

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2021

Avista Utilities

Decoupling Mechanism - UE-190334 Base effective 4/1/2020

Development of WA Electric Deferrals (Calendar Year 2021)

Line No.	Source				1st Quarter	2nd Quarter	Annual	
		Apr-21	May-21	Jun-21	Total	Total	Total	
(a)	(b)	(f)	(g)	(h)				
<b>Residential Group</b>								
1	Actual Customers	Revenue System	224,063	223,629	223,770	670,215	671,462	1,341,677
2	Actual Usage (kWhs)	Revenue System	175,211,847	165,160,581	195,418,248	726,105,307	535,790,676	1,261,895,983
3	Actual Base Rate Revenue	Revenue System	\$ 16,836,457	\$ 16,000,581	\$ 18,670,121	\$ 70,876,627	\$ 51,507,159	\$ 122,383,786
4	Actual Basic Charge Revenue	Revenue System	\$ 2,050,768	\$ 2,051,037	\$ 2,069,712	\$ 6,125,834	\$ 6,171,517	\$ 12,297,351
5	New Customers	Revenue System	6,344	6,547	6,971	17,750	19,862	37,612
6	New Customer Usage (kWhs)	Revenue System	3,904,551	3,133,924	3,338,318	15,985,226	10,376,792	26,362,019
7	New Customer Base Rate Revenue	Revenue System	\$ 389,461	\$ 319,982	\$ 340,620	\$ 1,583,021	\$ 1,050,063	\$ 2,633,084
8	New Customer Basic Charge Revenue	Revenue System	\$ 57,206	\$ 58,889	\$ 62,748	\$ 159,979	\$ 178,843	\$ 338,822
9	Actual Customers/Test Year Existing	(1) - (5)	217,719	217,082	216,799	652,465	651,600	1,304,065
10	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$55.20	\$50.42	\$48.03	\$77.27	\$51.22	\$64.26
11	Decoupled Revenue	(9) x (10)	\$ 12,018,917	\$ 10,945,702	\$ 10,412,708	\$ 50,418,762	\$ 33,377,327	\$ 83,796,090
12	Actual Base Rate Revenue/Test Year Existing	(3) - (7)	\$ 16,446,996	\$ 15,680,599	\$ 18,329,501		\$ 50,457,096	\$ 119,750,702
13	Actual Basic Charge Revenue/Test Year Existing	(4) - (8)	\$ 1,993,562	\$ 1,992,148	\$ 2,006,964		\$ 5,992,674	\$ 11,958,529
14	Actual Usage (kWhs)/Test Year Existing	(2) - (6)	171,307,296	162,026,657	192,079,931		525,413,884	1,235,533,964
15	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01895	\$ 0.01895	\$ 0.01895			
16	Variable Power Supply Payments	(14) x (15)	\$ 3,246,273	\$ 3,070,405	\$ 3,639,915			
17	Customer Decoupled Payments	(12) - (13) - (16)	\$ 11,207,161	\$ 10,618,046	\$ 12,682,622	\$ 49,870,975	\$ 34,507,829	\$ 84,378,804
18	Residential Revenue Per Customer Received	(17) / (9)	\$51.48	\$48.91	\$58.50	\$76.43	\$52.96	\$64.70
19	Deferral - Surcharge (Rebate)	(14) - (17)	\$ 811,756	\$ 327,656	\$ (2,269,914)	\$ 547,787	\$ (1,130,502)	\$ (582,714)
20	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (36,017)	\$ (14,538)	\$ 100,714	\$ (24,305)	\$ 50,159	\$ 25,854
21		FERC Rate	3.25%	3.25%	3.25%			
22	Interest on Deferral	Avg Balance Calc	\$ 2,490	\$ 3,971	\$ 1,468	\$ 8,012	\$ 7,930	\$ 15,942
23	<b>Monthly Residential Deferral Totals</b>		<b>\$ 778,229</b>	<b>\$ 317,089</b>	<b>\$ (2,167,732)</b>	<b>\$ 531,495</b>	<b>\$ (1,072,413)</b>	<b>\$ (540,918)</b>
24	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((19) ,(20) , (22))	\$ 1,309,724	\$ 1,626,813	\$ (540,918)			

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Development of WA Electric Deferrals (Calendar Year 2021)

