

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2020

Avista Utilities

Decoupling Mechanism - UE-170485 Base effective 5/1/2018

Development of WA Electric Deferrals (Calendar Year 2020)

Line No.	Source				1st Quarter	YTD	
		Jan-20	Feb-20	Mar-20	Total	Total	
(a)	(b)	(c)	(d)	(e)			
Residential Group							
1	Actual Customers	Revenue System	221,120	220,271	220,636	662,027	662,027
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$83.76	\$67.85	\$62.15	\$71.26	\$71.26
3	Decoupled Revenue	(1) x (2)	\$ 18,521,106	\$ 14,946,228	\$ 13,711,791	\$ 47,179,126	\$ 47,179,126
4	Actual Base Rate Revenue	Revenue System	\$ 23,579,888	\$ 20,630,118	\$ 20,089,065		
5	Actual Basic Charge Revenue	Revenue System	\$ 2,025,764	\$ 2,014,030	\$ 2,024,532		
6	Actual Usage (kWhs)	Revenue System	258,096,251	225,826,180	218,575,770		
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900		
8	Variable Power Supply Payments	(6) x (7)	\$ 4,903,829	\$ 4,290,697	\$ 4,152,940		
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 16,650,296	\$ 14,325,391	\$ 13,911,593	\$ 44,887,279	\$ 44,887,279
	Residential Revenue Per Customer Received		\$75.30	\$65.04	\$63.05	\$67.80	\$67.80
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ 1,870,810	\$ 620,838	\$ (199,802)	\$ 2,291,846	\$ 2,291,846
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (87,324)	\$ (28,979)	\$ 9,326	\$ (106,977)	\$ (106,977)
		FERC Rate	4.96%	4.96%	4.96%		
12	Interest on Deferral	Avg Balance Calc	\$ 3,686	\$ 8,610	\$ 9,475	\$ 21,771	\$ 21,771
	Monthly Residential Deferral Totals		\$ 1,787,172	\$ 600,469	\$ (181,000)	\$ 2,206,641	\$ 2,206,641
	Cumulative Residential Deferral						
13	Surcharge/(Rebate) Balance	Σ((10) ~ (12))	\$ 1,787,172	\$ 2,387,641	\$ 2,206,641		
Non-Residential Group							
14	Actual Customers	Revenue System	37,482	37,041	37,523	112,046	112,046
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$359.81	\$336.86	\$346.66	\$347.82	\$347.82
16	Decoupled Revenue	(14) x (15)	\$ 13,486,278	\$ 12,477,618	\$ 13,007,853	\$ 38,971,748	\$ 38,971,748
17	Actual Base Rate Revenue	Revenue System	\$ 18,011,842	\$ 17,151,617	\$ 17,206,840		
18	Actual Basic Charge Revenue	Revenue System	\$ 1,711,699	\$ 1,666,204	\$ 1,699,799		
19	Actual Usage (kWhs)	Revenue System	179,782,076	168,654,118	169,349,462		
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900		
21	Variable Power Supply Payments	(19) x (20)	\$ 3,415,859	\$ 3,204,428	\$ 3,217,640		
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 12,884,284	\$ 12,280,985	\$ 12,289,401	\$ 37,454,669	\$ 37,454,669
	Non-Residential Revenue Per Customer Received		\$343.75	\$331.55	\$327.52	\$334.28	\$334.28
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 601,994	\$ 196,633	\$ 718,452	\$ 1,517,079	\$ 1,517,079
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (28,099)	\$ (9,178)	\$ (33,535)	\$ (70,813)	\$ (70,813)
		FERC Rate	4.96%	4.96%	4.96%		
25	Interest on Deferral	Avg Balance Calc	\$ 1,186	\$ 2,764	\$ 4,579	\$ 8,529	\$ 8,529
	Monthly Non-Residential Deferral Totals		\$ 575,081	\$ 190,219	\$ 689,495	\$ 1,454,795	\$ 1,454,795
	Cumulative Non-Residential Deferral						
26	Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ 575,081	\$ 765,300	\$ 1,454,795		
27	Total Cumulative Electric Deferral	(13) + (26)	\$ 2,362,253	\$ 3,152,942	\$ 3,661,437		

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2020

Avista Utilities

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

Development of WA Natural Gas Deferrals (Calendar Year 2020)

