



*RECEIVED  
2020 May 15PM12:36  
IDAHO PUBLIC  
UTILITIES COMMISSION*

**Avista Corp.**

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

May 15, 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-19-06/AVU-G-19-03  
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 January, February and March 2020. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 1st quarter of 2020.

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

Sincerely,

A handwritten signature in black ink, reading "Patrick Ehrbar". The signature is written in a cursive style and is positioned above the typed name and title.

Patrick Ehrbar  
Director of Regulatory Affairs  
Enc.

Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

Quarterly Report for 1st Quarter 2020

Avista Utilities

Electric Fixed Cost Adjustment Mechanism (Idaho)

Development of Electric Deferrals (Calendar Year 2020)

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

Line No.	Source	Jan-20	Feb-20	Mar-20	1st Quarter Total	YTD Total	
(a)	(b)	(c)	(d)	(e)			
<b>Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	111,133	111,092	111,247	333,472	333,472
2	Total Actual Usage (kWhs)	Revenue Reports	131,977,333	112,660,996	108,927,664	353,565,992	353,565,992
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 12,566,377	10,835,284	\$ 10,456,628	\$ 33,858,290	\$ 33,858,290
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 669,949	\$ 668,430	\$ 670,323	\$ 2,008,702	\$ 2,008,702
<b>Existing Customers</b>							
5	Actual Customers on System During Test Year	(1) - (16)	108,935	108,550	108,632	326,117	326,117
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$86.90	\$66.14	\$70.62	\$74.57	\$74.57
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 9,466,646	\$ 7,179,997	\$ 7,671,493	\$ 24,318,136	\$ 24,318,136
8	Actual Base Rate Revenue	(3) - (19)	\$ 12,384,893	\$ 10,635,224	\$ 10,270,623	\$ 33,290,740	\$ 33,290,740
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 657,188	\$ 653,894	\$ 655,651	\$ 1,966,733	\$ 1,966,733
10	Actual Usage (kWhs)	(2) - (21)	130,113,763	110,604,250	107,023,186	347,741,198	347,741,198
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,878,116	\$ 2,446,566	\$ 2,367,353	\$ 7,692,035	\$ 7,692,035
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 8,849,588	\$ 7,534,764	\$ 7,247,619	\$ 23,631,971	\$ 23,631,971
14	Residential Revenue Per Customer Received		\$81.24	\$69.41	\$66.72	\$72.46	\$72.46
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ 617,057	\$ (354,767)	\$ 423,874	\$ 686,165	\$ 686,165
<b>New Customers</b>							
16	Actual Customers New Since Test Year	Revenue Reports	2,198	2,542	2,615	7,355	7,355
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$54.48	\$41.47	\$44.27	\$46.35	\$46.35
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 119,746	\$ 105,408	\$ 115,771	\$ 340,925	\$ 340,925
19	Actual Base Rate Revenue	Revenue Reports	\$ 181,484	\$ 200,060	\$ 186,005	\$ 567,550	\$ 567,550
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 12,761	\$ 14,536	\$ 14,672	\$ 41,969	\$ 41,969
21	Actual Usage (kWhs)	Revenue Reports	1,863,569	2,056,747	1,904,478	5,824,794	5,824,794
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
23	Variable Power Supply Revenue	(21) x (22)	\$ 41,222	\$ 45,495	\$ 42,127	\$ 128,844	\$ 128,844
24	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02511	\$ 0.02511	\$ 0.02511	\$ 0.02628	\$ 0.02511
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 46,794	\$ 51,645	\$ 47,821	\$ 146,261	\$ 146,261
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 80,707	\$ 88,384	\$ 81,385	\$ 250,476	\$ 250,476
27	Residential Revenue Per Customer Received		\$36.72	\$34.77	\$31.12	\$34.06	\$34.06
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 39,039	\$ 17,024	\$ 34,386	\$ 90,449	\$ 90,449
29	Total Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ 656,097	\$ (337,743)	\$ 458,260	\$ 776,614	\$ 776,614
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (3,576)	\$ 1,841	\$ (2,498)	\$ (4,233)	\$ (4,233)
31		Customer Deposit Rate	2.00%	2.00%	2.00%		
32	Interest on Deferral	Avg Balance Calc	\$ 544	\$ 809	\$ 910	\$ 2,262	\$ 2,262
33	<b>Monthly Residential Deferral Totals</b>		<b>\$ 653,064</b>	<b>\$ (335,094)</b>	<b>\$ 456,672</b>	<b>\$ 774,643</b>	<b>\$ 774,643</b>
34	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((29), (30), (32))	\$ 653,064	\$ 317,971	\$ 774,643		