Line No.	Source				1st Quarter	2nd Quarter	Annual	
		Apr-21	May-21	Jun-21	Total	Total	Total	
(a)	(b)	(f)	(g)	(h)				
<b>Non-Residential Group</b>								
25	Actual Customers	Revenue System	38,020	37,820	38,218	113,664	114,058	227,722
26	Actual Usage (kWhs)	Revenue System	155,684,619	177,821,928	208,595,185	492,850,578	542,101,732	1,034,952,311
27	Actual Base Rate Revenue	Revenue System	\$ 16,657,934	\$ 18,676,991	\$ 21,337,890	\$ 52,449,987	\$ 56,672,815	\$ 109,122,802
28	Actual Basic Charge Revenue	Revenue System	\$ 1,770,531	\$ 1,719,333	\$ 1,747,558	\$ 5,245,549	\$ 5,237,422	\$ 10,482,970
29	New Customers	Revenue System	1,771	1,932	2,007	4,989	5,710	10,699
30	New Customer Usage (kWhs)	Revenue System	5,228,133	4,910,750	6,230,698	18,000,491	16,369,580	34,370,070
31	New Customer Base Rate Revenue	Revenue System	\$ 619,053	\$ 602,106	\$ 718,199	\$ 2,049,567	\$ 1,939,358	\$ 3,988,925
32	New Customer Basic Charge Revenue	Revenue System	\$ 55,943	\$ 63,565	\$ 63,212	\$ 162,504	\$ 182,720	\$ 345,224
33	Actual Customers/Test Year Existing	(25) - (29)	36,249	35,888	36,211	108,675	108,348	217,023
34	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$335.56	\$361.67	\$376.01	\$358.79	\$357.73	\$358.26
35	Decoupled Revenue	(33) x (34)	\$ 12,163,609	\$ 12,979,734	\$ 13,615,597	\$ 38,991,565	\$ 38,758,940	\$ 77,750,504
36	Actual Base Rate Revenue/Test Year Existing	(27) - (31)	\$ 16,038,881	\$ 18,074,885	\$ 20,619,691		\$ 54,733,457	\$ 105,133,878
37	Actual Basic Charge Revenue/Test Year Existing	(28) - (32)	\$ 1,714,587	\$ 1,655,768	\$ 1,684,346		\$ 5,054,701	\$ 10,137,746
38	Actual Usage (kWhs)/Test Year Existing	(26) - (30)	150,456,487	172,911,179	202,364,487		525,732,153	1,000,582,240
39	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01895	\$ 0.01895	\$ 0.01895			
40	Variable Power Supply Payments	(38) x (39)	\$ 2,851,150	\$ 3,276,667	\$ 3,834,807			
41	Customer Decoupled Payments	(36) - (37) -(40)	\$ 11,473,143	\$ 13,142,450	\$ 15,100,538	\$ 36,318,966	\$ 39,716,132	\$ 76,035,098
42	Non-Residential Revenue Per Customer Received	(41) / (33)	\$316.51	\$366.21	\$417.02	\$334.20	\$366.56	\$350.36
43	Deferral - Surcharge (Rebate)	(41) - (41)	\$ 690,465	\$ (162,716)	\$ (1,484,941)	\$ 2,672,598	\$ (957,192)	\$ 1,715,406
44	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (30,635)	\$ 7,220	\$ 65,885	\$ (118,581)	\$ 42,470	\$ (76,111)
45		FERC Rate	3.25%	3.25%	3.25%			
46	Interest on Deferral	Avg Balance Calc	\$ 7,848	\$ 8,552	\$ 6,443	\$ 13,768	\$ 22,843	\$ 36,611
47	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 667,678</b>	<b>\$ (146,945)</b>	<b>\$ (1,412,613)</b>	<b>\$ 2,567,785</b>	<b>\$ (891,879)</b>	<b>\$ 1,675,906</b>
48	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((43) ,(44) , (46))	\$ 3,235,463	\$ 3,088,519	\$ 1,675,906			
49	<b>Total Cumulative Deferral (Rebate)/Surcharge Balance</b>	<b>(26) + (48)</b>	<b>\$ 4,545,187</b>	<b>\$ 4,715,332</b>	<b>\$ 1,134,988</b>			

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2021

Avista Utilities

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

Development of WA Natural Gas Deferrals (Calendar Year 2021)

Line No.	Source	Apr-21	May-21	Jun-21	1st Quarter Total	2nd Quarter Total	Annual Total	
(a)	(b)	(f)	(g)	(h)	(o)	(o)	(o)	
<b>Residential Group</b>								
1	Actual Customers	Revenue System	170,295	170,263	170,396	510,114	510,954	1,021,068
2	Actual Usage ("Therms)	Revenue System	8,962,165	4,466,068	2,745,599	56,951,250	16,173,832	73,125,082
3	Actual Base Rate Revenue	Revenue System	\$ 5,288,493	\$ 3,492,252	\$ 2,800,621	\$ 31,700,277	\$ 11,581,366	\$ 43,281,642
4	Actual Fixed Charge Revenue	Revenue System	\$ 1,636,898	\$ 1,637,981	\$ 1,647,015	\$ 4,895,293	\$ 4,921,893	\$ 9,817,186
5	New Customers	Revenue System	6,599	6,840	6,970	18,844	20,409	39,253
6	New Customer Usage (Therms)	Revenue System	402,019	201,657	114,045	2,036,457	717,722	2,754,179
7	New Customer Base Rate Revenue	Revenue System	\$ 241,488	\$ 152,690	\$ 115,222	\$ 1,134,949	\$ 509,399	\$ 1,644,349
8	New Customer Fixed Charge Revenue	Revenue System	\$ 62,957	\$ 65,237	\$ 66,168	\$ 179,531	\$ 194,361	\$ 373,892
9	Actual/Test Year Existing Customers	(1) - (5)	163,696	163,423	163,426	491,270	490,545	981,815
10	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$27.53	\$16.27	\$8.72	\$52.33	\$17.51	\$34.93
11	Decoupled Revenue	(9) x (10)	\$ 4,506,298	\$ 2,659,549	\$ 1,424,558	\$ 25,707,450	\$ 8,590,405	\$ 34,297,855
12	Actual Usage /Test Year Existing	(2) - (6)	8,560,146	4,264,411	2,631,554	54,914,793	15,456,110	70,370,903
13	Actual Base Rate Revenue / Test Year Existing	(3) - (7)	\$ 5,047,004	\$ 3,339,562	\$ 2,685,399	\$ 30,565,327	\$ 11,071,966	\$ 41,637,294
14	Actual Fixed Charge Revenue / Test Year Existing	(4) - (8)	\$ 1,573,941	\$ 1,572,744	\$ 1,580,848	\$ 4,715,762	\$ 4,727,533	\$ 9,443,295
15	Customer Decoupled Payments	(13) - (14)	\$ 3,473,063	\$ 1,766,818	\$ 1,104,552	\$ 25,849,565	\$ 6,344,434	\$ 32,193,999
16	Residential Revenue Per Customer Received	(15) / (9)	\$21.22	\$10.81	\$6.76	\$52.62	\$12.93	\$32.79
17	Deferral - Surcharge (Rebate)	(13) - (15)	\$ 1,033,234	\$ 892,730	\$ 320,006	\$ (142,115)	\$ 2,245,971	\$ 2,103,856
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (45,622)	\$ (39,419)	\$ (14,130)	\$ 6,275	\$ (99,171)	\$ (92,896)
19		FERC Rate	3.25%	3.25%	3.25%			
20	Interest on Deferral	Avg Balance Calc	\$ 969	\$ 3,464	\$ 5,043	\$ (318)	\$ 9,476	\$ 9,158
21	<b>Monthly Residential Deferral Totals</b>		<b>\$ 988,580</b>	<b>\$ 856,776</b>	<b>\$ 310,919</b>	<b>\$ (136,158)</b>	<b>\$ 2,156,276</b>	<b>\$ 2,020,118</b>
22	Cumulative Deferral (Rebate) Balance	Σ((17) ,(18) ,(20))	\$ 852,423	\$ 1,709,199	\$ 2,020,118			

