL below will not agree to deferral calculations due to a correcting entry booked in April 2021. See note (3) for explanation of Q1 Revision Entry.

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING	ED	202101	0.00	-59,907.51	-59,907.51	
	INTEREST INCOME - DECOUPLING		202102	-59,907.51	-60,796.24	-120,703.75	
	INTEREST INCOME - DECOUPLING		202103	-120,703.75	-57,147.84	-177,851.59	
	<b>-177,851.59</b>						
	INTEREST INCOME - DECOUPLING	GD	202101	0.00	-6,685.60	-6,685.60	
	INTEREST INCOME - DECOUPLING		202102	-6,685.60	-6,273.36	-12,958.96	
	INTEREST INCOME - DECOUPLING		202103	-12,958.96	-5,763.81	-18,722.77	
	<b>-18,722.77</b>						
	<b>-196,574.36</b>						
431328	INTEREST EXPENSE - DECOUPLING	ED	202101	0.00	2,195.74	2,195.74	
	INTEREST EXPENSE - DECOUPLING		202102	2,195.74	2,201.69	4,397.43	
	INTEREST EXPENSE - DECOUPLING		202103	4,397.43	2,207.65	6,605.08	
	<b>6,605.08</b>						
	INTEREST EXPENSE - DECOUPLING	GD	202101	0.00	1,186.26	1,186.26	
	INTEREST EXPENSE - DECOUPLING		202102	1,186.26	975.11	2,161.37	
	INTEREST EXPENSE - DECOUPLING		202103	2,161.37	2,077.38	4,238.75	
	<b>4,238.75</b>						
	<b>10,843.83</b>						
<b>-185,730.53</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	202010	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202011	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202012	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	202010	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202011	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202012	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	202010	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202011	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202012	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	202010	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202011	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202012	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	202010	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202011	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202012	0.00	0.00	0.00	
	<b>0.00</b>						
495311	CONTRA DECOUPLING DEFERRAL	GD	202010	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202011	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202012	0.00	0.00	0.00	
	<b>0.00</b>						



Avista Corporation Decoupling Mechanism  
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Washington Jurisdiction Decoupling Mechanism Interest Summary  
Electric

	EDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-21		\$57,711.77	(\$59,907.51)	\$2,195.74	(\$57,711.77)	\$0.00
Feb-21		\$58,594.55	(\$60,796.24)	\$2,201.69	(\$58,594.55)	\$0.00
Mar-21		\$54,940.19	(\$57,147.84)	\$2,207.65	(\$54,940.19)	\$0.00
<b>Q1 Total</b>		<b>\$171,246.51</b>	<b>(\$177,851.59)</b>	<b>\$6,605.08</b>	<b>(\$171,246.51)</b>	<b>\$0.00</b>
<b>YTD Total</b>		<b>\$171,246.51</b>	<b>(\$177,851.59)</b>	<b>\$6,605.08</b>	<b>(\$171,246.51)</b>	<b>\$0.00</b>
<b>186328</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Deferral - Residential</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21		\$2,439,794.72	\$3,303.89		\$2,443,098.61	3.25%
Feb-21		(\$2,292,074.17)	\$3,512.87		\$154,537.31	3.25%
Mar-21		\$284,934.27	\$804.39		\$440,275.97	3.25%
Q1 Revision Entry		\$90,827.51	\$391.07		\$531,494.55 <b>A</b>	
<b>186338</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Deferral - Non-Residential</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21		\$1,182,852.27	\$1,601.78		\$1,184,454.05	3.25%
Feb-21		\$1,496,346.65	\$5,234.20		\$2,686,034.90	3.25%
Mar-21		(\$62,440.00)	\$7,190.12		\$2,630,785.02	3.25%
Q1 Revision Entry		(\$62,741.22)	(\$258.51)		\$2,567,785.29 <b>A</b>	
<b>A - See note (3) for explanation of Q1 Revision Entry.</b>						
<b>182329</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Res Prior Year Pending</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$ (810,734.29)	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-21			(\$2,195.74)		(\$812,930.03)	3.25%
Feb-21			(\$2,201.69)		(\$815,131.72)	3.25%
Mar-21			(\$2,207.65)		(\$817,339.37)	3.25%
<b>182339</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Non-Res Prior Year Pending</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$ 11,263,209.41	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-21			\$30,504.53		\$11,293,713.94	3.25%
Feb-21			\$30,587.14		\$11,324,301.08	3.25%
Mar-21			\$30,669.98		\$11,354,971.06	3.25%
<b>182328</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Res Surcharge Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$3,104,571.11	
Jan-21			\$7,609.64	(\$589,719.35)	\$2,522,461.40	3.25%
Feb-21			\$6,063.34	(\$567,377.80)	\$1,961,146.94	3.25%
Mar-21			\$4,583.94	(\$537,229.39)	\$1,428,501.49	3.25%
<b>182338</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Non-Res Surcharge Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$6,526,773.75	
Jan-21			\$16,887.67	(\$582,649.57)	\$5,961,011.85	3.25%
Feb-21			\$15,398.69	(\$550,684.30)	\$5,425,726.24	3.25%
Mar-21			\$13,899.41	(\$587,273.43)	\$4,852,352.22	3.25%
<b>254328</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Res Rebate Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21			\$0.00	\$ -	\$0.00	3.25%
Feb-21			\$0.00	\$ -	\$0.00	3.25%
Mar-21			\$0.00	\$ -	\$0.00	3.25%
<b>254338</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Non-Res Rebate Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21			\$0.00	\$ -	\$0.00	3.25%
Feb-21			\$0.00	\$ -	\$0.00	3.25%
Mar-21			\$0.00	\$ -	\$0.00	3.25%
<b>253311</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>3% Contra Deferral</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21		\$ -	\$0.00		\$0.00	0.00%
Feb-21		\$ -	\$0.00		\$0.00	0.00%
Mar-21		\$ -	\$0.00		\$0.00	0.00%
<b>253312</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Prior 3% Contra Deferral</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21			\$0.00	\$ -	\$0.00	0.00%
Feb-21			\$0.00	\$ -	\$0.00	0.00%
Mar-21			\$0.00	\$ -	\$0.00	0.00%