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 1st Quarter 2020

**Avista Utilities**  
**Electric Fixed Cost Adjustment Mechanism (Idaho)**  
**Development of Electric Deferrals (Calendar Year 2020)**  
**AVU-E-19-04 FCA Base - Rates Effective 12/1/2019**

Line No.	Source	Jan-20	Feb-20	Mar-20	1st Quarter Total	YTD Total	
(a)	(b)	(c)	(d)	(e)			
<b>Non-Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	24,888	24,752	24,984	74,624	74,624
2	Total Actual Usage (kWhs)	Revenue Reports	92,614,536	90,671,360	87,881,683	271,167,579	271,167,579
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 7,535,753	\$ 7,668,756	\$ 7,487,987	\$ 22,692,497	\$ 22,692,497
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 755,783	\$ 754,251	\$ 759,496	\$ 2,269,530	\$ 2,269,530
<b>Existing Customers</b>							
5	Actual Customers on System During Test Year	(1) - (16)	24,255	24,072	24,232	72,559	72,559
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$207.66	\$209.77	\$196.11	\$204.50	\$204.50
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 5,036,677	\$ 5,049,538	\$ 4,752,185	\$ 14,838,400	\$ 14,838,400
8	Actual Base Rate Revenue	(3) - (19)	\$ 7,426,968	\$ 7,556,683	\$ 7,365,341	\$ 22,348,993	\$ 22,348,993
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 746,134	\$ 744,375	\$ 747,698	\$ 2,238,206	\$ 2,238,206
10	Actual Usage (kWhs)	(2) - (21)	91,434,788	89,492,445	86,616,861	267,544,095	267,544,095
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,022,538	\$ 1,979,573	\$ 1,915,965	\$ 5,918,075	\$ 5,918,075
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 4,658,297	\$ 4,832,736	\$ 4,701,679	\$ 14,192,711	\$ 14,192,711
14	Non-Residential Revenue Per Customer Received		\$192.06	\$200.76	\$194.03	\$195.60	\$195.60
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ 378,380	\$ 216,802	\$ 50,507	\$ 645,689	\$ 645,689
<b>New Customers</b>							
16	Actual Customers New Since Test Year	Revenue Reports	633	680	752	2,065	2,065
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$112.05	\$113.19	\$105.82	\$110.16	\$110.16
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 70,928	\$ 76,969	\$ 79,578	\$ 227,474	\$ 227,474
19	Actual Base Rate Revenue	Revenue Reports	\$ 108,785	\$ 112,073	\$ 122,646	\$ 343,504	\$ 343,504
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 9,649	\$ 9,876	\$ 11,799	\$ 31,324	\$ 31,324
21	Actual Usage (kWhs)	Revenue Reports	1,179,747	1,178,914	1,264,823	3,623,484	3,623,484
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02499	\$ 0.02212
23	Variable Power Supply Revenue	(21) x (22)	\$ 26,096	\$ 26,078	\$ 27,978	\$ 80,151	\$ 80,151
24	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02696	\$ 0.02484
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 29,305	\$ 29,284	\$ 31,418	\$ 90,007	\$ 90,007
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 43,735	\$ 46,835	\$ 51,451	\$ 142,021	\$ 142,021
27	Non-Residential Revenue Per Customer Received		\$69.09	\$68.87	\$68.42	\$68.78	\$68.78
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 27,193	\$ 30,135	\$ 28,126	\$ 85,453	\$ 85,453
29	Total Non-Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ 405,573	\$ 246,937	\$ 78,633	\$ 731,142	\$ 731,142
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (2,211)	\$ (1,346)	\$ (429)	\$ (3,985)	\$ (3,985)
31		Customer Deposit Rate	2.00%	2.00%	2.00%		
32	Interest on Deferral	Avg Balance Calc	\$ 336	\$ 877	\$ 1,149	\$ 2,362	\$ 2,362
33	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 403,698</b>	<b>\$ 246,468</b>	<b>\$ 79,353</b>	<b>\$ 729,519</b>	<b>\$ 729,519</b>
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((29), (30), (32))	\$ 403,698	\$ 650,166	\$ 729,519		
35	Total Cumulative Deferral	Res line(34) + Non-Res line (34)	\$ 1,056,762	\$ 968,137	\$ 1,504,162		

