



Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

February 27, 2020

Diane Hanian
Commission Secretary
Idaho Public Utilities Commission
11331 W. Chinden Blvd
Bldg 8 Suite 201-A
Boise, ID 83714

Dear Ms. Hanian:

RE: AVU-E-15-05/AVU-G-15-01
Electric and Natural Gas Fixed Cost Adjustment Mechanism
Quarterly Report

Attached for filing with the Commission is an electronic copy of Avista's Electric and Natural Gas Fixed Cost Adjustment Mechanism Quarterly Report.

The report consists of spreadsheets showing the monthly revenue deferral calculations for October, November and December 2019. In addition, Avista has provided illustrative revenue deferral calculations for the non-residential electric group on a rate schedule basis as required in the Settlement Stipulation approved by the Commission in the above referenced docket. The other electric and natural gas groups consist of only one rate schedule each and therefore would not change under the rate schedule assumption.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 4th quarter of 2019.

Questions regarding this filing should be directed to Tara Knox at (509) 495-4325.

Sincerely,



Patrick Ehrbar
Director of Regulatory Affairs
Enc.

RECEIVED
2020 FEB 27 PM 4:01
IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th Quarter 2019

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2019)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2019, With Sch 72 Tax Reform Adj - Rates Effective 1/1/2019
AVU-E-19-04 FCA Base - Rates Effective 12/1/2019

Line No.	Source	2019		2019		2019		2019		2019 YTD	
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Total	Total	Total	Total	Total
	(b)	(l)	(m)	(n)	(n)						
Residential Group											
1	Total Actual Billed Customers	110,469	110,573	110,900	327,954	329,649	331,942	1,317,648			
2	Total Actual Usage (kWhs)	90,607,242	117,240,281	127,286,578	373,022,912	238,763,585	335,134,101	1,192,548,665			
3	Total Actual Base Rate Revenue	\$ 8,700,618	\$ 11,263,718	\$ 12,615,990	\$ 35,630,474	\$ 23,421,640	\$ 24,016,683	\$ 32,580,326	\$ 115,649,124		
4	Total Actual Fixed Charge Revenue	\$ 665,769	\$ 665,605	\$ 668,741	\$ 1,974,763	\$ 1,980,529	\$ 1,989,693	\$ 2,000,115	\$ 7,945,101		
Existing Customers											
5	Actual Customers on System During Test Year	105,064	104,980	108,652	316,090	314,894	318,696	1,264,386			
6	Monthly Fixed Cost Adj. Revenue per Customer	\$ 51.09	\$ 66.85	\$ 89.20	\$ 72.51	\$ 48.12	\$ 49.92	\$ 69.28	\$ 60.00		
7	Fixed Cost Adjustment Revenue	\$ 5,367,751	\$ 7,018,362	\$ 9,692,110	\$ 22,920,962	\$ 15,152,992	\$ 15,711,130	\$ 22,078,222	\$ 75,863,306		
8	Actual Base Rate Revenue	\$ 8,426,142	\$ 10,893,000	\$ 12,434,110	\$ 34,599,623	\$ 22,705,874	\$ 23,233,067	\$ 31,753,253	\$ 112,291,817		
9	Actual Fixed Charge Revenue	\$ 634,561	\$ 633,296	\$ 636,181	\$ 1,905,078	\$ 1,904,358	\$ 1,903,945	\$ 1,924,038	\$ 7,637,419		
10	Actual Usage (kWhs)	87,857,712	113,469,070	125,427,329	362,439,678	231,572,991	326,767,324	1,158,534,105			
11	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02212	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02389	\$ 0.02468		
12	Variable Power Supply Revenue	\$ 2,195,564	\$ 2,835,592	\$ 2,774,453	\$ 9,057,368	\$ 5,787,009	\$ 5,941,805	\$ 7,805,609	\$ 28,591,791		
13	Customer Fixed Cost Adjustment Revenue	\$ 5,596,017	\$ 7,424,112	\$ 9,003,477	\$ 23,637,178	\$ 15,014,507	\$ 15,387,317	\$ 22,023,605	\$ 76,062,607		
14	Residential Revenue Per Customer Received	\$ 53.26	\$ 70.72	\$ 82.87	\$ 74.78	\$ 47.68	\$ 48.89	\$ 69.11	\$ 60.16		
15	Existing Customer Deferral - Surcharge (Rebate)	\$ (228,266)	\$ (405,750)	\$ 688,633	\$ (716,216)	\$ 138,485	\$ 323,813	\$ 54,617	\$ (199,301)		
New Customers											
16	Actual Customers New Since Test Year	5,405	5,593	2,248	11,864	13,209	14,943	53,262			
17	Monthly Fixed Cost Adj. Revenue per Customer	\$ 30.58	\$ 40.02	\$ 55.92	\$ 43.29	\$ 28.69	\$ 29.75	\$ 38.87	\$ 34.77		
18	Fixed Cost Adjustment Revenue	\$ 165,300	\$ 223,828	\$ 125,714	\$ 513,565	\$ 379,030	\$ 444,592	\$ 514,841	\$ 1,852,028		
19	Actual Base Rate Revenue	\$ 274,476	\$ 370,718	\$ 181,879	\$ 1,030,851	\$ 715,766	\$ 783,616	\$ 827,074	\$ 3,357,307		
20	Actual Fixed Charge Revenue	\$ 31,208	\$ 32,308	\$ 12,560	\$ 69,685	\$ 76,172	\$ 85,748	\$ 76,076	\$ 307,682		
21	Actual Usage (kWhs)	2,749,530	3,771,211	1,859,249	10,583,234	7,190,593	7,860,743	8,379,991	34,014,560		
22	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02212	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02435	\$ 0.02483		
23	Variable Power Supply Revenue	\$ 68,711	\$ 94,243	\$ 41,127	\$ 264,475	\$ 179,693	\$ 196,440	\$ 204,080	\$ 844,688		
24	Fixed Production and Transmission Rate per kWh	\$ 0.02628	\$ 0.02628	\$ 0.02511	\$ 0.02628	\$ 0.02628	\$ 0.02628	\$ 0.02602	\$ 0.02622		
25	Fixed Production and Transmission Revenue	\$ 72,258	\$ 99,107	\$ 46,686	\$ 278,127	\$ 188,969	\$ 206,580	\$ 218,051	\$ 891,727		
26	Customer Fixed Cost Adjustment Revenue	\$ 102,300	\$ 145,060	\$ 81,507	\$ 418,563	\$ 270,933	\$ 294,848	\$ 328,867	\$ 1,313,210		
27	Residential Revenue Per Customer Received	\$ 18.93	\$ 25.94	\$ 36.26	\$ 35.28	\$ 20.51	\$ 19.73	\$ 24.83	\$ 24.66		
28	New Customer Deferral - Surcharge (Rebate)	\$ 63,000	\$ 78,768	\$ 44,207	\$ 95,002	\$ 108,097	\$ 149,744	\$ 185,975	\$ 538,818		
29	Total Residential Deferral - Surcharge (Rebate)	\$ (165,266)	\$ (326,982)	\$ 732,840	\$ (621,215)	\$ 246,582	\$ 473,558	\$ 240,592	\$ (1,698)		
30	Deferral - Revenue Related Expenses	\$ 965	\$ 1,909	\$ (3,995)	\$ 3,627	\$ (1,440)	\$ (2,765)	\$ (1,121)	\$ (1,698)		
31	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%		
32	Interest on Deferral	\$ 27	\$ (381)	\$ (45)	\$ 991	\$ (1,462)	\$ 553	\$ (398)	\$ (317)		
33	Monthly Residential Deferral Totals	\$ (164,274)	\$ (325,454)	\$ 728,800	\$ (616,597)	\$ 243,681	\$ 471,345	\$ 239,073	\$ 337,502		
34	Cumulative Residential Deferral (Rebate)/Surcharge	\$ (65,844)	\$ (391,298)	\$ 337,502	\$	\$	\$	\$	\$		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th Quarter 2019

