

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2020

Avista Utilities

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

Development of WA Electric Deferrals (Calendar Year 2020)

Line No.	Source	Apr-20	May-20	Jun-20	1st Quarter Total	2nd Quarter Total	YTD Total
(a)	(b)	(f)	(g)	(h)			
Residential Group							
1	Actual Customers	Revenue System	220,604	220,212	220,636	662,027	1,323,479
2	Actual Usage (kWhs)	Revenue System	188,286,073	159,744,333	155,578,204	702,498,201	1,206,106,811
3	Actual Base Rate Revenue	Revenue System	\$ 17,970,007	\$ 15,313,338	\$ 15,206,666	\$ 64,299,071	\$ 112,789,081
4	Actual Basic Charge Revenue	Revenue System	\$ 2,021,544	\$ 2,023,335	\$ 2,043,423	\$ 6,064,326	\$ 12,152,628
5	New Customers	Revenue System	3,261	3,380	3,544	-	10,185
6	New Customer Usage (kWhs)	Revenue System	1,762,897	1,373,083	1,398,479	-	4,534,459
7	New Customer Base Rate Revenue	Revenue System	\$ 175,571	\$ 144,960	\$ 149,069	\$ -	\$ 469,599
8	New Customer Basic Charge Revenue	Revenue System	\$ 29,574	\$ 30,636	\$ 32,742	\$ -	\$ 92,952
9	Actual Customers/Test Year Existing	(1) - (5)	217,343	216,832	217,092	662,027	1,313,294
10	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$55.20	\$50.42	\$48.03	\$71.26	\$61.32
11	Decoupled Revenue	(9) x (10)	\$ 11,998,161	\$ 10,933,097	\$ 10,426,781	\$ 47,179,126	\$ 80,537,164
12	Actual Base Rate Revenue/Test Year Existing	(3) - (7)	\$ 17,794,436	\$ 15,168,378	\$ 15,057,597	\$ 48,020,411	\$ 112,319,482
13	Actual Basic Charge Revenue/Test Year Existing	(4) - (8)	\$ 1,991,970	\$ 1,992,699	\$ 2,010,681	\$ 5,995,350	\$ 12,059,676
14	Actual Usage (kWhs)/Test Year Existing	(2) - (6)	186,523,176	158,371,250	154,179,725	499,074,151	1,201,572,352
15	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01895	\$ 0.01895	\$ 0.01895		
16	Variable Power Supply Payments	(14) x (15)	\$ 3,534,614	\$ 3,001,135	\$ 2,921,706		
17	Customer Decoupled Payments	(12) - (13) - (16)	\$ 12,267,852	\$ 10,174,544	\$ 10,125,210	\$ 44,887,279	\$ 77,454,885
18	Residential Revenue Per Customer Received	(17) / (9)	\$56.44	\$46.92	\$46.64	\$67.80	\$58.98
19	Deferral - Surcharge (Rebate)	(14) - (17)	\$ (269,691)	\$ 758,552	\$ 301,570	\$ 2,291,846	\$ 3,082,278
20	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 11,966	\$ (33,656)	\$ (13,380)	\$ (106,977)	\$ (142,047)
21		FERC Rate	4.75%	4.75%	4.75%		
22	Interest on Deferral	Avg Balance Calc	\$ 8,225	\$ 9,182	\$ 11,223	\$ 21,771	\$ 50,401
23	Monthly Residential Deferral Totals		\$ (249,500)	\$ 734,078	\$ 299,413	\$ 2,206,641	\$ 783,990
24	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((19) ,(20) , (22))	\$ 1,957,141	\$ 2,691,218	\$ 2,990,632		