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Avista Utilities

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

Development of WA Natural Gas Deferrals (Calendar Year 2021)

Line No.	Source	Apr-21	May-21	Jun-21	1st Quarter Total	2nd Quarter Total	Annual Total	
(a)	(b)	(f)	(g)	(h)	(o)		(o)	
<b>Non-Residential Group</b>								
23	Actual Customers	Revenue System	3,195	3,179	3,181	9,546	9,555	19,101
24	Actual Usage ("Therms)	Revenue System	4,053,887	2,846,431	1,971,230	22,185,061	8,871,548	31,056,609
25	Actual Base Rate Revenue	Revenue System	\$ 1,529,319	\$ 1,108,709	\$ 862,281	\$ 6,694,129	\$ 3,500,309	\$ 10,194,438
26	Actual Fixed Charge Revenue	Revenue System	\$ 343,857	\$ 342,227	\$ 343,652	\$ 1,028,101	\$ 1,029,736	\$ 2,057,837
27	New Customers	Revenue System	56	63	62	153	181	334
28	New Customer Usage (Therms)	Revenue System	124,307	86,274	49,014	644,426	259,595	904,021
29	New Customer Base Rate Revenue	Revenue System	\$ 39,485	\$ 31,604	\$ 18,933	\$ 176,973	\$ 90,023	\$ 266,996
30	New Customer Fixed Charge Revenue	Revenue System	\$ 5,954	\$ 6,649	\$ 6,531	\$ 15,727	\$ 19,135	\$ 34,862
31	Test Year Existing Customers	(23) - (27)	3,139	3,116	3,119	9,393	9,374	18,767
32	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$402.99	\$292.00	\$212.46	\$616.86	\$302.70	\$459.94
33	Decoupled Revenue	(31) x (32)	\$ 1,264,987	\$ 909,857	\$ 662,663	\$ 5,794,196	\$ 2,837,507	\$ 8,631,703
34	Actual Usage (Therms) /Test Year Existing	(24) - (28)	3,929,580	2,760,157	1,922,216	21,540,635	8,611,953	30,152,588
35	Actual Base Rate Revenue / Test Year Existing	(25) - (29)	\$ 1,489,834	\$ 1,077,105	\$ 843,348	\$ 6,517,156	\$ 3,410,286	\$ 9,927,442
36	Actual Fixed Charge Revenue / Test Year Existing	(26) - (30)	\$ 337,903	\$ 335,578	\$ 337,121	\$ 1,012,373	\$ 1,010,601	\$ 2,022,975
37	Customer Decoupled Payments	(35) - (36)	\$ 1,151,931	\$ 741,527	\$ 506,227	\$ 5,504,783	\$ 2,399,685	\$ 7,904,468
38	Non-Residential Revenue Per Customer Received	(37) / (31)	\$366.97	\$237.97	\$162.30	\$586.05	\$255.99	\$421.19
39	Deferral - Surcharge (Rebate)	(33) - (37)	\$ 113,056	\$ 168,330	\$ 156,436	\$ 289,414	\$ 437,822	\$ 727,236
40	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (4,992)	\$ (7,433)	\$ (6,907)	\$ (12,779)	\$ (19,332)	\$ (32,111)
41		FERC Rate	3.25%	3.25%	3.25%			
42	Interest on Deferral	Avg Balance Calc	\$ 905	\$ 1,272	\$ 1,696	\$ 3,652	\$ 3,873	\$ 7,525
43	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 108,969</b>	<b>\$ 162,170</b>	<b>\$ 151,225</b>	<b>\$ 280,286</b>	<b>\$ 422,363</b>	<b>\$ 702,650</b>
44	Cumulative Deferral (Rebate) Balance	Σ((39) ,(40) ,(42))	\$ 389,255	\$ 551,425	\$ 702,650			
45	<b>Total Cumulative Deferral (Rebate)</b>	<b>(21) + (44)</b>	<b>\$ 1,241,678</b>	<b>\$ 2,260,624</b>	<b>\$ 2,722,768</b>			

