

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
Quarterly Report for 1st Quarter 2023

Avista Utilities

Decoupling Mechanism - UE-220053 Base Effective 12/21/2022

Development of WA Electric Deferrals (Calendar Year 2023)

Line No.	Source	1st Quarter			Year to Date		
		Jan-23	Feb-23	Mar-23	Total	Total	
(a)	(b)	(c)	(d)	(e)			
Residential Group							
1	Actual Customers	Revenue System	228,134	227,625	229,409	685,168	685,168
2	Actual Usage (kWhs)	Revenue System	276,181,783	238,534,859	241,412,597	756,129,239	756,129,239
3	Actual Base Rate Revenue	Revenue System	\$ 31,471,112	\$ 26,695,111	\$ 27,537,597	\$ 85,703,820	\$ 85,703,820
4	Actual Basic Charge Revenue	Revenue System	\$ 2,091,204	\$ 1,836,990	\$ 2,343,474	\$ 6,271,668	\$ 6,271,668
5	New Customers	Revenue System	3,993	4,245	4,346	12,584	12,584
6	New Customer Usage (kWhs)	Revenue System	5,127,176	4,288,215	4,385,706	13,801,097	13,801,097
7	New Customer Base Rate Revenue	Revenue System	\$ 564,791	\$ 473,613	\$ 482,244	\$ 1,520,648	\$ 1,520,648
8	New Customer Basic Charge Revenue	Revenue System	\$ 36,372	\$ 38,349	\$ 39,087	\$ 113,808	\$ 113,808
9	Actual Customers-Test Year Existing	(1) - (5)	224,141	223,380	225,063	672,584	672,584
10	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$107.57	\$92.34	\$94.56	\$98.16	\$98.16
11	Decoupled Revenue	(9) x (10)	\$ 24,111,220	\$ 20,625,840	\$ 21,280,894	\$ 66,017,954	\$ 66,017,954
12	Actual Base Rate Revenue-Test Year Existing	(3) - (7)	\$ 30,906,321	\$ 26,221,498	\$ 27,055,352	\$ 84,183,171	\$ 84,183,171
13	Actual Basic Charge Revenue-Test Year Existing	(4) - (8)	\$ 2,054,832	\$ 1,798,641	\$ 2,304,387	\$ 6,157,860	\$ 6,157,860
14	Actual Usage (kWhs)-Test Year Existing	(2) - (6)	271,054,607	234,246,644	237,026,890	742,328,142	742,328,142
15	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01311	\$ 0.01311	\$ 0.01311		
16	Variable Power Supply Payments	(14) x (15)	\$ 3,553,526	\$ 3,070,974	\$ 3,107,423	\$ 9,731,922	\$ 9,731,922
17	Customer Decoupled Payments	(12) - (13) - (16)	\$ 25,297,963	\$ 21,351,884	\$ 21,643,543	\$ 68,293,390	\$ 68,293,390
18	Residential Revenue Per Customer Received	(17) / (9)	\$112.87	\$95.59	\$96.17	\$101.54	\$101.54
19	Deferral - Surcharge (Rebate)	(14) - (17)	\$ (1,186,743)	\$ (726,043)	\$ (362,649)	\$ (2,275,435)	\$ (2,275,435)
20	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 52,135	\$ 31,896	\$ 15,932	\$ 99,963	\$ 99,963
21		FERC Rate	6.31%	6.31%	6.31%		
22	Interest on Deferral	Avg Balance Calc	\$ (2,983)	\$ (7,807)	\$ (10,585)	\$ (21,374)	\$ (21,374)
23	Monthly Residential Deferral Totals		\$ (1,137,591)	\$ (701,954)	\$ (357,301)	\$ (2,196,846)	\$ (2,196,846)
24	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((19) ,(20) , (22))	\$ (1,137,591)	\$ (1,839,545)	\$ (2,196,846)		