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Line No.	Source	Apr-20	May-20	Jun-20	1st Quarter	2nd Quarter	YTD	
					Total	Total	Total	
(a)	(b)	(f)	(g)	(h)				
Non-Residential Group								
25	Actual Customers	Revenue System	37,426	37,036	37,925	112,046	112,387	224,433
26	Actual Usage (kWhs)	Revenue System	139,907,714	148,830,839	164,045,166	517,785,656	452,783,719	970,569,375
27	Actual Base Rate Revenue	Revenue System	\$ 15,261,341	\$ 15,696,874	\$ 17,336,325	\$ 52,370,299	\$ 48,294,541	\$ 100,664,840
28	Actual Basic Charge Revenue	Revenue System	\$ 1,726,758	\$ 1,720,550	\$ 1,787,846	\$ 5,077,702	\$ 5,235,153	\$ 10,312,855
29	New Customers	Revenue System	873	919	1,048	-	2,840	2,840
30	New Customer Usage (kWhs)	Revenue System	2,007,628	1,811,961	2,179,064	-	5,998,653	5,998,653
31	New Customer Base Rate Revenue	Revenue System	\$ 238,432	\$ 230,638	\$ 280,786	\$ -	\$ 749,856	\$ 749,856
32	New Customer Basic Charge Revenue	Revenue System	\$ 33,333	\$ 34,931	\$ 41,255	\$ -	\$ 109,519	\$ 109,519
33	Actual Customers/Test Year Existing	(25) - (29)	36,553	36,117	36,877	112,046	109,547	221,593
34	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$335.56	\$361.67	\$376.01	\$347.82	\$357.78	\$352.75
35	Decoupled Revenue	(33) x (34)	\$ 12,265,618	\$ 13,062,557	\$ 13,866,018	\$ 38,971,748	\$ 39,194,193	\$ 78,165,941
36	Actual Base Rate Revenue/Test Year Existing	(27) - (31)	\$ 15,022,910	\$ 15,466,236	\$ 17,055,539		\$ 47,544,685	\$ 99,914,983
37	Actual Basic Charge Revenue/Test Year Existing	(28) - (32)	\$ 1,693,425	\$ 1,685,619	\$ 1,746,591		\$ 5,125,635	\$ 10,203,337
38	Actual Usage (kWhs)/Test Year Existing	(26) - (30)	137,900,086	147,018,878	161,866,102		446,785,066	964,570,722
39	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01895	\$ 0.01895	\$ 0.01895			
40	Variable Power Supply Payments	(38) x (39)	\$ 2,613,207	\$ 2,786,008	\$ 3,067,363			
41	Customer Decoupled Payments	(36) - (37) - (40)	\$ 10,716,278	\$ 10,994,609	\$ 12,241,586	\$ 37,454,669	\$ 33,952,473	\$ 71,407,142
42	Non-Residential Revenue Per Customer Received	(41) / (33)	\$293.17	\$304.42	\$331.96	\$334.28	\$309.94	\$322.24
43	Deferral - Surcharge (Rebate)	(41) - (41)	\$ 1,549,340	\$ 2,067,948	\$ 1,624,432	\$ 1,517,079	\$ 5,241,720	\$ 6,758,799
44	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (68,743)	\$ (91,753)	\$ (72,074)	\$ (70,813)	\$ (232,570)	\$ (303,383)
45		FERC Rate	4.75%	4.75%	4.75%			
46	Interest on Deferral	Avg Balance Calc	\$ 8,689	\$ 15,565	\$ 22,610	\$ 8,529	\$ 46,864	\$ 55,393
47	Monthly Non-Residential Deferral Totals		\$ 1,489,286	\$ 1,991,760	\$ 1,574,968	\$ 1,454,795	\$ 5,056,014	\$ 6,510,810
48	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((43) ,(44) , (46))	\$ 2,944,082	\$ 4,935,842	\$ 6,510,810			
49	Total Cumulative Deferral (Rebate)/Surcharge Balance	(26) + (48)	\$ 4,901,223	\$ 7,627,060	\$ 9,501,441			

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd Quarter 2020

Avista Utilities

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

Development of WA Natural Gas Deferrals (Calendar Year 2020)