Avista Corporation Decoupling Mechanism  
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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	202104	440,275.97	869,448.03	1,309,724.00	
	REG ASSET-DECOUPLING DEFERRED		202105	1,309,724.00	317,089.40	1,626,813.40	
	REG ASSET-DECOUPLING DEFERRED		202106	1,626,813.40	-2,167,731.60	-540,918.20	
	<b>-981,194.17</b>						
	REG ASSET-DECOUPLING DEFERRED	GD	202104	-197,337.84	1,049,760.42	852,422.58	
	REG ASSET-DECOUPLING DEFERRED		202105	852,422.58	856,776.04	1,709,198.62	
	REG ASSET-DECOUPLING DEFERRED		202106	1,709,198.62	310,919.48	2,020,118.10	
	<b>2,217,455.94</b>						
	<b>1,236,261.77</b>						
186338	REG ASSET NON-RES DECOUPLING D	ED	202104	2,630,785.02	604,678.25	3,235,463.27	
	REG ASSET NON-RES DECOUPLING D		202105	3,235,463.27	-146,944.51	3,088,518.76	
	REG ASSET NON-RES DECOUPLING D		202106	3,088,518.76	-1,412,612.66	1,675,906.10	
	<b>-954,878.92</b>						
	REG ASSET NON-RES DECOUPLING D	GD	202104	264,300.72	124,954.72	389,255.44	
	REG ASSET NON-RES DECOUPLING D		202105	389,255.44	162,169.53	551,424.97	
	REG ASSET NON-RES DECOUPLING D		202106	551,424.97	151,224.75	702,649.72	
	<b>438,349.00</b>						
	<b>-516,529.92</b>						

Jurisdiction:WA

**2019 Deferred Revenue Pending Recovery**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182329	REG ASSET- DECOUPLING PRIOR YE	ED	202104	-817,339.37	-2,213.63	-819,553.00	
	REG ASSET- DECOUPLING PRIOR YE		202105	-819,553.00	-2,219.62	-821,772.62	
	REG ASSET- DECOUPLING PRIOR YE		202106	-821,772.62	-2,225.63	-823,998.25	
	<b>-6,658.88</b>						
	REG ASSET- DECOUPLING PRIOR YE	GD	202104	1,184,006.30	3,206.68	1,187,212.98	
	REG ASSET- DECOUPLING PRIOR YE		202105	1,187,212.98	3,215.37	1,190,428.35	
	REG ASSET- DECOUPLING PRIOR YE		202106	1,190,428.35	3,224.08	1,193,652.43	
	<b>9,646.13</b>						
	<b>2,987.25</b>						
182339	REG ASSET - NON RES DECOUPLING	ED	202104	11,354,971.06	30,753.05	11,385,724.11	
	REG ASSET - NON RES DECOUPLING		202105	11,385,724.11	30,836.34	11,416,560.45	
	REG ASSET - NON RES DECOUPLING		202106	11,416,560.45	30,919.85	11,447,480.30	
	<b>92,509.24</b>						
	REG ASSET - NON RES DECOUPLING	GD	202104	448,626.09	1,215.03	449,841.12	
	REG ASSET - NON RES DECOUPLING		202105	449,841.12	1,218.32	451,059.44	
	REG ASSET - NON RES DECOUPLING		202106	451,059.44	1,221.62	452,281.06	
	<b>3,654.97</b>						
	<b>96,164.21</b>						

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Deferred Revenue Approved for Recovery  
Surcharge

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182328	REG ASSET- DECOUPLING SURCHARG	ED	202104	1,428,501.49	-405,559.78	1,022,941.71	
	REG ASSET- DECOUPLING SURCHARG		202105	1,022,941.71	-383,165.42	639,776.29	
	REG ASSET- DECOUPLING SURCHARG		202106	639,776.29	-454,910.19	184,866.10	
	<b>-1,243,635.39</b>						
	REG ASSET- DECOUPLING SURCHARG	GD	202104	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202105	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>-1,243,635.39</b>						
182338	REG ASSET- DECOUPLING SURCHARG	ED	202104	4,852,352.22	-531,067.52	4,321,284.70	
	REG ASSET- DECOUPLING SURCHARG		202105	4,321,284.70	-609,879.57	3,711,405.13	
	REG ASSET- DECOUPLING SURCHARG		202106	3,711,405.13	-719,141.39	2,992,263.74	
	<b>-1,860,088.48</b>						
	REG ASSET - NON RES DECOUPLING	GD	202104	54,163.97	-16,123.71	38,040.26	
	REG ASSET - NON RES DECOUPLING		202105	38,040.26	-11,321.51	26,718.75	
	REG ASSET - NON RES DECOUPLING		202106	26,718.75	-7,839.31	18,879.44	
	<b>-35,284.53</b>						
	<b>-1,895,373.01</b>						

Jurisdiction:WA

**Rebate**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202104	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202105	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY DECOUPLING REBAT	GD	202104	-135,038.64	58,439.38	-76,599.26	
	REG LIABILITY DECOUPLING REBAT		202105	-76,599.26	29,093.72	-47,505.54	
	REG LIABILITY DECOUPLING REBAT		202106	-47,505.54	17,881.85	-29,623.69	
	<b>105,414.95</b>						
	<b>105,414.95</b>						
254338	REG LIABILITY NON RES DECOUPLI	ED	202104	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202105	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY NON RES DECOUPLI	GD	202104	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202105	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						

Jurisdiction:WA

**Accumulated Deferred Taxes**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
283328	ADFIT DECOUPLING DEFERRED REV	ED	202104	-4,176,804.72	-118,868.06	-4,295,672.78	
	ADFIT DECOUPLING DEFERRED REV		202105	-4,295,672.78	166,799.51	-4,128,873.27	
	ADFIT DECOUPLING DEFERRED REV		202106	-4,128,873.27	992,397.34	-3,136,475.93	
	<b>1,040,328.79</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	202104	-339,931.47	-256,505.03	-596,436.50	
	ADFIT DECOUPLING DEFERRED REV		202105	-596,436.50	-218,641.81	-815,078.31	
	ADFIT DECOUPLING DEFERRED REV		202106	-815,078.31	-100,092.82	-915,171.13	
	<b>-575,239.66</b>						
	<b>465,089.13</b>						