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		Jan-23	Feb-23	Mar-23	Total	Total	
(a)	(b)	(c)	(d)	(e)			
Non-Residential Group							
25	Actual Customers	Revenue System	38,778	39,802	39,495	118,075	118,075
26	Actual Usage (kWhs)	Revenue System	158,186,723	160,483,654	185,837,432	504,507,809	504,507,809
27	Actual Base Rate Revenue	Revenue System	\$ 17,905,213	\$ 17,789,321	\$ 21,156,492	\$ 56,851,026	\$ 56,851,026
28	Actual Basic Charge Revenue	Revenue System	\$ 1,812,510	\$ 1,528,965	\$ 2,082,785	\$ 5,424,259	\$ 5,424,259
29	New Customers	Revenue System	1,193	1,221	1,270	3,684	3,684
30	New Customer Usage (kWhs)	Revenue System	3,258,274	2,981,819	3,022,723	9,262,816	9,262,816
31	New Customer Base Rate Revenue	Revenue System	\$ 384,818	\$ 365,564	\$ 369,983	\$ 1,120,365	\$ 1,120,365
32	New Customer Basic Charge Revenue	Revenue System	\$ 29,649	\$ 30,779	\$ 33,408	\$ 93,836	\$ 93,836
33	Actual Customers-Test Year Existing	(25) - (29)	37,585	38,581	38,225	114,391	114,391
34	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$402.08	\$368.29	\$400.87	\$390.28	\$390.28
35	Decoupled Revenue	(33) x (34)	\$ 15,112,038	\$ 14,209,011	\$ 15,323,437	\$ 44,644,487	\$ 44,644,487
36	Actual Base Rate Revenue-Test Year Existing	(27) - (31)	\$ 17,520,395	\$ 17,423,757	\$ 20,786,509	\$ 55,730,661	\$ 55,730,661
37	Actual Basic Charge Revenue-Test Year Existing	(28) - (32)	\$ 1,782,862	\$ 1,498,185	\$ 2,049,377	\$ 5,330,424	\$ 5,330,424
38	Actual Usage (kWhs)-Test Year Existing	(26) - (30)	154,928,448	157,501,835	182,814,709	495,244,992	495,244,992
39	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01311	\$ 0.01311	\$ 0.01311		
40	Variable Power Supply Payments	(38) x (39)	\$ 2,031,112	\$ 2,064,849	\$ 2,396,701	\$ 6,492,662	\$ 6,492,662
41	Customer Decoupled Payments	(36) - (37) -(40)	\$ 13,706,421	\$ 13,860,723	\$ 16,340,431	\$ 43,907,575	\$ 43,907,575
42	Non-Residential Revenue Per Customer Received	(41) / (33)	\$364.68	\$359.26	\$427.48	\$383.84	\$383.84
43	Deferral - Surcharge (Rebate)	(41) - (41)	\$ 1,405,617	\$ 348,289	\$ (1,016,994)	\$ 736,911	\$ 736,911
44	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (61,751)	\$ (15,301)	\$ 44,678	\$ (32,374)	\$ (32,374)
45		FERC Rate	6.31%	6.31%	6.31%		
46	Interest on Deferral	Avg Balance Calc	\$ 3,533	\$ 7,961	\$ 6,322	\$ 17,815	\$ 17,815
47	Monthly Non-Residential Deferral Totals		\$ 1,347,399	\$ 340,948	\$ (965,994)	\$ 722,353	\$ 722,353
48	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((43) ,(44) , (46))	\$ 1,347,399	\$ 1,688,348	\$ 722,353		
49	Total Cumulative Deferral (Rebate)/Surcharge Balance	(26) + (48)	\$ 209,808	\$ (151,197)	\$ (1,474,493)		