Line No.	Source	Apr-20	May-20	Jun-20	1st Quarter	2nd Quarter	YTD	
					Total	Total	Total	
(a)	(b)	(f)	(g)	(h)	(o)		(o)	
Residential Group								
1	Actual Customers	Revenue System	167,876	167,226	168,009	502,974	503,111	1,006,085
2	Actual Usage ("Therms)	Revenue System	8,680,515	5,177,292	3,321,590	54,796,305	17,179,398	71,975,703
3	Actual Base Rate Revenue	Revenue System	\$ 5,252,399	\$ 3,776,495	\$ 3,000,532	\$ 28,728,129	\$ 12,029,426	\$ 40,757,556
4	Actual Fixed Charge Revenue	Revenue System	\$ 1,613,347	\$ 1,609,140	\$ 1,623,885	\$ 4,833,297	\$ 4,846,372	\$ 9,679,668
5	New Customers	Revenue System	4,208	4,233	4,349	-	12,790	12,790
6	New Customer Usage (Therms)	Revenue System	268,677	120,936	82,419	-	472,032	472,032
7	New Customer Base Rate Revenue	Revenue System	\$ 153,301	\$ 92,622	\$ 77,767	\$ -	\$ 323,690	\$ 323,690
8	New Customer Fixed Charge Revenue	Revenue System	\$ 40,632	\$ 41,054	\$ 42,532	\$ -	\$ 124,217	\$ 124,217
9	Actual/Test Year Existing Customers	(1) - (5)	163,668	162,993	163,660	502,974	490,321	993,295
10	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$27.53	\$16.27	\$8.72	\$45.31	\$17.51	\$31.59
11	Decoupled Revenue	(9) x (10)	\$ 4,505,527	\$ 2,652,551	\$ 1,426,598	\$ 22,791,973	\$ 8,584,676	\$ 31,376,649
12	Actual Usage /Test Year Existing	(2) - (6)	8,411,838	5,056,357	3,239,171	54,796,305	16,707,366	71,503,671
13	Actual Base Rate Revenue / Test Year Existing	(3) - (7)	\$ 5,099,098	\$ 3,683,872	\$ 2,922,766	\$ 28,728,129	\$ 11,705,737	\$ 40,433,866
14	Actual Fixed Charge Revenue / Test Year Existing	(4) - (8)	\$ 1,572,716	\$ 1,568,086	\$ 1,581,354	\$ 4,833,297	\$ 4,722,155	\$ 9,555,451
15	Customer Decoupled Payments	(13) - (14)	\$ 3,526,383	\$ 2,115,787	\$ 1,341,412	\$ 23,894,833	\$ 6,983,582	\$ 30,878,415
16	Residential Revenue Per Customer Received	(15) / (9)	\$21.55	\$12.98	\$8.20	\$47.51	\$14.24	\$31.09
17	Deferral - Surcharge (Rebate)	(13) - (15)	\$ 979,144	\$ 536,764	\$ 85,185	\$ (1,102,860)	\$ 1,601,094	\$ 498,234
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (43,234)	\$ (23,701)	\$ (3,761)	\$ 51,244	\$ (70,696)	\$ (19,452)
19		FERC Rate	4.75%	4.75%	4.75%			
20	Interest on Deferral	Avg Balance Calc	\$ (2,326)	\$ 533	\$ 1,711	\$ (3,904)	\$ (82)	\$ (3,986)
21	Monthly Residential Deferral Totals		\$ 933,584	\$ 513,596	\$ 83,135	\$ (1,055,520)	\$ 1,530,316	\$ 474,796
22	Cumulative Deferral (Rebate) Balance	Σ((17) ,(18) ,(20))	\$ (121,936)	\$ 391,661	\$ 474,796			

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Development of WA Natural Gas Deferrals (Calendar Year 2020)

Line No.	Source	Apr-20	May-20	Jun-20	1st Quarter	2nd Quarter	YTD	
					Total	Total	Total	
(a)	(b)	(f)	(g)	(h)	(o)		(o)	
Non-Residential Group								
23	Actual Customers	Revenue System	3,153	3,122	3,159	9,447	9,434	18,881
24	Actual Usage ("Therms)	Revenue System	3,634,382	2,904,968	1,882,576	23,102,696	8,421,926	31,524,622
25	Actual Base Rate Revenue	Revenue System	\$ 1,271,852	\$ 1,057,694	\$ 769,948	\$ 6,972,902	\$ 3,099,493	\$ 10,072,395
26	Actual Fixed Charge Revenue	Revenue System	\$ 322,894	\$ 336,113	\$ 340,494	\$ 923,083	\$ 999,501	\$ 1,922,584
27	New Customers	Revenue System	41	38	38	-	117	117
28	New Customer Usage (Therms)	Revenue System	108,540	55,253	35,573	-	199,367	199,367
29	New Customer Base Rate Revenue	Revenue System	\$ 32,149	\$ 18,348	\$ 13,156	\$ -	\$ 63,653	\$ 63,653
30	New Customer Fixed Charge Revenue	Revenue System	\$ 4,090	\$ 3,928	\$ 4,109	\$ -	\$ 12,126	\$ 12,126
31	Test Year Existing Customers	(23) - (27)	3,112	3,084	3,121	9,447	9,317	18,764
32	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$402.99	\$292.00	\$212.46	\$573.18	\$302.43	\$438.74
33	Decoupled Revenue	(31) x (32)	\$ 1,254,106	\$ 900,513	\$ 663,088	\$ 5,414,803	\$ 2,817,707	\$ 8,232,510
34	Actual Usage (Therms) / Test Year Existing	(24) - (28)	3,525,842	2,849,715	1,847,002	23,102,696	8,222,559	31,325,255
35	Actual Base Rate Revenue / Test Year Existing	(25) - (29)	\$ 1,239,703	\$ 1,039,346	\$ 756,791	\$ 6,972,902	\$ 3,035,840	\$ 10,008,742
36	Actual Fixed Charge Revenue / Test Year Existing	(26) - (30)	\$ 318,804	\$ 332,186	\$ 336,385	\$ 923,083	\$ 987,375	\$ 1,910,458
37	Customer Decoupled Payments	(35) - (36)	\$ 920,899	\$ 707,160	\$ 420,406	\$ 6,049,819	\$ 2,048,466	\$ 8,098,284
38	Non-Residential Revenue Per Customer Received	(37) / (31)	\$295.92	\$229.30	\$134.70	\$640.40	\$219.86	\$431.59
39	Deferral - Surcharge (Rebate)	(33) - (37)	\$ 333,207	\$ 193,352	\$ 242,682	\$ (635,015)	\$ 769,241	\$ 134,226
40	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (14,713)	\$ (8,537)	\$ (10,716)	\$ 29,506	\$ (33,966)	\$ (4,460)
41		FERC Rate	4.75%	4.75%	4.75%			
42	Interest on Deferral	Avg Balance Calc	\$ (1,783)	\$ (794)	\$ 28	\$ (4,094)	\$ (2,548)	\$ (6,642)
43	Monthly Non-Residential Deferral Totals		\$ 316,712	\$ 184,021	\$ 231,994	\$ (609,603)	\$ 732,727	\$ 123,124
44	Cumulative Deferral (Rebate) Balance	Σ((39) ,(40) ,(42))	\$ (292,892)	\$ (108,870)	\$ 123,124			
45	Total Cumulative Deferral (Rebate)	(21) + (44)	\$ (414,827)	\$ 282,791	\$ 597,920			