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 1st Quarter 2020

**Avista Utilities**  
**Natural Gas Fixed Cost Adjustment Mechanism (Idaho)**  
**Development of Natural Gas Deferrals (Calendar Year 2020)**  
**With Sch 172 Tax Reform Adj - Rates Effective 1/1/2019**

Line No.	Source	Jan-20	Feb-20	Mar-20	1st Quarter Total	YTD Total	
(a)	(b)	(c)	(d)	(e)	(o)	(s)	
<b>Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	85,799	85,793	85,933	257,525	257,525
2	Total Actual Usage (Therms)	Revenue Reports	9,871,600	9,051,969	7,773,498	26,697,067	26,697,067
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 5,343,160	\$ 4,731,113	\$ 4,138,163	\$ 14,212,437	\$ 14,212,437
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 516,713	\$ 515,875	\$ 517,455	\$ 1,550,043	\$ 1,550,043
6	<u>Existing Customers</u>						
7	Actual Customers on System During Test Year	(1) - (22)	79,361	79,158	79,143	237,662	237,662
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$55.08	\$46.89	\$39.94	\$47.31	\$47.31
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 4,371,435	\$ 3,711,849	\$ 3,160,739	\$ 11,244,023	\$ 11,244,023
11	Actual Base Rate Revenue	(3) - (26)	\$ 4,969,337	\$ 4,378,530	\$ 3,822,826	\$ 13,170,694	\$ 13,170,694
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 478,822	\$ 476,933	\$ 477,843	\$ 1,433,598	\$ 1,433,598
13	Actual Usage (Therms)	(2) - (28)	9,148,498	8,376,846	7,179,992	24,705,335	24,705,335
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 4,490,515	\$ 3,901,597	\$ 3,344,983	\$ 11,737,096	\$ 11,737,096
17	Residential Revenue Per Customer Received		\$56.58	\$49.29	\$42.27	\$49.39	\$49.39
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (119,080)	\$ (189,748)	\$ (184,244)	\$ (493,072)	\$ (493,072)
21	<u>New Customers</u>						
22	Actual Customers New Since Test Year	Revenue Reports	6,438	6,635	6,790	19,863	19,863
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$52.00	\$44.27	\$37.70	\$44.53	\$44.53
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 334,784	\$ 293,720	\$ 256,002	\$ 884,507	\$ 884,507
26	Actual Base Rate Revenue	Revenue Reports	\$ 373,823	\$ 352,583	\$ 315,337	\$ 1,041,743	\$ 1,041,743
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 37,891	\$ 38,942	\$ 39,611	\$ 116,445	\$ 116,445
28	Actual Usage (Therms)	Revenue Reports	723,103	675,123	593,506	1,991,732	1,991,732
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 18,794	\$ 17,547	\$ 15,426	\$ 51,767	\$ 51,767
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 317,138	\$ 296,094	\$ 260,300	\$ 873,531	\$ 873,531
34	Residential Revenue Per Customer Received		\$49.26	\$44.63	\$38.34	\$43.98	\$43.98
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 17,647	\$ (2,374)	\$ (4,298)	\$ 10,975	\$ 10,975
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (101,434)	\$ (192,122)	\$ (188,541)	\$ (482,097)	\$ (482,097)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 592	\$ 1,122	\$ 1,101	\$ 2,815	\$ 2,815
39	Customer Deposit Rate		2.00%	2.00%	2.00%		
40	Interest on Deferral	Avg Balance Calc	\$ (84)	\$ (327)	\$ (643)	\$ (1,055)	\$ (1,055)
41	<b>Monthly Residential Deferral Totals</b>		<b>\$ (100,925)</b>	<b>\$ (191,328)</b>	<b>\$ (188,084)</b>	<b>\$ (480,337)</b>	<b>\$ (480,337)</b>
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (100,925)	\$ (292,253)	\$ (480,337)		