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		Jan-23	Feb-23	Mar-23	Total	Total	
	(a)	(b)	(c)	(d)	(e)	(o)	
Residential Group							
1	Actual Customers	Revenue System	173,633	172,712	173,942	520,287	520,287
2	Actual Usage ("Therms)	Revenue System	22,601,885	19,989,351	16,519,448	59,110,684	59,110,684
3	Actual Base Rate Revenue	Revenue System	\$ 16,678,384	\$ 14,625,077	\$ 10,981,761	\$ 42,285,222	\$ 42,285,222
4	Actual Fixed Charge Revenue	Revenue System	\$ 1,666,160	\$ 1,522,936	\$ 1,802,948	\$ 4,992,044	\$ 4,992,044
5	New Customers	Revenue System	2,884	2,946	3,078	8,908	8,908
6	New Customer Usage (Therms)	Revenue System	416,710	377,270	303,236	1,097,216	1,097,216
7	New Customer Base Rate Revenue	Revenue System	\$ 270,451	\$ 250,508	\$ 204,762	\$ 725,721	\$ 725,721
8	New Customer Fixed Charge Revenue	Revenue System	\$ 27,579	\$ 28,101	\$ 29,194	\$ 84,873	\$ 84,873
9	Actual/Test Year Existing Customers	(1) - (5)	170,749	169,766	170,864	511,379	511,379
10	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$75.78	\$64.57	\$51.56	\$63.96	\$63.96
11	Decoupled Revenue	(9) x (10)	\$ 12,939,011	\$ 10,961,062	\$ 8,809,076	\$ 32,709,149	\$ 32,709,149
12	Actual Usage - Test Year Existing	(2) - (6)	22,185,175	19,612,082	16,216,212	58,013,468	58,013,468
13	Actual Base Rate Revenue - Test Year Existing	(3) - (7)	\$ 16,407,933	\$ 14,374,569	\$ 10,777,000	\$ 41,559,501	\$ 41,559,501
14	Actual Fixed Charge Revenue - Test Year Existing	(4) - (8)	\$ 1,638,582	\$ 1,494,835	\$ 1,773,755	\$ 4,907,171	\$ 4,907,171
15	Customer Decoupled Payments	(13) - (14)	\$ 14,769,351	\$ 12,879,735	\$ 9,003,245	\$ 36,652,331	\$ 36,652,331
16	Residential Revenue Per Customer Received	(15) / (9)	\$86.50	\$75.87	\$52.69	\$71.67	\$71.67
17	Deferral - Surcharge (Rebate)	(13) - (15)	\$ (1,830,340)	\$ (1,918,673)	\$ (194,169)	\$ (3,943,182)	\$ (3,943,182)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 80,019	\$ 83,881	\$ 8,489	\$ 172,388	\$ 172,388
19		FERC Rate	6.31%	6.31%	6.31%		
20	Interest on Deferral	Avg Balance Calc	\$ (4,602)	\$ (14,052)	\$ (19,438)	\$ (38,092)	\$ (38,092)
21	Monthly Residential Deferral Totals		\$ (1,754,923)	\$ (1,848,844)	\$ (205,118)	\$ (3,808,886)	\$ (3,808,886)
22	Cumulative Deferral (Rebate) Balance	Σ((17) ,(18) , (20))	\$ (1,754,923)	\$ (3,603,767)	\$ (3,808,886)		

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		Jan-23	Feb-23	Mar-23	Total	Total	
	(a)	(b)	(c)	(d)	(e)	(o)	
Non-Residential Group							
23	Actual Customers	Revenue System	3,597	3,472	3,567	10,636	10,636
24	Actual Usage ("Therms)	Revenue System	9,518,811	7,783,338	7,598,098	24,900,247	24,900,247
25	Actual Base Rate Revenue	Revenue System	\$ 4,636,028	\$ 2,633,476	\$ 2,866,272	\$ 10,135,776	\$ 10,135,776
26	Actual Fixed Charge Revenue	Revenue System	\$ 456,595	\$ 400,381	\$ 509,276	\$ 1,366,252	\$ 1,366,252
27	New Customers	Revenue System	51	54	56	161	161
28	New Customer Usage (Therms)	Revenue System	184,167	202,541	182,883	569,591	569,591
29	New Customer Base Rate Revenue	Revenue System	\$ 55,670	\$ 61,655	\$ 57,885	\$ 175,210	\$ 175,210
30	New Customer Fixed Charge Revenue	Revenue System	\$ 6,334	\$ 7,213	\$ 7,019	\$ 20,567	\$ 20,567
31	Test Year Existing Customers	(23) - (27)	3,546	3,418	3,511	10,475	10,475
32	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$737.81	\$621.56	\$643.90	\$668.40	\$668.40
33	Decoupled Revenue	(31) x (32)	\$ 2,616,279	\$ 2,124,500	\$ 2,260,748	\$ 7,001,528	\$ 7,001,528
34	Actual Usage (Therms) - Test Year Existing	(24) - (28)	9,334,645	7,580,797	7,415,216	24,330,657	24,330,657
35	Actual Base Rate Revenue - Test Year Existing	(25) - (29)	\$ 4,580,357	\$ 2,571,821	\$ 2,808,387	\$ 9,960,566	\$ 9,960,566
36	Actual Fixed Charge Revenue - Test Year Existing	(26) - (30)	\$ 450,261	\$ 393,168	\$ 502,257	\$ 1,345,686	\$ 1,345,686
37	Customer Decoupled Payments	(35) - (36)	\$ 4,130,096	\$ 2,178,654	\$ 2,306,130	\$ 8,614,880	\$ 8,614,880
38	Non-Residential Revenue Per Customer Received	(37) / (31)	\$1,164.72	\$637.41	\$656.83	\$822.42	\$822.42
39	Deferral - Surcharge (Rebate)	(33) - (37)	\$ (1,513,817)	\$ (54,154)	\$ (45,382)	\$ (1,613,353)	\$ (1,613,353)
40	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 66,181	\$ 2,367	\$ 1,984	\$ 70,533	\$ 70,533
41		FERC Rate	6.31%	6.31%	6.31%		
42	Interest on Deferral	Avg Balance Calc	\$ (3,806)	\$ (7,768)	\$ (8,059)	\$ (19,634)	\$ (19,634)
43	Monthly Non-Residential Deferral Totals		\$ (1,451,442)	\$ (59,555)	\$ (51,458)	\$ (1,562,454)	\$ (1,562,454)
44	Cumulative Deferral (Rebate) Balance	Σ((39) ,(40) ,(42))	\$ (1,451,442)	\$ (1,510,996)	\$ (1,562,454)		
45	Total Cumulative Deferral (Rebate)	(21) + (44)	\$ (3,206,365)	\$ (5,114,764)	\$ (5,371,340)		