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Washington Jurisdiction
Quarterly Report for 2nd 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	202004	2,206,641.08	-249,500.50	1,957,140.58	
	REG ASSET-DECOUPLING DEFERRED		202005	1,957,140.58	734,077.91	2,691,218.49	
	REG ASSET-DECOUPLING DEFERRED		202006	2,691,218.49	299,413.05	2,990,631.54	
	783,990.46						
	REG ASSET-DECOUPLING DEFERRED	GD	202004	-1,055,519.90	933,584.23	-121,935.67	
	REG ASSET-DECOUPLING DEFERRED		202005	-121,935.67	513,596.42	391,660.75	
	REG ASSET-DECOUPLING DEFERRED		202006	391,660.75	83,135.47	474,796.22	
	1,530,316.12						
	2,314,306.58						
186338	REG ASSET NON-RES DECOUPLING D	ED	202004	1,454,795.48	1,489,286.49	2,944,081.97	
	REG ASSET NON-RES DECOUPLING D		202005	2,944,081.97	1,991,759.86	4,935,841.83	
	REG ASSET NON-RES DECOUPLING D		202006	4,935,841.83	1,574,967.67	6,510,809.50	
	5,056,014.02						
	REG ASSET NON-RES DECOUPLING D	GD	202004	-609,603.11	316,711.61	-292,891.50	
	REG ASSET NON-RES DECOUPLING D		202005	-292,891.50	184,021.30	-108,870.20	
	REG ASSET NON-RES DECOUPLING D		202006	-108,870.20	231,994.49	123,124.29	
	732,727.40						
	5,788,741.42						

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	202004	1,196,750.53	4,737.14	1,201,487.67	
	REG ASSET- DECOUPLING PRIOR YE		202005	1,201,487.67	4,755.89	1,206,243.56	
	REG ASSET- DECOUPLING PRIOR YE		202006	1,206,243.56	4,774.71	1,211,018.27	
	14,267.74						
	REG ASSET- DECOUPLING PRIOR YE	GD	202004	-1,066,793.96	-4,222.73	-1,071,016.69	
	REG ASSET- DECOUPLING PRIOR YE		202005	-1,071,016.69	-4,239.44	-1,075,256.13	
	REG ASSET- DECOUPLING PRIOR YE		202006	-1,075,256.13	-4,256.22	-1,079,512.35	
	-12,718.39						
	1,549.35						
182339	REG ASSET - NON RES DECOUPLING	ED	202004	6,945,045.63	27,490.81	6,972,536.44	
	REG ASSET - NON RES DECOUPLING		202005	6,972,536.44	27,599.62	7,000,136.06	
	REG ASSET - NON RES DECOUPLING		202006	7,000,136.06	27,708.87	7,027,844.93	
	82,799.30						
	REG ASSET - NON RES DECOUPLING	GD	202004	64,036.53	253.48	64,290.01	
	REG ASSET - NON RES DECOUPLING		202005	64,290.01	254.48	64,544.49	
	REG ASSET - NON RES DECOUPLING		202006	64,544.49	255.49	64,799.98	
	763.45						
	83,562.75						

