

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2022

Avista Utilities

Decoupling Mechanism - UE-200900 Base Effective 10/1/2021 & UE-220053 Base Effective 12/21/2022

Development of WA Electric Deferrals (Calendar Year 2022)

Line No.	Source	*Prorated for 12/21/22 Effective date of GRC			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	
		Oct-22	Nov-22	Dec-22	Total	Total	Total	Total	Total	
	(a)	(l)	(m)	(n)						
Residential Group										
1	Actual Customers	Revenue System	227,745	228,126	228,468	678,231	679,221	681,017	684,339	2,722,808
2	Actual Usage (kWhs)	Revenue System	157,554,288	259,935,819	326,483,029	774,478,341	523,522,786	612,573,872	743,973,136	2,654,548,135
3	Actual Base Rate Revenue	Revenue System	\$ 16,166,683	\$ 26,202,119	\$ 34,651,046	\$ 79,758,392	\$ 53,203,958	\$ 61,915,820	\$ 77,019,849	\$ 271,898,019
4	Actual Basic Charge Revenue	Revenue System	\$ 2,091,636	\$ 2,080,899	\$ 2,089,683	\$ 6,205,968	\$ 6,251,670	\$ 6,281,181	\$ 6,262,218	\$ 25,001,037
5	New Customers	Revenue System	8,610	8,513	6,982	18,652	20,866	23,563	24,105	87,186
6	New Customer Usage (kWhs)	Revenue System	3,815,379	6,192,117	8,787,345	18,039,531	11,927,963	13,200,050	18,794,841	61,962,384
7	New Customer Base Rate Revenue	Revenue System	\$ 410,645	\$ 643,597	\$ 923,716	\$ 1,879,254	\$ 1,256,254	\$ 1,384,498	\$ 1,977,959	\$ 6,497,965
8	New Customer Basic Charge Revenue	Revenue System	\$ 77,431	\$ 76,563	\$ 62,875	\$ 168,030	\$ 187,769	\$ 212,400	\$ 216,869	\$ 785,068
9	Actual Customers-Test Year Existing	(1) - (5)	219,135	219,613	221,486	659,579	658,355	657,454	660,234	2,635,622
10	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$61.82	\$78.34	\$105.55 *	\$84.80	\$57.92	\$62.85	\$81.86	\$71.87
11	Decoupled Revenue	(9) x (10)	\$ 13,547,426	\$ 17,204,385	\$ 23,295,840	\$ 55,929,925	\$ 38,132,804	\$ 41,321,200	\$ 54,047,652	\$ 189,431,581
12	Actual Base Rate Revenue-Test Year Existing	(3) - (7)	\$ 15,756,038	\$ 25,558,522	\$ 33,727,330	\$ 77,879,138	\$ 51,947,704	\$ 60,531,322	\$ 75,041,890	\$ 265,400,054
13	Actual Basic Charge Revenue-Test Year Existing	(4) - (8)	\$ 2,014,205	\$ 2,004,336	\$ 2,026,808	\$ 6,037,938	\$ 6,063,901	\$ 6,068,781	\$ 6,045,349	\$ 24,215,969
14	Actual Usage (kWhs)-Test Year Existing	(2) - (6)	153,738,909	253,743,702	317,695,684	756,438,811	511,594,824	599,373,822	725,178,295	2,592,585,751
15	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01360	\$ 0.01360	\$ 0.01343 *					
16	Variable Power Supply Payments	(14) x (15)	\$ 2,090,849	\$ 3,450,914	\$ 4,265,423	\$ 10,287,568	\$ 6,957,690	\$ 8,151,484	\$ 9,807,187	\$ 35,203,928
17	Customer Decoupled Payments	(12) - (13) - (16)	\$ 11,650,984	\$ 20,103,272	\$ 27,435,098	\$ 61,553,632	\$ 38,926,114	\$ 46,311,057	\$ 59,189,353	\$ 205,980,156
18	Residential Revenue Per Customer Received	(17) / (9)	\$53.17	\$91.54	\$123.87	\$93.32	\$59.13	\$70.44	\$89.65	\$78.15
19	Deferral - Surcharge (Rebate)	(14) - (17)	\$ 1,896,442	\$ (2,898,886)	\$ (4,139,258)	\$ (5,623,707)	\$ (793,310)	\$ (4,989,857)	\$ (5,141,701)	\$ (16,548,575)
20	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (83,313)	\$ 127,352	\$ 181,844	\$ 247,058	\$ 34,851	\$ 219,212	\$ 225,882	\$ 727,003
21		FERC Rate	4.91%	4.91%	4.91%					
22	Interest on Deferral	Avg Balance Calc	\$ (41,573)	\$ (43,704)	\$ (57,649)	\$ (29,821)	\$ (53,500)	\$ (77,955)	\$ (142,927)	\$ (304,202)
23	Monthly Residential Deferral Totals		\$ 1,771,556	\$ (2,815,238)	\$ (4,015,063)	\$ (5,406,470)	\$ (811,958)	\$ (4,848,600)	\$ (5,058,746)	\$ (16,125,774)
24	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((19) ,(20) ,(22))	\$ (9,295,473)	\$ (12,110,711)	\$ (16,125,774)					

▲ - As approved in Docket No. UE-190334, the Company is required to calculate decoupled revenue using YTD average customers, compare to what was recorded using monthly customer counts, and record the difference in December so that the annual decoupled revenue is based on YTD average customers. This amount includes that annual true-up that resulted in a decrease to decoupled revenue of \$81,997.

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Avista Utilities

Decoupling Mechanism - UE-200900 Base Effective 10/1/2021 & UE-220053 Base Effective 12/21/2022

Development of WA Electric Deferrals (Calendar Year 2022)

Line No.	Source	*Prorated for 12/21/22 Effective date of GRC			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	
		Oct-22	Nov-22	Dec-22	Total	Total	Total	Total	Total	
	(a)	(l)	(m)	(n)						
Non-Residential Group										
25	Actual Customers	Revenue System	38,878	38,679	38,428	115,292	115,830	115,696	115,985	462,803
26	Actual Usage (kWhs)	Revenue System	187,334,260	182,018,076	189,904,324	515,660,199	498,569,859	579,145,013	559,256,660	2,152,631,731
27	Actual Base Rate Revenue	Revenue System	\$ 19,759,671	\$ 19,526,881	\$ 20,374,500	\$ 56,422,108	\$ 54,175,621	\$ 60,602,967	\$ 59,661,053	\$ 230,861,749
28	Actual Basic Charge Revenue	Revenue System	\$ 1,694,725	\$ 1,620,157	\$ 1,719,490	\$ 5,099,902	\$ 5,095,179	\$ 5,054,079	\$ 5,034,372	\$ 20,283,531
29	New Customers	Revenue System	2,596	2,611	2,129	5,846	6,486	7,140	7,336	26,808
30	New Customer Usage (kWhs)	Revenue System	7,426,669	7,484,847	7,087,127	20,799,217	17,371,367	21,060,198	21,998,643	81,229,425
31	New Customer Base Rate Revenue	Revenue System	\$ 862,763	\$ 871,139	\$ 810,774	\$ 2,354,411	\$ 2,070,683	\$ 2,436,215	\$ 2,544,677	\$ 9,405,986
32	New Customer Basic Charge Revenue	Revenue System	\$ 79,241	\$ 78,060	\$ 63,790	\$ 185,300	\$ 206,795	\$ 219,670	\$ 221,091	\$ 832,857
33	Actual Customers-Test Year Existing	(25) - (29)	36,282	36,068	36,299	109,446	109,344	108,556	108,649	435,995
34	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$420.52	\$365.86	\$403.60 *	\$385.55	\$388.48	\$427.69	\$396.94	\$399.62
35	Decoupled Revenue	(33) x (34)	\$ 15,257,210	\$ 13,195,700	\$ 14,674,370	\$ 42,196,593	\$ 42,478,219	\$ 46,428,161	\$ 43,127,280	\$ 174,230,252
36	Actual Base Rate Revenue-Test Year Existing	(27) - (31)	\$ 18,896,908	\$ 18,655,742	\$ 19,563,725	\$ 54,067,697	\$ 52,104,939	\$ 58,166,752	\$ 57,116,375	\$ 221,455,763
37	Actual Basic Charge Revenue-Test Year Existing	(28) - (32)	\$ 1,615,484	\$ 1,542,097	\$ 1,655,700	\$ 4,914,601	\$ 4,888,384	\$ 4,834,408	\$ 4,813,281	\$ 19,450,674
38	Actual Usage (kWhs)-Test Year Existing	(26) - (30)	179,907,591	174,533,229	182,817,197	494,860,981	481,198,492	558,084,815	537,258,017	2,071,402,306
39	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01360	\$ 0.01360	\$ 0.01343 *					
40	Variable Power Supply Payments	(38) x (39)	\$ 2,446,743	\$ 2,373,652	\$ 2,454,527	\$ 6,730,109	\$ 6,544,299	\$ 7,589,953	\$ 7,274,922	\$ 28,139,285
41	Customer Decoupled Payments	(36) - (37) -(40)	\$ 14,834,681	\$ 14,739,993	\$ 15,453,498	\$ 42,422,986	\$ 40,672,255	\$ 45,742,390	\$ 45,028,172	\$ 173,865,804
42	Non-Residential Revenue Per Customer Received	(41) / (33)	\$408.87	\$408.67	\$425.73	\$387.62	\$371.97	\$421.37	\$414.44	\$398.78
43	Deferral - Surcharge (Rebate)	(41) - (41)	\$ 422,529	\$ (1,544,293)	\$ (779,128)	\$ (226,394)	\$ 1,805,963	\$ 685,770	\$ (1,900,893)	\$ 364,447
44	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (18,562)	\$ 67,843	\$ 34,228	\$ 9,946	\$ (79,339)	\$ (30,127)	\$ 83,509	\$ (16,011)
45		FERC Rate	4.91%	4.91%	4.91%					
46	Interest on Deferral	Avg Balance Calc	\$ 9,754	\$ 7,600	\$ 3,086	\$ (153)	\$ (161)	\$ 16,362	\$ 20,440	\$ 36,487
47	Monthly Non-Residential Deferral Totals		\$ 413,721	\$ (1,468,851)	\$ (741,814)	\$ (216,601)	\$ 1,726,464	\$ 672,005	\$ (1,796,944)	\$ 384,924
48	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((43) ,(44) , (46))	\$ 2,595,588	\$ 1,126,737	\$ 384,924					
49	Total Cumulative Deferral (Rebate)/Surcharge Balance	(26) + (48)	\$ (6,699,885)	\$ (10,983,973)	\$ (15,740,850)					

B - As approved in Docket No. UE-190334, the Company is required to calculate decoupled revenue using YTD average customers, compare to what was recorded using monthly customer counts, and record the difference in December so that the annual decoupled revenue is based on YTD average customers. This amount includes that annual true-up that resulted in an increase to decoupled revenue of \$24,216.

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2022

Avista Utilities

Decoupling Mechanism -UG-200901 Base effective 10/1/2021 & UG-220054 Base effective 12/21/2022

Development of WA Natural Gas Deferrals (Calendar Year 2022)