Line No.	Source				1st Quarter	YTD	
		Jan-20	Feb-20	Mar-20	Total	Total	
(a)	(b)	(c)	(d)	(e)	(o)	(o)	
Residential Group							
1	Actual Customers	Revenue System	167,769	167,465	167,740	502,974	502,974
2	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$55.61	\$44.26	\$36.07	\$45.31	\$45.31
3	Decoupled Revenue	(1) x (2)	\$ 9,329,063	\$ 7,412,520	\$ 6,050,389	\$ 22,791,973	\$ 22,791,973
	Actual Usage (informational only)	Revenue System	19,902,225	18,156,995	16,737,084		
	Actual Base Rate Revenue						
4	(Excludes Gas Costs)	Revenue System	\$ 11,069,164	\$ 9,201,681	\$ 8,457,284		
5	Actual Fixed Charge Revenue	Revenue System	\$ 1,611,951	\$ 1,607,724	\$ 1,613,623		
6	Customer Decoupled Payments	(4) - (5)	\$ 9,457,214	\$ 7,593,958	\$ 6,843,662	\$ 23,894,833	\$ 23,894,833
	Residential Revenue Per Customer Received		\$56.37	\$45.35	\$40.80	\$47.51	\$47.51
7	Deferral - Surcharge (Rebate)	(3) - (6)	\$ (128,150)	\$ (181,437)	\$ (793,272)	\$ (1,102,860)	\$ (1,102,860)
8	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 5,955	\$ 8,430	\$ 36,859	\$ 51,244	\$ 51,244
		FERC Rate	4.96%	4.96%	4.96%		
9	Interest on Deferral	Avg Balance Calc	\$ (253)	\$ (864)	\$ (2,788)	\$ (3,904)	\$ (3,904)
	Monthly Residential Deferral Totals		\$ (122,449)	\$ (173,870)	\$ (759,201)	\$ (1,055,520)	\$ (1,055,520)
	Cumulative Residential Deferral						
10	Surcharge/(Rebate) Balance	Σ((7) ~ (9))	\$ (122,449)	\$ (296,319)	\$ (1,055,520)		
Non-Residential Group							
11	Actual Customers	Revenue System	3,142	3,158	3,147	9,447	9,447
12	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$644.72	\$572.96	\$501.97	\$573.18	\$573.18
13	Decoupled Revenue	(11) x (12)	\$ 2,025,712	\$ 1,809,401	\$ 1,579,690	\$ 5,414,803	\$ 5,414,803
	Actual Usage (informational only)		8,048,135	7,886,250	7,168,311		
	Actual Base Rate Revenue						
14	(Excludes Gas Costs)	Revenue System	\$ 2,616,090	\$ 2,269,383	\$ 2,087,429		
15	Actual Fixed Charge Revenue	Revenue System	\$ 306,762	\$ 308,694	\$ 307,626		
16	Customer Decoupled Payments	(14) - (15)	\$ 2,309,327	\$ 1,960,689	\$ 1,779,803	\$ 6,049,819	\$ 6,049,819
	Non-Residential Revenue Per Customer Received		\$734.99	\$620.86	\$565.56	\$640.40	\$640.40
17	Deferral - Surcharge (Rebate)	(13) - (16)	\$ (283,615)	\$ (151,287)	\$ (200,113)	\$ (635,015)	\$ (635,015)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 13,178	\$ 7,030	\$ 9,298	\$ 29,506	\$ 29,506
		FERC Rate	4.96%	4.96%	4.96%		
19	Interest on Deferral	Avg Balance Calc	\$ (559)	\$ (1,418)	\$ (2,117)	\$ (4,094)	\$ (4,094)
	Monthly Non-Residential Deferral Totals		\$ (270,996)	\$ (145,676)	\$ (192,931)	\$ (609,603)	\$ (609,603)
	Cumulative Non-Residential Deferral						
20	Surcharge/(Rebate) Balance	Σ((17) ~ (19))	\$ (270,996)	\$ (416,672)	\$ (609,603)		
21	Total Cumulative Natural Gas Deferral	(10) + (20)	\$ (393,444)	\$ (712,991)	\$ (1,665,123)		