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	202004	6,057,738.11	-477,790.98	5,579,947.13	
	REG ASSET- DECOUPLING SURCHARG		202005	5,579,947.13	-403,637.35	5,176,309.78	
	REG ASSET- DECOUPLING SURCHARG		202006	5,176,309.78	-394,131.66	4,782,178.12	
	-1,275,559.99						
	REG ASSET- DECOUPLING SURCHARG	GD	202004	315,876.92	-33,668.58	282,208.34	
	REG ASSET- DECOUPLING SURCHARG		202005	282,208.34	-19,672.08	262,536.26	
	REG ASSET- DECOUPLING SURCHARG		202006	262,536.26	-12,350.82	250,185.44	
	-65,691.48						
	-1,341,251.47						
182338	REG ASSET- DECOUPLING SURCHARG	ED	202004	4,549,911.59	-472,967.69	4,076,943.90	
	REG ASSET- DECOUPLING SURCHARG		202005	4,076,943.90	-505,662.91	3,571,280.99	
	REG ASSET- DECOUPLING SURCHARG		202006	3,571,280.99	-557,810.65	3,013,470.34	
	-1,536,441.25						
	REG ASSET - NON RES DECOUPLING	GD	202004	341,115.64	-62,731.10	278,384.54	
	REG ASSET - NON RES DECOUPLING		202005	278,384.54	-50,118.38	228,266.16	
	REG ASSET - NON RES DECOUPLING		202006	228,266.16	-32,289.94	195,976.22	
	-145,139.42						
	-1,681,580.67						

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202004	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202005	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202006	0.00	0.00	0.00	
	0.00						
	REG LIABILITY DECOUPLING REBAT	GD	202004	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202005	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202006	0.00	0.00	0.00	
	0.00						
	0.00						
254338	REG LIABILITY NON RES DECOUPLI	ED	202004	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202005	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202006	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	202004	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202005	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202006	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	202004	-4,706,285.26	-67,463.61	-4,773,748.87	
	ADFIT DECOUPLING DEFERRED REV		202005	-4,773,748.87	-388,267.53	-5,162,016.40	
	ADFIT DECOUPLING DEFERRED REV		202006	-5,162,016.40	-200,533.62	-5,362,550.02	
	-656,264.76						
	ADFIT DECOUPLING DEFERRED REV	GD	202004	422,286.29	-241,484.65	180,801.64	
	ADFIT DECOUPLING DEFERRED REV		202005	180,801.64	-131,006.88	49,794.76	
	ADFIT DECOUPLING DEFERRED REV		202006	49,794.76	-55,962.58	-6,167.82	
	-428,454.11						
	-1,084,718.87						

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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	202004	-2,184,869.79	257,725.04	-1,927,144.75
	RESIDENTIAL DECOUPLING DEFERRE		202005	-1,927,144.75	-724,896.20	-2,652,040.95
	RESIDENTIAL DECOUPLING DEFERRE		202006	-2,652,040.95	-288,189.93	-2,940,230.88
-755,361.09						
456338	NON-RES DECOUPLING DEFERRED RE	ED	202004	-1,446,266.29	-1,480,597.58	-2,926,863.87
	NON-RES DECOUPLING DEFERRED RE		202005	-2,926,863.87	-1,976,194.98	-4,903,058.85
	NON-RES DECOUPLING DEFERRED RE		202006	-4,903,058.85	-1,552,357.59	-6,455,416.44
-5,009,150.15						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202004	1,051,615.65	-935,910.01	115,705.64
	RESIDENTIAL DECOUPLING DEFERRE		202005	115,705.64	-513,063.64	-397,358.00
	RESIDENTIAL DECOUPLING DEFERRE		202006	-397,358.00	-81,423.99	-478,781.99
-1,530,397.64						
495338	NON-RES DECOUPLING DEFERRED RE	GD	202004	605,509.37	-318,494.27	287,015.10
	NON-RES DECOUPLING DEFERRED RE		202005	287,015.10	-184,814.88	102,200.22
	NON-RES DECOUPLING DEFERRED RE		202006	102,200.22	-231,966.33	-129,766.11
-735,275.48						

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	202004	1,868,635.59	500,778.40	2,369,413.99
	AMORTIZATION RES DECOUPLING DE		202005	2,369,413.99	424,883.73	2,794,297.72
	AMORTIZATION RES DECOUPLING DE		202006	2,794,297.72	413,802.24	3,208,099.96
1,339,464.37						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202004	1,792,987.47	490,007.95	2,282,995.42
	AMORTIZATION NON-RES DECOUPLIN		202005	2,282,995.42	520,770.12	2,803,765.54
	AMORTIZATION NON-RES DECOUPLIN		202006	2,803,765.54	570,817.23	3,374,582.77
1,581,595.30						
495329	AMORTIZATION RES DECOUPLING DE	GD	202004	220,099.04	34,849.95	254,948.99
	AMORTIZATION RES DECOUPLING DE		202005	254,948.99	20,748.09	275,697.08
	AMORTIZATION RES DECOUPLING DE		202006	275,697.08	13,363.58	289,060.66
68,961.62						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202004	406,468.35	63,954.77	470,423.12
	AMORTIZATION NON-RES DECOUPLIN		202005	470,423.12	51,119.15	521,542.27
	AMORTIZATION NON-RES DECOUPLIN		202006	521,542.27	33,127.93	554,670.20
148,201.85						