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2019)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2019, With Sch 72 Tax Reform Adj - Rates Effective 1/1/2019
AVU-E-19-04 FCA Base - Rates Effective 12/1/2019

Line No.	Source	(b)	(i)				(m)				(n)				2019 YTD Total
			Oct-19	Nov-19	Dec-19	2019 Total	Oct-19	Nov-19	Dec-19	2019 Total	Oct-19	Nov-19	Dec-19	2019 Total	
Non-Residential Group															
1	Total Actual Billed Customers	Revenue Reports	24,811	24,631	24,480	73,198	73,350	73,662	73,521	73,922	294,132				
2	Total Actual Usage (kWhs)	Revenue Reports	88,646,857	90,999,845	93,407,505	277,229,434	260,449,859	275,516,570	273,054,206	1,086,250,069					
3	Total Actual Base Rate Revenue	Revenue Reports	7,978,435	8,179,936	8,314,281	24,659,190	23,525,278	24,632,275	24,472,651	97,289,394					
4	Total Actual Fixed Charge Revenue	Revenue Reports	758,334	754,943	757,046	2,270,650	2,269,687	2,265,552	2,270,323	9,076,212					
Existing Customers															
5	Actual Customers on System During Test Year	(1) - (16)	23,449	23,195	23,877	70,226	70,065	69,931	70,521	280,743					
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$210.83	\$204.19	\$214.98	\$215.16	\$202.29	\$217.18	\$210.05	\$211.17					
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 4,943,670	\$ 4,736,252	\$ 5,133,084	\$ 15,110,048	\$ 14,173,481	\$ 15,187,791	\$ 14,813,006	\$ 59,284,326					
8	Actual Base Rate Revenue	(3) - (19)	\$ 7,751,181	\$ 7,905,943	\$ 8,218,800	\$ 23,969,309	\$ 22,956,640	\$ 24,000,131	\$ 23,875,924	\$ 94,802,004					
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 733,318	\$ 726,956	\$ 748,652	\$ 2,209,199	\$ 2,205,984	\$ 2,197,258	\$ 2,208,926	\$ 8,821,367					
10	Actual Usage (kWhs)	(2) - (21)	86,346,295	88,179,501	92,491,867	269,042,151	254,655,753	269,042,151	267,017,662	1,060,542,836					
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02212	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02400	\$ 0.02474					
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,157,794	\$ 2,203,606	\$ 2,045,920	\$ 6,742,983	\$ 6,363,847	\$ 6,723,363	\$ 6,407,320	\$ 26,237,514					
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 4,860,069	\$ 4,975,381	\$ 5,424,229	\$ 15,017,127	\$ 14,386,808	\$ 15,079,509	\$ 15,259,679	\$ 59,743,124					
14	Non-Residential Revenue Per Customer Received		\$207.26	\$214.50	\$227.17	\$213.84	\$205.34	\$215.63	\$216.38	\$212.80					
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ 83,601	\$ (239,128)	\$ (291,145)	\$ 92,921	\$ (213,327)	\$ 108,282	\$ (446,673)	\$ (458,797)					
New Customers															
16	Actual Customers New Since Test Year	Revenue Reports	1,362	1,436	603	2,972	3,285	3,731	3,401	13,389					
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$109.25	\$105.81	\$116.00	\$111.44	\$104.79	\$112.16	\$108.99	\$109.39					
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 148,797	\$ 151,945	\$ 69,949	\$ 331,199	\$ 344,243	\$ 418,451	\$ 370,692	\$ 1,464,586					
19	Actual Base Rate Revenue	Revenue Reports	\$ 227,254	\$ 273,993	\$ 95,480	\$ 689,881	\$ 568,638	\$ 632,145	\$ 596,727	\$ 2,487,390					
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 25,016	\$ 27,986	\$ 8,394	\$ 61,451	\$ 63,703	\$ 68,294	\$ 61,397	\$ 254,845					
21	Actual Usage (kWhs)	Revenue Reports	2,300,562	2,820,344	915,638	7,402,165	5,794,105	6,474,418	6,036,544	25,707,233					
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02212	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02455	\$ 0.02489					
23	Variable Power Supply Revenue	(21) x (22)	\$ 57,491	\$ 70,480	\$ 20,254	\$ 184,980	\$ 144,795	\$ 161,796	\$ 148,225	\$ 639,796					
24	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02696	\$ 0.02696	\$ 0.02484	\$ 0.02696	\$ 0.02696	\$ 0.02696	\$ 0.02664	\$ 0.02688					
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 62,023	\$ 76,036	\$ 22,744	\$ 199,562	\$ 156,209	\$ 174,550	\$ 160,804	\$ 691,126					
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 82,723	\$ 99,490	\$ 44,087	\$ 243,887	\$ 203,931	\$ 227,504	\$ 226,300	\$ 901,623					
27	Non-Residential Revenue Per Customer Received		\$60.74	\$69.28	\$73.11	\$82.06	\$62.08	\$60.98	\$66.54	\$67.34					
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 66,074	\$ 52,456	\$ 25,862	\$ 87,312	\$ 140,312	\$ 190,947	\$ 144,391	\$ 562,963					
29	Total Non-Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ 149,674	\$ (186,673)	\$ (265,283)	\$ 180,233	\$ (73,015)	\$ 299,229	\$ (302,282)	\$ 104,165					
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (874)	\$ 1,090	\$ 1,446	\$ (1,052)	\$ 426	\$ (1,747)	\$ 1,662	\$ (711)					
31	Customer Deposit Rate	Avg Balance Calc	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%					
32	Interest on Deferral		\$ 804	\$ 775	\$ 401	\$ 606	\$ 970	\$ 2,341	\$ 1,980	\$ 5,897					
33	Monthly Non-Residential Deferral Totals		\$ 149,605	\$ (184,808)	\$ (263,436)	\$ 179,786	\$ (71,619)	\$ 299,823	\$ (298,639)	\$ 109,351					
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(29), (30), (32)	\$ 557,595	\$ 372,787	\$ 109,351	\$ 491,751	\$ (18,511)	\$ 446,853	\$ 491,751	\$ 446,853					
35	Total Cumulative Deferral	Res line(34)+Non-Res line (34)	\$ 491,751	\$ (18,511)	\$ 446,853	\$ 491,751	\$ (18,511)	\$ 446,853	\$ 491,751	\$ 446,853					