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Washington Jurisdiction Decoupling Mechanism Interest Summary  
Natural Gas

	GDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-21		\$5,499.34	(\$6,685.60)	\$1,186.26	(\$5,499.34)	\$0.00
Feb-21		\$5,298.25	(\$6,273.36)	\$975.11	(\$5,298.25)	\$0.00
Mar-21		\$3,686.43	(\$5,763.81)	\$2,077.38	(\$3,686.43)	\$0.00
<b>Q1 Total</b>		<b>\$14,484.02</b>	<b>(\$18,722.77)</b>	<b>\$4,238.75</b>	<b>(\$14,484.02)</b>	<b>\$0.00</b>
<b>YTD Total</b>		<b>\$14,484.02</b>	<b>(\$18,722.77)</b>	<b>\$4,238.75</b>	<b>(\$14,484.02)</b>	<b>\$0.00</b>
<b>186328</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Deferral - Residential</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21		\$852,965.56	\$1,155.06		\$854,120.62	3.25%
Feb-21		(\$1,826,425.34)	(\$160.04)		(\$972,464.76)	3.25%
Mar-21		\$776,708.89	(\$1,581.97)		(\$197,337.84)	3.25%
Q1 Revision Entry		\$60,910.89	\$269.08		(\$136,157.87) A	
<b>186338</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Deferral - Non-Residential</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21		\$591,059.09	\$800.39		\$591,859.48	3.25%
Feb-21		\$7,307.47	\$1,612.85		\$600,779.80	3.25%
Mar-21		(\$337,648.96)	\$1,169.88		\$264,300.72	3.25%
Q1 Revision Entry		\$15,916.87	\$68.67		\$280,286.26 A	
A - See note (3) for explanation of Q1 Revision Entry.						
<b>182329</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Res Prior Year Pending</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$ 1,174,438.13	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-21			\$3,180.77		\$1,177,618.90	3.25%
Feb-21			\$3,189.38		\$1,180,808.28	3.25%
Mar-21			\$3,198.02		\$1,184,006.30	3.25%
<b>182339</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Non-Res Prior Year Pending</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$ 445,000.66	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-21			\$1,205.21		\$446,205.87	3.25%
Feb-21			\$1,208.47		\$447,414.34	3.25%
Mar-21			\$1,211.75		\$448,626.09	3.25%
<b>182328</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Res Surcharge Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21			\$0.00	\$0.00	\$0.00	3.25%
Feb-21			\$0.00	\$0.00	\$0.00	3.25%
Mar-21			\$0.00	\$0.00	\$0.00	3.25%
<b>182338</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Non-Res Surcharge Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$142,293.74	
Jan-21			\$344.17	(\$30,427.68)	\$112,210.23	3.25%
Feb-21			\$262.66	(\$30,456.01)	\$82,016.88	3.25%
Mar-21			\$184.16	(\$28,037.07)	\$54,163.97	3.25%
<b>254328</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Res Rebate Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					(\$505,779.34)	
Jan-21			(\$1,186.26)	\$ 135,549.80	(\$371,415.80)	3.25%
Feb-21			(\$815.07)	\$ 140,932.98	(\$231,297.89)	3.25%
Mar-21			(\$495.41)	\$ 96,754.66	(\$135,038.64)	3.25%
<b>254338</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Non-Res Rebate Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21			\$0.00	\$ -	\$0.00	3.25%
Feb-21			\$0.00	\$ -	\$0.00	3.25%
Mar-21			\$0.00	\$ -	\$0.00	3.25%
<b>253311</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>3% Contra Deferral</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21		\$ -	\$0.00		\$0.00	0.00%
Feb-21		\$ -	\$0.00		\$0.00	0.00%
Mar-21		\$ -	\$0.00		\$0.00	0.00%
<b>253312</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Prior 3% Contra Deferral</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21			\$0.00	\$ -	\$0.00	0.00%
Feb-21			\$0.00	\$ -	\$0.00	0.00%
Mar-21			\$0.00	\$ -	\$0.00	0.00%