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 2nd 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	202004	-282,864.12	-89,169.08	-372,033.20	
	INTEREST INCOME - DECOUPLING		202005	-372,033.20	-93,455.69	-465,488.89	
	INTEREST INCOME - DECOUPLING		202006	-465,488.89	-98,993.94	-564,482.83	
	-281,618.71						
	INTEREST INCOME - DECOUPLING	GD	202004	-12,611.96	-2,658.52	-15,270.48	
	INTEREST INCOME - DECOUPLING		202005	-15,270.48	-2,864.04	-18,134.52	
	INTEREST INCOME - DECOUPLING		202006	-18,134.52	-3,845.88	-21,980.40	
	-9,368.44						
	-290,987.15						
431328	INTEREST EXPENSE - DECOUPLING	ED	202004	0.00	0.00	0.00	
	INTEREST EXPENSE - DECOUPLING		202005	0.00	0.00	0.00	
	INTEREST EXPENSE - DECOUPLING		202006	0.00	0.00	0.00	
	0.00						
	INTEREST EXPENSE - DECOUPLING	GD	202004	21,117.63	8,331.17	29,448.80	
	INTEREST EXPENSE - DECOUPLING		202005	29,448.80	5,033.02	34,481.82	
	INTEREST EXPENSE - DECOUPLING		202006	34,481.82	4,256.22	38,738.04	
	17,620.41						
	17,620.41						
-273,366.74							

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	202004	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202005	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202006	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	202004	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202005	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202006	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						0.00
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202004	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202005	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202006	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	202004	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202005	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202006	0.00	0.00	0.00	
	0.00						
	Prior Year Contra Asset Balance						0.00
456311	CONTRA DECOUPLING DEFERRAL	ED	202004	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202005	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202006	0.00	0.00	0.00	
	0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	202004	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202005	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202006	0.00	0.00	0.00	
	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-20		\$93,755.23	(\$93,755.23)	\$0.00	(\$93,755.23)	\$0.00
Feb-20		\$95,472.02	(\$95,472.02)	\$0.00	(\$95,472.02)	\$0.00
Mar-20		\$93,636.87	(\$93,636.87)	\$0.00	(\$93,636.87)	\$0.00
Apr-20		\$89,169.08	(\$89,169.08)	\$0.00	(\$89,169.08)	\$0.00
May-20		\$93,455.69	(\$93,455.69)	\$0.00	(\$93,455.69)	\$0.00
Jun-20		\$98,993.94	(\$98,993.94)	\$0.00	(\$98,993.94)	\$0.00
Q1 Total		\$282,864.12	(\$282,864.12)	\$0.00	(\$282,864.12)	\$0.00
Q2 Total		\$281,618.71	(\$281,618.71)	\$0.00	(\$281,618.71)	\$0.00
YTD Total		\$564,482.83	(\$564,482.83)	\$0.00	(\$564,482.83)	\$0.00

	ED	Deferral	Interest		Ending	Interest
186328	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Deferral - Residential						
Dec-19					\$0.00	
Jan-20		\$1,783,486.44	\$3,685.87		\$1,787,172.31	4.96%
Feb-20		\$591,858.88	\$8,610.15		\$2,387,641.34	4.96%
Mar-20		(\$190,475.53)	\$9,475.27		\$2,206,641.08	4.96%
Apr-20		(\$257,725.04)	\$8,224.54		\$1,957,140.58	4.75%
May-20		\$724,896.20	\$9,181.71		\$2,691,218.49	4.75%
Jun-20		\$288,189.93	\$11,223.12		\$2,990,631.54	4.75%

	ED	Deferral	Interest		Ending	Interest
186338	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Deferral - Non-Residential						
Dec-19					\$0.00	
Jan-20		\$573,895.09	\$1,186.05		\$575,081.14	4.96%
Feb-20		\$187,454.62	\$2,764.41		\$765,300.17	4.96%
Mar-20		\$684,916.58	\$4,578.73		\$1,454,795.48	4.96%
Apr-20		\$1,480,597.58	\$8,688.91		\$2,944,081.97	4.75%
May-20		\$1,976,194.98	\$15,564.88		\$4,935,841.83	4.75%
Jun-20		\$1,552,357.59	\$22,610.08		\$6,510,809.50	4.75%

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

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

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

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Washington Jurisdiction Decoupling Mechanism Interest Summary