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th Quarter 2019

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2019)
AVU-G-17-01 FCA Base - Rates Effective 1/1/2019, □
With Sch 172 Tax Reform Adj - Rates Effective 1/1/2019

Line No.	Source	2019					2019 YTD Total		
		1st Quarter Total	2nd Quarter Total	3rd Quarter Total	4th Quarter Total	2019 YTD Total			
	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
Residential Group									
1	Total Actual Billed Customers								
2	Total Actual Usage (Therms)	85,038	85,128	85,543	251,382	252,074	253,157	255,709	1,012,322
3	Total Actual Base Rate Revenue	6,421,594	8,684,625	9,118,426	29,624,953	8,070,667	4,068,520	24,224,645	65,988,786
4	Total Actual Fixed Charge Revenue	3,510,826	4,277,973	4,745,148	14,881,950	5,254,362	3,446,718	12,533,947	36,116,978
6	<u>Existing Customers</u>	512,019	512,270	515,403	1,512,764	1,519,974	1,526,838	1,539,692	6,099,268
7	Actual Customers on System During Test Year	79,187	78,978	79,209	237,923	237,225	236,782	237,374	949,304
8	Monthly Fixed Cost Adj. Revenue per Customer	23.23	47.31	65.52	\$47.31	\$16.46	\$7.44	\$45.35	\$29.17
9	Fixed Cost Adjustment Revenue	1,839,376	3,736,403	5,189,891	11,256,353	3,904,730	1,761,025	10,765,670	27,687,777
10									
11	Actual Base Rate Revenue	3,364,006	4,034,151	4,400,768	14,070,617	4,912,483	3,265,404	11,798,925	34,047,429
12	Actual Fixed Charge Revenue	478,141	476,539	478,222	1,433,535	1,433,834	1,431,834	1,432,901	5,731,922
13	Actual Usage (Therms)	6,178,485	8,236,701	8,457,168	28,040,604	7,520,755	3,882,728	22,872,354	62,316,441
16	Customer Fixed Cost Adjustment Revenue	2,885,865	3,557,613	3,922,546	12,636,964	3,478,948	1,833,570	10,366,024	28,315,507
17	Residential Revenue Per Customer Received	\$36.44	\$45.05	\$49.52	\$53.11	\$14.67	\$7.74	\$43.67	\$29.83
18	Existing Customer Deferral - Surcharge (Rebate)	(1,046,489)	178,790	1,267,345	(1,380,612)	425,782	(72,546)	399,646	(627,730)
19									
<u>New Customers</u>									
21									
22	Actual Customers New Since Test Year	5,851	6,150	6,334	13,459	14,849	16,375	18,335	63,018
23	Monthly Fixed Cost Adj. Revenue per Customer	\$21.93	\$44.66	\$61.86	\$44.54	\$15.36	\$7.03	\$43.35	\$27.57
24	Fixed Cost Adjustment Revenue	128,305	274,676	391,795	599,481	228,059	115,187	794,776	1,737,502
26	Actual Base Rate Revenue	146,820	243,822	344,380	811,333	341,880	181,314	735,022	2,069,549
27	Actual Fixed Charge Revenue	33,878	35,731	37,181	79,112	86,439	95,005	106,791	367,347
28	Actual Usage (Therms)	243,109	447,924	661,258	1,584,349	549,913	185,792	1,352,291	3,672,345
30									
31	Fixed Production and UG Storage Rate per Therm	0.02599	0.02599	0.02599	0.02599	0.02599	0.02599	0.02599	0.02599
32	Fixed Production and UG Storage Revenue	6,319	11,642	17,187	41,179	14,293	4,829	35,147	95,448
33	Customer Fixed Cost Adjustment Revenue	106,623	196,448	290,012	691,043	241,148	81,480	593,084	1,606,754
34	Residential Revenue Per Customer Received	\$18.22	\$31.94	\$45.79	\$51.34	\$16.24	\$4.98	\$32.35	\$25.50
35	New Customer Deferral - Surcharge (Rebate)	21,682	78,227	101,783	(91,562)	(13,089)	33,706	201,692	130,748
36									
37	Total Residential Deferral - Surcharge (Rebate)	(1,024,807)	257,017	1,369,128	(1,472,173)	412,693	(38,839)	601,338	(496,982)
38	Deferral - Revenue Related Expenses	5,984	(1,501)	(7,994)	8,596	(2,410)	227	(3,511)	2,902
39	Customer Deposit Rate								
40	Avg Balance Calc	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
41	Monthly Residential Deferral Totals	(1,021,517)	252,182	1,359,141	(1,467,314)	404,034	(43,687)	589,805	(517,162)
42									
43	Cumulative Residential Deferral (Rebate)/Surcharge	(2,128,484)	(1,876,303)	(517,162)					

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 4th Quarter 2019

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2019)
AVU-G-17-01 FCA Base - Rates Effective 1/1/2019, □
With Sch 172 Tax Reform Adj - Rates Effective 1/1/2019