Line No.	Source	*Prorated for 12/21/22 Effective date of GRC			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year To Date	
		Oct-22	Nov-22	Dec-22	Total	Total	Total	Total	Total	
(a)	(b)	(l)	(m)	(n)	(o)				(o)	
Residential Group										
1	Actual Customers	Revenue System	173,078	173,064	173,277	515,656	516,126	517,166	519,419	2,068,367
2	Actual Usage ("Therms)	Revenue System	5,706,305	21,188,427	26,644,710	58,581,666	23,239,568	6,833,628	53,539,442	142,194,304
3	Actual Base Rate Revenue	Revenue System	\$ 4,046,731	\$ 9,960,873	\$ 16,063,880	\$ 37,616,398	\$ 15,901,906	\$ 8,204,399	\$ 30,071,483	\$ 91,794,186
4	Actual Fixed Charge Revenue	Revenue System	\$ 1,664,609	\$ 1,657,076	\$ 1,664,875	\$ 4,949,025	\$ 4,973,686	\$ 4,986,408	\$ 4,986,560	\$ 19,895,678
5	New Customers	Revenue System	6,507	6,548	5,495	15,265	17,021	18,414	18,550	69,250
6	New Customer Usage (Therms)	Revenue System	97,214	418,653	704,118	1,804,926	784,542	166,684	1,219,985	3,976,137
7	New Customer Base Rate Revenue	Revenue System	\$ 110,000	\$ 274,521	\$ 433,567	\$ 1,104,452	\$ 549,227	\$ 255,511	\$ 818,089	\$ 2,727,280
8	New Customer Fixed Charge Revenue	Revenue System	\$ 62,339	\$ 62,482	\$ 52,033	\$ 145,094	\$ 161,472	\$ 175,286	\$ 176,854	\$ 658,705
9	Actual/Test Year Existing Customers	(1) - (5)	166,571	166,516	167,782	500,391	499,105	498,752	500,869	1,999,117
10	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$31.60	\$53.33	\$72.83 *	\$57.32	\$19.34	\$8.50	\$52.36	\$34.42
11	Decoupled Revenue	(9) x (10)	\$ 5,262,847	\$ 8,880,136	\$ 12,084,082 A	\$ 28,680,838	\$ 9,653,322	\$ 4,239,811	\$ 26,227,065	\$ 68,801,036
12	Actual Usage - Test Year Existing	(2) - (6)	5,609,092	20,769,773	25,940,592	56,776,740	22,455,025	6,666,944	52,319,457	138,218,167
13	Actual Base Rate Revenue - Test Year Existing	(3) - (7)	\$ 3,936,730	\$ 9,686,351	\$ 15,630,313	\$ 36,511,945	\$ 15,352,678	\$ 7,948,888	\$ 29,253,395	\$ 89,066,907
14	Actual Fixed Charge Revenue - Test Year Existing	(4) - (8)	\$ 1,602,270	\$ 1,594,594	\$ 1,612,842	\$ 4,803,932	\$ 4,812,215	\$ 4,811,122	\$ 4,809,706	\$ 19,236,973
15	Customer Decoupled Payments	(13) - (14)	\$ 2,334,460	\$ 8,091,757	\$ 14,017,471	\$ 31,708,014	\$ 10,540,464	\$ 3,137,767	\$ 24,443,689	\$ 69,829,933
16	Residential Revenue Per Customer Received	(15) / (9)	\$14.01	\$48.59	\$83.55	\$63.37	\$21.12	\$6.29	\$48.80	\$34.93
17	Deferral - Surcharge (Rebate)	(13) - (15)	\$ 2,928,387	\$ 788,379	\$ (1,933,389)	\$ (3,027,176)	\$ (887,142)	\$ 1,102,045	\$ 1,783,376	\$ (1,028,897)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (128,023)	\$ (34,466)	\$ 84,524	\$ 132,342	\$ 38,784	\$ (48,179)	\$ (77,966)	\$ 44,981
19		FERC Rate	4.91%	4.91%	4.91%					
20	Interest on Deferral	Avg Balance Calc	\$ (5,606)	\$ 1,643	\$ (590)	\$ (21,470)	\$ (30,500)	\$ (28,902)	\$ (4,553)	\$ (85,425)
21	Monthly Residential Deferral Totals		\$ 2,794,758	\$ 755,555	\$ (1,849,456)	\$ (2,916,303)	\$ (878,858)	\$ 1,024,964	\$ 1,700,857	\$ (1,069,341)
22	Cumulative Deferral (Rebate) Balance	Σ(17) ,(18) , (20))	\$ 24,560	\$ 780,115	\$ (1,069,341)					

A - As approved in Docket No. UG-190335, the Company is required to calculate decoupled revenue using YTD average customers, compare to what was recorded using monthly customer counts, and record the difference in December so that the annual decoupled revenue is based on YTD average customers. This amount includes that annual true-up that resulted in a decrease to decoupled revenue of \$135,984.

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Avista Utilities

Decoupling Mechanism -UG-200901 Base effective 10/1/2021 & UG-220054 Base effective 12/21/2022

Development of WA Natural Gas Deferrals (Calendar Year 2022)

Line No.	Source	*Prorated for 12/21/22 Effective date of GRC			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year To Date	
		Oct-22	Nov-22	Dec-22	Total	Total	Total	Total	Total	
(a)	(b)	(l)	(m)	(n)	(o)				(o)	
Non-Residential Group										
23	Actual Customers	Revenue System	3,356	3,385	3,490	9,917	9,987	10,029	10,231	40,164
24	Actual Usage ("Therms)	Revenue System	4,267,107	8,418,166	10,113,847	23,410,184	11,796,978	6,017,184	22,799,120	64,023,466
25	Actual Base Rate Revenue	Revenue System	\$ 998,302	\$ 1,364,900	\$ 3,234,921	\$ 8,351,509	\$ 4,425,201	\$ 2,485,466	\$ 5,598,123	\$ 20,860,298
26	Actual Fixed Charge Revenue	Revenue System	\$ 400,340	\$ 403,849	\$ 419,147	\$ 1,187,728	\$ 1,194,469	\$ 1,198,598	\$ 1,223,336	\$ 4,804,131
27	New Customers	Revenue System	90	87	87	176	207	226	264	873
28	New Customer Usage (Therms)	Revenue System	168,684	225,347	268,831	501,630	352,898	302,713	662,863	1,820,103
29	New Customer Base Rate Revenue	Revenue System	\$ 47,995	\$ 63,360	\$ 81,295	\$ 154,835	\$ 113,297	\$ 91,934	\$ 192,650	\$ 552,718
30	New Customer Fixed Charge Revenue	Revenue System	\$ 10,440	\$ 10,033	\$ 9,425	\$ 21,553	\$ 24,248	\$ 26,343	\$ 29,898	\$ 102,042
31	Test Year Existing Customers	(23) - (27)	3,266	3,298	3,403	9,741	9,780	9,803	9,967	39,291
32	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$399.48	\$594.98	\$745.36 *	\$640.42	\$309.11	\$200.24	\$576.70	\$431.97
33	Decoupled Revenue	(31) x (32)	\$ 1,304,697	\$ 1,962,247	\$ 2,481,044 B	\$ 6,238,283	\$ 3,023,112	\$ 1,962,987	\$ 5,747,988	\$ 16,972,369
34	Actual Usage (Therms) - Test Year Existing	(24) - (28)	4,098,423	8,192,819	9,845,016	22,908,554	11,444,080	5,714,471	22,136,258	62,203,363
35	Actual Base Rate Revenue - Test Year Existing	(25) - (29)	\$ 950,307	\$ 1,301,539	\$ 3,153,626	\$ 8,196,674	\$ 4,311,903	\$ 2,393,532	\$ 5,405,472	\$ 20,307,581
36	Actual Fixed Charge Revenue - Test Year Existing	(26) - (30)	\$ 389,900	\$ 393,817	\$ 409,722	\$ 1,166,175	\$ 1,170,221	\$ 1,172,255	\$ 1,193,439	\$ 4,702,089
37	Customer Decoupled Payments	(35) - (36)	\$ 560,407	\$ 907,723	\$ 2,743,903	\$ 7,030,499	\$ 3,141,682	\$ 1,221,277	\$ 4,212,033	\$ 15,605,492
38	Non-Residential Revenue Per Customer Received	(37) / (31)	\$171.59	\$275.23	\$806.32	\$721.74	\$321.24	\$124.58	\$422.60	\$397.18
39	Deferral - Surcharge (Rebate)	(33) - (37)	\$ 744,290	\$ 1,054,524	\$ (262,859)	\$ (792,216)	\$ (118,570)	\$ 741,710	\$ 1,535,954	\$ 1,366,877
40	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (32,539)	\$ (46,102)	\$ 11,492	\$ 34,634	\$ 5,184	\$ (32,426)	\$ (67,149)	\$ (59,757)
41		FERC Rate	4.91%	4.91%	4.91%					
42	Interest on Deferral	Avg Balance Calc	\$ 731	\$ 4,253	\$ 5,819	\$ (3,502)	\$ (7,086)	\$ (5,059)	\$ 10,802	\$ (4,845)
43	Monthly Non-Residential Deferral Totals		\$ 712,481	\$ 1,012,675	\$ (245,549)	\$ (761,084)	\$ (120,473)	\$ 704,225	\$ 1,479,608	\$ 1,302,276
44	Cumulative Deferral (Rebate) Balance	Σ((39) ,(40) ,(42))	\$ 535,149	\$ 1,547,824	\$ 1,302,276					
45	Total Cumulative Deferral (Rebate)	(21) + (44)	\$ 559,710	\$ 2,327,940	\$ 232,935					

B - As approved in Docket No. UG-190335, the Company is required to calculate decoupled revenue using YTD average customers, compare to what was recorded using monthly customer counts, and record the difference in December so that the annual decoupled revenue is based on YTD average customers. This amount includes that annual true-up that resulted in a decrease to decoupled revenue of \$55,402.

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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	202210	-11,067,028.50	1,771,555.73	-9,295,472.77	
	REG ASSET-DECOUPLING DEFERRED		202211	-9,295,472.77	-2,815,238.04	-12,110,710.81	
	REG ASSET-DECOUPLING DEFERRED		202212	-12,110,710.81	-4,015,063.29	-16,125,774.10	
	-5,058,745.60						
	REG ASSET-DECOUPLING DEFERRED	GD	202210	-2,770,197.64	2,794,757.92	24,560.28	
	REG ASSET-DECOUPLING DEFERRED		202211	24,560.28	755,555.10	780,115.38	
	REG ASSET-DECOUPLING DEFERRED		202212	780,115.38	-1,849,456.02	-1,069,340.64	
	1,700,857.00						
	-3,357,888.60						
186338	REG ASSET NON-RES DECOUPLING D	ED	202210	2,181,867.42	413,720.73	2,595,588.15	
	REG ASSET NON-RES DECOUPLING D		202211	2,595,588.15	-1,468,850.73	1,126,737.42	
	REG ASSET NON-RES DECOUPLING D		202212	1,126,737.42	-741,813.82	384,923.60	
	-1,796,943.82						
	REG ASSET NON-RES DECOUPLING D	GD	202210	-177,331.76	712,481.22	535,149.46	
	REG ASSET NON-RES DECOUPLING D		202211	535,149.46	1,012,674.94	1,547,824.40	
	REG ASSET NON-RES DECOUPLING D		202212	1,547,824.40	-245,548.65	1,302,275.75 *	
	1,479,607.51						
	-317,336.31						

*Includes effect of correcting entry booked with January 2023 month end close

Jurisdiction: WA

2020 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	202210	-5,254,334.07	5,254,334.07	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202211	0.00	0.00	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202212	0.00	0.00	0.00	
	5,254,334.07						
	REG ASSET- DECOUPLING PRIOR YE	GD	202210	6,726,954.49	-6,726,954.49	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202211	0.00	0.00	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202212	0.00	0.00	0.00	
	-6,726,954.49						
	-1,472,620.42						
182339	REG ASSET - NON RES DECOUPLING	ED	202210	2,450,117.79	-2,450,117.79	0.00	
	REG ASSET - NON RES DECOUPLING		202211	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202212	0.00	0.00	0.00	
	-2,450,117.79						
	REG ASSET - NON RES DECOUPLING	GD	202210	2,462,036.72	-2,462,036.72	0.00	
	REG ASSET - NON RES DECOUPLING		202211	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202212	0.00	0.00	0.00	
	-2,462,036.72						
	-4,912,154.51						

Avista Corporation Decoupling Mechanism
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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	202210	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202211	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202212	0.00	0.00	0.00	
	0.00						
	REG ASSET- DECOUPLING SURCHARG	GD	202210	-45,124.23	6,545,935.43	6,500,811.20	
	REG ASSET- DECOUPLING SURCHARG		202211	6,500,811.20	-767,178.29	5,733,632.91	
	REG ASSET- DECOUPLING SURCHARG		202212	5,733,632.91	-975,967.74	4,757,665.17	
	4,802,789.40						
	4,802,789.40						
182338	REG ASSET- DECOUPLING SURCHARG	ED	202210	-2,135,351.79	2,092,447.29	-42,904.50	
	REG ASSET- DECOUPLING SURCHARG		202211	-42,904.50	-242,819.49	-285,723.99	
	REG ASSET- DECOUPLING SURCHARG		202212	-285,723.99	-241,680.68	-527,404.67	
	1,607,947.12						
	REG ASSET - NON RES DECOUPLING	GD	202210	-28,709.23	2,357,117.00	2,328,407.77	
	REG ASSET - NON RES DECOUPLING		202211	2,328,407.77	-220,598.16	2,107,809.61	
	REG ASSET - NON RES DECOUPLING		202212	2,107,809.61	-267,536.20	1,840,273.41	
	1,868,982.64						
	3,476,929.76						

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202210	-31,280.22	-4,942,974.67	-4,974,254.89	
	REG LIABILITY DECOUPLING REBAT		202211	-4,974,254.89	562,924.13	-4,411,330.76	
	REG LIABILITY DECOUPLING REBAT		202212	-4,411,330.76	714,707.06	-3,696,623.70	
	-3,665,343.48						
	REG LIABILITY DECOUPLING REBAT	GD	202210	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202211	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202212	0.00	0.00	0.00	
	0.00						
	-3,665,343.48						
254338	REG LIABILITY NON RES DECOUPLI	ED	202210	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202211	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202212	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	202210	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202211	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202212	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	202210	2,909,761.99	-449,182.73	2,460,579.26	
	ADFIT DECOUPLING DEFERRED REV		202211	2,460,579.26	832,436.66	3,293,015.92	
	ADFIT DECOUPLING DEFERRED REV		202212	3,293,015.92	899,608.66	4,192,624.58	
	1,282,862.59						
	ADFIT DECOUPLING DEFERRED REV	GD	202210	-1,295,202.10	-676,473.08	-1,971,675.18	
	ADFIT DECOUPLING DEFERRED REV		202211	-1,971,675.18	-163,895.25	-2,135,570.43	
	ADFIT DECOUPLING DEFERRED REV		202212	-2,135,570.43	716,979.31	-1,418,591.12	
	-123,389.02						
	1,159,473.57						