Electric						
182328	ED	Deferral	Interest	Amortization	Ending	Interest
Res Surcharge Approved	WA	Entry	Income/(exp)		Balance	Rate
					\$7,840,793.63	
Dec-19						
Jan-20			\$30,989.94	(\$686,453.23)	\$7,185,330.34	4.96%
Feb-20			\$28,457.84	(\$600,737.84)	\$6,613,050.34	4.96%
Mar-20			\$26,132.29	(\$581,444.52)	\$6,057,738.11	4.96%
Apr-20			\$22,987.42	(\$500,778.40)	\$5,579,947.13	4.75%
May-20			\$21,246.38	(\$424,883.73)	\$5,176,309.78	4.75%
Jun-20			\$19,670.58	(\$413,802.24)	\$4,782,178.12	4.75%
182338	ED	Deferral	Interest	Amortization	Ending	Interest
Non-Res Surcharge Approved	WA	Entry	Income/(exp)		Balance	Rate
					\$6,276,044.88	
Dec-19						
Jan-20			\$24,654.49	(\$622,499.38)	\$5,678,199.99	4.96%
Feb-20			\$22,263.34	(\$583,816.39)	\$5,116,646.94	4.96%
Mar-20			\$19,936.35	(\$586,671.70)	\$4,549,911.59	4.96%
Apr-20			\$17,040.26	(\$490,007.95)	\$4,076,943.90	4.75%
May-20			\$15,107.21	(\$520,770.12)	\$3,571,280.99	4.75%
Jun-20			\$13,006.58	(\$570,817.23)	\$3,013,470.34	4.75%
254328	ED	Deferral	Interest	Amortization	Ending	Interest
Res Rebate Approved	WA	Entry	Income/(exp)		Balance	Rate
					\$0.00	
Dec-19						
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%
Apr-20			\$0.00	\$ -	\$0.00	4.75%
May-20			\$0.00	\$ -	\$0.00	4.75%
Jun-20			\$0.00	\$ -	\$0.00	4.75%
254338	ED	Deferral	Interest	Amortization	Ending	Interest
Non-Res Rebate Approved	WA	Entry	Income/(exp)		Balance	Rate
					\$0.00	
Dec-19						
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%
Apr-20			\$0.00	\$ -	\$0.00	4.75%
May-20			\$0.00	\$ -	\$0.00	4.75%
Jun-20			\$0.00	\$ -	\$0.00	4.75%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 2nd Quarter 2020

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

	GDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-20		(\$106.38)	(\$5,645.64)	\$5,166.63	(\$479.01)	(\$585.39)
Feb-20		(\$2,469.29)	(\$3,600.43)	\$6,655.11	\$3,054.68	\$585.39
Mar-20		(\$5,930.00)	(\$3,365.89)	\$9,295.89	\$5,930.00	\$0.00
Apr-20		(\$5,672.65)	(\$2,658.52)	\$8,331.17	\$5,672.65	\$0.00
May-20		(\$2,168.98)	(\$2,864.04)	\$5,033.02	\$2,168.98	\$0.00
Jun-20		(\$410.34)	(\$3,845.88)	\$4,256.22	\$410.34	\$0.00
Q1 Total		(\$8,505.67)	(\$12,611.96)	\$21,117.63	\$8,505.67	\$0.00
Q2 Total		(\$8,251.97)	(\$9,368.44)	\$17,620.41	\$8,251.97	\$0.00
YTD Total		(\$16,757.64)	(\$21,980.40)	\$38,738.04	\$16,757.64	\$0.00

	GD	Deferral	Interest		Ending	Interest
Deferral - Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20		(\$122,195.97)	(\$252.54)		(\$122,448.51)	4.96%
Feb-20		(\$173,006.74)	(\$863.67)		(\$296,318.92)	4.96%
Mar-20		(\$756,412.94)	(\$2,788.04)		(\$1,055,519.90)	4.96%
Apr-20		\$935,910.01	(\$2,325.78)		(\$121,935.67)	4.75%
May-20		\$513,063.64	\$532.78		\$391,660.75	4.75%
Jun-20		\$81,423.99	\$1,711.48		\$474,796.22	4.75%

	GD	Deferral	Interest		Ending	Interest
Deferral - Non-Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$0.00	
Jan-20		(\$270,436.83)	(\$558.90)		(\$270,995.73)	4.96%
Feb-20		(\$144,257.85)	(\$1,418.25)		(\$416,671.83)	4.96%
Mar-20		(\$190,814.69)	(\$2,116.59)		(\$609,603.11)	4.96%
Apr-20		\$318,494.27	(\$1,782.66)		(\$292,891.50)	4.75%
May-20		\$184,814.88	(\$793.58)		(\$108,870.20)	4.75%
Jun-20		\$231,966.33	\$28.16		\$123,124.29	4.75%