Line No.	Source	2019					2019 YTD Total			
		1st Quarter Total	2nd Quarter Total	3rd Quarter Total	4th Quarter Total	Total				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			
Non-Residential Group										
1	Total Actual Billed Customers	Revenue Reports	1,529	1,524	1,523	4,535	4,530	4,576	18,156	
2	Total Actual Usage (Therms)	Revenue Reports	2,390,461	2,817,090	2,803,664	9,871,474	4,279,843	3,905,121	8,011,214	26,067,653
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 623,020	\$ 681,286	\$ 810,343	\$ 2,593,906	\$ 1,385,144	\$ 1,210,813	\$ 2,114,649	\$ 7,304,511
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 162,542	\$ 161,677	\$ 162,515	\$ 479,451	\$ 479,933	\$ 481,701	\$ 486,733	\$ 1,927,819
Existing Customers										
6	Actual Customers on System During Test Year	(1) - (22)	1,490	1,483	1,480	4,442	4,414	4,416	4,453	17,725
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$260.05	\$396.33	\$448.35	\$401.49	\$205.60	\$169.45	\$368.02	\$286.49
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 387,472	\$ 587,756	\$ 663,553	\$ 1,783,428	\$ 907,529	\$ 748,295	\$ 1,638,781	\$ 5,078,032
11	Actual Base Rate Revenue	(3) - (26)	\$ 608,662	\$ 661,181	\$ 786,079	\$ 2,524,341	\$ 1,342,749	\$ 1,176,050	\$ 2,055,922	\$ 7,099,063
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 158,479	\$ 157,117	\$ 157,737	\$ 467,050	\$ 467,141	\$ 466,158	\$ 473,333	\$ 1,873,582
13	Actual Usage (Therms)	(2) - (28)	2,340,501	2,743,343	2,715,794	9,603,950	4,132,756	3,791,165	7,799,638	25,327,508
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 450,184	\$ 504,064	\$ 628,342	\$ 2,057,291	\$ 875,609	\$ 709,891	\$ 1,582,590	\$ 5,225,381
17	Non-Residential Revenue Per Customer Received		\$302.14	\$339.90	\$424.56	\$463.15	\$198.37	\$160.75	\$355.40	\$294.80
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (62,712)	\$ 83,691	\$ 35,212	\$ (273,864)	\$ 31,920	\$ 38,403	\$ 56,191	\$ (147,349)
New Customers										
22	Actual Customers New Since Test Year	Revenue Reports	39	41	43	93	101	114	123	431
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$225.56	\$343.77	\$388.89	\$346.86	\$176.93	\$146.64	\$322.06	\$247.00
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 8,797	\$ 14,095	\$ 16,722	\$ 32,258	\$ 17,869	\$ 16,717	\$ 39,614	\$ 106,459
26	Actual Base Rate Revenue	Revenue Reports	\$ 14,357	\$ 20,104	\$ 24,264	\$ 69,564	\$ 42,394	\$ 34,764	\$ 58,726	\$ 205,449
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 4,063	\$ 4,560	\$ 4,778	\$ 12,401	\$ 12,793	\$ 15,543	\$ 13,401	\$ 54,137
28	Actual Usage (Therms)	Revenue Reports	49,960	73,747	87,870	267,524	147,087	113,956	211,576	740,144
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 1,390	\$ 2,051	\$ 2,444	\$ 7,441	\$ 4,091	\$ 3,170	\$ 5,885	\$ 20,586
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 8,905	\$ 13,494	\$ 17,042	\$ 49,723	\$ 25,511	\$ 16,051	\$ 39,440	\$ 130,725
34	Non-Residential Revenue Per Customer Received		\$228.33	\$329.11	\$396.33	\$534.65	\$252.58	\$140.80	\$320.65	\$303.31
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (108)	\$ 601	\$ (320)	\$ (17,465)	\$ (7,641)	\$ 666	\$ 173	\$ (24,267)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (62,820)	\$ 84,292	\$ 34,892	\$ (291,328)	\$ 24,279	\$ 39,070	\$ 56,364	\$ (171,616)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 367	\$ (492)	\$ (204)	\$ 1,701	\$ (142)	\$ (228)	\$ (329)	\$ 1,002
39	Customer Deposit Rate	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
40	Interest on Deferral	Avg Balance Calc	\$ (436)	\$ (419)	\$ (321)	\$ (895)	\$ (1,490)	\$ (1,136)	\$ (1,175)	\$ (4,696)
41	Monthly Non-Residential Deferral Totals		\$ (62,889)	\$ 83,382	\$ 34,367	\$ (290,523)	\$ 22,648	\$ 37,705	\$ 54,860	\$ (175,310)
42	Cumulative Non-Residential Deferral (Rebate)/Surcharge		\$ (37)	\$ (38)	\$ (40)	\$ (209,677)	\$ (175,310)			
44	Total Cumulative Deferral	Res line(43) + Non-Res line (43)	\$ (2,421,543)	\$ (2,085,980)	\$ (692,472)					

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th
Quarter 2019

Balance Sheet Accounts

GL Account Balance Accounting Period : '201910, 201911, 201912'

Jurisdiction:ID

FCA Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	201910	98,429.50	-301,945.72	-203,516.22	
	REG ASSET-DECOUPLING DEFERRED		201911	-203,516.22	-187,781.95	-391,298.17	
	REG ASSET-DECOUPLING DEFERRED		201912	-391,298.17	728,800.35	337,502.18	
	239,072.68						
	REG ASSET-DECOUPLING DEFERRED	GD	201910	-1,106,967.38	-1,021,517.03	-2,128,484.41	
	REG ASSET-DECOUPLING DEFERRED		201911	-2,128,484.41	252,181.74	-1,876,302.67	
	REG ASSET-DECOUPLING DEFERRED		201912	-1,876,302.67	1,359,140.59	-517,162.08	
	589,805.30						
	828,877.98						
186338	REG ASSET NON-RES DECOUPLING D	ED	201910	407,990.68	149,604.52	557,595.20	
	REG ASSET NON-RES DECOUPLING D		201911	557,595.20	-184,808.37	372,786.83	
	REG ASSET NON-RES DECOUPLING D		201912	372,786.83	-263,435.64	109,351.19	
	-298,639.49						
	REG ASSET NON-RES DECOUPLING D	GD	201910	-230,170.30	-62,888.57	-293,058.87	
	REG ASSET NON-RES DECOUPLING D		201911	-293,058.87	83,381.64	-209,677.23	
	REG ASSET NON-RES DECOUPLING D		201912	-209,677.23	34,367.39	-175,309.84	
	54,860.46						
	-243,779.03						