Avista Corporation Decoupling Mechanism
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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	202210	10,905,753.25	-1,813,128.96	9,092,624.29
	RESIDENTIAL DECOUPLING DEFERRE		202211	9,092,624.29	2,771,533.97	11,864,158.26
	RESIDENTIAL DECOUPLING DEFERRE		202212	11,864,158.26	3,957,414.09	15,821,572.35
					4,915,819.10	
456338	NON-RES DECOUPLING DEFERRED RE	ED	202210	-2,165,820.24	-403,966.81	-2,569,787.05
	NON-RES DECOUPLING DEFERRED RE		202211	-2,569,787.05	1,476,450.44	-1,093,336.61
	NON-RES DECOUPLING DEFERRED RE		202212	-1,093,336.61	744,900.11	-348,436.50
					1,817,383.74	
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202210	2,689,326.23	-2,800,363.57	-111,037.34
	RESIDENTIAL DECOUPLING DEFERRE		202211	-111,037.34	-753,912.23	-864,949.57
	RESIDENTIAL DECOUPLING DEFERRE		202212	-864,949.57	1,848,865.52	983,915.95
					-1,705,410.28	
495338	NON-RES DECOUPLING DEFERRED RE	GD	202210	161,684.97	-711,750.68	-550,065.71
	NON-RES DECOUPLING DEFERRED RE		202211	-550,065.71	-1,008,422.22	-1,558,487.93
	NON-RES DECOUPLING DEFERRED RE		202212	-1,558,487.93	251,367.58	-1,307,120.35 *
					-1,468,805.32	

*Includes effect of correcting entry booked with January 2023 month end close

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	202210	-822,748.35	-332,306.53	-1,155,054.88
	AMORTIZATION RES DECOUPLING DE		202211	-1,155,054.88	-582,086.27	-1,737,141.15
	AMORTIZATION RES DECOUPLING DE		202212	-1,737,141.15	-731,260.72	-2,468,401.87
					-1,645,653.52	
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202210	10,348,094.92	358,225.55	10,706,320.47
	AMORTIZATION NON-RES DECOUPLIN		202211	10,706,320.47	242,148.54	10,948,469.01
	AMORTIZATION NON-RES DECOUPLIN		202212	10,948,469.01	240,020.55	11,188,489.56
					840,394.64	
495329	AMORTIZATION RES DECOUPLING DE	GD	202210	785,053.25	207,933.48	992,986.73
	AMORTIZATION RES DECOUPLING DE		202211	992,986.73	792,156.82	1,785,143.55
	AMORTIZATION RES DECOUPLING DE		202212	1,785,143.55	997,387.37	2,782,530.92
					1,997,477.67	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202210	320,810.47	114,641.55	435,452.02
	AMORTIZATION NON-RES DECOUPLIN		202211	435,452.02	229,655.39	665,107.41
	AMORTIZATION NON-RES DECOUPLIN		202212	665,107.41	275,596.83	940,704.24
					619,893.77	

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	202210	-162,048.80	-10,308.97	-172,357.77	
	INTEREST INCOME - DECOUPLING		202211	-172,357.77	-7,599.71	-179,957.48	
	INTEREST INCOME - DECOUPLING		202212	-179,957.48	-3,086.29	-183,043.77	
	-20,994.97						
	INTEREST INCOME - DECOUPLING	GD	202210	-235,275.33	-37,366.79	-272,642.12	
	INTEREST INCOME - DECOUPLING		202211	-272,642.12	-39,931.35	-312,573.47	
	INTEREST INCOME - DECOUPLING		202212	-312,573.47	-35,144.68	-347,718.15	
	-112,442.82						
	-133,437.79						
431328	INTEREST EXPENSE - DECOUPLING	ED	202210	311,002.53	62,520.36	373,522.89	
	INTEREST EXPENSE - DECOUPLING		202211	373,522.89	63,537.16	437,060.05	
	INTEREST EXPENSE - DECOUPLING		202212	437,060.05	75,862.99	512,923.04	
	201,920.51						
	INTEREST EXPENSE - DECOUPLING	GD	202210	96,730.09	5,605.65	102,335.74	
	INTEREST EXPENSE - DECOUPLING		202211	102,335.74	0.00	102,335.74	
	INTEREST EXPENSE - DECOUPLING		202212	102,335.74	590.50	102,926.24	
	6,196.15						
	208,116.66						
74,678.87							

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	202210	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202211	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202212	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	202210	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202211	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202212	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						0.00
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202210	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202211	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202212	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	202210	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202211	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202212	0.00	0.00	0.00	
	0.00						
	Prior Year Contra Asset Balance						0.00
456311	CONTRA DECOUPLING DEFERRAL	ED	202210	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202211	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202212	0.00	0.00	0.00	
	0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	202210	-1,022,805.86	0.00	-1,022,805.86	
	CONTRA DECOUPLING DEFERRAL		202211	-1,022,805.86	0.00	-1,022,805.86	
	CONTRA DECOUPLING DEFERRAL		202212	-1,022,805.86	0.00	-1,022,805.86	
	0.00						

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-22		\$6,837.72	(\$26,964.94)	\$20,127.22	(\$6,837.72)	\$0.00
Feb-22		(\$2,852.07)	(\$24,117.43)	\$26,969.50	\$2,852.07	\$0.00
Mar-22		(\$9,008.73)	(\$21,193.03)	\$30,201.76	\$9,008.73	\$0.00
Apr-22		(\$16,226.15)	(\$18,130.68)	\$34,356.83	\$16,226.15	\$0.00
May-22		(\$19,626.49)	(\$15,312.10)	\$34,938.59	\$19,626.49	\$0.00
Jun-22		(\$17,200.82)	(\$15,113.95)	\$32,314.77	\$17,200.82	\$0.00
Jul-22		(\$20,253.60)	(\$15,079.33)	\$35,332.93	\$20,253.60	\$0.00
Aug-22		(\$30,456.32)	(\$12,722.56)	\$43,178.88	\$30,456.32	\$0.00
Sep-22		(\$40,167.27)	(\$13,414.78)	\$53,582.05	\$40,167.27	\$0.00
Oct-22		(\$52,211.39)	(\$10,308.97)	\$62,520.36	\$52,211.39	\$0.00
Nov-22		(\$55,937.45)	(\$7,599.71)	\$63,537.16	\$55,937.45	\$0.00
Dec-22		(\$72,776.70)	(\$3,086.29)	\$75,862.99	\$72,776.70	\$0.00
Q1 Total		(\$5,023.08)	(\$72,275.40)	\$77,298.48	\$5,023.08	\$0.00
Q2 Total		(\$53,053.46)	(\$48,556.73)	\$101,610.19	\$53,053.46	\$0.00
Q3 Total		(\$90,877.19)	(\$41,216.67)	\$132,093.86	\$90,877.19	\$0.00
Q4 Total		(\$180,925.54)	(\$20,994.97)	\$201,920.51	\$180,925.54	\$0.00
YTD Total		(\$329,879.27)	(\$183,043.77)	\$512,923.04	\$329,879.27	\$0.00

186328	ED	Deferral	Interest		Ending	Interest
Deferral - Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22		(\$2,838,689.80)	(\$3,844.06)		(\$2,842,533.86)	3.25%
Feb-22		(\$2,626,002.98)	(\$11,254.57)		(\$5,479,791.41)	3.25%
Mar-22		\$88,043.22	(\$14,721.88)		(\$5,406,470.07)	3.25%
Apr-22		(\$1,919,946.48)	(\$17,242.45)		(\$7,343,659.00)	3.25%
May-22		\$738,105.66	(\$18,889.56)		(\$6,624,442.90)	3.25%
Jun-22		\$423,382.44	(\$17,367.87)		(\$6,218,428.33)	3.25%
Jul-22		(\$204,348.80)	(\$18,961.81)		(\$6,441,738.94)	3.60%
Aug-22		(\$4,471,690.66)	(\$26,032.75)		(\$10,939,462.35)	3.60%
Sep-22		(\$94,605.85)	(\$32,960.30)		(\$11,067,028.50)	3.60%
Oct-22		\$1,813,128.96	(\$41,573.23)		(\$9,295,472.77)	4.91%
Nov-22		(\$2,771,533.97)	(\$43,704.07)		(\$12,110,710.81)	4.91%
Dec-22		(\$3,957,414.09)	(\$57,649.20)		(\$16,125,774.10)	4.91%

186338	ED	Deferral	Interest		Ending	Interest
Deferral - Non-Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22		(\$217,999.59)	(\$295.21)		(\$218,294.80)	3.25%
Feb-22		\$488,120.74	\$69.78		\$269,895.72	3.25%
Mar-22		(\$486,569.23)	\$72.07		(\$216,601.44)	3.25%
Apr-22		(\$929,324.33)	(\$1,845.09)		(\$1,147,770.86)	3.25%
May-22		\$1,590,347.35	(\$954.95)		\$441,621.54	3.25%
Jun-22		\$1,065,601.81	\$2,639.06		\$1,509,862.41	3.25%
Jul-22		\$219,606.71	\$4,859.00		\$1,734,328.12	3.60%
Aug-22		\$142,081.43	\$5,416.11		\$1,881,825.66	3.60%
Sep-22		\$293,955.35	\$6,086.41		\$2,181,867.42	3.60%
Oct-22		\$403,966.81	\$9,753.92		\$2,595,588.15	4.91%
Nov-22		(\$1,476,450.44)	\$7,599.71		\$1,126,737.42	4.91%
Dec-22		(\$744,900.11)	\$3,086.29		\$384,923.60	4.91%

182329	ED	Deferral	Interest		Ending	Interest
Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					(\$5,123,504.67)	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-22			(\$13,876.16)		(\$5,137,380.83)	3.25%
Feb-22			(\$13,913.74)		(\$5,151,294.57)	3.25%
Mar-22			(\$13,951.42)		(\$5,165,245.99)	3.25%
Apr-22			(\$13,989.21)		(\$5,179,235.20)	3.25%

Avista Corporation Decoupling Mechanism
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Washington Jurisdiction Decoupling Mechanism Interest Summary

Electric					
May-22			(\$14,027.10)	(\$5,193,262.30)	3.25%
Jun-22			(\$14,065.09)	(\$5,207,327.39)	3.25%
Jul-22			(\$15,621.98)	(\$5,222,949.37)	3.60%
Aug-22			(\$15,668.85)	(\$5,238,618.22)	3.60%
Sep-22			(\$15,715.85)	(\$5,254,334.07)	3.60%
Oct-22	**	\$5,254,334.07	\$0.00	\$0.00	4.91%
Nov-22			\$0.00	\$0.00	4.91%
Dec-22			\$0.00	\$0.00	4.91%

** TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS OCT 1.

182339 Non-Res Prior Year Pending	ED WA	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-21					\$2,389,111.49	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-22			\$6,470.51		\$2,395,582.00	3.25%
Feb-22			\$6,488.03		\$2,402,070.03	3.25%
Mar-22			\$6,505.61		\$2,408,575.64	3.25%
Apr-22			\$6,523.23		\$2,415,098.87	3.25%
May-22			\$6,540.89		\$2,421,639.76	3.25%
Jun-22			\$6,558.61		\$2,428,198.37	3.25%
Jul-22			\$7,284.60		\$2,435,482.97	3.60%
Aug-22			\$7,306.45		\$2,442,789.42	3.60%
Sep-22			\$7,328.37		\$2,450,117.79	3.60%
Oct-22	**	(\$2,450,117.79)	\$0.00		\$0.00	4.91%
Nov-22			\$0.00		\$0.00	4.91%
Dec-22			\$0.00		\$0.00	4.91%

** TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS OCT 1.

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**Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric**