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2020

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	202001	1,182,032.66	605,139.65	1,787,172.31	
	REG ASSET-DECOUPLING DEFERRED		202002	1,787,172.31	600,469.03	2,387,641.34	
	REG ASSET-DECOUPLING DEFERRED		202003	2,387,641.34	-181,000.26	2,206,641.08	
	1,024,608.42						
	REG ASSET-DECOUPLING DEFERRED	GD	202001	-1,053,674.32	931,225.81	-122,448.51	
	REG ASSET-DECOUPLING DEFERRED		202002	-122,448.51	-173,870.41	-296,318.92	
	REG ASSET-DECOUPLING DEFERRED		202003	-296,318.92	-759,200.98	-1,055,519.90	
	-1,845.58						
	1,022,762.84						
186338	REG ASSET NON-RES DECOUPLING D	ED	202001	6,859,634.11	-6,284,552.97	575,081.14	
	REG ASSET NON-RES DECOUPLING D		202002	575,081.14	190,219.03	765,300.17	
	REG ASSET NON-RES DECOUPLING D		202003	765,300.17	689,495.31	1,454,795.48	
	-5,404,838.63						
	REG ASSET NON-RES DECOUPLING D	GD	202001	63,249.00	-334,244.73	-270,995.73	
	REG ASSET NON-RES DECOUPLING D		202002	-270,995.73	-145,676.10	-416,671.83	
	REG ASSET NON-RES DECOUPLING D		202003	-416,671.83	-192,931.28	-609,603.11	
	-672,852.11						
	-6,077,690.74						

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	202001	0.00	1,186,918.39	1,186,918.39	
	REG ASSET- DECOUPLING PRIOR YE		202002	1,186,918.39	4,905.93	1,191,824.32	
	REG ASSET- DECOUPLING PRIOR YE		202003	1,191,824.32	4,926.21	1,196,750.53	
	1,196,750.53						
	REG ASSET- DECOUPLING PRIOR YE	GD	202001	0.00	-1,058,029.51	-1,058,029.51	
	REG ASSET- DECOUPLING PRIOR YE		202002	-1,058,029.51	-4,373.19	-1,062,402.70	
	REG ASSET- DECOUPLING PRIOR YE		202003	-1,062,402.70	-4,391.26	-1,066,793.96	
	-1,066,793.96						
	129,956.57						
182339	REG ASSET - NON RES DECOUPLING	ED	202001	0.00	6,887,987.26	6,887,987.26	
	REG ASSET - NON RES DECOUPLING		202002	6,887,987.26	28,470.35	6,916,457.61	
	REG ASSET - NON RES DECOUPLING		202003	6,916,457.61	28,588.02	6,945,045.63	
	6,945,045.63						
	REG ASSET - NON RES DECOUPLING	GD	202001	0.00	63,510.43	63,510.43	
	REG ASSET - NON RES DECOUPLING		202002	63,510.43	262.51	63,772.94	
	REG ASSET - NON RES DECOUPLING		202003	63,772.94	263.59	64,036.53	
	64,036.53						
	7,009,082.16						

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	202001	7,840,793.63	-655,463.29	7,185,330.34	
	REG ASSET- DECOUPLING SURCHARG		202002	7,185,330.34	-572,280.00	6,613,050.34	
	REG ASSET- DECOUPLING SURCHARG		202003	6,613,050.34	-555,312.23	6,057,738.11	
	-1,783,055.52						
	REG ASSET- DECOUPLING SURCHARG	GD	202001	530,787.18	-77,804.40	452,982.78	
	REG ASSET- DECOUPLING SURCHARG		202002	452,982.78	-71,353.11	381,629.67	
	REG ASSET- DECOUPLING SURCHARG		202003	381,629.67	-65,752.75	315,876.92	
	-214,910.26						
	-1,997,965.78						
182338	REG ASSET- DECOUPLING SURCHARG	ED	202001	6,276,044.88	-597,844.89	5,678,199.99	
	REG ASSET- DECOUPLING SURCHARG		202002	5,678,199.99	-561,553.05	5,116,646.94	
	REG ASSET- DECOUPLING SURCHARG		202003	5,116,646.94	-566,735.35	4,549,911.59	
	-1,726,133.29						
	REG ASSET - NON RES DECOUPLING	GD	202001	740,948.34	-138,269.76	602,678.58	
	REG ASSET - NON RES DECOUPLING		202002	602,678.58	-137,085.03	465,593.55	
	REG ASSET - NON RES DECOUPLING		202003	465,593.55	-124,477.91	341,115.64	
	-399,832.70						
	-2,125,965.99						