Jurisdiction:ID

Prior Year FCA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182329	REG ASSET- DECOUPLING PRIOR YE	ED	201910	1,779,956.42	-1,779,956.42	0.00	
	REG ASSET- DECOUPLING PRIOR YE		201911	0.00	0.00	0.00	
	REG ASSET- DECOUPLING PRIOR YE		201912	0.00	0.00	0.00	
	-1,779,956.42						
	REG ASSET- DECOUPLING PRIOR YE	GD	201910	565,881.96	943.14	566,825.10	
	REG ASSET- DECOUPLING PRIOR YE		201911	566,825.10	-566,825.10	0.00	
	REG ASSET- DECOUPLING PRIOR YE		201912	0.00	0.00	0.00	
	-565,881.96						
	-2,345,838.38						
182339	REG ASSET - NON RES DECOUPLING	ED	201910	1,442,865.51	-1,442,865.51	0.00	
	REG ASSET - NON RES DECOUPLING		201911	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		201912	0.00	0.00	0.00	
	-1,442,865.51						
	REG ASSET - NON RES DECOUPLING	GD	201910	-139,979.29	-233.30	-140,212.59	
	REG ASSET - NON RES DECOUPLING		201911	-140,212.59	140,212.59	0.00	
	REG ASSET - NON RES DECOUPLING		201912	0.00	0.00	0.00	
	139,979.29						
	-1,302,886.22						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th
Quarter 2019

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	201910	0.00	1,839,392.23	1,839,392.23	
	REG ASSET- DECOUPLING SURCHARG		201911	1,839,392.23	-316,005.31	1,523,386.92	
	REG ASSET- DECOUPLING SURCHARG		201912	1,523,386.92	-197,619.91	1,325,767.01	
	1,325,767.01						
	REG ASSET- DECOUPLING SURCHARG	GD	201910	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201911	0.00	526,204.42	526,204.42	
	REG ASSET- DECOUPLING SURCHARG		201912	526,204.42	-85,174.72	441,029.70	
	441,029.70						
	1,766,796.71						
182338	REG ASSET - NON RES DECOUPLING	ED	201910	69,828.49	1,322,545.99	1,392,374.48	
	REG ASSET - NON RES DECOUPLING		201911	1,392,374.48	-130,268.65	1,262,105.83	
	REG ASSET - NON RES DECOUPLING		201912	1,262,105.83	-132,561.97	1,129,543.86	
	1,059,715.37						
	REG ASSET - NON RES DECOUPLING	GD	201910	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		201911	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		201912	0.00	0.00	0.00	
	0.00						
	1,059,715.37						

		Rebate					
Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	201910	59,435.81	-59,435.81	0.00	
	REG LIABILITY DECOUPLING REBAT		201911	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		201912	0.00	0.00	0.00	
	-59,435.81						
	REG LIABILITY DECOUPLING REBAT	GD	201910	-4,459.31	48,930.98	44,471.67	
	REG LIABILITY DECOUPLING REBAT		201911	44,471.67	-44,471.67	0.00	
	REG LIABILITY DECOUPLING REBAT		201912	0.00	0.00	0.00	
	4,459.31						
	-54,976.50						
254338	REG LIABILITY NON RES DECOUPLI	ED	201910	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201911	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201912	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	201910	-16,111.93	25,353.00	9,241.07	
	REG LIABILITY NON RES DECOUPLI		201911	9,241.07	-125,961.49	-116,720.42	
	REG LIABILITY NON RES DECOUPLI		201912	-116,720.42	15,349.52	-101,370.90	
	-85,258.97						
	-85,258.97						

Jurisdiction:ID

Accumulated Deferred Income Tax

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
283328	ADFIT DECOUPLING DEFERRED REV	ED	201910	-810,286.35	57,258.75	-753,027.60	
	ADFIT DECOUPLING DEFERRED REV		201911	-753,027.60	171,961.50	-581,066.10	
	ADFIT DECOUPLING DEFERRED REV		201912	-581,066.10	-28,388.40	-609,454.50	
	200,831.85						
	ADFIT DECOUPLING DEFERRED REV	GD	201910	195,679.28	211,976.48	407,655.76	
	ADFIT DECOUPLING DEFERRED REV		201911	407,655.76	-55,591.64	352,064.12	
	ADFIT DECOUPLING DEFERRED REV		201912	352,064.12	-277,973.39	74,090.73	
	-121,588.55						
	79,243.30						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th
Quarter 2019

Income Statement Accounts

Jurisdiction:ID

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201910	-98,347.88	164,300.91	65,953.03
	RESIDENTIAL DECOUPLING DEFERRE		201911	65,953.03	325,073.26	391,026.29
	RESIDENTIAL DECOUPLING DEFERRE		201912	391,026.29	-728,845.14	-337,818.85
				-239,470.97		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201910	-404,073.96	-148,800.54	-552,874.50
	NON-RES DECOUPLING DEFERRED RE		201911	-552,874.50	185,583.04	-367,291.46
	NON-RES DECOUPLING DEFERRED RE		201912	-367,291.46	263,837.09	-103,454.37
				300,619.59		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201910	1,091,906.46	1,018,823.07	2,110,729.53
	RESIDENTIAL DECOUPLING DEFERRE		201911	2,110,729.53	-255,516.28	1,855,213.25
	RESIDENTIAL DECOUPLING DEFERRE		201912	1,855,213.25	-1,361,133.48	494,079.77
				-597,826.69		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201910	226,648.84	62,452.91	289,101.75
	NON-RES DECOUPLING DEFERRED RE		201911	289,101.75	-83,800.24	205,301.51
	NON-RES DECOUPLING DEFERRED RE		201912	205,301.51	-34,687.95	170,613.56
				-56,035.28		

Amort 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	201910	-1,498,916.80	137,671.94	-1,361,244.86
	AMORTIZATION RES DECOUPLING DE		201911	-1,361,244.86	183,972.11	-1,177,272.75
	AMORTIZATION RES DECOUPLING DE		201912	-1,177,272.75	199,992.23	-977,280.52
				521,636.28		
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201910	448,223.32	125,686.87	573,910.19
	AMORTIZATION NON-RES DECOUPLIN		201911	573,910.19	129,525.49	703,435.68
	AMORTIZATION NON-RES DECOUPLIN		201912	703,435.68	134,553.35	837,989.03
				389,765.71		
495329	AMORTIZATION RES DECOUPLING DE	GD	201910	-318,019.34	-48,897.66	-366,917.00
	AMORTIZATION RES DECOUPLING DE		201911	-366,917.00	86,039.48	-280,877.52
	AMORTIZATION RES DECOUPLING DE		201912	-280,877.52	85,980.08	-194,897.44
				123,121.90		
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201910	-191,457.05	-25,358.72	-216,815.77
	AMORTIZATION NON-RES DECOUPLIN		201911	-216,815.77	-14,340.59	-231,156.36
	AMORTIZATION NON-RES DECOUPLIN		201912	-231,156.36	-15,531.11	-246,687.47
				-55,230.42		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th
Quarter 2019