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
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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	202301	-16,125,774.10	14,988,183.17	-1,137,590.93	
	REG ASSET-DECOUPLING DEFERRED		202302	-1,137,590.93	-701,954.17	-1,839,545.10	
	REG ASSET-DECOUPLING DEFERRED		202303	-1,839,545.10	-357,301.39	-2,196,846.49	
	13,928,927.61						
	REG ASSET-DECOUPLING DEFERRED	GD	202301	-1,069,340.64	-685,582.47	-1,754,923.11	
	REG ASSET-DECOUPLING DEFERRED		202302	-1,754,923.11	-1,848,844.19	-3,603,767.30	
	REG ASSET-DECOUPLING DEFERRED		202303	-3,603,767.30	-205,118.34	-3,808,885.64	
	-2,739,545.00						
	11,189,382.61						
186338	REG ASSET NON-RES DECOUPLING D	ED	202301	384,923.60	962,475.69	1,347,399.29	
	REG ASSET NON-RES DECOUPLING D		202302	1,347,399.29	340,948.42	1,688,347.71	
	REG ASSET NON-RES DECOUPLING D		202303	1,688,347.71	-965,994.48	722,353.23	
	337,429.63						
	REG ASSET NON-RES DECOUPLING D	GD	202301	1,226,597.18	-2,678,039.13	-1,451,441.95	
	REG ASSET NON-RES DECOUPLING D		202302	-1,451,441.95	-59,554.56	-1,510,996.51	
	REG ASSET NON-RES DECOUPLING D		202303	-1,510,996.51	-51,457.58	-1,562,454.09 *	
	-2,789,051.27						
	-2,451,621.64						

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

Jurisdiction: WA

2022 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	202301	0.00	-16,210,568.80	-16,210,568.80	
	REG ASSET- DECOUPLING PRIOR YE		202302	-16,210,568.80	-85,240.57	-16,295,809.37	
	REG ASSET- DECOUPLING PRIOR YE		202303	-16,295,809.37	-85,688.80	-16,381,498.17	
	-16,381,498.17						
	REG ASSET- DECOUPLING PRIOR YE	GD	202301	0.00	-1,074,963.59	-1,074,963.59	
	REG ASSET- DECOUPLING PRIOR YE		202302	-1,074,963.59	-5,652.52	-1,080,616.11	
	REG ASSET- DECOUPLING PRIOR YE		202303	-1,080,616.11	-5,682.24	-1,086,298.35	
	-1,086,298.35						
	-17,467,796.52						
182339	REG ASSET - NON RES DECOUPLING	ED	202301	0.00	386,947.66	386,947.66	
	REG ASSET - NON RES DECOUPLING		202302	386,947.66	2,034.70	388,982.36	
	REG ASSET - NON RES DECOUPLING		202303	388,982.36	2,045.40	391,027.76	
	391,027.76						
	REG ASSET - NON RES DECOUPLING	GD	202301	0.00	1,309,123.55	1,309,123.55	
	REG ASSET - NON RES DECOUPLING		202302	1,309,123.55	6,883.81	1,316,007.36	
	REG ASSET - NON RES DECOUPLING		202303	1,316,007.36	6,920.01	1,322,927.37	
	1,322,927.37						
	1,713,955.13						