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2021

**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	202104	-432,654.82	-866,567.01	-1,299,221.83
	RESIDENTIAL DECOUPLING DEFERRE		202105	-1,299,221.83	-313,118.22	-1,612,340.05
	RESIDENTIAL DECOUPLING DEFERRE		202106	-1,612,340.05	2,169,200.09	556,860.04
				<b>989,514.86</b>		
456338	NON-RES DECOUPLING DEFERRED RE	ED	202104	-2,616,758.92	-597,088.82	-3,213,847.74
	NON-RES DECOUPLING DEFERRED RE		202105	-3,213,847.74	155,496.65	-3,058,351.09
	NON-RES DECOUPLING DEFERRED RE		202106	-3,058,351.09	1,419,055.76	-1,639,295.33
				<b>977,463.59</b>		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202104	196,750.89	-1,048,522.71	-851,771.82
	RESIDENTIAL DECOUPLING DEFERRE		202105	-851,771.82	-853,311.87	-1,705,083.69
	RESIDENTIAL DECOUPLING DEFERRE		202106	-1,705,083.69	-305,876.19	-2,010,959.88
				<b>-2,207,710.77</b>		
495338	NON-RES DECOUPLING DEFERRED RE	GD	202104	-260,717.60	-123,980.61	-384,698.21
	NON-RES DECOUPLING DEFERRED RE		202105	-384,698.21	-160,897.41	-545,595.62
	NON-RES DECOUPLING DEFERRED RE		202106	-545,595.62	-149,528.82	-695,124.44
				<b>-434,406.84</b>		

Jurisdiction:WA

**Amortization of Prior Period Deferred Revenue**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456329	AMORTIZATION RES DECOUPLING DE	ED	202104	1,694,326.54	408,874.95	2,103,201.49
	AMORTIZATION RES DECOUPLING DE		202105	2,103,201.49	385,413.97	2,488,615.46
	AMORTIZATION RES DECOUPLING DE		202106	2,488,615.46	456,025.38	2,944,640.84
				<b>1,250,314.30</b>		
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202104	1,720,607.30	543,473.35	2,264,080.65
	AMORTIZATION NON-RES DECOUPLIN		202105	2,264,080.65	620,742.46	2,884,823.11
	AMORTIZATION NON-RES DECOUPLIN		202106	2,884,823.11	728,207.00	3,613,030.11
				<b>1,892,422.81</b>		
495329	AMORTIZATION RES DECOUPLING DE	GD	202104	-373,237.44	-58,725.59	-431,963.03
	AMORTIZATION RES DECOUPLING DE		202105	-431,963.03	-29,261.55	-461,224.58
	AMORTIZATION RES DECOUPLING DE		202106	-461,224.58	-17,986.15	-479,210.73
				<b>-105,973.29</b>		
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202104	88,920.76	16,248.40	105,169.16
	AMORTIZATION NON-RES DECOUPLIN		202105	105,169.16	11,409.09	116,578.25
	AMORTIZATION NON-RES DECOUPLIN		202106	116,578.25	7,900.97	124,479.22
				<b>35,558.46</b>		

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2021  
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	202104	-177,851.59	-56,944.50	-234,796.09	
	INTEREST INCOME - DECOUPLING		202105	-234,796.09	-56,471.10	-291,267.19	
	INTEREST INCOME - DECOUPLING		202106	-291,267.19	-49,012.24	-340,279.43	
	<b>-162,427.84</b>						
	INTEREST INCOME - DECOUPLING	GD	202104	-18,722.77	-6,522.87	-25,245.64	
	INTEREST INCOME - DECOUPLING		202105	-25,245.64	-9,257.56	-34,503.20	
	INTEREST INCOME - DECOUPLING		202106	-34,503.20	-11,246.58	-45,749.78	
	<b>-27,027.01</b>						
	<b>-189,454.85</b>						
431328	INTEREST EXPENSE - DECOUPLING	ED	202104	6,605.08	2,213.63	8,818.71	
	INTEREST EXPENSE - DECOUPLING		202105	8,818.71	2,219.62	11,038.33	
	INTEREST EXPENSE - DECOUPLING		202106	11,038.33	2,225.63	13,263.96	
	<b>6,658.88</b>						
	INTEREST EXPENSE - DECOUPLING	GD	202104	4,238.75	50.86	4,289.61	
	INTEREST EXPENSE - DECOUPLING		202105	4,289.61	167.83	4,457.44	
	INTEREST EXPENSE - DECOUPLING		202106	4,457.44	104.30	4,561.74	
	<b>322.99</b>						
	<b>6,981.87</b>						
<b>-182,472.98</b>							

**Financial Reporting Contra Asset Accounts (2)**

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	202104	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202105	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	202104	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202105	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>Current Year Contra Asset Balance</b>						<b>0.00</b>
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202104	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202105	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	202104	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202105	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>Prior Year Contra Asset Balance</b>						<b>0.00</b>
456311	CONTRA DECOUPLING DEFERRAL	ED	202104	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202105	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202106	0.00	0.00	0.00	
	<b>0.00</b>						
495311	CONTRA DECOUPLING DEFERRAL	GD	202104	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202105	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202106	0.00	0.00	0.00	
	<b>0.00</b>						



Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2021

**Washington Jurisdiction Decoupling Mechanism Interest Summary  
Electric**

	EDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-21		\$57,711.77	(\$59,907.51)	\$2,195.74	(\$57,711.77)	\$0.00
Feb-21		\$58,594.55	(\$60,796.24)	\$2,201.69	(\$58,594.55)	\$0.00
Mar-21		\$54,940.19	(\$57,147.84)	\$2,207.65	(\$54,940.19)	\$0.00
Apr-21	*	\$54,730.86	(\$56,944.50)	\$2,213.63	(\$54,730.87)	(\$0.01)
May-21		\$54,251.48	(\$56,471.10)	\$2,219.62	(\$54,251.48)	\$0.00
Jun-21		\$46,786.61	(\$49,012.24)	\$2,225.63	(\$46,786.61)	\$0.00
<b>Q1 Total</b>		<b>\$171,246.51</b>	<b>(\$177,851.59)</b>	<b>\$6,605.08</b>	<b>(\$171,246.51)</b>	<b>\$0.00</b>
<b>Q2 Total</b>		<b>\$155,768.95</b>	<b>(\$162,427.84)</b>	<b>\$6,658.88</b>	<b>(\$155,768.96)</b>	<b>(\$0.01)</b>
<b>YTD Total</b>		<b>\$571,368.22</b>	<b>(\$340,279.43)</b>	<b>\$13,263.96</b>	<b>(\$327,015.47)</b>	<b>\$244,352.75</b>

\* - Includes Q1 Revision Entry Interest of \$132.56 as noted in Q1 Quarterly Report

<b>186328</b>	ED	Deferral	Interest		Ending	Interest
<b>Deferral - Residential</b>	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-20					\$0.00	
Jan-21		\$2,439,794.72	\$3,303.89		\$2,443,098.61	3.25%
Feb-21		(\$2,292,074.17)	\$3,512.87		\$154,537.31	3.25%
Mar-21		\$284,934.27	\$804.39		\$440,275.97	3.25%
Q1 Revision Entry		\$90,827.51	\$391.07		\$531,494.55	A
Apr-21		\$775,739.50	\$2,489.94		\$1,309,723.99	3.25%
May-21		\$313,118.22	\$3,971.18		\$1,626,813.39	3.25%
Jun-21		(\$2,169,200.09)	\$1,468.49		(\$540,918.21)	3.25%

<b>186338</b>	ED	Deferral	Interest		Ending	Interest
<b>Deferral - Non-Residential</b>	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-20					\$0.00	
Jan-21		\$1,182,852.27	\$1,601.78		\$1,184,454.05	3.25%
Feb-21		\$1,496,346.65	\$5,234.20		\$2,686,034.90	3.25%
Mar-21		(\$62,440.00)	\$7,190.12		\$2,630,785.02	3.25%
Q1 Revision Entry		(\$62,741.22)	(\$258.51)		\$2,567,785.29	A
Apr-21		\$659,830.04	\$7,847.94		\$3,235,463.27	3.25%
May-21		(\$155,496.65)	\$8,552.14		\$3,088,518.76	3.25%
Jun-21		(\$1,419,055.76)	\$6,443.10		\$1,675,906.10	3.25%

A - See note (3) for explanation of Q1 Revision Entry.

<b>182329</b>	ED	Deferral	Interest		Ending	Interest
<b>Res Prior Year Pending</b>	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-20					\$ (810,734.29)	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-21			(\$2,195.74)		(\$812,930.03)	3.25%
Feb-21			(\$2,201.69)		(\$815,131.72)	3.25%
Mar-21			(\$2,207.65)		(\$817,339.37)	3.25%
Apr-21			(\$2,213.63)		(\$819,553.00)	3.25%
May-21			(\$2,219.62)		(\$821,772.62)	3.25%
Jun-21			(\$2,225.63)		(\$823,998.25)	3.25%

<b>182339</b>	ED	Deferral	Interest		Ending	Interest
<b>Non-Res Prior Year Pending</b>	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-20					\$ 11,263,209.41	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-21			\$30,504.53		\$11,293,713.94	3.25%
Feb-21			\$30,587.14		\$11,324,301.08	3.25%
Mar-21			\$30,669.98		\$11,354,971.06	3.25%
Apr-21			\$30,753.05		\$11,385,724.11	3.25%
May-21			\$30,836.34		\$11,416,560.45	3.25%
Jun-21			\$30,919.85		\$11,447,480.30	3.25%

<b>182328</b>	ED	Deferral	Interest		Ending	Interest
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Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2021

**Washington Jurisdiction Decoupling Mechanism Interest Summary**

Electric						
Res Surcharge Approved	WA	Entry	Income/(exp)	Amortization	Balance	Rate
					\$3,104,571.11	
Dec-20						
Jan-21			\$7,609.64	(\$589,719.35)	\$2,522,461.40	3.25%
Feb-21			\$6,063.34	(\$567,377.80)	\$1,961,146.94	3.25%
Mar-21			\$4,583.94	(\$537,229.39)	\$1,428,501.49	3.25%
Apr-21			\$3,315.17	(\$408,874.95)	\$1,022,941.71	3.25%
May-21			\$2,248.55	(\$385,413.97)	\$639,776.29	3.25%
Jun-21			\$1,115.19	(\$456,025.38)	\$184,866.10	3.25%
<b>182338</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Non-Res Surcharge Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
					\$6,526,773.75	
Dec-20						
Jan-21			\$16,887.67	(\$582,649.57)	\$5,961,011.85	3.25%
Feb-21			\$15,398.69	(\$550,684.30)	\$5,425,726.24	3.25%
Mar-21			\$13,899.41	(\$587,273.43)	\$4,852,352.22	3.25%
Apr-21			\$12,405.83	(\$543,473.35)	\$4,321,284.70	3.25%
May-21			\$10,862.89	(\$620,742.46)	\$3,711,405.13	3.25%
Jun-21			\$9,065.61	(\$728,207.00)	\$2,992,263.74	3.25%
<b>254328</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Res Rebate Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
					\$0.00	
Dec-20						
Jan-21			\$0.00	\$ -	\$0.00	3.25%
Feb-21			\$0.00	\$ -	\$0.00	3.25%
Mar-21			\$0.00	\$ -	\$0.00	3.25%
Apr-21			\$0.00	\$ -	\$0.00	3.25%
May-21			\$0.00	\$ -	\$0.00	3.25%
Jun-21			\$0.00	\$ -	\$0.00	3.25%
<b>254338</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Non-Res Rebate Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
					\$0.00	
Dec-20						
Jan-21			\$0.00	\$ -	\$0.00	3.25%
Feb-21			\$0.00	\$ -	\$0.00	3.25%
Mar-21			\$0.00	\$ -	\$0.00	3.25%
Apr-21			\$0.00	\$ -	\$0.00	3.25%
May-21			\$0.00	\$ -	\$0.00	3.25%
Jun-21			\$0.00	\$ -	\$0.00	3.25%
<b>253311</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>3% Contra Deferral</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
					\$0.00	
Dec-20						
Jan-21	\$	-	\$0.00		\$0.00	0.00%
Feb-21	\$	-	\$0.00		\$0.00	0.00%
Mar-21	\$	-	\$0.00		\$0.00	0.00%
Apr-21	\$	-	\$0.00		\$0.00	0.00%
May-21	\$	-	\$0.00		\$0.00	0.00%
Jun-21	\$	-	\$0.00		\$0.00	0.00%
<b>253312</b>	<b>ED</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Prior 3% Contra Deferral</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
					\$0.00	
Dec-20						
Jan-21			\$0.00	\$ -	\$0.00	0.00%
Feb-21			\$0.00	\$ -	\$0.00	0.00%
Mar-21			\$0.00	\$ -	\$0.00	0.00%
Apr-21			\$0.00	\$ -	\$0.00	0.00%
May-21			\$0.00	\$ -	\$0.00	0.00%
Jun-21			\$0.00	\$ -	\$0.00	0.00%

