

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2022

**Avista Utilities**

**Decoupling Mechanism - UE-200900 Base Effective 10/1/2021**

**Development of WA Electric Deferrals (Calendar Year 2022)**

Line No.	Source				1st Quarter	2nd Quarter	Year to Date	
		Apr-22	May-22	Jun-22	Total	Total	Total	
	(a)	(b)	(f)	(g)	(h)			
<b>Residential Group</b>								
1	Actual Customers	Revenue System	226,203	226,093	226,925	678,231	679,221	1,357,452
2	Actual Usage (kWhs)	Revenue System	201,122,968	170,060,699	152,339,120	774,478,341	523,522,786	1,298,001,127
3	Actual Base Rate Revenue	Revenue System	\$ 20,482,252	\$ 17,165,401	\$ 15,556,305	\$ 79,758,392	\$ 53,203,958	\$ 132,962,350
4	Actual Basic Charge Revenue	Revenue System	\$ 2,070,486	\$ 2,071,053	\$ 2,110,131	\$ 6,205,968	\$ 6,251,670	\$ 12,457,638
5	New Customers	Revenue System	6,766	6,807	7,293	18,652	20,866	39,518
6	New Customer Usage (kWhs)	Revenue System	4,504,116	4,066,391	3,357,456	18,039,531	11,927,963	29,967,493
7	New Customer Base Rate Revenue	Revenue System	\$ 469,930	\$ 426,600	\$ 359,724	\$ 1,879,254	\$ 1,256,254	\$ 3,135,508
8	New Customer Basic Charge Revenue	Revenue System	\$ 61,031	\$ 61,281	\$ 65,457	\$ 168,030	\$ 187,769	\$ 355,799
9	Actual Customers-Test Year Existing	(1) - (5)	219,437	219,286	219,632	659,579	658,355	1,317,934
10	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$60.70	\$60.39	\$52.67	\$84.80	\$57.92	\$71.37
11	Decoupled Revenue	(9) x (10)	\$ 13,320,682	\$ 13,243,529	\$ 11,568,593	\$ 55,929,925	\$ 38,132,804	\$ 94,062,729
12	Actual Base Rate Revenue-Test Year Existing	(3) - (7)	\$ 20,012,322	\$ 16,738,801	\$ 15,196,581	\$ 77,879,138	\$ 51,947,704	\$ 129,826,842
13	Actual Basic Charge Revenue-Test Year Existing	(4) - (8)	\$ 2,009,455	\$ 2,009,772	\$ 2,044,674	\$ 6,037,938	\$ 6,063,901	\$ 12,101,839
14	Actual Usage (kWhs)-Test Year Existing	(2) - (6)	196,618,851	165,994,308	148,981,664	756,438,811	511,594,824	1,268,033,634
15	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01360	\$ 0.01360	\$ 0.01360			
16	Variable Power Supply Payments	(14) x (15)	\$ 2,674,016	\$ 2,257,523	\$ 2,026,151	\$ 10,287,568	\$ 6,957,690	\$ 17,245,257
17	Customer Decoupled Payments	(12) - (13) - (16)	\$ 15,328,851	\$ 12,471,507	\$ 11,125,756	\$ 61,553,632	\$ 38,926,114	\$ 100,479,746
18	Residential Revenue Per Customer Received	(17) / (9)	\$69.86	\$56.87	\$50.66	\$93.32	\$59.13	\$76.24
19	Deferral - Surcharge (Rebate)	(14) - (17)	\$ (2,008,168)	\$ 772,022	\$ 442,837	\$ (5,623,707)	\$ (793,310)	\$ (6,417,017)
20	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 88,222	\$ (33,916)	\$ (19,454)	\$ 247,058	\$ 34,851	\$ 281,909
21		FERC Rate	3.25%	3.25%	3.25%			
22	Interest on Deferral	Avg Balance Calc	\$ (17,242)	\$ (18,890)	\$ (17,368)	\$ (29,821)	\$ (53,500)	\$ (83,320)
23	<b>Monthly Residential Deferral Totals</b>		<b>\$ (1,937,189)</b>	<b>\$ 719,216</b>	<b>\$ 406,015</b>	<b>\$ (5,406,470)</b>	<b>\$ (811,958)</b>	<b>\$ (6,218,428)</b>
24	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((19) ,(20) , (22))	\$ (7,343,659)	\$ (6,624,443)	\$ (6,218,428)			

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Washington Jurisdiction  
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**Avista Utilities**