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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	202301	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202302	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202303	0.00	0.00	0.00	
	0.00						
	REG ASSET- DECOUPLING SURCHARG	GD	202301	4,757,665.17	-822,231.01	3,935,434.16	
	REG ASSET- DECOUPLING SURCHARG		202302	3,935,434.16	-727,465.07	3,207,969.09	
	REG ASSET- DECOUPLING SURCHARG		202303	3,207,969.09	-601,413.84	2,606,555.25	
	-2,151,109.92						
	-2,151,109.92						
182338	REG ASSET- DECOUPLING SURCHARG	ED	202301	-527,404.67	-203,190.48	-730,595.15	
	REG ASSET- DECOUPLING SURCHARG		202302	-730,595.15	-206,920.15	-937,515.30	
	REG ASSET- DECOUPLING SURCHARG		202303	-937,515.30	-240,577.28	-1,178,092.58	
	-650,687.91						
	REG ASSET - NON RES DECOUPLING	GD	202301	1,840,273.41	-251,342.73	1,588,930.68	
	REG ASSET - NON RES DECOUPLING		202302	1,588,930.68	-205,726.21	1,383,204.47	
	REG ASSET - NON RES DECOUPLING		202303	1,383,204.47	-201,762.14	1,181,442.33	
	-658,831.08						
	-1,309,518.99						

Jurisdiction:WA

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202301	-3,696,623.70	600,842.03	-3,095,781.67	
	REG LIABILITY DECOUPLING REBAT		202302	-3,095,781.67	519,401.31	-2,576,380.36	
	REG LIABILITY DECOUPLING REBAT		202303	-2,576,380.36	528,604.78	-2,047,775.58	
	1,648,848.12						
	REG LIABILITY DECOUPLING REBAT	GD	202301	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202302	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202303	0.00	0.00	0.00	
	0.00						
	1,648,848.12						
254338	REG LIABILITY NON RES DECOUPLI	ED	202301	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202302	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202303	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	202301	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202302	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202303	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	202301	4,192,624.58	-110,184.75	4,082,439.83	
	ADFIT DECOUPLING DEFERRED REV		202302	4,082,439.83	27,663.40	4,110,103.23	
	ADFIT DECOUPLING DEFERRED REV		202303	4,110,103.23	234,971.47	4,345,074.70	
	152,450.12						
	ADFIT DECOUPLING DEFERRED REV	GD	202301	-1,418,591.12	882,637.43	-535,953.69	
	ADFIT DECOUPLING DEFERRED REV		202302	-535,953.69	596,475.34	60,521.65	
	ADFIT DECOUPLING DEFERRED REV		202303	60,521.65	222,287.97	282,809.62	
	1,701,400.74						
	1,853,850.86						

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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	202301	0.00	1,134,607.86	1,134,607.86
	RESIDENTIAL DECOUPLING DEFERRE		202302	1,134,607.86	694,147.31	1,828,755.17
	RESIDENTIAL DECOUPLING DEFERRE		202303	1,828,755.17	346,716.87	2,175,472.04
					2,175,472.04	
456338	NON-RES DECOUPLING DEFERRED RE	ED	202301	0.00	-1,343,866.04	-1,343,866.04
	NON-RES DECOUPLING DEFERRED RE		202302	-1,343,866.04	-332,987.86	-1,676,853.90
	NON-RES DECOUPLING DEFERRED RE		202303	-1,676,853.90	972,315.99	-704,537.91
					-704,537.91	
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202301	0.00	1,750,321.22	1,750,321.22
	RESIDENTIAL DECOUPLING DEFERRE		202302	1,750,321.22	1,834,792.24	3,585,113.46
	RESIDENTIAL DECOUPLING DEFERRE		202303	3,585,113.46	185,680.35	3,770,793.81
					3,770,793.81	
495338	NON-RES DECOUPLING DEFERRED RE	GD	202301	0.00	1,372,111.81	1,372,111.81
	NON-RES DECOUPLING DEFERRED RE		202302	1,372,111.81	51,786.24	1,423,898.05
	NON-RES DECOUPLING DEFERRED RE		202303	1,423,898.05	43,398.16	1,467,296.21 *
					1,467,296.21	