182328	ED	Deferral	Interest		Ending	Interest
Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22			\$0.00	\$0.00	\$0.00	3.25%
Feb-22			\$0.00	\$0.00	\$0.00	3.25%
Mar-22			\$0.00	\$0.00	\$0.00	3.25%
Apr-22			\$0.00	\$0.00	\$0.00	3.25%
May-22			\$0.00	\$0.00	\$0.00	3.25%
Jun-22			\$0.00	\$0.00	\$0.00	3.25%
Jul-22			\$0.00	\$0.00	\$0.00	3.60%
Aug-22			\$0.00	\$0.00	\$0.00	3.60%
Sep-22	**	\$0.00	\$0.00	\$0.00	\$0.00	3.60%
Oct-22	**	\$0.00	\$0.00	\$0.00	\$0.00	4.91%
Nov-22			\$0.00	\$0.00	\$0.00	4.91%
Dec-22			\$0.00	\$0.00	\$0.00	4.91%
182338						
Non-Res Surcharge Approved	ED	Deferral	Interest		Ending	Interest
	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$8,136,564.13	
Jan-22			\$20,494.43	(\$1,138,779.95)	\$7,018,278.61	3.25%
Feb-22			\$17,559.62	(\$1,069,453.86)	\$5,966,384.37	3.25%
Mar-22			\$14,615.35	(\$1,139,896.46)	\$4,841,103.26	3.25%
Apr-22			\$11,607.45	(\$1,110,548.14)	\$3,742,162.57	3.25%
May-22			\$8,771.21	(\$1,007,127.36)	\$2,743,806.42	3.25%
Jun-22			\$5,916.28	(\$1,118,666.06)	\$1,631,056.64	3.25%
Jul-22			\$2,935.73	(\$1,304,958.61)	\$329,033.76	3.60%
Aug-22			(\$1,015.01)	(\$1,334,743.43)	(\$1,006,724.68)	3.60%
Sep-22	**	\$2,450,117.79	(\$4,706.06)	(\$1,123,921.05)	(\$2,135,351.79)	3.60%
Oct-22	**	\$0.00	\$555.05	(\$358,225.55)	(\$42,904.50)	4.91%
Nov-22			(\$670.95)	(\$242,148.54)	(\$285,723.99)	4.91%
Dec-22			(\$1,660.13)	(\$240,020.55)	(\$527,404.67)	4.91%
254328						
Res Rebate Approved	ED	Deferral	Interest		Ending	Interest
	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					(\$843,947.01)	
Jan-22			(\$2,111.79)	\$ 128,419.80	(\$717,639.00)	3.25%
Feb-22			(\$1,801.19)	\$ 105,169.79	(\$614,270.40)	3.25%
Mar-22			(\$1,528.46)	\$ 99,828.66	(\$515,970.20)	3.25%
Apr-22			(\$1,280.08)	\$ 86,649.95	(\$430,600.33)	3.25%
May-22			(\$1,066.98)	\$ 73,275.33	(\$358,391.98)	3.25%
Jun-22			(\$881.81)	\$ 65,599.82	(\$293,673.97)	3.25%
Jul-22			(\$749.14)	\$ 87,922.92	(\$206,500.19)	3.60%
Aug-22			(\$462.27)	\$ 104,819.27	(\$102,143.19)	3.60%
Sep-22	**	(\$5,254,334.07)	(\$199.84)	\$ 71,062.81	(\$31,280.22)	3.60%
Oct-22	**	\$0.00	(\$20,947.13)	\$ 332,306.53	(\$4,974,254.89)	4.91%
Nov-22			(\$19,162.14)	\$ 582,086.27	(\$4,411,330.76)	4.91%
Dec-22			(\$16,553.66)	\$ 731,260.72	(\$3,696,623.70)	4.91%
254338						
Non-Res Rebate Approved	ED	Deferral	Interest		Ending	Interest
	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22			\$0.00	\$ -	\$0.00	3.25%
Feb-22			\$0.00	\$ -	\$0.00	3.25%
Mar-22			\$0.00	\$ -	\$0.00	3.25%
Apr-22			\$0.00	\$ -	\$0.00	3.25%
May-22			\$0.00	\$ -	\$0.00	3.25%
Jun-22			\$0.00	\$ -	\$0.00	3.25%
Jul-22			\$0.00	\$ -	\$0.00	3.60%
Aug-22			\$0.00	\$ -	\$0.00	3.60%
Sep-22	**	\$0.00	\$0.00	\$ -	\$0.00	3.60%
Oct-22	**	\$0.00	\$0.00	\$ -	\$0.00	4.91%

Avista Corporation Decoupling Mechanism
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Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric

Nov-22			\$0.00	\$	-	\$0.00	4.91%
Dec-22			\$0.00	\$	-	\$0.00	4.91%
253311	ED	Deferral	Interest		Ending		Interest
3% Contra Deferral	WA	Entry	Income/(exp)	Amortization	Balance		Rate
Dec-21					\$0.00		
Jan-22	\$	-	\$0.00		\$0.00		0.00%
Feb-22	\$	-	\$0.00		\$0.00		0.00%
Mar-22	\$	-	\$0.00		\$0.00		0.00%
Apr-22	\$	-	\$0.00		\$0.00		0.00%
May-22	\$	-	\$0.00		\$0.00		0.00%
Jun-22	\$	-	\$0.00		\$0.00		0.00%
Jul-22	\$	-	\$0.00		\$0.00		0.00%
Aug-22	\$	-	\$0.00		\$0.00		0.00%
Sep-22	\$	-	\$0.00		\$0.00		0.00%
Oct-22	\$	-	\$0.00		\$0.00		0.00%
Nov-22	\$	-	\$0.00		\$0.00		0.00%
Dec-22	\$	-	\$0.00		\$0.00		0.00%
253312	ED	Deferral	Interest		Ending		Interest
Prior 3% Contra Deferral	WA	Entry	Income/(exp)	Amortization	Balance		Rate
Dec-21					\$0.00		
Jan-22			\$0.00	\$	-	\$0.00	0.00%
Feb-22			\$0.00	\$	-	\$0.00	0.00%
Mar-22			\$0.00	\$	-	\$0.00	0.00%
Apr-22			\$0.00	\$	-	\$0.00	0.00%
May-22			\$0.00	\$	-	\$0.00	0.00%
Jun-22			\$0.00	\$	-	\$0.00	0.00%
Jul-22			\$0.00	\$	-	\$0.00	0.00%
Aug-22			\$0.00	\$	-	\$0.00	0.00%
Sep-22			\$0.00	\$	-	\$0.00	0.00%
Oct-22			\$0.00	\$	-	\$0.00	0.00%
Nov-22			\$0.00	\$	-	\$0.00	0.00%
Dec-22			\$0.00	\$	-	\$0.00	0.00%

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

	GDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-22		\$22,486.22	(\$26,661.89)	\$4,175.67	(\$22,486.22)	\$0.00
Feb-22		\$16,028.61	(\$26,027.68)	\$9,999.07	(\$16,028.61)	\$0.00
Mar-22		\$14,735.97	(\$25,532.43)	\$10,796.46	(\$14,735.97)	\$0.00
Apr-22		\$13,891.22	(\$25,154.64)	\$11,263.42	(\$13,891.22)	\$0.00
May-22		\$11,743.10	(\$24,887.29)	\$13,144.19	(\$11,743.10)	\$0.00
Jun-22		\$11,577.52	(\$24,755.85)	\$13,178.33	(\$11,577.52)	\$0.00
Jul-22		\$14,153.42	(\$27,368.72)	\$13,215.30	(\$14,153.42)	\$0.00
Aug-22		\$16,079.73	(\$27,402.31)	\$11,322.58	(\$16,079.73)	\$0.00
Sep-22		\$17,849.45	(\$27,484.52)	\$9,635.07	(\$17,849.45)	\$0.00
Oct-22		\$31,761.14	(\$37,366.79)	\$5,605.65	(\$31,761.14)	\$0.00
Nov-22		\$39,931.35	(\$39,931.35)	\$0.00	(\$39,931.35)	\$0.00
Dec-22		\$34,708.69	(\$35,144.68)	\$590.50	(\$34,554.18)	\$154.51 A
Q1 Total		\$53,250.80	(\$78,222.00)	\$24,971.20	(\$53,250.80)	\$0.00
Q2 Total		\$37,211.84	(\$74,797.78)	\$37,585.94	(\$37,211.84)	\$0.00
Q3 Total		\$48,082.60	(\$82,255.55)	\$34,172.95	(\$48,082.60)	\$0.00
Q4 Total		\$106,401.18	(\$112,442.82)	\$6,196.15	(\$106,246.67)	\$154.51
YTD Total		\$244,946.42	(\$347,718.15)	\$102,926.24	(\$244,791.91)	\$154.51

A - Variance corrected with January 2023 month end entry

186328	GD	Deferral	Interest		Ending	Interest
Deferral - Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22		(\$2,767,527.80)	(\$3,747.69)		(\$2,771,275.49)	3.25%
Feb-22		(\$928,483.43)	(\$8,762.86)		(\$3,708,521.78)	3.25%
Mar-22		\$801,177.51	(\$8,958.99)		(\$2,916,303.26)	3.25%
Apr-22		(\$907,234.31)	(\$9,126.87)		(\$3,832,664.44)	3.25%
May-22		(\$245,066.10)	(\$10,711.99)		(\$4,088,442.53)	3.25%
Jun-22		\$303,942.55	(\$10,661.28)		(\$3,795,161.26)	3.25%
Jul-22		\$342,218.81	(\$10,872.16)		(\$3,463,814.61)	3.60%
Aug-22		\$571,485.41	(\$9,534.22)		(\$2,901,863.42)	3.60%
Sep-22		\$140,161.13	(\$8,495.35)		(\$2,770,197.64)	3.60%
Oct-22		\$2,800,363.57	(\$5,605.65)		\$24,560.28	4.91%
Nov-22		\$753,912.23	\$1,642.87		\$780,115.38	4.91%
Dec-22		(\$1,848,865.52)	(\$590.50)		(\$1,069,340.64)	4.91%

186338	GD	Deferral	Interest		Ending	Interest
Deferral - Non-Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22		(\$316,043.14)	(\$427.98)		(\$316,471.12)	3.25%
Feb-22		(\$279,948.82)	(\$1,236.21)		(\$597,656.15)	3.25%
Mar-22		(\$161,590.26)	(\$1,837.47)		(\$761,083.88)	3.25%
Apr-22		(\$55,589.49)	(\$2,136.55)		(\$818,809.92)	3.25%
May-22		(\$158,464.75)	(\$2,432.20)		(\$979,706.87)	3.25%
Jun-22		\$100,667.46	(\$2,517.05)		(\$881,556.46)	3.25%
Jul-22		\$201,020.97	(\$2,343.14)		(\$682,878.63)	3.60%
Aug-22		\$207,966.56	(\$1,736.69)		(\$476,648.76)	3.60%
Sep-22		\$300,296.50	(\$979.50)		(\$177,331.76)	3.60%
Oct-22		\$711,750.68	\$730.54		\$535,149.46	4.91%
Nov-22		\$1,008,422.22	\$4,252.72		\$1,547,824.40	4.91%
Dec-22		(\$251,367.58)	\$5,818.93		\$1,302,275.75	4.91%

182329	GD	Deferral	Interest		Ending	Interest
Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$6,559,457.83	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-22			\$17,765.20		\$6,577,223.03	3.25%
Feb-22			\$17,813.31		\$6,595,036.34	3.25%
Mar-22			\$17,861.56		\$6,612,897.90	3.25%
Apr-22			\$17,909.93		\$6,630,807.83	3.25%

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Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas					
May-22			\$17,958.44	\$6,648,766.27	3.25%
Jun-22			\$18,007.08	\$6,666,773.35	3.25%
Jul-22			\$20,000.32	\$6,686,773.67	3.60%
Aug-22			\$20,060.32	\$6,706,833.99	3.60%
Sep-22			\$20,120.50	\$6,726,954.49	3.60%
Oct-22	**	(\$6,726,954.49)	\$0.00	\$0.00	4.91%
Nov-22			\$0.00	\$0.00	4.91%
Dec-22			\$0.00	\$0.00	4.91%

** TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS OCT 1.

182339 Non-Res Prior Year Pending	GD WA	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-21					\$2,400,733.66	
Provision for Rate Refund - December 2020 Estimate						\$0.00
Jan-22			\$6,501.99		\$2,407,235.65	3.25%
Feb-22			\$6,519.60		\$2,413,755.25	3.25%
Mar-22			\$6,537.25		\$2,420,292.50	3.25%
Apr-22			\$6,554.96		\$2,426,847.46	3.25%
May-22			\$6,572.71		\$2,433,420.17	3.25%
Jun-22			\$6,590.51		\$2,440,010.68	3.25%
Jul-22			\$7,320.03		\$2,447,330.71	3.60%
Aug-22			\$7,341.99		\$2,454,672.70	3.60%
Sep-22			\$7,364.02		\$2,462,036.72	3.60%
Oct-22	**	(\$2,462,036.72)	\$0.00		\$0.00	4.91%
Nov-22			\$0.00		\$0.00	4.91%
Dec-22			\$0.00		\$0.00	4.91%