Jurisdiction:ID

Interest Expense/Income

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING □	ED	201910	-58,237.73	-6,198.46	-64,436.19	
	INTEREST INCOME - DECOUPLING □		201911	-64,436.19	-5,670.25	-70,106.44	
	INTEREST INCOME - DECOUPLING □		201912	-70,106.44	-4,765.15	-74,871.59	
	-16,633.86						
	INTEREST INCOME - DECOUPLING □	GD	201910	-8,417.95	-976.46	-9,394.41	
	INTEREST INCOME - DECOUPLING □		201911	-9,394.41	-947.13	-10,341.54	
	INTEREST INCOME - DECOUPLING □		201912	-10,341.54	-805.36	-11,146.90	
	-2,728.95						
	-19,362.81						
431328	INTEREST EXPENSE - DECOUPLING □	ED	201910	11,012.18	0.00	11,012.18	
	INTEREST EXPENSE - DECOUPLING □		201911	11,012.18	380.63	11,392.81	
	INTEREST EXPENSE - DECOUPLING □		201912	11,392.81	44.79	11,437.60	
	425.42						
	INTEREST EXPENSE - DECOUPLING □	GD	201910	23,423.69	3,368.64	26,792.33	
	INTEREST EXPENSE - DECOUPLING □		201911	26,792.33	3,842.63	30,634.96	
	INTEREST EXPENSE - DECOUPLING □		201912	30,634.96	2,495.04	33,130.00	
	9,706.31						
	10,131.73						

Financial Reporting Contra Asset Accounts

Jurisdiction:ID

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201910	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201911	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201912	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	201910	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201911	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201912	0.00	0.00	0.00	
	0.00						
	0.00						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201910	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201911	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201912	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	201910	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201911	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201912	0.00	0.00	0.00	
	0.00						
	0.00						
456311	CONTRA DECOUPLING DEFERRAL	ED	201910	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201911	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201912	0.00	0.00	0.00	
	0.00						
0.00							
495311	CONTRA DECOUPLING DEFERRAL	GD	201910	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201911	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201912	0.00	0.00	0.00	
	0.00						
0.00							

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2019. The similarity of the percentage change indicates that the mechanism is working as intended.

Summarized Quarterly and Year to Date Use per Customer and Fixed Cost Adjustment Revenue Per Customer. Change versus Authorized						
	Q1	Q2	Q3	Q4	YTD wtd Average	%
Electric Residential						
Change in Use per Customer	90	(22)	(52)	(99)	(84)	-0.8%
Change in FCA Revenue per Customer	\$5.68	-\$2.25	-\$4.31	-\$2.17	-\$3.09	-0.4%
Deferral per Average Customer	-\$5.68	\$2.25	\$4.31	\$2.17	\$3.09	
Electric Non-Residential						
Change in Use per Customer	(175)	(195)	(423)	(320)	(1,114)	-2.5%
Change in FCA Revenue per Customer	-\$7.39	\$2.99	-\$12.19	\$12.27	-\$4.25	-0.2%
Deferral per Average Customer	\$7.39	-\$2.99	\$12.19	-\$12.27	\$4.25	
Natural Gas Residential						
Change in Use per Customer	48	(10)	0	(9)	29	3.8%
Change in FCA Revenue per Customer	\$17.57	-\$4.91	\$0.46	-\$7.05	\$5.89	1.7%
Deferral per Average Customer	-\$17.57	\$4.91	-\$0.46	\$7.05	-\$5.89	
Natural Gas Non-Residential						
Change in Use per Customer	786	(97)	162	(15)	836	5.1%
Change in FCA Revenue per Customer	\$192.72	-\$16.13	-\$25.87	-\$36.95	\$113.43	3.3%
Deferral per Average Customer	-\$192.72	\$16.13	\$25.87	\$36.95	-\$113.43	

2) If the FCA mechanism had been determined by schedule the electric residential and both natural gas groups would not change. The electric non-residential group would consist of three separate rate schedule groups. Pages 10 through 12 of this report show the illustrative calculations for the electric non-residential group on a by schedule basis.

3) 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 2019 surcharge may not be fully recovered by 12/31/2021 and therefore would not be recognizable as income for financial reporting purposes in 2019. The income statement impact of any contra deferral entries will be eliminated for normalized Idaho results reporting.

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 4th Quarter 2019

Avista Utilities

Electric Fixed Cost Adjustment Mechanism (Idaho)

Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2019)

AVU-E-17-01 FCA Base - Rates Effective 1/1/2019, With Sch 72 Tax Reform Adj - Rates Effective 1/1/2019