	GD	Deferral	Interest		Ending	Interest
Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					(\$1,053,674.32)	
Provision for Rate Refund - December 2019 Estimate					\$0.00	
Jan-20			(\$4,355.19)		(\$1,058,029.51)	4.96%
Feb-20			(\$4,373.19)		(\$1,062,402.70)	4.96%
Mar-20			(\$4,391.26)		(\$1,066,793.96)	4.96%
Apr-20			(\$4,222.73)		(\$1,071,016.69)	4.75%
May-20			(\$4,239.44)		(\$1,075,256.13)	4.75%
Jun-20			(\$4,256.22)		(\$1,079,512.35)	4.75%

	GD	Deferral	Interest		Ending	Interest
Non-Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-19					\$63,249.00	
Provision for Rate Refund - December 2019 Estimate					\$0.00	
Jan-20			\$261.43		\$63,510.43	4.96%
Feb-20			\$262.51		\$63,772.94	4.96%
Mar-20			\$263.59		\$64,036.53	4.96%
Apr-20			\$253.48		\$64,290.01	4.75%
May-20			\$254.48		\$64,544.49	4.75%
Jun-20			\$255.49		\$64,799.98	4.75%

Avista Corporation Decoupling Mechanism

Washington Jurisdiction

Quarterly Report for 2nd Quarter 2020

Washington Jurisdiction Decoupling Mechanism Interest Summary

Natural Gas

182328 Res Surcharge Approved	GD WA	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-19					\$530,787.18	
Jan-20			\$2,028.93	(\$79,833.33)	\$452,982.78	4.96%
Feb-20			\$1,721.31	(\$73,074.42)	\$381,629.67	4.96%
Mar-20			\$1,438.54	(\$67,191.29)	\$315,876.92	4.96%
Apr-20			\$1,181.37	(\$34,849.95)	\$282,208.34	4.75%
May-20			\$1,076.01	(\$20,748.09)	\$262,536.26	4.75%
Jun-20			\$1,012.76	(\$13,363.58)	\$250,185.44	4.75%
182338 Non-Res Surcharge Approved	GD WA	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-19					\$740,948.34	
Jan-20			\$2,769.89	(\$141,625.04)	\$602,093.19	4.96%
Feb-20			\$2,202.00	(\$138,701.64)	\$465,593.55	4.96%
Mar-20			\$1,663.76	(\$126,141.67)	\$341,115.64	4.96%
Apr-20			\$1,223.67	(\$63,954.77)	\$278,384.54	4.75%
May-20			\$1,000.77	(\$51,119.15)	\$228,266.16	4.75%
Jun-20			\$837.99	(\$33,127.93)	\$195,976.22	4.75%
254328 Res Rebate Approved	GD WA	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-19					\$0.00	
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%
Apr-20			\$0.00	\$ -	\$0.00	4.75%
May-20			\$0.00	\$ -	\$0.00	4.75%
Jun-20			\$0.00	\$ -	\$0.00	4.75%
254338 Non-Res Rebate Approved	GD WA	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
Dec-19					\$0.00	
Jan-20			\$0.00	\$ -	\$0.00	4.96%
Feb-20			\$0.00	\$ -	\$0.00	4.96%
Mar-20			\$0.00	\$ -	\$0.00	4.96%
Apr-20			\$0.00	\$ -	\$0.00	4.75%
May-20			\$0.00	\$ -	\$0.00	4.75%
Jun-20			\$0.00	\$ -	\$0.00	4.75%

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 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. Similarly, natural gas customers usage and decoupled revenues were lower than authorized resulting in surcharge deferrals for both the residential and non-residential groups. However, the lower natural gas usage per customer was partially offset by higher average revenue per therm (compared to the authorized test year) particularly during the first quarter which had a mitigating effect on the year-to-date natural gas surcharge deferrals.

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	(255)	51			(206)	-3.6%
Change in Decoupled Revenue per Customer	-\$10.39	-\$3.65			-\$14.08	-3.8%
Deferral per Average Customer	\$10.39	\$3.64			\$14.08	
Electric Non-Residential						
Change in Use per Customer	(713)	(1,929)			(2,629)	-9.1%
Change in Decoupled Revenue per Customer	-\$40.62	-\$143.55			-\$183.01	-8.6%
Deferral per Average Customer	\$40.62	\$143.55			\$183.01	
Natural Gas Residential						
Change in Use per Customer	(9)	(19)			(27)	-6.0%
Change in Decoupled Revenue per Customer	\$6.58	-\$9.80			-\$3.01	-1.6%
Deferral per Average Customer	-\$6.58	\$9.80			\$3.01	
Natural Gas Non-Residential						
Change in Use per Customer	345	(1,109)			(754)	-7.0%
Change in Decoupled Revenue per Customer	\$201.66	-\$247.69			-\$42.92	-1.6%
Deferral per Average Customer	-\$201.66	\$247.69			\$42.92	

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.