** TRANSFER PRIOR YEAR BALANCES APPROVED FOR RECOVERY TO SURCHARGE/REBATE ACCOUNTS OCT 1.

Avista Corporation Decoupling Mechanism
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**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-21					\$735,648.84	
Jan-22			\$1,702.88	(\$213,785.55)	\$523,566.17	3.25%
Feb-22			\$1,178.96	(\$176,513.22)	\$348,231.91	3.25%
Mar-22			\$769.21	(\$128,434.38)	\$220,566.74	3.25%
Apr-22			\$451.51	(\$107,709.67)	\$113,308.58	3.25%
May-22			\$216.26	(\$66,916.28)	\$46,608.56	3.25%
Jun-22			\$83.98	(\$31,200.06)	\$15,492.48	3.25%
Jul-22			\$16.87	(\$19,740.08)	(\$4,230.73)	3.60%
Aug-22			(\$39.12)	(\$17,621.46)	(\$21,891.31)	3.60%
Sep-22	**	\$6,726,954.49	(\$100.37)	(\$23,132.55)	(\$45,124.23)	3.60%
Oct-22	**	\$0.00	\$26,914.42	(\$207,933.48)	\$6,500,811.20	4.91%
Nov-22			\$24,978.53	(\$792,156.82)	\$5,733,632.91	4.91%
Dec-22			\$21,419.63	(\$997,387.37)	\$4,757,665.17	4.91%
182338	GD	Deferral	Interest		Ending	Interest
Non-Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$290,117.70	
Jan-22			\$691.82	(\$69,355.28)	\$221,454.24	3.25%
Feb-22			\$515.81	(\$62,006.08)	\$159,963.97	3.25%
Mar-22			\$364.41	(\$50,825.22)	\$109,503.16	3.25%
Apr-22			\$238.24	(\$43,074.49)	\$66,666.91	3.25%
May-22			\$139.88	(\$30,040.11)	\$36,766.68	3.25%
Jun-22			\$74.28	(\$18,681.85)	\$18,159.11	3.25%
Jul-22			\$31.50	(\$15,316.19)	\$2,874.42	3.60%
Aug-22			(\$12.55)	(\$14,114.51)	(\$11,252.64)	3.60%
Sep-22	**	\$2,462,036.72	(\$59.85)	(\$17,396.74)	(\$28,709.23)	3.60%
Oct-22	**	\$0.00	\$9,721.83	(\$114,641.55)	\$2,328,407.77	4.91%
Nov-22			\$9,057.23	(\$229,655.39)	\$2,107,809.61	4.91%
Dec-22			\$8,060.63	(\$275,596.83)	\$1,840,273.41	4.91%
254328	GD	Deferral	Interest		Ending	Interest
Res Rebate Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22			\$0.00	\$ -	\$0.00	3.25%
Feb-22			\$0.00	\$ -	\$0.00	3.25%
Mar-22			\$0.00	\$ -	\$0.00	3.25%
Apr-22			\$0.00	\$ -	\$0.00	3.25%
May-22			\$0.00	\$ -	\$0.00	3.25%
Jun-22			\$0.00	\$ -	\$0.00	3.25%
Jul-22			\$0.00	\$ -	\$0.00	3.60%
Aug-22			\$0.00	\$ -	\$0.00	3.60%
Sep-22	**	\$0.00	\$0.00	\$ -	\$0.00	3.60%
Oct-22	**	\$0.00	\$0.00	\$ -	\$0.00	4.91%
Nov-22			\$0.00	\$ -	\$0.00	4.91%
Dec-22			\$0.00	\$ -	\$0.00	4.91%
254338	GD	Deferral	Interest		Ending	Interest
Non-Res Rebate Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22			\$0.00	\$ -	\$0.00	3.25%
Feb-22			\$0.00	\$ -	\$0.00	3.25%
Mar-22			\$0.00	\$ -	\$0.00	3.25%
Apr-22			\$0.00	\$ -	\$0.00	3.25%
May-22			\$0.00	\$ -	\$0.00	3.25%
Jun-22			\$0.00	\$ -	\$0.00	3.25%
Jul-22			\$0.00	\$ -	\$0.00	3.60%
Aug-22			\$0.00	\$ -	\$0.00	3.60%
Sep-22	**	\$0.00	\$0.00	\$ -	\$0.00	3.60%
Oct-22	**	\$0.00	\$0.00	\$ -	\$0.00	4.91%

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

Nov-22	\$0.00	\$	-	\$0.00	4.91%
Dec-22	\$0.00	\$	-	\$0.00	4.91%

253311	GD	Deferral	Interest	Ending	Interest	
3% Contra Deferral	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22	\$	-	\$0.00		\$0.00	0.00%
Feb-22	\$	-	\$0.00		\$0.00	0.00%
Mar-22	\$	-	\$0.00		\$0.00	0.00%
Apr-22	\$	-	\$0.00		\$0.00	0.00%
May-22	\$	-	\$0.00		\$0.00	0.00%
Jun-22	\$	-	\$0.00		\$0.00	0.00%
Jul-22	\$	-	\$0.00		\$0.00	0.00%
Aug-22	\$	-	\$0.00		\$0.00	0.00%
Sep-22	\$	-	\$0.00		\$0.00	0.00%
Oct-22	\$	-	\$0.00		\$0.00	0.00%
Nov-22	\$	-	\$0.00		\$0.00	0.00%
Dec-22	\$	-	\$0.00		\$0.00	0.00%

253312	GD	Deferral	Interest	Ending	Interest	
Prior 3% Contra Deferral	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					(\$1,022,805.86)	
Jan-22			\$0.00	\$ 382,549.04	(\$640,256.82)	0.00%
Feb-22			\$0.00	\$ 323,514.82	(\$316,742.00)	0.00%
Mar-22			\$0.00	\$ 265,063.41	(\$51,678.59)	0.00%
Apr-22			\$0.00	\$ 51,678.59	\$0.00	0.00%
May-22			\$0.00	\$ -	\$0.00	0.00%
Jun-22			\$0.00	\$ -	\$0.00	0.00%
Jul-22			\$0.00	\$ -	\$0.00	0.00%
Aug-22			\$0.00	\$ -	\$0.00	0.00%
Sep-22			\$0.00	\$ -	\$0.00	0.00%
Oct-22			\$0.00	\$ -	\$0.00	0.00%
Nov-22			\$0.00	\$ -	\$0.00	0.00%
Dec-22			\$0.00	\$ -	\$0.00	0.00%

Avista Corporation Decoupling Mechanism
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NOTES

(1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2022. On an annual basis, Residential electric and natural gas customers usage and decoupled revenues were higher than authorized resulting in net rebate deferral at the end of Q4 and Non-Residential electric and natural gas customers usage and decoupled revenues were lower than authorized resulting in net surcharge deferral at the end of Q4.

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

	Q1	Q2	Q3	Q4	YTD Weighted	%
Electric Residential						
Change in Use per Customer	184	107	321	394	1,006	9.3%
Change in Decoupled Revenue per Customer	\$25.58	\$3.61	\$22.77	\$19.59	\$71.56	8.3%
Deferral per Average Customer	-\$25.58	-\$3.61	-\$22.77	-\$23.36	-\$75.35	
Electric Non-Residential						
Change in Use per Customer	(321)	(788)	20	712	(546)	-0.7%
Change in Decoupled Revenue per Customer	\$6.21	-\$49.55	-\$18.95	\$53.10	-\$9.42	-0.2%
Deferral per Average Customer	-\$6.21	\$49.55	\$18.95	-\$52.49	\$10.03	
Natural Gas Residential						
Change in Use per Customer	6	22	(9)	10	29	3.7%
Change in Decoupled Revenue per Customer	\$18.15	\$5.33	-\$6.63	-\$11.50	\$5.36	1.3%
Deferral per Average Customer	-\$18.15	-\$5.33	\$6.63	\$10.68	-\$6.18	
Natural Gas Non-Residential						
Change in Use per Customer	(148)	34	(503)	162	(451)	-2.3%
Change in Decoupled Revenue per Customer	\$243.98	\$36.37	-\$226.98	-\$478.99	-\$434.38	-8.4%
Deferral per Average Customer	-\$243.98	-\$36.37	\$226.98	\$462.31	\$417.46	

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 2022 surcharge may not be fully recovered by 12/31/2024 and therefore would not be recognizable as income for financial reporting purposes in 2022. The income statement impact of any contra deferral entries will be eliminated for Commission Basis results reporting.

**Avista Corporation Decoupling Mechanism
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**New Customers Excluded from Decoupling Mechanism
UE-200900 Base Effective 10/1/2021 & UE-220053 Base Effective 12/21/2022**

Line No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	2022 Total	2022 Average
1	No. of Excluded Customer Bills - Residential	6,092	5,979	6,581	6,766	6,807	7,293	7,741	7,757	8,065	8,610	8,513	6,982	87,186	7,266
2	New Customer Usage - Residential	6,690,600	5,966,653	5,382,277	4,504,116	4,066,391	3,357,456	3,676,368	4,956,756	4,566,925	3,815,379	6,192,117	8,787,345	61,962,384	
3	New Customer Use per Customer - Residential	1,098	998	818	666	597	460	475	639	566	443	727	1,259	711	
4	No. of Excluded Customer Bills - Non-Residential	1,937	1,887	2,022	2,082	2,158	2,246	2,344	2,326	2,470	2,596	2,611	2,129	26,808	2,234
5	New Customer Usage - Non-Residential	8,873,829	6,284,484	5,640,904	5,606,647	6,138,318	5,626,401	5,938,704	7,662,893	7,458,600	7,426,669	7,484,847	7,087,127	81,229,425	
6	New Customer Use per Customer - Non-Residential	4,581	3,330	2,790	2,693	2,844	2,505	2,534	3,294	3,020	2,861	2,867	3,329	3,030	
7	Base Rate Revenue from Excluded Customers - Residential	\$ 696,383	\$ 621,045	\$ 561,826	\$ 469,930	\$ 426,600	\$ 359,724	\$ 392,623	\$ 514,010	\$ 477,865	\$ 410,645	\$ 643,597	\$ 923,716	\$ 6,497,965	\$ 894
8	Base Rate Revenue from Excluded Customers - Non-Residential	\$ 981,336	\$ 710,416	\$ 662,659	\$ 673,348	\$ 722,235	\$ 675,100	\$ 712,237	\$ 867,549	\$ 856,429	\$ 862,763	\$ 871,139	\$ 810,774	\$ 9,405,986	\$ 4,210
9	Total New Customer Revenue	\$ 1,677,719	\$ 1,331,461	\$ 1,224,485	\$ 1,143,278	\$ 1,148,835	\$ 1,034,824	\$ 1,104,860	\$ 1,381,559	\$ 1,334,294	\$ 1,273,408	\$ 1,514,737	\$ 1,734,491	\$ 15,903,951	
10	Variable Power Costs	\$ 211,676	\$ 166,615	\$ 149,915	\$ 137,506	\$ 138,784	\$ 122,180	\$ 130,765	\$ 171,627	\$ 163,547	\$ 152,892	\$ 186,007	\$ 215,893	\$ 1,947,409	
11	Depreciation Expense (1)	\$ 120,761	\$ 125,700	\$ 130,893	\$ 136,410	\$ 142,349	\$ 147,967	\$ 152,698	\$ 158,316	\$ 165,106	\$ 172,623	\$ 182,050	\$ 190,135	\$ 1,825,006	
12	Property Tax Expense (1)	\$ 56,577	\$ 58,891	\$ 61,325	\$ 63,910	\$ 66,693	\$ 69,325	\$ 71,542	\$ 74,174	\$ 77,356	\$ 80,878	\$ 85,296	\$ 89,084	\$ 855,050	
13	Customer Accounting Cost (2)	\$ 14,854	\$ 14,552	\$ 15,916	\$ 16,369	\$ 16,585	\$ 17,647	\$ 18,657	\$ 18,654	\$ 19,490	\$ 20,731	\$ 20,579	\$ 16,855	\$ 210,889	
14	Customer Service Cost (3)	\$ 2,328	\$ 2,281	\$ 2,495	\$ 2,566	\$ 2,600	\$ 2,766	\$ 2,925	\$ 2,924	\$ 3,055	\$ 3,250	\$ 3,226	\$ 2,642	\$ 33,058	
15	Excise Tax	\$ 64,768	\$ 51,401	\$ 47,271	\$ 44,136	\$ 44,351	\$ 39,949	\$ 42,653	\$ 53,335	\$ 51,510	\$ 49,160	\$ 58,476	\$ 66,960	\$ 613,972	
16	Uncollectibles	\$ 5,580	\$ 4,428	\$ 4,073	\$ 3,803	\$ 3,821	\$ 3,442	\$ 3,675	\$ 4,595	\$ 4,438	\$ 4,235	\$ 5,038	\$ 5,769	\$ 52,897	
17	Commission Fees	\$ 3,355	\$ 2,663	\$ 2,449	\$ 2,287	\$ 2,298	\$ 2,070	\$ 2,210	\$ 2,763	\$ 2,669	\$ 2,547	\$ 3,029	\$ 3,469	\$ 31,808	
18	Total New Customer Expense	\$ 268,224	\$ 259,916	\$ 264,421	\$ 406,986	\$ 278,696	\$ 283,166	\$ 294,359	\$ 314,761	\$ 323,624	\$ 333,424	\$ 357,695	\$ 374,914	\$ 3,622,680	
19	Operating Income Before FIT	\$ 1,409,495	\$ 1,071,544	\$ 960,064	\$ 736,292	\$ 870,139	\$ 751,657	\$ 810,501	\$ 1,066,798	\$ 1,010,670	\$ 939,985	\$ 1,157,042	\$ 1,359,577	\$ 12,143,764	
20	Income Tax	\$ 295,994	\$ 225,024	\$ 201,614	\$ 154,621	\$ 182,729	\$ 157,848	\$ 170,205	\$ 224,028	\$ 212,241	\$ 197,397	\$ 242,979	\$ 285,511	\$ 2,550,191	
21	Tax Benefit of Interest	\$ (25,398)	\$ (26,517)	\$ (27,500)	\$ (28,756)	\$ (29,920)	\$ (31,032)	\$ (31,803)	\$ (33,300)	\$ (34,581)	\$ (36,392)	\$ (38,506)	\$ (39,225)	\$ (382,927)	
22	Operating Income	\$ 1,138,899	\$ 873,036	\$ 785,950	\$ 610,427	\$ 717,330	\$ 624,841	\$ 672,098	\$ 876,070	\$ 833,011	\$ 778,980	\$ 952,569	\$ 1,113,291	\$ 9,976,501	
23	Plant Investment Associated with New Customers Since Test Year (1)	\$ 60,212,280	\$ 62,905,143	\$ 65,299,756	\$ 68,309,378	\$ 71,117,475	\$ 73,813,081	\$ 75,751,979	\$ 79,315,993	\$ 82,403,960	\$ 86,679,075	\$ 91,639,176	\$ 94,598,876	\$ 76,003,848	
24	Accumulated Depreciation (1)	\$ (2,599,104)	\$ (2,724,803)	\$ (2,855,696)	\$ (2,992,106)	\$ (3,134,455)	\$ (3,282,422)	\$ (3,435,120)	\$ (3,593,435)	\$ (3,758,541)	\$ (3,931,164)	\$ (4,113,214)	\$ (4,303,349)	\$ (3,393,617)	
25	Accumulated Deferred Taxes (1)	\$ (920,373)	\$ (991,336)	\$ (1,061,208)	\$ (1,129,923)	\$ (1,197,390)	\$ (1,263,677)	\$ (1,328,970)	\$ (1,393,084)	\$ (1,455,772)	\$ (1,516,882)	\$ (1,576,012)	\$ (1,633,443)	\$ (1,289,006)	
26	Rate Base	\$ 56,692,803	\$ 59,189,004	\$ 61,382,851	\$ 64,187,350	\$ 66,785,631	\$ 69,266,983	\$ 70,987,889	\$ 74,329,473	\$ 77,189,646	\$ 81,231,029	\$ 85,949,950	\$ 88,662,083	\$ 71,321,225	
27	Allowed ROR	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.09%		
28	Weighted Cost of Debt	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.53%		
29	Return Requirement	\$ 336,377	\$ 351,188	\$ 364,205	\$ 380,845	\$ 396,261	\$ 410,984	\$ 421,195	\$ 441,022	\$ 457,992	\$ 481,971	\$ 509,970	\$ 523,702	\$ 5,075,712	
30	NOI Sufficiency (Deficiency)	\$ 802,522	\$ 521,848	\$ 421,745	\$ 229,582	\$ 321,068	\$ 213,857	\$ 250,903	\$ 435,049	\$ 375,019	\$ 297,009	\$ 442,599	\$ 589,588	\$ 4,900,790	
31	Retail Revenue Credit Rate	0.0136	0.0136	0.0136	0.0136	0.0136	0.0136	0.0136	0.0136	0.0136	0.0136	0.0136	0.0136	0.0136	
32	Excise Tax Rate	0.038605	0.038605	0.038605	0.038605	0.038605	0.038605	0.038605	0.038605	0.038605	0.038605	0.038605	0.038605	0.038605	
33	Uncollectible Expense Rate	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	
34	Commission Fee Rate	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	
35	Federal Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
36	Avg Cust Acctg Cost per Bill (2)	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	
37	Avg Cust Service Cost per Bill (3)	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.29	\$ 0.29	