**Decoupling Mechanism - UE-200900 Base Effective 10/1/2021**

**Development of WA Electric Deferrals (Calendar Year 2022)**

Line No.	Source				1st Quarter	2nd Quarter	Year to Date	
		Apr-22	May-22	Jun-22	Total	Total	Total	
	(a)	(b)	(f)	(g)	(h)			
<b>Non-Residential Group</b>								
25	Actual Customers	Revenue System	38,504	38,259	39,067	115,292	115,830	231,122
26	Actual Usage (kWhs)	Revenue System	170,901,384	155,518,259	172,150,216	515,660,199	498,569,859	1,014,230,057
27	Actual Base Rate Revenue	Revenue System	\$ 18,770,513	\$ 16,893,514	\$ 18,511,594	\$ 56,422,108	\$ 54,175,621	\$ 110,597,729
28	Actual Basic Charge Revenue	Revenue System	\$ 1,696,030	\$ 1,687,529	\$ 1,711,619	\$ 5,099,902	\$ 5,095,179	\$ 10,195,080
29	New Customers	Revenue System	2,082	2,158	2,246	5,846	6,486	12,332
30	New Customer Usage (kWhs)	Revenue System	5,606,647	6,138,318	5,626,401	20,799,217	17,371,367	38,170,584
31	New Customer Base Rate Revenue	Revenue System	\$ 673,348	\$ 722,235	\$ 675,100	\$ 2,354,411	\$ 2,070,683	\$ 4,425,094
32	New Customer Basic Charge Revenue	Revenue System	\$ 66,333	\$ 70,697	\$ 69,765	\$ 185,300	\$ 206,795	\$ 392,095
33	Actual Customers-Test Year Existing	(25) - (29)	36,422	36,101	36,821	109,446	109,344	218,790
34	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$363.72	\$392.96	\$408.58	\$385.55	\$388.48	\$387.01
35	Decoupled Revenue	(33) x (34)	\$ 13,247,432	\$ 14,186,303	\$ 15,044,483	\$ 42,196,593	\$ 42,478,219	\$ 84,674,811
36	Actual Base Rate Revenue-Test Year Existing	(27) - (31)	\$ 18,097,165	\$ 16,171,279	\$ 17,836,495	\$ 54,067,697	\$ 52,104,939	\$ 106,172,636
37	Actual Basic Charge Revenue-Test Year Existing	(28) - (32)	\$ 1,629,697	\$ 1,616,832	\$ 1,641,854	\$ 4,914,601	\$ 4,888,384	\$ 9,802,985
38	Actual Usage (kWhs)-Test Year Existing	(26) - (30)	165,294,737	149,379,941	166,523,815	494,860,981	481,198,492	976,059,473
39	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01360	\$ 0.01360	\$ 0.01360			
40	Variable Power Supply Payments	(38) x (39)	\$ 2,248,008	\$ 2,031,567	\$ 2,264,724	\$ 6,730,109	\$ 6,544,299	\$ 13,274,409
41	Customer Decoupled Payments	(36) - (37) -(40)	\$ 14,219,459	\$ 12,522,879	\$ 13,929,917	\$ 42,422,986	\$ 40,672,255	\$ 83,095,242
42	Non-Residential Revenue Per Customer Received	(41) / (33)	\$390.41	\$346.88	\$378.31	\$387.62	\$371.97	\$379.79
43	Deferral - Surcharge (Rebate)	(41) - (41)	\$ (972,027)	\$ 1,663,424	\$ 1,114,566	\$ (226,394)	\$ 1,805,963	\$ 1,579,570
44	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 42,703	\$ (73,077)	\$ (48,965)	\$ 9,946	\$ (79,339)	\$ (69,393)
45		FERC Rate	3.25%	3.25%	3.25%			
46	Interest on Deferral	Avg Balance Calc	\$ (1,845)	\$ (955)	\$ 2,639	\$ (153)	\$ (161)	\$ (314)
47	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ (931,169)</b>	<b>\$ 1,589,392</b>	<b>\$ 1,068,241</b>	<b>\$ (216,601)</b>	<b>\$ 1,726,464</b>	<b>\$ 1,509,862</b>
48	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((43) ,(44) , (46))	\$ (1,147,771)	\$ 441,622	\$ 1,509,862			
49	<b>Total Cumulative Deferral (Rebate)/Surcharge Balance</b>	<b>(26) + (48)</b>	<b>\$ (8,491,430)</b>	<b>\$ (6,182,821)</b>	<b>\$ (4,708,566)</b>			

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2022

**Avista Utilities**

**Decoupling Mechanism - UE-200900 Base Effective 10/1/2021  
Development of WA Natural Gas Deferrals (Calendar Year 2022)**

Line No.	Source				1st Quarter	2nd Quarter	Year To Date	
		Apr-22	May-22	Jun-22	Total	Total	Total	
	(a)	(b)	(f)	(g)	(h)	(o)	(o)	
<b>Residential Group</b>								
1	Actual Customers	Revenue System	171,878	171,972	172,276	515,656	516,126	1,031,782
2	Actual Usage ("Therms)	Revenue System	12,164,376	7,551,453	3,523,739	58,581,666	23,239,568	81,821,234
3	Actual Base Rate Revenue	Revenue System	\$ 7,613,021	\$ 5,236,420	\$ 3,052,464	\$ 37,616,398	\$ 15,901,906	\$ 53,518,303
4	Actual Fixed Charge Revenue	Revenue System	\$ 1,651,167	\$ 1,647,338	\$ 1,675,182	\$ 4,949,025	\$ 4,973,686	\$ 9,922,711
5	New Customers	Revenue System	5,486	5,626	5,909	15,265	17,021	32,286
6	New Customer Usage (Therms)	Revenue System	359,959	276,701	147,883	1,804,926	784,542	2,589,468
7	New Customer Base Rate Revenue	Revenue System	\$ 232,206	\$ 189,753	\$ 127,268	\$ 1,104,452	\$ 549,227	\$ 1,653,680
8	New Customer Fixed Charge Revenue	Revenue System	\$ 51,984	\$ 53,447	\$ 56,041	\$ 145,094	\$ 161,472	\$ 306,565
9	Actual/Test Year Existing Customers	(1) - (5)	166,392	166,346	166,367	500,391	499,105	999,496
10	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$29.05	\$19.22	\$9.76	\$57.32	\$19.34	\$38.35
11	Decoupled Revenue	(9) x (10)	\$ 4,832,923	\$ 3,196,506	\$ 1,623,893	\$ 28,680,838	\$ 9,653,322	\$ 38,334,160
12	Actual Usage - Test Year Existing	(2) - (6)	11,804,417	7,274,752	3,375,856	56,776,740	22,455,025	79,231,766
13	Actual Base Rate Revenue - Test Year Existing	(3) - (7)	\$ 7,380,815	\$ 5,046,667	\$ 2,925,197	\$ 36,511,945	\$ 15,352,678	\$ 51,864,624
14	Actual Fixed Charge Revenue - Test Year Existing	(4) - (8)	\$ 1,599,183	\$ 1,593,891	\$ 1,619,141	\$ 4,803,932	\$ 4,812,215	\$ 9,616,146
15	Customer Decoupled Payments	(13) - (14)	\$ 5,781,633	\$ 3,452,776	\$ 1,306,056	\$ 31,708,014	\$ 10,540,464	\$ 42,248,478
16	Residential Revenue Per Customer Received	(15) / (9)	\$34.75	\$20.76	\$7.85	\$63.37	\$21.12	\$42.27
17	Deferral - Surcharge (Rebate)	(13) - (15)	\$ (948,710)	\$ (256,270)	\$ 317,838	\$ (3,027,176)	\$ (887,142)	\$ (3,914,318)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 41,476	\$ 11,204	\$ (13,895)	\$ 132,342	\$ 38,784	\$ 171,126
19		FERC Rate	3.25%	3.25%	3.25%			
20	Interest on Deferral	Avg Balance Calc	\$ (9,127)	\$ (10,712)	\$ (10,661)	\$ (21,470)	\$ (30,500)	\$ (51,970)
21	<b>Monthly Residential Deferral Totals</b>		<b>\$ (916,361)</b>	<b>\$ (255,778)</b>	<b>\$ 293,281</b>	<b>\$ (2,916,303)</b>	<b>\$ (878,858)</b>	<b>\$ (3,795,161)</b>
22	Cumulative Deferral (Rebate) Balance	Σ((17),(18),(20))	\$ (3,832,664)	\$ (4,088,443)	\$ (3,795,161)			