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

Jurisdiction:WA

Amortization of Prior Period Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456329	AMORTIZATION RES DECOUPLING DE	ED	202301	0.00	-618,653.57	-618,653.57
	AMORTIZATION RES DECOUPLING DE		202302	-618,653.57	-534,275.26	-1,152,928.83
	AMORTIZATION RES DECOUPLING DE		202303	-1,152,928.83	-540,730.58	-1,693,659.41
					-1,693,659.41	
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202301	0.00	199,891.66	199,891.66
	AMORTIZATION NON-RES DECOUPLIN		202302	199,891.66	202,545.91	402,437.57
	AMORTIZATION NON-RES DECOUPLIN		202303	402,437.57	235,029.58	637,467.15
					637,467.15	
495329	AMORTIZATION RES DECOUPLING DE	GD	202301	0.00	845,026.68	845,026.68
	AMORTIZATION RES DECOUPLING DE		202302	845,026.68	746,197.02	1,591,223.70
	AMORTIZATION RES DECOUPLING DE		202303	1,591,223.70	616,661.11	2,207,884.81
					2,207,884.81	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202301	0.00	260,335.04	260,335.04
	AMORTIZATION NON-RES DECOUPLIN		202302	260,335.04	213,519.96	473,855.00
	AMORTIZATION NON-RES DECOUPLIN		202303	473,855.00	208,487.34	682,342.34
					682,342.34	

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
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Jurisdiction:WA

Interest Income or Expense

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING	ED	202301	0.00	-5,557.31	-5,557.31	
	INTEREST INCOME - DECOUPLING		202302	-5,557.31	-9,995.26	-15,552.57	
	INTEREST INCOME - DECOUPLING		202303	-15,552.57	-8,366.91	-23,919.48	
	-23,919.48						
	INTEREST INCOME - DECOUPLING	GD	202301	0.00	-38,790.29	-38,790.29	
	INTEREST INCOME - DECOUPLING		202302	-38,790.29	-33,409.51	-72,199.80	
	INTEREST INCOME - DECOUPLING		202303	-72,199.80	-28,892.48	-101,092.28	
	-101,092.28						
	-125,011.76						
431328	INTEREST EXPENSE - DECOUPLING	ED	202301	0.00	108,888.13	108,888.13	
	INTEREST EXPENSE - DECOUPLING		202302	108,888.13	112,295.62	221,183.75	
	INTEREST EXPENSE - DECOUPLING		202303	221,183.75	113,946.82	335,130.57	
	335,130.57						
	INTEREST EXPENSE - DECOUPLING	GD	202301	0.00	14,030.92	14,030.92	
	INTEREST EXPENSE - DECOUPLING		202302	14,030.92	27,472.79	41,503.71	
	INTEREST EXPENSE - DECOUPLING		202303	41,503.71	33,179.65	74,683.36	
	74,683.36						
	409,813.93						
284,802.17							

Financial Reporting Contra Asset Accounts

Jurisdiction:WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	202301	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202302	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202303	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	202301	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202302	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202303	0.00	0.00	0.00	
	0.00						
	Current Year Contra Asset Balance						0.00
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202301	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202302	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202303	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	202301	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202302	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202303	0.00	0.00	0.00	
	0.00						
	Prior Year Contra Asset Balance						0.00
456311	CONTRA DECOUPLING DEFERRAL	ED	202301	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202302	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202303	0.00	0.00	0.00	
	0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	202301	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202302	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202303	0.00	0.00	0.00	
	0.00						

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**Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric**

	EDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-23		(\$103,330.82)	(\$5,557.31)	\$108,888.13	\$103,330.82	\$0.00
Feb-23		(\$102,300.36)	(\$9,995.26)	\$112,295.62	\$102,300.36	\$0.00
Mar-23		(\$105,579.91)	(\$8,366.91)	\$113,946.82	\$105,579.91	\$0.00
Q1 Total		(\$311,211.09)	(\$23,919.48)	\$335,130.57	\$311,211.09	\$0.00
YTD Total		(\$311,211.09)	(\$23,919.48)	\$335,130.57	\$311,211.09	\$0.00