Note (1) All plant related new customer costs are derived from "New Revenue - Growth" project category transfers to plant cumulative additions since the test year.

Note (2) Reflects 12ME Customer Accounting Expenses per Bill (excludes Uncollectible Accounts Expense).

Note (3) Reflects 12ME Customer Service and Info Expenses per Bill (excludes Public Purpose Tariff Rider and Limited Income Tax Refund Program expense offsets).

**Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2022**

**New Customers Excluded from Decoupling Mechanism
UG-200901 Base effective 10/1/2021 & UG-220054 Base Effective 12/21/2022**

Line No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	2022 Total	2022 Average
1	No. of Excluded Customer Bills - Residential	5,027	4,919	5,319	5,486	5,626	5,909	6,020	6,131	6,263	6,507	6,548	5,495	69,250	10,654
2	New Customer Usage - Residential	733,867	586,310	484,749	359,959	276,701	147,883	68,159	46,312	52,212	97,214	418,653	704,118	3,976,137	
3	New Customer Use per Customer - Residential	146	119	91	66	49	25	11	8	8	15	64	128	57	
4	No. of Excluded Customer Bills - Non-Residential	56	55	65	65	70	72	73	74	79	90	87	87	873	134
5	New Customer Usage - Non-Residential	214,127	170,857	116,646	137,700	119,796	95,403	91,553	105,933	105,227	168,684	225,347	268,831	1,820,103	
6	New Customer Use per Customer - Non-Residential	3,824	3,106	1,795	2,118	1,711	1,325	1,254	1,432	1,332	1,874	2,590	3,090	2,085	
7	Base Rate Revenue from Excluded Customers - Residential	\$ 445,830	\$ 358,010	\$ 300,613	\$ 232,206	\$ 189,753	\$ 127,268	\$ 90,171	\$ 80,566	\$ 84,774	\$ 110,000	\$ 274,521	\$ 433,567	\$ 2,727,280	\$ 256
8	Base Rate Revenue from Excluded Customers - Non-Residential	\$ 63,655	\$ 51,363	\$ 39,817	\$ 41,740	\$ 40,064	\$ 31,494	\$ 29,304	\$ 31,144	\$ 31,486	\$ 47,995	\$ 63,360	\$ 81,295	\$ 552,718	\$ 4,115
9	Total New Customer Revenue	\$ 509,486	\$ 409,372	\$ 340,430	\$ 273,946	\$ 229,817	\$ 158,761	\$ 119,474	\$ 111,711	\$ 116,261	\$ 157,996	\$ 337,881	\$ 514,862	\$ 3,279,997	
10	Variable Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Depreciation Expense (1)	\$ 60,390	\$ 62,377	\$ 64,455	\$ 67,104	\$ 70,423	\$ 74,359	\$ 79,245	\$ 83,663	\$ 86,683	\$ 89,353	\$ 92,592	\$ 96,790	\$ 927,434	
12	Property Tax Expense (1)	\$ 29,633	\$ 30,609	\$ 31,628	\$ 32,928	\$ 34,557	\$ 36,488	\$ 38,886	\$ 41,054	\$ 42,536	\$ 43,846	\$ 45,436	\$ 47,495	\$ 455,097	
13	Customer Accounting Cost (2)	\$ 9,353	\$ 9,152	\$ 9,907	\$ 10,214	\$ 10,481	\$ 11,005	\$ 11,211	\$ 11,417	\$ 11,669	\$ 12,138	\$ 12,208	\$ 10,271	\$ 129,026	
14	Customer Service Cost (3)	\$ 1,322	\$ 1,293	\$ 1,400	\$ 1,443	\$ 1,481	\$ 1,555	\$ 1,584	\$ 1,613	\$ 1,649	\$ 1,715	\$ 1,725	\$ 1,451	\$ 18,232	
15	Excise Tax	\$ 19,560	\$ 15,717	\$ 13,070	\$ 10,517	\$ 8,823	\$ 6,095	\$ 4,587	\$ 4,289	\$ 4,463	\$ 6,066	\$ 12,972	\$ 19,767	\$ 125,926	
16	Uncollectibles	\$ 1,695	\$ 1,362	\$ 1,132	\$ 911	\$ 764	\$ 528	\$ 397	\$ 372	\$ 387	\$ 525	\$ 1,124	\$ 1,712	\$ 10,909	
17	Commission Fees	\$ 1,019	\$ 819	\$ 681	\$ 548	\$ 460	\$ 318	\$ 239	\$ 223	\$ 233	\$ 316	\$ 676	\$ 1,030	\$ 6,560	
18	Total New Customer Expense	\$ 122,971	\$ 121,328	\$ 122,273	\$ 123,665	\$ 126,989	\$ 130,348	\$ 136,150	\$ 142,631	\$ 147,619	\$ 153,960	\$ 166,733	\$ 178,516	\$ 1,673,184	
19	Operating Income Before FIT	\$ 386,515	\$ 288,044	\$ 218,157	\$ 150,281	\$ 102,828	\$ 28,413	\$ (16,676)	\$ (30,920)	\$ (31,359)	\$ 4,036	\$ 171,149	\$ 336,346	\$ 1,606,814	
20	Income Tax	\$ 81,168	\$ 60,489	\$ 45,813	\$ 31,559	\$ 21,594	\$ 5,967	\$ (3,502)	\$ (6,493)	\$ (6,585)	\$ 847	\$ 35,941	\$ 70,633	\$ 337,431	
21	Tax Benefit of Interest	\$ (13,020)	\$ (13,424)	\$ (13,872)	\$ (14,533)	\$ (15,284)	\$ (16,221)	\$ (17,400)	\$ (18,122)	\$ (18,664)	\$ (19,225)	\$ (20,023)	\$ (20,754)	\$ (200,544)	
22	Operating Income	\$ 318,367	\$ 240,979	\$ 186,217	\$ 133,255	\$ 96,518	\$ 38,668	\$ 4,226	\$ (6,305)	\$ (6,109)	\$ 22,413	\$ 155,231	\$ 286,468	\$ 1,469,927	
23	Plant Investment Associated with New Customers Since Test Year (1)	\$ 31,081,757	\$ 32,082,893	\$ 33,186,243	\$ 34,765,006	\$ 36,547,857	\$ 38,750,650	\$ 41,495,769	\$ 43,224,193	\$ 44,553,944	\$ 45,928,178	\$ 47,834,107	\$ 50,178,957	\$ 39,969,130	
24	Accumulated Depreciation (1)	\$ (1,457,482)	\$ (1,519,859)	\$ (1,584,314)	\$ (1,651,417)	\$ (1,721,841)	\$ (1,796,200)	\$ (1,875,445)	\$ (1,959,108)	\$ (2,045,791)	\$ (2,135,144)	\$ (2,227,736)	\$ (2,324,525)	\$ (1,858,238)	
25	Accumulated Deferred Taxes (1)	\$ (561,209)	\$ (599,299)	\$ (636,954)	\$ (674,052)	\$ (710,452)	\$ (746,027)	\$ (780,575)	\$ (814,196)	\$ (847,182)	\$ (879,608)	\$ (911,353)	\$ (942,217)	\$ (758,594)	
26	Rate Base	\$ 29,063,067	\$ 29,963,735	\$ 30,964,976	\$ 32,439,537	\$ 34,115,564	\$ 36,208,424	\$ 38,839,749	\$ 40,450,889	\$ 41,660,971	\$ 42,913,427	\$ 44,695,019	\$ 46,912,214	\$ 37,352,298	
27	Allowed ROR	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.09%		
28	Weighted Cost of Debt	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.53%		
29	Return Requirement	\$ 172,441	\$ 177,785	\$ 183,726	\$ 192,475	\$ 202,419	\$ 214,837	\$ 230,449	\$ 240,009	\$ 247,188	\$ 254,620	\$ 265,190	\$ 277,097	\$ 2,658,235	
30	NOI Sufficiency (Deficiency)	\$ 145,926	\$ 63,194	\$ 2,491	\$ (59,220)	\$ (105,901)	\$ (176,169)	\$ (226,223)	\$ (246,314)	\$ (253,298)	\$ (232,206)	\$ (109,960)	\$ 9,371	\$ (1,188,309)	
31	Gas Cost Excl from Base Rate Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	Excise Tax Rate	0.038392	0.038392	0.038392	0.038392	0.038392	0.038392	0.038392	0.038392	0.038392	0.038392	0.038392	0.038392	0.038392	
33	Uncollectible Expense Rate	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	0.003326	
34	Commission Fee Rate	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	0.002000	
35	Federal Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
36	Avg Cust Acctg Cost per Bill (1)	\$ 1.84	\$ 1.84	\$ 1.84	\$ 1.84	\$ 1.84	\$ 1.84	\$ 1.84	\$ 1.84	\$ 1.84	\$ 1.84	\$ 1.84	\$ 1.84	\$ 1.84	
37	Avg Cust Service Cost per Bill (2)	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.26	

Note (1) All plant related new customer costs are derived from "New Revenue - Growth" project category transfers to plant cumulative additions since the test year.

Note (2) Reflects 12ME Customer Accounting Expenses per Bill (excludes Uncollectible Accounts Expense).

Note (3) Reflects 12ME Customer Service and Info Expenses per Bill (excludes Public Purpose Tariff Rider and Limited Income Tax Refund Program expense offsets).

**Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2022**

The Company will maintain and present data and a brief explanatory narrative for 30-, 20-, 15-, and 10-year moving averages for purposes of decoupling in its annual decoupling report.

Explanatory Narrative:

Heating degree-day and Cooling degree-day moving averages provide an updated determination of "normal" or expected weather each year. In the context of a general rate case, changing these assumptions impacts the normalized test year usage that new rates are based on, the same costs spread over less usage will result in higher charges per kWh to achieve the same revenue per customer (RPC) and vice-versa. In the context of the Company's decoupling mechanism the allowed decoupled RPC is determined in the development of current effective rates in a general rate proceeding. Once the RPC is set, assumptions regarding what proportion of decoupling deferrals are associated with weather have no impact on the deferrals in total, only the portion explained by "abnormal" weather.

The data shown below indicates that if 2022 were a test year in a future general rate case the definition of "normal" weather would impact both the overall normalized usage and the monthly shape of normalized usage (impacting the cost of power and the Decoupling monthly RPC). Electric usage is sensitive to both heating and cooling. Generally, the data below shows that the shorter the moving average periods, the less heating degree-days and more cooling degree-days with offsetting impacts. Residential service and non-residential service would have the highest normalized usage under the 10-year moving average assumption.