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**Development of WA Natural Gas Deferrals (Calendar Year 2022)**

Line No.	Source				1st Quarter	2nd Quarter	Year To Date	
		Apr-22	May-22	Jun-22	Total	Total	Total	
	(a)	(b)	(f)	(g)	(h)	(o)	(o)	
<b>Non-Residential Group</b>								
23	Actual Customers	Revenue System	3,304	3,302	3,381	9,917	9,987	19,904
24	Actual Usage ("Therms)	Revenue System	5,534,897	3,861,543	2,400,538	23,410,184	11,796,978	35,207,162
25	Actual Base Rate Revenue	Revenue System	\$ 1,876,699	\$ 1,487,454	\$ 1,061,047	\$ 8,351,509	\$ 4,425,201	\$ 12,776,710
26	Actual Fixed Charge Revenue	Revenue System	\$ 395,127	\$ 394,595	\$ 404,747	\$ 1,187,728	\$ 1,194,469	\$ 2,382,197
27	New Customers	Revenue System	65	70	72	176	207	383
28	New Customer Usage (Therms)	Revenue System	137,700	119,796	95,403	501,630	352,898	854,528
29	New Customer Base Rate Revenue	Revenue System	\$ 41,740	\$ 40,064	\$ 31,494	\$ 154,835	\$ 113,297	\$ 268,133
30	New Customer Fixed Charge Revenue	Revenue System	\$ 7,684	\$ 8,116	\$ 8,448	\$ 21,553	\$ 24,248	\$ 45,802
31	Test Year Existing Customers	(23) - (27)	3,239	3,232	3,309	9,741	9,780	19,521
32	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$428.95	\$276.98	\$223.19	\$640.42	\$309.11	\$474.43
33	Decoupled Revenue	(31) x (32)	\$ 1,389,385	\$ 895,202	\$ 738,525	\$ 6,238,283	\$ 3,023,112	\$ 9,261,395
34	Actual Usage (Therms) - Test Year Existing	(24) - (28)	5,397,198	3,741,747	2,305,135	22,908,554	11,444,080	34,352,634
35	Actual Base Rate Revenue - Test Year Existing	(25) - (29)	\$ 1,834,959	\$ 1,447,390	\$ 1,029,554	\$ 8,196,674	\$ 4,311,903	\$ 12,508,577
36	Actual Fixed Charge Revenue - Test Year Existing	(26) - (30)	\$ 387,443	\$ 386,479	\$ 396,298	\$ 1,166,175	\$ 1,170,221	\$ 2,336,395
37	Customer Decoupled Payments	(35) - (36)	\$ 1,447,516	\$ 1,060,911	\$ 633,255	\$ 7,030,499	\$ 3,141,682	\$ 10,172,182
38	Non-Residential Revenue Per Customer Received	(37) / (31)	\$446.90	\$328.25	\$191.37	\$721.74	\$321.24	\$521.09
39	Deferral - Surcharge (Rebate)	(33) - (37)	\$ (58,131)	\$ (165,709)	\$ 105,270	\$ (792,216)	\$ (118,570)	\$ (910,787)
40	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 2,541	\$ 7,244	\$ (4,602)	\$ 34,634	\$ 5,184	\$ 39,818
41		FERC Rate	3.25%	3.25%	3.25%			
42	Interest on Deferral	Avg Balance Calc	\$ (2,137)	\$ (2,432)	\$ (2,517)	\$ (3,502)	\$ (7,086)	\$ (10,587)
43	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ (57,726)</b>	<b>\$ (160,897)</b>	<b>\$ 98,150</b>	<b>\$ (761,084)</b>	<b>\$ (120,473)</b>	<b>\$ (881,556)</b>
44	Cumulative Deferral (Rebate) Balance	Σ((39) ,(40) , (42))	\$ (818,810)	\$ (979,707)	\$ (881,556)			
45	<b>Total Cumulative Deferral (Rebate)</b>	<b>(21) + (44)</b>	<b>\$ (4,651,474)</b>	<b>\$ (5,068,149)</b>	<b>\$ (4,676,718)</b>			

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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	202204	-5,406,470.07	-1,937,188.93	-7,343,659.00
	REG ASSET-DECOUPLING DEFERRED		202205	-7,343,659.00	719,216.10	-6,624,442.90
	REG ASSET-DECOUPLING DEFERRED		202206	-6,624,442.90	406,014.57	-6,218,428.33
<b>Q2</b>					<b>-811,958.26</b>	
186328	REG ASSET-DECOUPLING DEFERRED	GD	202204	-2,916,303.26	-916,361.18	-3,832,664.44
	REG ASSET-DECOUPLING DEFERRED		202205	-3,832,664.44	-255,778.09	-4,088,442.53
	REG ASSET-DECOUPLING DEFERRED		202206	-4,088,442.53	293,281.27	-3,795,161.26
<b>Q2</b>					<b>-878,858.00</b>	
<b>Total Q2</b>					<b>-1,690,816.26</b>	
186338	REG ASSET NON-RES DECOUPLING D	ED	202204	-216,601.44	-931,169.42	-1,147,770.86
	REG ASSET NON-RES DECOUPLING D		202205	-1,147,770.86	1,589,392.40	441,621.54
	REG ASSET NON-RES DECOUPLING D		202206	441,621.54	1,068,240.87	1,509,862.41
<b>Q2</b>					<b>1,726,463.85</b>	
186338	REG ASSET NON-RES DECOUPLING D	GD	202204	-761,083.88	-57,726.04	-818,809.92
	REG ASSET NON-RES DECOUPLING D		202205	-818,809.92	-160,896.95	-979,706.87
	REG ASSET NON-RES DECOUPLING D		202206	-979,706.87	98,150.41	-881,556.46
<b>Q2</b>					<b>-120,472.58</b>	
<b>Total Q2</b>					<b>1,605,991.27</b>	