	ED	Deferral	Interest		Ending	Interest
Deferral - Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-22					\$0.00	
Jan-23		(\$1,134,607.86)	(\$2,983.07)		(\$1,137,590.93)	6.31%
Feb-23		(\$694,147.31)	(\$7,806.86)		(\$1,839,545.10)	6.31%
Mar-23		(\$346,716.87)	(\$10,584.52)		(\$2,196,846.49)	6.31%

	ED	Deferral	Interest		Ending	Interest
Deferral - Non-Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-22					\$0.00	
Jan-23		\$1,343,866.04	\$3,533.25		\$1,347,399.29	6.31%
Feb-23		\$332,987.86	\$7,960.56		\$1,688,347.71	6.31%
Mar-23		(\$972,315.99)	\$6,321.51		\$722,353.23	6.31%

	ED	Deferral	Interest		Ending	Interest
Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-22					(\$16,125,774.10)	
Provision for Rate Refund - December 2022 Estimate					\$0.00	
Jan-23			(\$84,794.70)		(\$16,210,568.80)	6.31%
Feb-23			(\$85,240.57)		(\$16,295,809.37)	6.31%
Mar-23			(\$85,688.80)		(\$16,381,498.17)	6.31%

	ED	Deferral	Interest		Ending	Interest
Non-Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-22					\$384,923.60	
Provision for Rate Refund - December 2022 Estimate					\$0.00	
Jan-23			\$2,024.06		\$386,947.66	6.31%
Feb-23			\$2,034.70		\$388,982.36	6.31%
Mar-23			\$2,045.40		\$391,027.76	6.31%

Avista Corporation Decoupling Mechanism
Washington Jurisdiction
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**Washington Jurisdiction Decoupling Mechanism Interest Summary
Electric**

			Deferral	Interest	Amortization	Ending	Interest
			Entry	Income/(exp)		Balance	Rate
182328	ED						
Res Surcharge Approved	WA						
Dec-22						\$0.00	
Jan-23				\$0.00	\$0.00	\$0.00	6.31%
Feb-23				\$0.00	\$0.00	\$0.00	6.31%
Mar-23				\$0.00	\$0.00	\$0.00	6.31%
182338	ED						
Non-Res Surcharge Approved	WA						
Dec-22						(\$527,404.67)	
Jan-23				(\$3,298.82)	(\$199,891.66)	(\$730,595.15)	6.31%
Feb-23				(\$4,374.24)	(\$202,545.91)	(\$937,515.30)	6.31%
Mar-23				(\$5,547.70)	(\$235,029.58)	(\$1,178,092.58)	6.31%
254328	ED						
Res Rebate Approved	WA						
Dec-22						(\$3,696,623.70)	
Jan-23				(\$17,811.54)	\$ 618,653.57	(\$3,095,781.67)	6.31%
Feb-23				(\$14,873.95)	\$ 534,275.26	(\$2,576,380.36)	6.31%
Mar-23				(\$12,125.80)	\$ 540,730.58	(\$2,047,775.58)	6.31%
254338	ED						
Non-Res Rebate Approved	WA						
Dec-22						\$0.00	
Jan-23				\$0.00	\$ -	\$0.00	6.31%
Feb-23				\$0.00	\$ -	\$0.00	6.31%
Mar-23				\$0.00	\$ -	\$0.00	6.31%
253311	ED						
3% Contra Deferral	WA						
Dec-22						\$0.00	
Jan-23		\$ -		\$0.00		\$0.00	0.00%
Feb-23		\$ -		\$0.00		\$0.00	0.00%
Mar-23		\$ -		\$0.00		\$0.00	0.00%
253312	ED						
Prior 3% Contra Deferral	WA						
Dec-22						\$0.00	
Jan-23				\$0.00	\$ -	\$0.00	0.00%
Feb-23				\$0.00	\$ -	\$0.00	0.00%
Mar-23				\$0.00	\$ -	\$0.00	0.00%

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

	GDWA	Total Interest	419328	431328	Net Inc/Exp	Recon Check
Jan-23		\$24,759.37	(\$38,790.29)	\$14,030.92	(\$24,759.37)	\$0.00
Feb-23		\$5,936.72	(\$33,409.51)	\$27,472.79	(\$5,936.72)	\$0.00
Mar-23		(\$4,287.17)	(\$28,892.48)	\$33,179.65	\$4,287.17	\$0.00
Q1 Total		\$26,408.92	(\$101,092.28)	\$74,683.36	(\$26,408.92)	\$0.00
YTD Total		\$26,408.92	(\$101,092.28)	\$74,683.36	(\$26,408.92)	\$0.00