Line No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	2022 Total
1	Actual Degree Days Heating	1,098	930	688	679	421	123	5	3	59	302	1,090	1,279	6,677
2	Actual Degree Days Cooling	-	-	-	-	-	37	294	353	80	1	-	-	765
30-Year Weather Assumption														
3	30-Year Normal DDH	1,096	927	775	548	298	133	25	27	162	533	861	1,124	6,509
4	30-Year Normal DDC	-	-	-	-	15	57	223	193	44	1	-	-	533
5	Normal - Actual DDH	(2)	(3)	87	(131)	(123)	10	20	24	103	231	(229)	(155)	(168)
6	Normal - Actual DDC	-	-	-	-	15	20	(71)	(160)	(36)	-	-	-	(232)
7	30-Year Residential Usage Adjustment	(259,983)	(389,974)	11,309,252	(12,119,463)	(6,774,114)	7,069,351	(21,576,000)	(48,863,497)	(10,990,709)	21,516,553	(21,292,611)	(20,396,345)	(102,767,540)
8	30-Year Non-Residential Usage Adjustment	(54,563)	(81,846)	2,373,507	(985,931)	877,114	2,511,594	(8,483,215)	(19,070,901)	(4,322,117)	1,754,188	(1,660,424)	(4,263,949)	(31,406,543)
Deferred Decoupled Revenue														
9	Residential Weather Component	\$ (23,024)	\$ (34,536)	\$ 1,001,547	\$ (1,073,299)	\$ (599,915)	\$ 626,062	\$ (1,910,770)	\$ (4,327,351)	\$ (973,337)	\$ 1,905,506	\$ (1,885,673)	\$ (1,893,679)	\$ (9,188,469)
10	Residential Non-Weather	\$ (2,946,104)	\$ (2,712,132)	\$ (909,458)	\$ (934,869)	\$ 1,371,937	\$ (183,225)	\$ 1,697,031	\$ (349,814)	\$ 874,384	\$ (9,064)	\$ (1,013,213)	\$ (2,245,579)	\$ (7,360,106)
11	Total Residential Decoupling Deferral	\$ (2,969,128)	\$ (2,746,668)	\$ 92,089	\$ (2,008,168)	\$ 772,022	\$ 442,837	\$ (213,739)	\$ (4,677,165)	\$ (98,953)	\$ 1,896,442	\$ (2,898,886)	\$ (4,139,258)	\$ (16,548,575)
12	Non-Residential Weather Component	\$ (3,644)	\$ (5,467)	\$ 158,537	\$ (71,243)	\$ 47,836	\$ 160,509	\$ (540,042)	\$ (1,214,295)	\$ (275,124)	\$ 126,788	\$ (120,230)	\$ (285,865)	\$ (2,022,240)
13	Non-Residential Non-Weather	\$ (224,373)	\$ 516,017	\$ (667,464)	\$ (900,784)	\$ 1,615,588	\$ 954,057	\$ 769,740	\$ 1,362,905	\$ 582,587	\$ 295,741	\$ (1,424,063)	\$ (493,263)	\$ 2,386,687
14	Total Non-Residential Decoupling Deferral	\$ (228,017)	\$ 510,550	\$ (508,927)	\$ (972,027)	\$ 1,663,424	\$ 1,114,566	\$ 229,698	\$ 148,610	\$ 307,463	\$ 422,529	\$ (1,544,293)	\$ (779,128)	\$ 364,447
20-Year Weather Assumption														
15	20-Year Normal DDH	1,091	923	762	540	283	122	14	19	155	522	855	1,115	6,401
16	20-Year Normal DDC	-	-	-	-	16	71	249	214	47	1	-	-	598
17	Normal - Actual DDH	(7)	(7)	74	(139)	(138)	(1)	9	16	96	220	(235)	(164)	(276)
18	Normal - Actual DDC	-	-	-	-	16	34	(45)	(139)	(33)	-	-	-	(167)
19	20-Year Residential Usage Adjustment	(909,940)	(909,940)	9,619,364	(12,859,582)	(7,850,354)	10,336,328	(13,674,930)	(42,450,163)	(10,074,817)	20,491,955	(21,850,496)	(21,580,649)	(91,713,224)
20	20-Year Non-Residential Usage Adjustment	(190,972)	(190,972)	2,018,845	(1,046,140)	884,739	4,132,413	(5,376,686)	(16,567,846)	(3,961,942)	1,670,655	(1,703,928)	(4,511,533)	(24,843,367)
Deferred Decoupled Revenue														
21	Residential Weather Component	\$ (80,584)	\$ (80,584)	\$ 851,891	\$ (1,138,845)	\$ (695,227)	\$ 915,385	\$ (1,211,052)	\$ (3,759,387)	\$ (892,225)	\$ 1,814,767	\$ (1,935,080)	\$ (2,003,634)	\$ (8,214,575)
22	Residential Non-Weather	\$ (2,888,544)	\$ (2,666,084)	\$ (759,802)	\$ (869,323)	\$ 1,467,249	\$ (472,548)	\$ 997,313	\$ (917,778)	\$ 793,272	\$ 81,675	\$ (963,806)	\$ (2,135,624)	\$ (8,334,000)
23	Total Residential Decoupling Deferral	\$ (2,969,128)	\$ (2,746,668)	\$ 92,089	\$ (2,008,168)	\$ 772,022	\$ 442,837	\$ (213,739)	\$ (4,677,165)	\$ (98,953)	\$ 1,896,442	\$ (2,898,886)	\$ (4,139,258)	\$ (16,548,575)
24	Non-Residential Weather Component	\$ (12,755)	\$ (12,755)	\$ 134,847	\$ (75,595)	\$ 47,352	\$ 262,940	\$ (342,281)	\$ (1,054,919)	\$ (252,198)	\$ 120,751	\$ (123,380)	\$ (302,464)	\$ (1,610,457)
25	Non-Residential Non-Weather	\$ (215,262)	\$ 523,305	\$ (643,774)	\$ (896,432)	\$ 1,616,072	\$ 851,626	\$ 571,979	\$ 1,203,529	\$ 559,661	\$ 301,778	\$ (1,420,913)	\$ (476,664)	\$ 1,974,904
26	Total Non-Residential Decoupling Deferral	\$ (228,017)	\$ 510,550	\$ (508,927)	\$ (972,027)	\$ 1,663,424	\$ 1,114,566	\$ 229,698	\$ 148,610	\$ 307,463	\$ 422,529	\$ (1,544,293)	\$ (779,128)	\$ 364,447

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2022

Line No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	2022 Total
1	Actual Degree Days Heating	1,098	930	688	679	421	123	5	3	59	302	1,090	1,279	6,677
2	Actual Degree Days Cooling	-	-	-	-	-	37	294	353	80	1	-	-	765
	15-Year Weather Assumption													
27	15-Year Normal DDH	1,092	932	775	545	277	120	14	18	142	521	837	1,123	6,396
28	15-Year Normal DDC	-	-	-	1	17	75	245	227	51	1	-	-	617
29	Normal - Actual DDH	(6)	2	87	(134)	(144)	(3)	9	15	83	219	(253)	(156)	(281)
30	Normal - Actual DDC	-	-	-	1	17	38	(49)	(126)	(29)	-	-	-	(148)
31	15-Year Residential Usage Adjustment	(779,948)	259,983	11,309,252	(12,093,224)	(8,099,874)	11,376,516	(14,890,479)	(38,480,004)	(8,853,627)	20,398,810	(23,524,151)	(20,527,935)	(83,904,681)
32	15-Year Non-Residential Usage Adjustment	(163,690)	54,563	2,373,507	(888,212)	959,665	4,604,223	(5,854,612)	(15,018,333)	(3,481,706)	1,663,062	(1,834,442)	(4,291,458)	(21,877,433)
	Deferred Decoupled Revenue													
33	Residential Weather Component	\$ (69,072)	\$ 23,024	\$ 1,001,547	\$ (1,070,976)	\$ (717,325)	\$ 1,007,504	\$ (1,318,700)	\$ (3,407,789)	\$ (784,078)	\$ 1,806,518	\$ (2,083,299)	\$ (1,905,896)	\$ (7,518,542)
34	Residential Non-Weather	\$ (2,900,056)	\$ (2,769,692)	\$ (909,458)	\$ (937,192)	\$ 1,489,347	\$ (564,667)	\$ 1,104,961	\$ (1,269,376)	\$ 685,125	\$ 89,924	\$ (815,587)	\$ (2,233,362)	\$ (9,030,033)
35	Total Residential Decoupling Deferral	\$ (2,969,128)	\$ (2,746,668)	\$ 92,089	\$ (2,008,168)	\$ 772,022	\$ 442,837	\$ (213,739)	\$ (4,677,165)	\$ (98,953)	\$ 1,896,442	\$ (2,898,886)	\$ (4,139,258)	\$ (16,548,575)
36	Non-Residential Weather Component	\$ (10,934)	\$ 3,644	\$ 158,537	\$ (65,223)	\$ 51,729	\$ 292,837	\$ (372,706)	\$ (956,257)	\$ (221,629)	\$ 120,201	\$ (132,830)	\$ (287,709)	\$ (1,420,340)
37	Non-Residential Non-Weather	\$ (217,083)	\$ 506,906	\$ (667,464)	\$ (906,804)	\$ 1,611,695	\$ 821,729	\$ 602,404	\$ 1,104,867	\$ 529,092	\$ 302,328	\$ (1,411,463)	\$ (491,419)	\$ 1,784,787
38	Total Non-Residential Decoupling Deferral	\$ (228,017)	\$ 510,550	\$ (508,927)	\$ (972,027)	\$ 1,663,424	\$ 1,114,566	\$ 229,698	\$ 148,610	\$ 307,463	\$ 422,529	\$ (1,544,293)	\$ (779,128)	\$ 364,447
	10-Year Weather Assumption													
39	10-Year Normal DDH	1,084	939	747	518	241	98	10	11	144	508	820	1,093	6,213
40	10-Year Normal DDC	-	-	-	1	18	96	271	244	51	1	-	-	682
41	Normal - Actual DDH	(14)	9	59	(161)	(180)	(25)	5	8	85	206	(270)	(186)	(464)
42	Normal - Actual DDC	-	-	-	1	18	59	(23)	(109)	(29)	-	-	-	(83)
43	10-Year Residential Usage Adjustment	(1,819,880)	1,169,923	7,669,493	(14,591,128)	(11,105,127)	15,763,169	(6,989,408)	(33,288,257)	(8,853,627)	19,187,922	(25,104,825)	(24,475,614)	(82,437,359)
44	10-Year Non-Residential Usage Adjustment	(381,943)	245,535	1,609,620	(1,091,418)	810,255	6,993,502	(2,748,083)	(12,992,051)	(3,481,706)	1,564,341	(1,957,705)	(5,116,739)	(16,546,392)
	Deferred Decoupled Revenue													
45	Residential Weather Component	\$ (25,512)	\$ 16,400	\$ 107,514	\$ (79,908)	\$ 39,898	\$ 443,452	\$ (174,944)	\$ (827,241)	\$ (221,629)	\$ 113,067	\$ (141,754)	\$ (343,038)	\$ (1,093,695)
46	Residential Non-Weather	\$ (2,943,616)	\$ (2,763,068)	\$ (15,425)	\$ (1,928,260)	\$ 732,124	\$ (615)	\$ (38,795)	\$ (3,849,924)	\$ 122,676	\$ 1,783,375	\$ (2,757,132)	\$ (3,796,220)	\$ (15,454,880)
47	Total Residential Decoupling Deferral	\$ (2,969,128)	\$ (2,746,668)	\$ 92,089	\$ (2,008,168)	\$ 772,022	\$ 442,837	\$ (213,739)	\$ (4,677,165)	\$ (98,953)	\$ 1,896,442	\$ (2,898,886)	\$ (4,139,258)	\$ (16,548,575)
48	Non-Residential Weather Component	\$ (161,169)	\$ 103,608	\$ 679,210	\$ (1,292,191)	\$ (983,470)	\$ 1,395,986	\$ (618,982)	\$ (2,948,008)	\$ (784,078)	\$ 1,699,282	\$ (2,223,283)	\$ (2,272,413)	\$ (7,405,508)
49	Non-Residential Non-Weather	\$ (66,848)	\$ 406,942	\$ (1,188,137)	\$ 320,164	\$ 2,646,894	\$ (281,420)	\$ 848,680	\$ 3,096,618	\$ 1,091,541	\$ (1,276,753)	\$ 678,990	\$ 1,493,285	\$ 7,769,955
50	Total Non-Residential Decoupling Deferral	\$ (228,017)	\$ 510,550	\$ (508,927)	\$ (972,027)	\$ 1,663,424	\$ 1,114,566	\$ 229,698	\$ 148,610	\$ 307,463	\$ 422,529	\$ (1,544,293)	\$ (779,128)	\$ 364,447

**Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2022**

The Company will maintain and present data and a brief explanatory narrative for 30-, 20-, 15-, and 10-year moving averages for purposes of decoupling in its annual decoupling report.