Jurisdiction:WA

**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	202204	-5,165,245.99	-13,989.21	-5,179,235.20
	REG ASSET- DECOUPLING PRIOR YE		202205	-5,179,235.20	-14,027.10	-5,193,262.30
	REG ASSET- DECOUPLING PRIOR YE		202206	-5,193,262.30	-14,065.09	-5,207,327.39
<b>Q2</b>					<b>-42,081.40</b>	
182329	REG ASSET- DECOUPLING PRIOR YE	GD	202204	6,612,897.90	17,909.93	6,630,807.83
	REG ASSET- DECOUPLING PRIOR YE		202205	6,630,807.83	17,958.44	6,648,766.27
	REG ASSET- DECOUPLING PRIOR YE		202206	6,648,766.27	18,007.08	6,666,773.35
<b>Q2</b>					<b>53,875.45</b>	
<b>Total Q2</b>					<b>11,794.05</b>	
182339	REG ASSET - NON RES DECOUPLING	ED	202204	2,408,575.64	6,523.23	2,415,098.87
	REG ASSET - NON RES DECOUPLING		202205	2,415,098.87	6,540.89	2,421,639.76
	REG ASSET - NON RES DECOUPLING		202206	2,421,639.76	6,558.61	2,428,198.37
<b>Q2</b>					<b>19,622.73</b>	
182339	REG ASSET - NON RES DECOUPLING	GD	202204	2,420,292.50	6,554.96	2,426,847.46
	REG ASSET - NON RES DECOUPLING		202205	2,426,847.46	6,572.71	2,433,420.17
	REG ASSET - NON RES DECOUPLING		202206	2,433,420.17	6,590.51	2,440,010.68
<b>Q2</b>					<b>19,718.18</b>	
<b>Total Q2</b>					<b>39,340.91</b>	

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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	202204	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202205	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202206	0.00	0.00	0.00
				<b>Q2</b>	<b>0.00</b>	
182328	REG ASSET- DECOUPLING SURCHARG	GD	202204	220,566.74	-107,258.16	113,308.58
	REG ASSET- DECOUPLING SURCHARG		202205	113,308.58	-66,700.02	46,608.56
	REG ASSET- DECOUPLING SURCHARG		202206	46,608.56	-31,116.08	15,492.48
				<b>Q2</b>	<b>-205,074.26</b>	
				<b>Total Q2</b>	<b>-205,074.26</b>	
182338	REG ASSET- DECOUPLING SURCHARG	ED	202204	4,841,103.26	-1,098,940.69	3,742,162.57
	REG ASSET- DECOUPLING SURCHARG		202205	3,742,162.57	-998,356.15	2,743,806.42
	REG ASSET- DECOUPLING SURCHARG		202206	2,743,806.42	-1,112,749.78	1,631,056.64
				<b>Q2</b>	<b>-3,210,046.62</b>	
182338	REG ASSET - NON RES DECOUPLING	GD	202204	109,503.16	-42,836.25	66,666.91
	REG ASSET - NON RES DECOUPLING		202205	66,666.91	-29,900.23	36,766.68
	REG ASSET - NON RES DECOUPLING		202206	36,766.68	-18,607.57	18,159.11
				<b>Q2</b>	<b>-91,344.05</b>	
				<b>Total Q2</b>	<b>-3,301,390.67</b>	

Jurisdiction:WA

**Rebate**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
254328	REG LIABILITY DECOUPLING REBAT	ED	202204	-515,970.20	85,369.87	-430,600.33
	REG LIABILITY DECOUPLING REBAT		202205	-430,600.33	72,208.35	-358,391.98
	REG LIABILITY DECOUPLING REBAT		202206	-358,391.98	64,718.01	-293,673.97
				<b>Q2</b>	<b>222,296.23</b>	
254328	REG LIABILITY DECOUPLING REBAT	GD	202204	0.00	0.00	0.00
	REG LIABILITY DECOUPLING REBAT		202205	0.00	0.00	0.00
	REG LIABILITY DECOUPLING REBAT		202206	0.00	0.00	0.00
				<b>Q2</b>	<b>0.00</b>	
				<b>Total Q2</b>	<b>222,296.23</b>	
254338	REG LIABILITY NON RES DECOUPLI	ED	202204	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		202205	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		202206	0.00	0.00	0.00
				<b>Q2</b>	<b>0.00</b>	
254338	REG LIABILITY NON RES DECOUPLI	GD	202204	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		202205	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		202206	0.00	0.00	0.00
				<b>Q2</b>	<b>0.00</b>	
				<b>Total Q2</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	202204	851,467.87	816,772.98	1,668,240.85
	ADFIT DECOUPLING DEFERRED REV		202205	1,668,240.85	-288,744.65	1,379,496.20
	ADFIT DECOUPLING DEFERRED REV		202206	1,379,496.20	-87,930.61	1,291,565.59
				<b>Q2</b>	<b>440,097.72</b>	
283328	ADFIT DECOUPLING DEFERRED REV	GD	202204	-1,183,181.01	220,088.01	-963,093.00
	ADFIT DECOUPLING DEFERRED REV		202205	-963,093.00	102,636.27	-860,456.73
	ADFIT DECOUPLING DEFERRED REV		202206	-860,456.73	-76,924.18	-937,380.91
				<b>Q2</b>	<b>245,800.10</b>	
				<b>Total Q2</b>	<b>685,897.82</b>	