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202001	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202002	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202003	0.00	0.00	0.00	
	0.00						
	REG LIABILITY DECOUPLING REBAT	GD	202001	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202002	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202003	0.00	0.00	0.00	
	0.00						
	0.00						
254338	REG LIABILITY NON RES DECOUPLI	ED	202001	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202002	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202003	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	202001	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202002	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202003	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	202001	-4,653,286.07	-239,858.67	-4,893,144.74	
	ADFIT DECOUPLING DEFERRED REV		202002	-4,893,144.74	65,051.43	-4,828,093.31	
	ADFIT DECOUPLING DEFERRED REV		202003	-4,828,093.31	121,808.05	-4,706,285.26	
	-52,999.19						
	ADFIT DECOUPLING DEFERRED REV	GD	202001	-59,075.31	128,858.56	69,783.25	
	ADFIT DECOUPLING DEFERRED REV		202002	69,783.25	111,740.02	181,523.27	
	ADFIT DECOUPLING DEFERRED REV		202003	181,523.27	240,763.02	422,286.29	
	481,361.60						
	428,362.41						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2020

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	202001	0.00	-1,783,486.44	-1,783,486.44
	RESIDENTIAL DECOUPLING DEFERRE		202002	-1,783,486.44	-591,858.88	-2,375,345.32
	RESIDENTIAL DECOUPLING DEFERRE		202003	-2,375,345.32	190,475.53	-2,184,869.79
-2,184,869.79						
456338	NON-RES DECOUPLING DEFERRED RE	ED	202001	0.00	-573,895.09	-573,895.09
	NON-RES DECOUPLING DEFERRED RE		202002	-573,895.09	-187,454.62	-761,349.71
	NON-RES DECOUPLING DEFERRED RE		202003	-761,349.71	-684,916.58	-1,446,266.29
-1,446,266.29						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202001	0.00	122,195.97	122,195.97
	RESIDENTIAL DECOUPLING DEFERRE		202002	122,195.97	173,006.74	295,202.71
	RESIDENTIAL DECOUPLING DEFERRE		202003	295,202.71	756,412.94	1,051,615.65
1,051,615.65						
495338	NON-RES DECOUPLING DEFERRED RE	GD	202001	0.00	270,436.83	270,436.83
	NON-RES DECOUPLING DEFERRED RE		202002	270,436.83	144,257.85	414,694.68
	NON-RES DECOUPLING DEFERRED RE		202003	414,694.68	190,814.69	605,509.37
605,509.37						

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	202001	0.00	686,453.23	686,453.23
	AMORTIZATION RES DECOUPLING DE		202002	686,453.23	600,737.84	1,287,191.07
	AMORTIZATION RES DECOUPLING DE		202003	1,287,191.07	581,444.52	1,868,635.59
1,868,635.59						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202001	0.00	622,499.38	622,499.38
	AMORTIZATION NON-RES DECOUPLIN		202002	622,499.38	583,816.39	1,206,315.77
	AMORTIZATION NON-RES DECOUPLIN		202003	1,206,315.77	586,671.70	1,792,987.47
1,792,987.47						
495329	AMORTIZATION RES DECOUPLING DE	GD	202001	0.00	79,833.33	79,833.33
	AMORTIZATION RES DECOUPLING DE		202002	79,833.33	73,074.42	152,907.75
	AMORTIZATION RES DECOUPLING DE		202003	152,907.75	67,191.29	220,099.04
220,099.04						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202001	0.00	141,625.04	141,625.04
	AMORTIZATION NON-RES DECOUPLIN		202002	141,625.04	138,701.64	280,326.68
	AMORTIZATION NON-RES DECOUPLIN		202003	280,326.68	126,141.67	406,468.35
406,468.35						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2020
Interest Income or Expense

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING□	ED	202001	0.00	-93,755.23	-93,755.23	
	INTEREST INCOME - DECOUPLING□		202002	-93,755.23	-95,472.02	-189,227.25	
	INTEREST INCOME - DECOUPLING□		202003	-189,227.25	-93,636.87	-282,864.12	
	-282,864.12						
	INTEREST INCOME - DECOUPLING□	GD	202001	0.00	-5,645.64	-5,645.64	
	INTEREST INCOME - DECOUPLING□		202002	-5,645.64	-3,600.43	-9,246.07	
	INTEREST INCOME - DECOUPLING□		202003	-9,246.07	-3,365.89	-12,611.96	
	-12,611.96						
	-295,476.08						
431328	INTEREST EXPENSE - DECOUPLING□	ED	202001	0.00	0.00	0.00	
	INTEREST EXPENSE - DECOUPLING□		202002	0.00	0.00	0.00	
	INTEREST EXPENSE - DECOUPLING□		202003	0.00	0.00	0.00	
	0.00						
	INTEREST EXPENSE - DECOUPLING□	GD	202001	0.00	5,166.63	5,166.63	
	INTEREST EXPENSE - DECOUPLING□		202002	5,166.63	6,655.11	11,821.74	
	INTEREST EXPENSE - DECOUPLING□		202003	11,821.74	9,295.89	21,117.63	
	21,117.63						
	21,117.63						
-274,358.45							