Explanatory Narrative:

Heating degree-day and Cooling degree-day moving averages provide an updated determination of "normal" or expected weather each year. In the context of a general rate case, changing these assumptions impacts the normalized test year usage that new rates are based on, the same costs spread over less usage will result in higher charges per kWh to achieve the same revenue per customer (RPC) and vice-versa. In the context of the Company's decoupling mechanism the allowed decoupled RPC is determined in the development of current effective rates in a general rate proceeding. Once the RPC is set, assumptions regarding what proportion of decoupling deferrals are associated with weather have no impact on the deferrals in total, only the portion explained by "abnormal" weather.

The data shown below indicates that if 2022 were a test year in a future general rate case the definition of "normal" weather would impact both the overall normalized usage and the monthly shape of normalized usage (impacting the Decoupling monthly RPC). Natural gas usage is only sensitive to heating, therefore changes to cooling expectations have no impact to the normalized test year usage. Generally, the data below shows that the shorter the moving average periods, the less heating degree-days and more cooling degree-days. Both residential and non-residential natural gas service would have the highest normalized usage under the 30-year moving average assumption (lowest rate per therm for the same RPC) and the lowest normalized usage under the 10-year moving average assumption (highest rate per therm for the same RPC).

Line No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	2022 Total
1	Actual Degree Days Heating	1,098	930	688	679	421	123	5	3	59	302	1,090	1,279	6,677
2	Actual Degree Days Cooling	-	-	-	-	-	37	294	353	80	1	-	-	765
30-Year Weather Assumption														
3	30-Year Normal DDH	1,096	927	775	548	298	133	25	27	162	533	861	1,124	6,509
4	30-Year Normal DDC	-	-	-	-	15	57	223	193	44	1	-	-	533
5	Normal - Actual DDH	(2)	(3)	87	(131)	(123)	10	20	24	103	231	(229)	(155)	(168)
6	Normal - Actual DDC	-	-	-	-	15	20	(71)	(160)	(36)	-	-	-	(232)
7	30-Year Residential Usage Adjustment	(39,193)	(58,790)	1,704,915	(2,318,315)	(2,163,654)	178,673	412,933	498,076	2,133,409	4,117,683	(4,068,980)	(3,063,106)	(2,666,349)
8	30-Year Non-Residential Usage Adjustment	(13,594)	(20,392)	591,355	(789,683)	(740,912)	61,732	158,879	193,107	826,553	1,414,494	(1,412,963)	(1,110,413)	(841,837)
Deferred Decoupled Revenue														
9	Residential Weather Component	\$ (20,200)	\$ (30,300)	\$ 878,696	\$ (1,194,836)	\$ (1,115,126)	\$ 92,086	\$ 212,822	\$ 256,703	\$ 1,099,538	\$ 2,122,213	\$ (2,097,112)	\$ (1,712,001)	\$ (1,507,517)
10	Residential Non-Weather	\$ (2,873,850)	\$ (940,631)	\$ (40,891)	\$ 246,126	\$ 858,856	\$ 225,752	\$ 145,042	\$ 340,909	\$ (952,969)	\$ 806,174	\$ 2,885,491	\$ (221,388)	\$ 478,620
11	Total Residential Decoupling Deferral	\$ (2,894,050)	\$ (970,931)	\$ 837,805	\$ (948,710)	\$ (256,270)	\$ 317,838	\$ 357,864	\$ 597,612	\$ 146,569	\$ 2,928,387	\$ 788,379	\$ (1,933,389)	\$ (1,028,897)
12	Non-Residential Weather Component	\$ (3,731)	\$ (5,596)	\$ 162,291	\$ (216,721)	\$ (203,336)	\$ 16,942	\$ 43,603	\$ 52,996	\$ 226,839	\$ 388,194	\$ (387,774)	\$ (323,874)	\$ (250,167)
13	Non-Residential Non-Weather	\$ (326,761)	\$ (287,151)	\$ (331,269)	\$ 158,590	\$ 37,627	\$ 88,328	\$ 166,608	\$ 164,478	\$ 87,186	\$ 356,096	\$ 1,442,298	\$ 61,015	\$ 1,617,044
14	Total Non-Residential Decoupling Deferral	\$ (330,492)	\$ (292,747)	\$ (168,978)	\$ (58,131)	\$ (165,709)	\$ 105,270	\$ 210,211	\$ 217,474	\$ 314,025	\$ 744,290	\$ 1,054,524	\$ (262,859)	\$ 1,366,877
20-Year Weather Assumption														
15	20-Year Normal DDH	1,091	923	762	540	283	122	14	19	155	522	855	1,115	6,401
16	20-Year Normal DDC	-	-	-	-	16	71	249	214	47	1	-	-	598
17	Normal - Actual DDH	(7)	(7)	74	(139)	(138)	(1)	9	16	96	220	(235)	(164)	(276)
18	Normal - Actual DDC	-	-	-	-	16	34	(45)	(139)	(33)	-	-	-	(167)
19	20-Year Residential Usage Adjustment	(137,177)	(137,177)	1,450,158	(2,459,892)	(2,427,513)	(17,868)	185,820	332,050	1,988,420	3,921,603	(4,175,591)	(3,240,964)	(4,718,131)
20	20-Year Non-Residential Usage Adjustment	(47,580)	(47,580)	502,992	(837,907)	(831,268)	(6,173)	71,496	128,739	770,379	1,347,138	(1,449,982)	(1,174,889)	(1,574,635)
Deferred Decoupled Revenue														
21	Residential Weather Component	\$ (70,700)	\$ (70,700)	\$ 747,397	\$ (1,267,804)	\$ (1,251,116)	\$ (9,209)	\$ 95,770	\$ 171,135	\$ 1,024,812	\$ 2,021,155	\$ (2,152,058)	\$ (1,811,407)	\$ (2,572,725)
22	Residential Non-Weather	\$ (2,823,350)	\$ (900,231)	\$ 90,408	\$ 319,094	\$ 994,846	\$ 327,047	\$ 262,094	\$ 426,477	\$ (878,243)	\$ 907,232	\$ 2,940,437	\$ (121,982)	\$ 1,543,828
23	Total Residential Decoupling Deferral	\$ (2,894,050)	\$ (970,931)	\$ 837,805	\$ (948,710)	\$ (256,270)	\$ 317,838	\$ 357,864	\$ 597,612	\$ 146,569	\$ 2,928,387	\$ 788,379	\$ (1,933,389)	\$ (1,028,897)
24	Non-Residential Weather Component	\$ (13,058)	\$ (13,058)	\$ 138,041	\$ (229,955)	\$ (228,133)	\$ (1,694)	\$ 19,621	\$ 35,331	\$ 211,423	\$ 369,709	\$ (397,933)	\$ (342,680)	\$ (452,386)
25	Non-Residential Non-Weather	\$ (317,434)	\$ (279,689)	\$ (307,019)	\$ 171,824	\$ 62,424	\$ 106,964	\$ 190,590	\$ 182,143	\$ 102,602	\$ 374,581	\$ 1,452,457	\$ 79,821	\$ 1,819,263
26	Total Non-Residential Decoupling Deferral	\$ (330,492)	\$ (292,747)	\$ (168,978)	\$ (58,131)	\$ (165,709)	\$ 105,270	\$ 210,211	\$ 217,474	\$ 314,025	\$ 744,290	\$ 1,054,524	\$ (262,859)	\$ 1,366,877

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 4th Quarter 2022

Line No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	2022 Total
1	Actual Degree Days Heating	1,098	930	688	679	421	123	5	3	59	302	1,090	1,279	6,677
2	Actual Degree Days Cooling	-	-	-	-	-	37	294	353	80	1	-	-	765
	15-Year Weather Assumption													
27	15-Year Normal DDH	1,092	932	775	545	277	120	14	18	142	521	837	1,123	6,396
28	15-Year Normal DDC	-	-	-	1	17	75	245	227	51	1	-	-	617
29	Normal - Actual DDH	(6)	2	87	(134)	(144)	(3)	9	15	83	219	(253)	(156)	(281)
30	Normal - Actual DDC	-	-	-	1	17	38	(49)	(126)	(29)	-	-	-	(148)
31	15-Year Residential Usage Adjustment	(117,580)	39,193	1,704,915	(2,371,406)	(2,533,057)	(53,603)	185,820	311,297	1,719,155	3,903,778	(4,495,423)	(3,082,868)	(4,789,779)
32	15-Year Non-Residential Usage Adjustment	(40,783)	13,594	591,355	(807,768)	(867,410)	(18,519)	71,496	120,692	666,057	1,341,015	(1,561,045)	(1,117,578)	(1,608,894)
	Deferred Decoupled Revenue													
33	Residential Weather Component	\$ (60,600)	\$ 20,200	\$ 878,696	\$ (1,222,199)	\$ (1,305,512)	\$ (27,626)	\$ 95,770	\$ 160,439	\$ 886,035	\$ 2,011,968	\$ (2,316,896)	\$ (1,723,046)	\$ (2,602,771)
34	Residential Non-Weather	\$ (2,833,450)	\$ (991,131)	\$ (40,891)	\$ 273,489	\$ 1,049,242	\$ 345,464	\$ 262,094	\$ 437,173	\$ (739,466)	\$ 916,419	\$ 3,105,275	\$ (210,343)	\$ 1,573,874
35	Total Residential Decoupling Deferral	\$ (2,894,050)	\$ (970,931)	\$ 837,805	\$ (948,710)	\$ (256,270)	\$ 317,838	\$ 357,864	\$ 597,612	\$ 146,569	\$ 2,928,387	\$ 788,379	\$ (1,933,389)	\$ (1,028,897)
36	Non-Residential Weather Component	\$ (11,192)	\$ 3,731	\$ 162,291	\$ (221,684)	\$ (238,052)	\$ (5,082)	\$ 19,621	\$ 33,123	\$ 182,793	\$ 368,028	\$ (428,413)	\$ (325,964)	\$ (460,800)
37	Non-Residential Non-Weather	\$ (319,300)	\$ (296,478)	\$ (331,269)	\$ 163,553	\$ 72,343	\$ 110,352	\$ 190,590	\$ 184,351	\$ 131,232	\$ 376,262	\$ 1,482,937	\$ 63,105	\$ 1,827,677
38	Total Non-Residential Decoupling Deferral	\$ (330,492)	\$ (292,747)	\$ (168,978)	\$ (58,131)	\$ (165,709)	\$ 105,270	\$ 210,211	\$ 217,474	\$ 314,025	\$ 744,290	\$ 1,054,524	\$ (262,859)	\$ 1,366,877
	10-Year Weather Assumption													
39	10-Year Normal DDH	1,084	939	747	518	241	98	10	11	144	508	820	1,093	6,213
40	10-Year Normal DDC	-	-	-	1	18	96	271	244	51	1	-	-	682
41	Normal - Actual DDH	(14)	9	59	(161)	(180)	(25)	5	8	85	206	(270)	(186)	(464)
42	Normal - Actual DDC	-	-	-	1	18	59	(23)	(109)	(29)	-	-	-	(83)
43	10-Year Residential Usage Adjustment	(274,354)	176,371	1,156,206	(2,849,228)	(3,166,321)	(446,685)	103,233	166,026	1,760,581	3,672,045	(4,797,487)	(3,675,727)	(8,175,340)
44	10-Year Non-Residential Usage Adjustment	(95,161)	61,175	401,034	(970,527)	(1,084,263)	(154,328)	39,719	64,369	682,106	1,261,412	(1,665,937)	(1,332,496)	(2,792,897)
	Deferred Decoupled Revenue													
45	Residential Weather Component	\$ (141,399)	\$ 90,900	\$ 595,897	\$ (1,468,464)	\$ (1,631,890)	\$ (230,217)	\$ 53,205	\$ 85,568	\$ 907,386	\$ 1,892,535	\$ (2,472,577)	\$ (2,054,401)	\$ (4,373,457)
46	Residential Non-Weather	\$ (2,752,651)	\$ (1,061,831)	\$ 241,908	\$ 519,754	\$ 1,375,620	\$ 548,055	\$ 304,659	\$ 512,044	\$ (760,817)	\$ 1,035,852	\$ 3,260,956	\$ 121,012	\$ 3,344,560
47	Total Residential Decoupling Deferral	\$ (2,894,050)	\$ (970,931)	\$ 837,805	\$ (948,710)	\$ (256,270)	\$ 317,838	\$ 357,864	\$ 597,612	\$ 146,569	\$ 2,928,387	\$ 788,379	\$ (1,933,389)	\$ (1,028,897)
48	Non-Residential Weather Component	\$ (26,116)	\$ 16,789	\$ 110,060	\$ (266,351)	\$ (297,565)	\$ (42,354)	\$ 10,900	\$ 17,665	\$ 187,197	\$ 346,182	\$ (457,200)	\$ (388,649)	\$ (789,442)
49	Non-Residential Non-Weather	\$ (304,376)	\$ (309,536)	\$ (279,038)	\$ 208,220	\$ 131,856	\$ 147,624	\$ 199,311	\$ 199,809	\$ 126,828	\$ 398,108	\$ 1,511,724	\$ 125,790	\$ 2,156,319
50	Total Non-Residential Decoupling Deferral	\$ (330,492)	\$ (292,747)	\$ (168,978)	\$ (58,131)	\$ (165,709)	\$ 105,270	\$ 210,211	\$ 217,474	\$ 314,025	\$ 744,290	\$ 1,054,524	\$ (262,859)	\$ 1,366,877