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
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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	202204	5,376,649.56	1,919,946.48	7,296,596.04
	RESIDENTIAL DECOUPLING DEFERRE		202205	7,296,596.04	-738,105.66	6,558,490.38
	RESIDENTIAL DECOUPLING DEFERRE		202206	6,558,490.38	-423,382.44	6,135,107.94
				<b>Q2</b>	<b>758,458.38</b>	
456338	NON-RES DECOUPLING DEFERRED RE	ED	202204	216,448.08	929,324.33	1,145,772.41
	NON-RES DECOUPLING DEFERRED RE		202205	1,145,772.41	-1,590,347.35	-444,574.94
	NON-RES DECOUPLING DEFERRED RE		202206	-444,574.94	-1,065,601.81	-1,510,176.75
				<b>Q2</b>	<b>-1,726,624.83</b>	
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202204	2,894,833.72	907,234.31	3,802,068.03
	RESIDENTIAL DECOUPLING DEFERRE		202205	3,802,068.03	245,066.10	4,047,134.13
	RESIDENTIAL DECOUPLING DEFERRE		202206	4,047,134.13	-303,942.55	3,743,191.58
				<b>Q2</b>	<b>848,357.86</b>	
495338	NON-RES DECOUPLING DEFERRED RE	GD	202204	757,582.22	55,589.49	813,171.71
	NON-RES DECOUPLING DEFERRED RE		202205	813,171.71	158,464.75	971,636.46
	NON-RES DECOUPLING DEFERRED RE		202206	971,636.46	-100,667.46	870,969.00
				<b>Q2</b>	<b>113,386.78</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	202204	-333,418.25	-86,649.95	-420,068.20
	AMORTIZATION RES DECOUPLING DE		202205	-420,068.20	-73,275.33	-493,343.53
	AMORTIZATION RES DECOUPLING DE		202206	-493,343.53	-65,599.82	-558,943.35
				<b>Q2</b>	<b>-225,525.10</b>	
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202204	3,348,130.27	1,110,548.14	4,458,678.41
	AMORTIZATION NON-RES DECOUPLIN		202205	4,458,678.41	1,007,127.36	5,465,805.77
	AMORTIZATION NON-RES DECOUPLIN		202206	5,465,805.77	1,118,666.06	6,584,471.83
				<b>Q2</b>	<b>3,236,341.56</b>	
495329	AMORTIZATION RES DECOUPLING DE	GD	202204	518,733.15	107,709.67	626,442.82
	AMORTIZATION RES DECOUPLING DE		202205	626,442.82	66,916.28	693,359.10
	AMORTIZATION RES DECOUPLING DE		202206	693,359.10	31,200.06	724,559.16
				<b>Q2</b>	<b>205,826.01</b>	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202204	182,186.58	43,074.49	225,261.07
	AMORTIZATION NON-RES DECOUPLIN		202205	225,261.07	30,040.11	255,301.18
	AMORTIZATION NON-RES DECOUPLIN		202206	255,301.18	18,681.85	273,983.03
				<b>Q2</b>	<b>91,796.45</b>	

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2022

Jurisdiction:WA

Interest Income or Expense

Ferc Acct	Ferc Acct Desc	Service	Accounting			
			Period	Beginning Balance	Monthly Activity	Ending Balance
419328	INTEREST INCOME - DECOUPLING	ED	202204	-72,275.40	-18,130.68	-90,406.08
	INTEREST INCOME - DECOUPLING		202205	-90,406.08	-15,312.10	-105,718.18
	INTEREST INCOME - DECOUPLING		202206	-105,718.18	-15,113.95	-120,832.13
<b>Q2</b>					<b>-48,556.73</b>	
419328	INTEREST INCOME - DECOUPLING	GD	202204	-78,222.00	-25,154.64	-103,376.64
	INTEREST INCOME - DECOUPLING		202205	-103,376.64	-24,887.29	-128,263.93
	INTEREST INCOME - DECOUPLING		202206	-128,263.93	-24,755.85	-153,019.78
<b>Q2</b>					<b>-74,797.78</b>	
<b>Total Q2</b>					<b>-123,354.51</b>	
431328	INTEREST EXPENSE - DECOUPLING	ED	202204	77,298.48	34,356.83	111,655.31
	INTEREST EXPENSE - DECOUPLING		202205	111,655.31	34,938.59	146,593.90
	INTEREST EXPENSE - DECOUPLING		202206	146,593.90	32,314.77	178,908.67
<b>Q2</b>					<b>101,610.19</b>	
431328	INTEREST EXPENSE - DECOUPLING	GD	202204	24,971.20	11,263.42	36,234.62
	INTEREST EXPENSE - DECOUPLING		202205	36,234.62	13,144.19	49,378.81
	INTEREST EXPENSE - DECOUPLING		202206	49,378.81	13,178.33	62,557.14
<b>Q2</b>					<b>37,585.94</b>	
<b>Total Q2</b>					<b>139,196.13</b>	
<b>Total Q2</b>					<b>15,841.62</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	202204	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202205	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202206	0.00	0.00	0.00
<b>Q2</b>					<b>0.00</b>	
253311	CONTRA DECOUPLING DEFERRED REV	GD	202204	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202205	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202206	0.00	0.00	0.00
<b>Q2</b>					<b>0.00</b>	
<b>Current Year Contra Asset Balance</b>					<b>Total Q2</b>	<b>0.00</b>
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202204	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		202205	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		202206	0.00	0.00	0.00
<b>Q2</b>					<b>0.00</b>	
253312	CONTRA DECOUPLED DEFERRED REVE	GD	202204	-51,678.59	51,678.59	0.00
	CONTRA DECOUPLED DEFERRED REVE		202205	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		202206	0.00	0.00	0.00
<b>Q2</b>					<b>51,678.59</b>	
<b>Prior Year Contra Asset Balance</b>					<b>Total Q2</b>	<b>51,678.59</b>
456311	CONTRA DECOUPLING DEFERRAL	ED	202204	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		202205	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		202206	0.00	0.00	0.00
<b>Q2</b>					<b>0.00</b>	
495311	CONTRA DECOUPLING DEFERRAL	GD	202204	-971,127.27	-51,678.59	-1,022,805.86
	CONTRA DECOUPLING DEFERRAL		202205	-1,022,805.86	0.00	-1,022,805.86
	CONTRA DECOUPLING DEFERRAL		202206	-1,022,805.86	0.00	-1,022,805.86
<b>Q2</b>					<b>-51,678.59</b>	



Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2022

**Washington Jurisdiction Decoupling Mechanism Interest Summary  
Electric**

	EDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-22		\$6,837.72	\$ (26,964.94)	\$ 20,127.22	(\$6,837.72)	\$0.00
Feb-22		(\$2,852.07)	\$ (24,117.43)	\$ 26,969.50	\$2,852.07	\$0.00
Mar-22		(\$9,008.73)	\$ (21,193.03)	\$ 30,201.76	\$9,008.73	\$0.00
Apr-22		(\$16,226.15)	\$ (18,130.68)	\$ 34,356.83	\$16,226.15	\$0.00
May-22		(\$19,626.49)	\$ (15,312.10)	\$ 34,938.59	\$19,626.49	\$0.00
Jun-22		(\$17,200.82)	\$ (15,113.95)	\$ 32,314.77	\$17,200.82	\$0.00
<b>Q1 Total</b>		<b>(\$5,023.08)</b>	<b>(\$72,275.40)</b>	<b>\$77,298.48</b>	<b>\$5,023.08</b>	<b>\$0.00</b>
<b>Q2 Total</b>		<b>(\$53,053.46)</b>	<b>(\$48,556.73)</b>	<b>\$101,610.19</b>	<b>\$53,053.46</b>	<b>\$0.00</b>
<b>YTD Total</b>		<b>(\$58,076.54)</b>	<b>(\$120,832.13)</b>	<b>\$178,908.67</b>	<b>\$58,076.54</b>	<b>\$0.00</b>

  

	ED WA	Deferral Entry	Interest Income/(exp)	Amortization	Ending Balance	Interest Rate
<b>186328</b>						
<b>Deferral - Residential</b>						
Dec-21					\$0.00	
Jan-22		\$ (2,838,689.80)	(\$3,844.06)		(\$2,842,533.86)	3.25%
Feb-22		\$ (2,626,002.98)	(\$11,254.57)		(\$5,479,791.41)	3.25%
Mar-22		\$ 88,043.22	(\$14,721.88)		(\$5,406,470.07)	3.25%
Apr-22		\$ (1,919,946.48)	(\$17,242.45)		(\$7,343,659.00)	3.25%
May-22		\$ 738,105.66	(\$18,889.56)		(\$6,624,442.90)	3.25%
Jun-22		\$ 423,382.44	(\$17,367.87)		(\$6,218,428.33)	3.25%
<b>186338</b>						
<b>Deferral - Non-Residential</b>						
Dec-21					\$0.00	
Jan-22		\$ (217,999.59)	(\$295.21)		(\$218,294.80)	3.25%
Feb-22		\$ 488,120.74	\$69.78		\$269,895.72	3.25%
Mar-22		\$ (486,569.23)	\$72.07		(\$216,601.44)	3.25%
Apr-22		\$ (929,324.33)	(\$1,845.09)		(\$1,147,770.86)	3.25%
May-22		\$ 1,590,347.35	(\$954.95)		\$441,621.54	3.25%
Jun-22		\$ 1,065,601.81	\$2,639.06		\$1,509,862.41	3.25%
<b>182329</b>						
<b>Res Prior Year Pending</b>						
Dec-21					(\$5,123,504.67)	
Provision for Rate Refund - December 2021 Estimate					\$0.00	
Jan-22			(\$13,876.16)		(\$5,137,380.83)	3.25%
Feb-22			(\$13,913.74)		(\$5,151,294.57)	3.25%
Mar-22			(\$13,951.42)		(\$5,165,245.99)	3.25%
Apr-22			(\$13,989.21)		(\$5,179,235.20)	3.25%
May-22			(\$14,027.10)		(\$5,193,262.30)	3.25%
Jun-22			(\$14,065.09)		(\$5,207,327.39)	3.25%
<b>182339</b>						
<b>Non-Res Prior Year Pending</b>						
Dec-21					\$2,389,111.49	
Provision for Rate Refund - December 2021 Estimate					\$0.00	
Jan-22			\$6,470.51		\$2,395,582.00	3.25%
Feb-22			\$6,488.03		\$2,402,070.03	3.25%
Mar-22			\$6,505.61		\$2,408,575.64	3.25%
Apr-22			\$6,523.23		\$2,415,098.87	3.25%
May-22			\$6,540.89		\$2,421,639.76	3.25%
Jun-22			\$6,558.61		\$2,428,198.37	3.25%