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NOTES

(1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2021. For residential and non-residential electric customers, usage and decoupled revenue were lower than authorized resulting in a surcharge deferral. Residential natural gas customers usage was slightly lower than authorized but decoupled revenues were higher than authorized resulting in rebate deferral. For non-residential natural gas customers, usage and decoupled revenue were lower than authorized resulting in a surcharge deferral.

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	(126)				(126)	-3.7%
Change in Decoupled Revenue per Customer	-\$2.52				-\$2.52	-1.1%
Deferral per Average Customer	\$2.52				\$2.52	
<b>Electric Non-Residential</b>						
Change in Use per Customer	(1,096)				(1,096)	-7.7%
Change in Decoupled Revenue per Customer	-\$73.78				-\$73.78	-6.9%
Deferral per Average Customer	\$73.78				\$73.78	
<b>Natural Gas Residential</b>						
Change in Use per Customer	(9)				(9)	-2.5%
Change in Decoupled Revenue per Customer	\$0.87				\$0.87	0.6%
Deferral per Average Customer	-\$0.87				-\$0.87	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	(30)				(30)	-0.4%
Change in Decoupled Revenue per Customer	-\$92.43				-\$92.43	-5.0%
Deferral per Average Customer	\$92.43				\$92.43	

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 2021 surcharge may not be fully recovered by 12/31/2023 and therefore would not be recognizable as income for financial reporting purposes in 2021. The income statement impact of any contra deferral entries will be eliminated for Commission Basis results reporting.

3) Due to an added Company holiday in January 2021, not all meters scheduled to be read in January and February were completed resulting in an under statement of actual customers in those months. In March, meter reading had caught up with scheduled reads resulting in an overstatement of actual customers for the month. This issue was identified by the Company during the January close and after internal discussions, the Company used actual customers for December 2020 to calculate the January - March deferral entries due to historically low changes in customer counts during Q1. The difference between actual customers used in the Q1 deferral calculations recorded was compared to the actual at the end of March. The difference was spread evenly to the three months in the quarter and the deferral calculations were re-performed with the revised customer counts. The difference between the deferral amounts recorded and the deferral amounts with the revised actual customers for the quarter was booked with the April 2021 close. The net impact of the correcting entry, including interest, is summarized below:

**Electric Residential:** Surcharge increased by \$91,219  
**Electric Non-Residential:** Surcharge decreased by \$63,000  
**Natural Gas Residential:** Rebate decreased by \$61,180  
**Natural Gas Non-Residential:** Surcharge increased by \$15,986