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2021

**Washington Jurisdiction Decoupling Mechanism Interest Summary  
Natural Gas**

	<b>GDWA</b>	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-21		\$5,499.34	(\$6,685.60)	\$1,186.26	(\$5,499.34)	\$0.00
Feb-21		\$5,298.25	(\$6,273.36)	\$975.11	(\$5,298.25)	\$0.00
Mar-21		\$3,686.43	(\$5,763.81)	\$2,077.38	(\$3,686.43)	\$0.00
Apr-21	*	\$6,472.01	(\$6,522.87)	\$50.86	(\$6,472.01)	\$0.00
May-21		\$9,089.73	(\$9,257.56)	\$167.83	(\$9,089.73)	\$0.00
Jun-21		\$11,142.28	(\$11,246.58)	\$104.30	(\$11,142.28)	\$0.00
<b>Q1 Total</b>		<b>\$14,484.02</b>	<b>(\$18,722.77)</b>	<b>\$4,238.75</b>	<b>(\$14,484.02)</b>	<b>\$0.00</b>
<b>Q2 Total</b>		<b>\$26,704.02</b>	<b>(\$27,027.01)</b>	<b>\$322.99</b>	<b>(\$26,704.02)</b>	<b>\$0.00</b>
<b>YTD Total</b>		<b>\$112,486.07</b>	<b>(\$45,749.78)</b>	<b>\$4,561.74</b>	<b>(\$41,188.04)</b>	<b>\$71,298.03</b>

\* - Includes Q1 Revision Entry Interest of \$337.75 as noted in Q1 Quarterly Report

<b>186328</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>Deferral - Residential</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-20					\$0.00	
Jan-21		\$852,965.56	\$1,155.06		\$854,120.62	3.25%
Feb-21		(\$1,826,425.34)	(\$160.04)		(\$972,464.76)	3.25%
Mar-21		\$776,708.89	(\$1,581.97)		(\$197,337.84)	3.25%
Q1 Revision Entry		\$60,910.89	\$269.08		(\$136,157.87) <b>A</b>	
Apr-21		\$987,611.82	\$968.63		\$852,422.58	3.25%
May-21		\$853,311.87	\$3,464.17		\$1,709,198.62	3.25%
Jun-21		\$305,876.19	\$5,043.29		\$2,020,118.10	3.25%

<b>186338</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>Deferral - Non-Residential</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-20					\$0.00	
Jan-21		\$591,059.09	\$800.39		\$591,859.48	3.25%
Feb-21		\$7,307.47	\$1,612.85		\$600,779.80	3.25%
Mar-21		(\$337,648.96)	\$1,169.88		\$264,300.72	3.25%
Q1 Revision Entry		\$15,916.87	\$68.67		\$280,286.26 <b>A</b>	
Apr-21		\$108,063.74	\$905.44		\$389,255.44	3.25%
May-21		\$160,897.41	\$1,272.12		\$551,424.97	3.25%
Jun-21		\$149,528.82	\$1,695.93		\$702,649.72	3.25%

**A** - See note (3) for explanation of Q1 Revision Entry.

<b>182329</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>Res Prior Year Pending</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-20					\$ 1,174,438.13	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-21			\$3,180.77		\$1,177,618.90	3.25%
Feb-21			\$3,189.38		\$1,180,808.28	3.25%
Mar-21			\$3,198.02		\$1,184,006.30	3.25%
Apr-21			\$3,206.68		\$1,187,212.98	3.25%
May-21			\$3,215.37		\$1,190,428.35	3.25%
Jun-21			\$3,224.08		\$1,193,652.43	3.25%

<b>182339</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>Non-Res Prior Year Pending</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-20					\$ 445,000.66	
Provision for Rate Refund - December 2020 Estimate					\$0.00	
Jan-21			\$1,205.21		\$446,205.87	3.25%
Feb-21			\$1,208.47		\$447,414.34	3.25%
Mar-21			\$1,211.75		\$448,626.09	3.25%
Apr-21			\$1,215.03		\$449,841.12	3.25%
May-21			\$1,218.32		\$451,059.44	3.25%
Jun-21			\$1,221.62		\$452,281.06	3.25%