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2022

**Washington Jurisdiction Decoupling Mechanism Interest Summary  
Electric**

<b>182328</b>	<b>ED</b>	Deferral	Interest		Ending	Interest
<b>Res Surcharge Approved</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22			\$0.00	\$ -	\$0.00	3.25%
Feb-22			\$0.00	\$ -	\$0.00	3.25%
Mar-22			\$0.00	\$ -	\$0.00	3.25%
Apr-22			\$0.00	\$ -	\$0.00	3.25%
May-22			\$0.00	\$ -	\$0.00	3.25%
Jun-22			\$0.00	\$ -	\$0.00	3.25%
<b>182338</b>	<b>ED</b>	Deferral	Interest		Ending	Interest
<b>Non-Res Surcharge Approved</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$8,136,564.13	
Jan-22			\$20,494.43	\$ (1,138,779.95)	\$7,018,278.61	3.25%
Feb-22			\$17,559.62	\$ (1,069,453.86)	\$5,966,384.37	3.25%
Mar-22			\$14,615.35	\$ (1,139,896.46)	\$4,841,103.26	3.25%
Apr-22			\$11,607.45	\$ (1,110,548.14)	\$3,742,162.57	3.25%
May-22			\$8,771.21	\$ (1,007,127.36)	\$2,743,806.42	3.25%
Jun-22			\$5,916.28	\$ (1,118,666.06)	\$1,631,056.64	3.25%
<b>254328</b>	<b>ED</b>	Deferral	Interest		Ending	Interest
<b>Res Rebate Approved</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					(\$843,947.01)	
Jan-22			(\$2,111.79)	\$ 128,419.80	(\$717,639.00)	3.25%
Feb-22			(\$1,801.19)	\$ 105,169.79	(\$614,270.40)	3.25%
Mar-22			(\$1,528.46)	\$ 99,828.66	(\$515,970.20)	3.25%
Apr-22			(\$1,280.08)	\$ 86,649.95	(\$430,600.33)	3.25%
May-22			(\$1,066.98)	\$ 73,275.33	(\$358,391.98)	3.25%
Jun-22			(\$881.81)	\$ 65,599.82	(\$293,673.97)	3.25%
<b>254338</b>	<b>ED</b>	Deferral	Interest		Ending	Interest
<b>Non-Res Rebate Approved</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22			\$0.00	\$ -	\$0.00	3.25%
Feb-22			\$0.00	\$ -	\$0.00	3.25%
Mar-22			\$0.00	\$ -	\$0.00	3.25%
Apr-22			\$0.00	\$ -	\$0.00	3.25%
May-22			\$0.00	\$ -	\$0.00	3.25%
Jun-22			\$0.00	\$ -	\$0.00	3.25%
<b>253311</b>	<b>ED</b>	Deferral	Interest		Ending	Interest
<b>3% Contra Deferral</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22			\$0.00	\$ -	\$0.00	0.00%
Feb-22			\$0.00	\$ -	\$0.00	0.00%
Mar-22			\$0.00	\$ -	\$0.00	0.00%
Apr-22			\$0.00	\$ -	\$0.00	0.00%
May-22			\$0.00	\$ -	\$0.00	0.00%
Jun-22			\$0.00	\$ -	\$0.00	0.00%
<b>253312</b>	<b>ED</b>	Deferral	Interest		Ending	Interest
<b>Prior 3% Contra Deferral</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22			\$0.00	\$ -	\$0.00	0.00%
Feb-22			\$0.00	\$ -	\$0.00	0.00%
Mar-22			\$0.00	\$ -	\$0.00	0.00%
Apr-22			\$0.00	\$ -	\$0.00	0.00%
May-22			\$0.00	\$ -	\$0.00	0.00%
Jun-22			\$0.00	\$ -	\$0.00	0.00%

Avista Corporation Decoupling Mechanism  
Washington Jurisdiction  
Quarterly Report for 2nd Quarter 2022

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

	<b>GDWA</b>	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-22		\$22,486.22	\$ (26,661.89)	\$ 4,175.67	(\$22,486.22)	\$0.00
Feb-22		\$16,028.61	\$ (26,027.68)	\$ 9,999.07	(\$16,028.61)	\$0.00
Mar-22		\$14,735.97	\$ (25,532.43)	\$ 10,796.46	(\$14,735.97)	\$0.00
Apr-22		\$13,891.22	\$ (25,154.64)	\$ 11,263.42	(\$13,891.22)	\$0.00
May-22		\$11,743.10	\$ (24,887.29)	\$ 13,144.19	(\$11,743.10)	\$0.00
Jun-22		\$11,577.52	\$ (24,755.85)	\$ 13,178.33	(\$11,577.52)	\$0.00
<b>Q1 Total</b>		<b>\$53,250.80</b>	<b>(\$78,222.00)</b>	<b>\$24,971.20</b>	<b>(\$53,250.80)</b>	<b>\$0.00</b>
<b>Q2 Total</b>		<b>\$37,211.84</b>	<b>(\$74,797.78)</b>	<b>\$37,585.94</b>	<b>(\$37,211.84)</b>	<b>\$0.00</b>
<b>YTD Total</b>		<b>\$90,462.64</b>	<b>(\$153,019.78)</b>	<b>\$62,557.14</b>	<b>(\$90,462.64)</b>	<b>\$0.00</b>

<b>186328</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>Deferral - Residential</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22		\$ (2,767,527.80)	(\$3,747.69)		(\$2,771,275.49)	3.25%
Feb-22		\$ (928,483.43)	(\$8,762.86)		(\$3,708,521.78)	3.25%
Mar-22		\$ 801,177.51	(\$8,958.99)		(\$2,916,303.26)	3.25%
Apr-22		\$ (907,234.31)	(\$9,126.87)		(\$3,832,664.44)	3.25%
May-22		\$ (245,066.10)	(\$10,711.99)		(\$4,088,442.53)	3.25%
Jun-22		\$ 303,942.55	(\$10,661.28)		(\$3,795,161.26)	3.25%

<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-21					\$0.00	
Jan-22		\$ (316,043.14)	(\$427.98)		(\$316,471.12)	3.25%
Feb-22		\$ (279,948.82)	(\$1,236.21)		(\$597,656.15)	3.25%
Mar-22		\$ (161,590.26)	(\$1,837.47)		(\$761,083.88)	3.25%
Apr-22		\$ (55,589.49)	(\$2,136.55)		(\$818,809.92)	3.25%
May-22		\$ (158,464.75)	(\$2,432.20)		(\$979,706.87)	3.25%
Jun-22		\$ 100,667.46	(\$2,517.05)		(\$881,556.46)	3.25%

<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-21					\$6,559,457.83	
Provision for Rate Refund - December 2021 Estimate					\$0.00	
Jan-22			\$17,765.20		\$6,577,223.03	3.25%
Feb-22			\$17,813.31		\$6,595,036.34	3.25%
Mar-22			\$17,861.56		\$6,612,897.90	3.25%
Apr-22			\$17,909.93		\$6,630,807.83	3.25%
May-22			\$17,958.44		\$6,648,766.27	3.25%
Jun-22			\$18,007.08		\$6,666,773.35	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-21					\$2,400,733.66	
Provision for Rate Refund - December 2021 Estimate					\$0.00	
Jan-22			\$6,501.99		\$2,407,235.65	3.25%
Feb-22			\$6,519.60		\$2,413,755.25	3.25%
Mar-22			\$6,537.25		\$2,420,292.50	3.25%
Apr-22			\$6,554.96		\$2,426,847.46	3.25%
May-22			\$6,572.71		\$2,433,420.17	3.25%
Jun-22			\$6,590.51		\$2,440,010.68	3.25%