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	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202003	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202003	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						0.00
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202001	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202002	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202003	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	202001	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202002	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202003	0.00	0.00	0.00	
	0.00						
	Prior Year Contra Asset Balance						0.00
456311	CONTRA DECOUPLING DEFERRAL	ED	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202003	0.00	0.00	0.00	
	0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202003	0.00	0.00	0.00	
	0.00						

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 1st Quarter 2020

Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric

	EDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-20		\$93,755.23	(\$93,755.23)	\$0.00	(\$93,755.23)	\$0.00
Feb-20		\$95,472.02	(\$95,472.02)	\$0.00	(\$95,472.02)	\$0.00
Mar-20		\$93,636.87	(\$93,636.87)	\$0.00	(\$93,636.87)	\$0.00
Q1 Total		\$282,864.12	(\$282,864.12)	\$0.00	(\$282,864.12)	\$0.00
186328	ED	Deferral	Interest		Ending	Interest
Deferral - Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20		\$1,783,486.44	\$3,685.87		\$1,787,172.31	4.96%
Feb-20		\$591,858.88	\$8,610.15		\$2,387,641.34	4.96%
Mar-20		(\$190,475.53)	\$9,475.27		\$2,206,641.08	4.96%
186338	ED	Deferral	Interest		Ending	Interest
Deferral - Non-Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20		\$573,895.09	\$1,186.05		\$575,081.14	4.96%
Feb-20		\$187,454.62	\$2,764.41		\$765,300.17	4.96%
Mar-20		\$684,916.58	\$4,578.73		\$1,454,795.48	4.96%
182329	ED	Deferral	Interest		Ending	Interest
Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$1,182,032.66	
Provision for Rate Refund - December 2019 Estimate					\$0.00	
Jan-20			\$4,885.73		\$1,186,918.39	4.96%
Feb-20			\$4,905.93		\$1,191,824.32	4.96%
Mar-20			\$4,926.21		\$1,196,750.53	4.96%
182339	ED	Deferral	Interest		Ending	Interest
Non-Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$6,859,634.11	
Provision for Rate Refund - December 2019 Estimate					\$0.00	
Jan-20			\$28,353.15		\$6,887,987.26	4.96%
Feb-20			\$28,470.35		\$6,916,457.61	4.96%
Mar-20			\$28,588.02		\$6,945,045.63	4.96%
182328	ED	Deferral	Interest		Ending	Interest
Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$7,840,793.63	
Jan-20			\$30,989.94	(\$686,453.23)	\$7,185,330.34	4.96%
Feb-20			\$28,457.84	(\$600,737.84)	\$6,613,050.34	4.96%
Mar-20			\$26,132.29	(\$581,444.52)	\$6,057,738.11	4.96%
182338	ED	Deferral	Interest		Ending	Interest
Non-Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$6,276,044.88	
Jan-20			\$24,654.49	(\$622,499.38)	\$5,678,199.99	4.96%
Feb-20			\$22,263.34	(\$583,816.39)	\$5,116,646.94	4.96%
Mar-20			\$19,936.35	(\$586,671.70)	\$4,549,911.59	4.96%
254328	ED	Deferral	Interest		Ending	Interest
Res Rebate Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%
254338	ED	Deferral	Interest		Ending	Interest
Non-Res Rebate Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

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Washington Jurisdiction Decoupling Mechanism Interest Summary
Natural Gas

	GDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-20		(\$106.38)	(\$5,645.64)	\$5,166.63	(\$479.01)	(\$585.39)
Feb-20		(\$2,469.29)	(\$3,600.43)	\$6,655.11	\$3,054.68	\$585.39
Mar-20		(\$5,930.00)	(\$3,365.89)	\$9,295.89	\$5,930.00	\$0.00
Q1 Total		(\$8,505.67)	(\$12,611.96)	\$21,117.63	\$8,505.67	\$0.00
186328	GD	Deferral	Interest		Ending	Interest
Deferral - Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20		(\$122,195.97)	(\$252.54)		(\$122,448.51)	4.96%
Feb-20		(\$173,006.74)	(\$863.67)		(\$296,318.92)	4.96%
Mar-20		(\$756,412.94)	(\$2,788.04)		(\$1,055,519.90)	4.96%
186338	GD	Deferral	Interest		Ending	Interest
Deferral - Non-Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20		(\$270,436.83)	(\$558.90)		(\$270,995.73)	4.96%
Feb-20		(\$144,257.85)	(\$1,418.25)		(\$416,671.83)	4.96%
Mar-20		(\$190,814.69)	(\$2,116.59)		(\$609,603.11)	4.96%
182329	GD	Deferral	Interest		Ending	Interest
Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					(\$1,053,674.32)	
Provision for Rate Refund - December 2019 Estimate					\$0.00	
Jan-20			(\$4,355.19)		(\$1,058,029.51)	4.96%
Feb-20			(\$4,373.19)		(\$1,062,402.70)	4.96%
Mar-20			(\$4,391.26)		(\$1,066,793.96)	4.96%
182339	GD	Deferral	Interest		Ending	Interest
Non-Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$63,249.00	
Provision for Rate Refund - December 2019 Estimate					\$0.00	
Jan-20			\$261.43		\$63,510.43	4.96%
Feb-20			\$262.51		\$63,772.94	4.96%
Mar-20			\$263.59		\$64,036.53	4.96%
182328	GD	Deferral	Interest		Ending	Interest
Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$530,787.18	
Jan-20			\$2,028.93	(\$79,833.33)	\$452,982.78	4.96%
Feb-20			\$1,721.31	(\$73,074.42)	\$381,629.67	4.96%
Mar-20			\$1,438.54	(\$67,191.29)	\$315,876.92	4.96%
182338	GD	Deferral	Interest		Ending	Interest
Non-Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$740,948.34	
Jan-20			\$2,769.89	(\$141,625.04)	\$602,093.19	4.96%
Feb-20			\$2,202.00	(\$138,701.64)	\$465,593.55	4.96%
Mar-20			\$1,663.76	(\$126,141.67)	\$341,115.64	4.96%
254328	GD	Deferral	Interest		Ending	Interest
Res Rebate Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%
254338	GD	Deferral	Interest		Ending	Interest
Non-Res Rebate Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2020

NOTES

(1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2020. For the electric customers usage and decoupled revenues were lower than authorized to a similar degree resulting in surcharge deferrals for both the residential and non-residential groups. Decoupled natural gas revenues from the residential group had slightly lower usage per customer that was offset by higher average revenue per therm (compared to the authorized test year) resulting in rebate deferrals. Decoupled natural gas revenues from the non-residential group had both higher usage per customer and higher average revenue per therm (compared to the authorized test year) resulting in rebate deferrals.

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

	Q1	Q2	Q3	Q4	Annual Weighted	%
Electric Residential						
Change in Use per Customer	(255)					-7.4%
Change in Decoupled Revenue per Customer	-\$10.39					-4.9%
Deferral per Average Customer	\$10.39					
Electric Non-Residential						
Change in Use per Customer	(713)					-4.9%
Change in Decoupled Revenue per Customer	-\$40.62					-3.9%
Deferral per Average Customer	\$40.62					
Natural Gas Residential						
Change in Use per Customer	(9)					-2.6%
Change in Decoupled Revenue per Customer	\$6.58					4.8%
Deferral per Average Customer	-\$6.58					
Natural Gas Non-Residential						
Change in Use per Customer	345					4.9%
Change in Decoupled Revenue per Customer	\$201.66					11.7%
Deferral per Average Customer	-\$201.66					

2) The contra asset accounting shown on page 6 is for financial reporting purposes only. Generally Accepted Accounting Principles allow revenue recognition from alternative revenue programs up to the amount expected to be collected within 24 months following the end of the annual period in which they are recognized. Due to the 3% annual rate increase limitation a portion of a 2020 surcharge may not be fully recovered by 12/31/2022 and therefore would not be recognizable as income for financial reporting purposes in 2020. The income statement impact of any contra deferral entries will be eliminated for Commission Basis results reporting.