<b>182328</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
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Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2021

**Washington Jurisdiction Decoupling Mechanism Interest Summary  
Natural Gas**

<b>Res Surcharge Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21			\$0.00	\$0.00	\$0.00	3.25%
Feb-21			\$0.00	\$0.00	\$0.00	3.25%
Mar-21			\$0.00	\$0.00	\$0.00	3.25%
Apr-21			\$0.00	\$0.00	\$0.00	3.25%
May-21			\$0.00	\$0.00	\$0.00	3.25%
Jun-21			\$0.00	\$0.00	\$0.00	3.25%
<b>182338</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Non-Res Surcharge Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$142,293.74	
Jan-21			\$344.17	(\$30,427.68)	\$112,210.23	3.25%
Feb-21			\$262.66	(\$30,456.01)	\$82,016.88	3.25%
Mar-21			\$184.16	(\$28,037.07)	\$54,163.97	3.25%
Apr-21			\$124.69	(\$16,248.40)	\$38,040.26	3.25%
May-21			\$87.58	(\$11,409.09)	\$26,718.75	3.25%
Jun-21			\$61.66	(\$7,900.97)	\$18,879.44	3.25%
<b>254328</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Res Rebate Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					(\$505,779.34)	
Jan-21			(\$1,186.26)	\$ 135,549.80	(\$371,415.80)	3.25%
Feb-21			(\$815.07)	\$ 140,932.98	(\$231,297.89)	3.25%
Mar-21			(\$495.41)	\$ 96,754.66	(\$135,038.64)	3.25%
Apr-21			(\$286.21)	\$ 58,725.59	(\$76,599.26)	3.25%
May-21			(\$167.83)	\$ 29,261.55	(\$47,505.54)	3.25%
Jun-21			(\$104.30)	\$ 17,986.15	(\$29,623.69)	3.25%
<b>254338</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Non-Res Rebate Approved</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21			\$0.00	\$ -	\$0.00	3.25%
Feb-21			\$0.00	\$ -	\$0.00	3.25%
Mar-21			\$0.00	\$ -	\$0.00	3.25%
Apr-21			\$0.00	\$ -	\$0.00	3.25%
May-21			\$0.00	\$ -	\$0.00	3.25%
Jun-21			\$0.00	\$ -	\$0.00	3.25%
<b>253311</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>3% Contra Deferral</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21		\$ -	\$0.00		\$0.00	0.00%
Feb-21		\$ -	\$0.00		\$0.00	0.00%
Mar-21		\$ -	\$0.00		\$0.00	0.00%
Apr-21		\$ -	\$0.00		\$0.00	0.00%
May-21		\$ -	\$0.00		\$0.00	0.00%
Jun-21		\$ -	\$0.00		\$0.00	0.00%
<b>253312</b>	<b>GD</b>	<b>Deferral</b>	<b>Interest</b>		<b>Ending</b>	<b>Interest</b>
<b>Prior 3% Contra Deferral</b>	<b>WA</b>	<b>Entry</b>	<b>Income/(exp)</b>	<b>Amortization</b>	<b>Balance</b>	<b>Rate</b>
Dec-20					\$0.00	
Jan-21			\$0.00	\$ -	\$0.00	0.00%
Feb-21			\$0.00	\$ -	\$0.00	0.00%
Mar-21			\$0.00	\$ -	\$0.00	0.00%
Apr-21			\$0.00	\$ -	\$0.00	0.00%
May-21			\$0.00	\$ -	\$0.00	0.00%
Jun-21			\$0.00	\$ -	\$0.00	0.00%

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
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NOTES

(1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2021. For residential electric customers, usage and decoupled revenue were lower than authorized in the first quarter and higher than authorized in the second quarter, mainly June, resulting in a net rebate deferral at the end of Q2. Non-residential electric customers usage and decoupled revenue was lower than authorized in the first quarter and higher than authorized in the second resulting in a net surcharge deferral at the end of Q2. Residential and non-residential natural gas customers usage and decoupled revenues were lower than authorized resulting in net surcharge deferrals at the end of Q2.

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

	Q1	Q2	Q3	Q4	YTD Weighted	%
<b>Electric Residential</b>						
Change in Use per Customer	(126)	171			46	0.8%
Change in Decoupled Revenue per Customer	-\$2.52	\$5.20			\$2.68	0.7%
Deferral per Average Customer	\$2.52	-\$5.20			-\$2.68	
<b>Electric Non-Residential</b>						
Change in Use per Customer	(1,096)	395			(703)	-2.5%
Change in Decoupled Revenue per Customer	-\$73.78	\$26.50			-\$47.43	-2.2%
Deferral per Average Customer	\$73.78	-\$26.50			\$47.43	
<b>Natural Gas Residential</b>						
Change in Use per Customer	(9)	(21)			(29)	-6.4%
Change in Decoupled Revenue per Customer	\$0.87	-\$13.74			-\$12.86	-6.1%
Deferral per Average Customer	-\$0.87	\$13.74			\$12.86	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	(30)	(635)			(664)	-6.5%
Change in Decoupled Revenue per Customer	-\$92.43	-\$140.12			-\$232.50	-8.4%
Deferral per Average Customer	\$92.43	\$140.12			\$232.50	

2) The contra asset accounting shown on page 8 is for financial reporting purposes only. Generally Accepted Accounting Principles allow revenue recognition from alternative revenue programs up to the amount expected to be collected within 24 months following the end of the annual period in which they are recognized. Due to the 3% annual rate increase limitation a portion of a 2021 surcharge may not be fully recovered by 12/31/2023 and therefore would not be recognizable as income for financial reporting purposes in 2021. The income statement impact of any contra deferral entries will be eliminated for Commission Basis results reporting.

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

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