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

<b>182328</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>Res Surcharge Approved</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					<b>\$735,648.84</b>	
Jan-22			\$1,702.88	\$ (213,785.55)	\$523,566.17	3.25%
Feb-22			\$1,178.96	\$ (176,513.22)	\$348,231.91	3.25%
Mar-22			\$769.21	\$ (128,434.38)	\$220,566.74	3.25%
Apr-22			\$451.51	\$ (107,709.67)	\$113,308.58	3.25%
May-22			\$216.26	\$ (66,916.28)	\$46,608.56	3.25%
Jun-22			\$83.98	\$ (31,200.06)	\$15,492.48	3.25%
<b>182338</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>Non-Res Surcharge Approved</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					<b>\$290,117.70</b>	
Jan-22			\$691.82	\$ (69,355.28)	\$221,454.24	3.25%
Feb-22			\$515.81	\$ (62,006.08)	\$159,963.97	3.25%
Mar-22			\$364.41	\$ (50,825.22)	\$109,503.16	3.25%
Apr-22			\$238.24	\$ (43,074.49)	\$66,666.91	3.25%
May-22			\$139.88	\$ (30,040.11)	\$36,766.68	3.25%
Jun-22			\$74.28	\$ (18,681.85)	\$18,159.11	3.25%
<b>254328</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>Res Rebate Approved</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					<b>\$0.00</b>	
Jan-22			\$0.00	\$ -	\$0.00	3.25%
Feb-22			\$0.00	\$ -	\$0.00	3.25%
Mar-22			\$0.00	\$ -	\$0.00	3.25%
Apr-22			\$0.00	\$ -	\$0.00	3.25%
May-22			\$0.00	\$ -	\$0.00	3.25%
Jun-22			\$0.00	\$ -	\$0.00	3.25%
<b>254338</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>Non-Res Rebate Approved</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					<b>\$0.00</b>	
Jan-22			\$0.00	\$ -	\$0.00	3.25%
Feb-22			\$0.00	\$ -	\$0.00	3.25%
Mar-22			\$0.00	\$ -	\$0.00	3.25%
Apr-22			\$0.00	\$ -	\$0.00	3.25%
May-22			\$0.00	\$ -	\$0.00	3.25%
Jun-22			\$0.00	\$ -	\$0.00	3.25%
<b>253311</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>3% Contra Deferral</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					\$0.00	
Jan-22			\$0.00	\$ -	\$0.00	0.00%
Feb-22			\$0.00	\$ -	\$0.00	0.00%
Mar-22			\$0.00	\$ -	\$0.00	0.00%
Apr-22			\$0.00	\$ -	\$0.00	0.00%
May-22			\$0.00	\$ -	\$0.00	0.00%
Jun-22			\$0.00	\$ -	\$0.00	0.00%
<b>253312</b>	<b>GD</b>	Deferral	Interest		Ending	Interest
<b>Prior 3% Contra Deferral</b>	<b>WA</b>	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-21					<b>(\$1,022,805.86)</b>	
Jan-22			\$0.00	\$ 382,549.04	(\$640,256.82)	0.00%
Feb-22			\$0.00	\$ 323,514.82	(\$316,742.00)	0.00%
Mar-22			\$0.00	\$ 265,063.41	(\$51,678.59)	0.00%
Apr-22			\$0.00	\$ 51,678.59	\$0.00	0.00%
May-22			\$0.00	\$ -	\$0.00	0.00%
Jun-22			\$0.00	\$ -	\$0.00	0.00%

Avista Corporation Decoupling Mechanism  
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NOTES

**(1)** The following table shows how the decoupled revenue per customer has tracked with use per customer for 2022. Residential electric customers usage and decoupled revenue were higher than authorized in the first and second quarters resulting in a net rebate deferral at the end of Q2. Non-residential electric customers usage was lower than authorized in the first quarter but decoupled revenue was higher. In the second quarter, non-residential electric customers usage and decoupled revenue was lower than authorized resulting in a net surcharge deferral at the end of Q2. Residential natural gas usage and decoupled revenue was higher in the first two quarters resulting in a net rebate deferral at the end of Q2. Non-residential natural gas usage was lower than authorized in the first quarter and slightly higher in the second quarter, however decoupled revenue was higher than authorized in the first and second quarters resulting in a net rebate deferral 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	184	107			291	5.3%
Change in Decoupled Revenue per Customer	\$25.58	\$3.61			\$29.21	6.8%
Deferral per Average Customer	-\$25.58	-\$3.61			-\$29.21	
<b>Electric Non-Residential</b>						
Change in Use per Customer	(321)	(788)			(1,109)	-4.0%
Change in Decoupled Revenue per Customer	\$6.21	-\$49.55			-\$43.32	-1.9%
Deferral per Average Customer	-\$6.21	\$49.55			\$43.32	
<b>Natural Gas Residential</b>						
Change in Use per Customer	6	22			28	6.3%
Change in Decoupled Revenue per Customer	\$18.15	\$5.33			\$23.50	10.2%
Deferral per Average Customer	-\$18.15	-\$5.33			-\$23.50	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	(148)	34			(113)	-1.1%
Change in Decoupled Revenue per Customer	\$243.98	\$36.37			\$279.94	9.8%
Deferral per Average Customer	-\$243.98	-\$36.37			-\$279.94	

**2)** The contra asset accounting shown on page 8 is for financial reporting purposes only. Generally Accepted Accounting Principles allow revenue recognition from alternative revenue programs up to the amount expected to be collected within 24 months following the end of the annual period in which they are recognized. Due to the 3% annual rate increase limitation a portion of a 2022 surcharge may not be fully recovered by 12/31/2024 and therefore would not be recognizable as income for financial reporting purposes in 2022. The income statement impact of any contra deferral entries will be eliminated for Commission Basis results reporting.