186328	GD	Deferral	Interest		Ending	Interest
Deferral - Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-22					\$0.00	
Jan-23		(\$1,750,321.22)	(\$4,601.89)		(\$1,754,923.11)	6.31%
Feb-23		(\$1,834,792.24)	(\$14,051.95)		(\$3,603,767.30)	6.31%
Mar-23		(\$185,680.35)	(\$19,437.99)		(\$3,808,885.64)	6.31%

186338	GD	Deferral	Interest		Ending	Interest
Deferral - Non-Residential	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-22					\$0.00	
Correcting entry for December		\$75,524.06	\$154.51	\$ (75,678.57)	\$0.00	
Jan-23		(\$1,447,635.87)	(\$3,806.08)		(\$1,451,441.95)	6.31%
Feb-23		(\$51,786.24)	(\$7,768.32)		(\$1,510,996.51)	6.31%
Mar-23		(\$43,398.16)	(\$8,059.42)		(\$1,562,454.09)	6.31%

182329	GD	Deferral	Interest		Ending	Interest
Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-22					(\$1,069,340.64)	
Provision for Rate Refund - December 2022 Estimate					\$0.00	
Jan-23			(\$5,622.95)		(\$1,074,963.59)	6.31%
Feb-23			(\$5,652.52)		(\$1,080,616.11)	6.31%
Mar-23			(\$5,682.24)		(\$1,086,298.35)	6.31%

182339	GD	Deferral	Interest		Ending	Interest
Non-Res Prior Year Pending	WA	Entry	Income/(exp)	Amortization	Balance	Rate
Dec-22					\$1,226,597.18	
Correcting entry for December		\$ 75,678.57			\$1,302,275.75	
Jan-23			\$6,847.80		\$1,309,123.55	6.31%
Feb-23			\$6,883.81		\$1,316,007.36	6.31%
Mar-23			\$6,920.01		\$1,322,927.37	6.31%

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

			Interest		Ending	Interest
		Deferral	Income/(exp)	Amortization	Balance	Rate
182328	GD					
Res Surcharge Approved	WA	Entry				
Dec-22					\$4,757,665.17	
Jan-23			\$22,795.67	(\$845,026.68)	\$3,935,434.16	6.31%
Feb-23			\$18,731.95	(\$746,197.02)	\$3,207,969.09	6.31%
Mar-23			\$15,247.27	(\$616,661.11)	\$2,606,555.25	6.31%
182338	GD					
Non-Res Surcharge Approved	WA	Entry				
Dec-22					\$1,840,273.41	
Jan-23			\$8,992.31	(\$260,335.04)	\$1,588,930.68	6.31%
Feb-23			\$7,793.75	(\$213,519.96)	\$1,383,204.47	6.31%
Mar-23			\$6,725.20	(\$208,487.34)	\$1,181,442.33	6.31%
254328	GD					
Res Rebate Approved	WA	Entry				
Dec-22					\$0.00	
Jan-23			\$0.00	\$ -	\$0.00	6.31%
Feb-23			\$0.00	\$ -	\$0.00	6.31%
Mar-23			\$0.00	\$ -	\$0.00	6.31%
254338	GD					
Non-Res Rebate Approved	WA	Entry				
Dec-22					\$0.00	
Jan-23			\$0.00	\$ -	\$0.00	6.31%
Feb-23			\$0.00	\$ -	\$0.00	6.31%
Mar-23			\$0.00	\$ -	\$0.00	6.31%
253311	GD					
3% Contra Deferral	WA	Entry				
Dec-22					\$0.00	
Jan-23		\$ -	\$0.00		\$0.00	0.00%
Feb-23		\$ -	\$0.00		\$0.00	0.00%
Mar-23		\$ -	\$0.00		\$0.00	0.00%
253312	GD					
Prior 3% Contra Deferral	WA	Entry				
Dec-22					\$0.00	
Jan-23			\$0.00	\$ -	\$0.00	0.00%
Feb-23			\$0.00	\$ -	\$0.00	0.00%
Mar-23			\$0.00	\$ -	\$0.00	0.00%