AVU-E-19-04 FCA Base - Rates Effective 12/1/2019

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Line No.	Source	2019				2019 YTD Total
		1st Quarter 2019 Total	2nd Quarter 2019 Total	3rd Quarter 2019 Total	4th Quarter 2019 Total	
Schedule 11/12						
1	Total Actual Billed Customers					
2	Total Actual Usage (kWhs)	22,300	22,162	21,988	66,187	264,170
3	Total Actual Base Rate Revenue	\$ 30,941,701	\$ 34,715,431	\$ 36,675,524	\$ 107,251,588	\$ 102,332,656
4	Total Actual Fixed Charge Revenue	\$ 3,271,216	\$ 3,580,684	\$ 3,648,998	\$ 9,182,201	\$ 10,500,898
6		\$ 292,297	\$ 290,196	\$ 293,065	\$ 868,669	\$ 875,558
Existing Customers						
7	Actual Customers on System During Test Year	20,990	20,779	21,395	62,602	251,322
8	Monthly Fixed Cost Adj. Revenue per Customer	\$ 95.03	\$ 99.50	\$ 113.47	\$ 88.32	\$ 102.75
9	Fixed Cost Adjustment Revenue	\$ 1,994,686	\$ 2,067,514	\$ 2,427,699	\$ 6,097,445	\$ 6,489,900
11	Actual Base Rate Revenue	\$ 3,131,530	\$ 3,404,354	\$ 3,557,727	\$ 8,845,367	\$ 10,093,611
12	Actual Fixed Charge Revenue	\$ 275,485	\$ 272,197	\$ 285,608	\$ 822,785	\$ 832,290
13	Actual Usage (kWhs)	29,689,805	33,066,004	35,789,307	83,891,309	98,545,115
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02212	\$ 0.02212	\$ 0.02212
15	Variable Power Supply Revenue	\$ 741,948	\$ 826,319	\$ 791,659	\$ 2,285,587	\$ 1,958,061
16	Customer Fixed Cost Adjustment Revenue	\$ 2,114,096	\$ 2,305,837	\$ 2,480,459	\$ 7,015,371	\$ 6,098,057
17	Residential Revenue Per Customer Received	\$ 100.72	\$ 110.97	\$ 115.94	\$ 94.52	\$ 109.25
18	Existing Customer Deferral - Surcharge (Rebate)	\$ (119,410)	\$ (238,323)	\$ (52,760)	\$ (72,084)	\$ (410,494)
New Customers						
21	Actual Customers New Since Test Year	1,310	1,383	593	3,143	12,848
22	Monthly Fixed Cost Adj. Revenue per Customer	\$ 54.23	\$ 56.78	\$ 66.86	\$ 50.37	\$ 57.58
23	Fixed Cost Adjustment Revenue	\$ 71,042	\$ 78,529	\$ 39,650	\$ 158,311	\$ 189,221
26	Actual Base Rate Revenue	\$ 139,687	\$ 176,331	\$ 91,270	\$ 336,835	\$ 407,288
27	Actual Fixed Charge Revenue	\$ 16,812	\$ 17,999	\$ 7,456	\$ 41,039	\$ 42,267
28	Actual Usage (kWhs)	1,251,896	1,649,427	886,218	3,073,538	3,787,541
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02212	\$ 0.02212	\$ 0.02212
30	Variable Power Supply Revenue	\$ 31,285	\$ 41,219	\$ 19,603	\$ 76,808	\$ 92,107
31	Fixed Production and Transmission Rate per kWh	\$ 0.02976	\$ 0.02976	\$ 0.02615	\$ 0.02615	\$ 0.02615
32	Fixed Production and Transmission Revenue	\$ 37,261	\$ 49,094	\$ 23,177	\$ 91,481	\$ 109,532
33	Customer Fixed Cost Adjustment Revenue	\$ 54,328	\$ 68,019	\$ 41,033	\$ 127,507	\$ 163,381
34	Residential Revenue Per Customer Received	\$ 41.47	\$ 49.18	\$ 69.20	\$ 40.57	\$ 44.53
35	New Customer Deferral - Surcharge (Rebate)	\$ 16,714	\$ 10,510	\$ (1,383)	\$ 22,479	\$ 25,840
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	\$ (102,696)	\$ (227,814)	\$ (54,144)	\$ (49,604)	\$ (384,653)
38	Deferral - Revenue Related Expenses	\$ 600	\$ 1,330	\$ 295	\$ 2,088	\$ 2,225
39	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%	2.00%
40	Avg Balance Calc	\$ (683)	\$ (958)	\$ (1,193)	\$ (1,379)	\$ (2,834)
41	Monthly Schedule 11/12 Deferral Totals	\$ (102,780)	\$ (227,442)	\$ (55,042)	\$ (49,291)	\$ (385,263)
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	\$ (461,585)	\$ (689,027)	\$ (744,069)	\$ (744,069)	\$ (744,069)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th Quarter 2019

**ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE**

**Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2019)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2019, With Sch 72 Tax Reform Adj - Rates Effective 1/1/2019
AVU-E-19-04 FCA Base - Rates Effective 12/1/2019**

Line No.	Source	2019				2019 YTD Total
		1st Quarter 2019 Total	2nd Quarter 2019 Total	3rd Quarter 2019 Total	4th Quarter 2019 Total	
Schedule 21/22						
1	Total Actual Billed Customers					
2	Total Actual Usage (kWhs)	1,056	1,046	1,051	3,169	12,725
3	Total Actual Base Rate Revenue	\$ 54,398,221	\$ 53,602,516	\$ 53,001,828	\$ 159,790,872	\$ 1,610,002,565
4	Total Actual Fixed Charge Revenue	\$ 4,381,105	\$ 4,328,343	\$ 4,303,828	\$ 12,865,286	\$ 130,013,276
6	Existing Customers	\$ 449,990	\$ 444,026	\$ 448,106	\$ 1,362,437	\$ 13,442,122
7	Actual Customers on System During Test Year	1,037	1,029	1,049	3,145	12,531
8	Monthly Fixed Cost Adj. Revenue per Customer	\$ 2,310.06	\$ 2,230.54	\$ 2,314.92	\$ 2,234.86	\$ 22,578.1
9	Fixed Cost Adjustment Revenue	\$ 2,395,534	\$ 2,295,221	\$ 2,428,349	\$ 7,044,263	\$ 71,119,103
11	Actual Base Rate Revenue	\$ 4,301,869	\$ 4,240,731	\$ 4,301,942	\$ 12,612,674	\$ 128,444,542
12	Actual Fixed Charge Revenue	\$ 442,142	\$ 436,801	\$ 447,256	\$ 1,339,062	\$ 13,326,198
13	Actual Usage (kWhs)	53,438,581	52,512,716	52,996,508	156,630,116	1,589,947,805
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02212	\$ 0.02212	\$ 0.02212
15	Variable Power Supply Revenue	\$ 1,335,430	\$ 1,312,293	\$ 1,172,283	\$ 3,464,658	\$ 35,159,925
16	Customer Fixed Cost Adjustment Revenue	\$ 2,524,297	\$ 2,491,638	\$ 2,682,403	\$ 7,359,425	\$ 76,998,338
17	Non-Residential Revenue Per Customer Received	\$ 2,434.23	\$ 2,421.42	\$ 2,557.11	\$ 2,334.84	\$ 23,391.39
18	Existing Customer Deferral - Surcharge (Rebate)	\$ (128,763)	\$ (196,417)	\$ (254,054)	\$ (315,162)	\$ (3,579,235)
New Customers						
21	Actual Customers New Since Test Year	19	17	2	55	194
22	Monthly Fixed Cost Adj. Revenue per Customer	\$ 1,040.28	\$ 1,004.47	\$ 1,308.38	\$ 1,005.63	\$ 10,183.37
23	Fixed Cost Adjustment Revenue	\$ 19,765	\$ 17,076	\$ 2,617	\$ 55,310	\$ 509,918
26	Actual Base Rate Revenue	\$ 79,236	\$ 87,612	\$ 1,886	\$ 252,613	\$ 1,938,52
27	Actual Fixed Charge Revenue	\$ 7,848	\$ 7,225	\$ 850	\$ 23,375	\$ 15,923
28	Actual Usage (kWhs)	959,640	1,089,800	5,320	3,160,756	20,547,60
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02212	\$ 0.02212	\$ 0.02212
30	Variable Power Supply Revenue	\$ 23,981	\$ 27,234	\$ 118	\$ 78,987	\$ 51,333
31	Fixed Production and Transmission Rate per kWh	\$ 0.02615	\$ 0.02615	\$ 0.02468	\$ 0.02468	\$ 0.02468
32	Fixed Production and Transmission Revenue	\$ 25,097	\$ 28,502	\$ 131	\$ 82,663	\$ 62,102
33	Customer Fixed Cost Adjustment Revenue	\$ 22,309	\$ 24,651	\$ 787	\$ 54,734	\$ 47,747
34	Non-Residential Revenue Per Customer Received	\$ 1,174.17	\$ 1,450.07	\$ 393.38	\$ 1,228.85	\$ 12,565.0
35	New Customer Deferral - Surcharge (Rebate)	\$ (2,544)	\$ (7,575)	\$ 1,830	\$ (12,277)	\$ (8,289)
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	\$ (131,307)	\$ (203,992)	\$ (252,224)	\$ (327,439)	\$ (3,587,524)
38	Deferral - Revenue Related Expenses	\$ 767	\$ 1,911	\$ 1,375	\$ 1,912	\$ 3,332
39	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%	
40	Avg Balance Calc	\$ (2,052)	\$ (2,333)	\$ (2,715)	\$ (664)	\$ (7,099)
41	Monthly Schedule 21/22 Deferral Totals	\$ (132,592)	\$ (205,134)	\$ (253,564)	\$ (326,192)	\$ (3,991,291)
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	\$ (1,298,317)	\$ (1,503,451)	\$ (1,757,016)	\$ (2,083,208)	\$ (24,140,335)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th Quarter 2019

**ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE**

**Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2019)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2019, With Sch 72 Tax Reform Adj - Rates Effective 1/1/2019
AVU-E-19-04 FCA Base - Rates Effective 12/1/2019**

Line No.	Source	2019				2019 YTD Total
		1st Quarter 2019 Total	2nd Quarter 2019 Total	3rd Quarter 2019 Total	4th Quarter 2019 Total	
Schedule 31/32						
1	Total Actual Billed Customers					
2	Total Actual Usage (kWhs)	1,455	1,423	1,441	4,297	17,237
3	Total Actual Base Rate Revenue	3,306,935	2,681,898	3,730,153	10,186,974	60,323,839
4	Total Actual Fixed Charge Revenue	326,113	270,908	361,455	964,486	5,619,779
6	Existing Customers					
7	Actual Customers on System During Test Year	1,422	1,387	1,433	4,214	16,890
8	Monthly Fixed Cost Adj. Revenue per Customer	\$219.78	\$115.86	\$166.94	\$171.20	\$229.42
9	Fixed Cost Adjustment Revenue	\$312,525	\$160,693	\$239,220	\$721,418	\$3,951,517
11	Actual Base Rate Revenue	\$317,782	\$260,858	\$359,131	\$935,218	\$4,866,905
12	Actual Fixed Charge Revenue	\$15,691	\$17,959	\$15,787	\$46,224	\$188,575
13	Actual Usage (kWhs)	3,217,909	2,600,781	3,706,053	9,870,448	58,915,809
14	Load Change Adjustment Rate (\$/kWh)	\$0.02499	\$0.02499	\$0.02212	\$0.02212	\$0.02212
15	Variable Power Supply Revenue	\$80,416	\$64,994	\$81,978	\$218,334	\$1,303,218
16	Customer Fixed Cost Adjustment Revenue	\$221,675	\$177,906	\$261,366	\$642,331	\$3,836,660
17	Non-Residential Revenue Per Customer Received	\$155.89	\$128.27	\$182.39	\$152.43	\$227.16
18	Existing Customer Deferral - Surcharge (Rebate)	\$90,850	\$(17,213)	\$(22,146)	\$79,087	\$114,857
New Customers						
21	Actual Customers New Since Test Year	33	36	8	83	347
22	Monthly Fixed Cost Adj. Revenue per Customer	\$156.89	\$82.70	\$215.81	\$122.55	\$173.49
23	Fixed Cost Adjustment Revenue	\$5,177	\$2,977	\$1,726	\$10,172	\$60,203
26	Actual Base Rate Revenue	\$8,331	\$10,050	\$2,324	\$29,269	\$132,874
27	Actual Fixed Charge Revenue	\$356	\$2,762	\$88	\$949	\$3,206
28	Actual Usage (kWhs)	89,026	81,117	24,100	316,526	1,408,030
29	Load Change Adjustment Rate (\$/kWh)	\$0.02499	\$0.02499	\$0.02212	\$0.02212	\$0.02212
30	Variable Power Supply Revenue	\$2,225	\$2,027	\$533	\$7,910	\$35,118
31	Fixed Production and Transmission Rate per kWh	\$0.01860	\$0.01860	\$0.01860	\$0.01860	\$0.01860
32	Fixed Production and Transmission Revenue	\$1,656	\$1,509	\$448	\$5,887	\$26,188
33	Customer Fixed Cost Adjustment Revenue	\$4,094	\$3,752	\$1,255	\$14,523	\$65,369
34	Non-Residential Revenue Per Customer Received	\$124.07	\$104.22	\$156.86	\$174.97	\$188.38
35	New Customer Deferral - Surcharge (Rebate)	\$1,083	\$(775)	\$472	\$(4,351)	\$(5,166)
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	\$91,932	\$(17,987)	\$(21,674)	\$74,736	\$109,691
38	Deferral - Revenue Related Expenses	\$(537)	\$105	\$118	\$(436)	\$(649)
39	Customer Deferral Rate	2.00%	2.00%	2.00%	2.00%	2.00%
40	Interest on Deferral	\$172	\$234	\$201	\$46	\$1,210
41	Monthly Schedule 31/32 Deferral Totals	\$91,568	\$(17,648)	\$(21,355)	\$74,345	\$110,252
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	\$149,255	\$131,607	\$110,252	\$110,252	\$110,252
44	Total Cumulative Non-Residential Deferral if calculated by Schedule	Sch 11/12 line (43) + Sch 21/22 line (43) + Sch 31/32 line (43)	\$ (1,610,647)	\$ (2,060,871)	\$ (2,390,832)	\$ (2,390,832)