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 1st Quarter 2020

**Avista Utilities**  
**Natural Gas Fixed Cost Adjustment Mechanism (Idaho)**  
**Development of Natural Gas Deferrals (Calendar Year 2020)**  
**With Sch 172 Tax Reform Adj - Rates Effective 1/1/2019**

Line No.	Source	Jan-20	Feb-20	Mar-20	1st Quarter Total	YTD Total	
(a)	(b)	(c)	(d)	(e)	(o)	(s)	
<b>Non-Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	1,542	1,529	1,550	4,621	4,621
2	Total Actual Usage (Therms)	Revenue Reports	3,248,859	2,972,716	2,733,437	8,955,011	8,955,011
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 941,006	\$ 822,003	\$ 767,621	\$ 2,530,630	\$ 2,530,630
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 163,837	\$ 162,852	\$ 164,543	\$ 491,232	\$ 491,232
6	<u>Existing Customers</u>						
7	Actual Customers on System During Test Year	(1) - (22)	1,497	1,482	1,501	4,480	4,480
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$444.18	\$408.07	\$352.19	\$401.41	\$401.41
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 664,942	\$ 604,764	\$ 528,633	\$ 1,798,339	\$ 1,798,339
11	Actual Base Rate Revenue	(3) - (26)	\$ 910,380	\$ 791,095	\$ 731,633	\$ 2,433,108	\$ 2,433,108
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 159,002	\$ 151,875	\$ 153,526	\$ 464,403	\$ 464,403
13	Actual Usage (Therms)	(2) - (28)	3,132,179	2,868,067	2,607,371	8,607,618	8,607,618
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 751,378	\$ 639,220	\$ 578,106	\$ 1,968,704	\$ 1,968,704
17	Non-Residential Revenue Per Customer Received		\$501.92	\$431.32	\$385.15	\$439.44	\$439.44
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (86,436)	\$ (34,457)	\$ (49,473)	\$ (170,366)	\$ (170,366)
21	<u>New Customers</u>						
22	Actual Customers New Since Test Year	Revenue Reports	45	47	49	141	141
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$385.28	\$353.96	\$305.48	\$347.11	\$347.11
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 17,338	\$ 16,636	\$ 14,969	\$ 48,942	\$ 48,942
26	Actual Base Rate Revenue	Revenue Reports	\$ 30,625	\$ 30,908	\$ 35,989	\$ 97,522	\$ 97,522
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 4,835	\$ 10,977	\$ 11,017	\$ 26,829	\$ 26,829
28	Actual Usage (Therms)	Revenue Reports	116,680	104,648	126,065	347,393	347,393
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 3,245	\$ 2,911	\$ 3,506	\$ 9,662	\$ 9,662
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 22,545	\$ 17,020	\$ 21,466	\$ 61,031	\$ 61,031
34	Non-Residential Revenue Per Customer Received		\$501.01	\$362.14	\$438.07	\$432.85	\$432.85
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (5,208)	\$ (384)	\$ (6,497)	\$ (12,089)	\$ (12,089)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (91,644)	\$ (34,841)	\$ (55,970)	\$ (182,455)	\$ (182,455)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 535	\$ 203	\$ 327	\$ 1,065	\$ 1,065
39	Customer Deposit Rate	Customer Deposit Rate	2.00%	2.00%	2.00%		
40	Interest on Deferral	Avg Balance Calc	\$ (76)	\$ (181)	\$ (256)	\$ (513)	\$ (513)
41	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ (91,185)</b>	<b>\$ (34,818)</b>	<b>\$ (55,899)</b>	<b>\$ (181,903)</b>	<b>\$ (181,903)</b>
42							
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (91,185)	\$ (126,003)	\$ (181,903)		
44	Total Cumulative Deferral	Res line(43) +Non-Res line (43)	\$ (192,111)	\$ (418,256)	\$ (662,240)		

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 1st  
Quarter 2020

**Balance Sheet Accounts**

GL Account Balance Accounting Period : '202001, 202002, 202003'

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	202001	337,502.18	315,562.09	653,064.27	
	REG ASSET-DECOUPLING DEFERRED		202002	653,064.27	-335,093.67	317,970.60	
	REG ASSET-DECOUPLING DEFERRED		202003	317,970.60	456,672.17	774,642.77	
					<b>437,140.59</b>		
	REG ASSET-DECOUPLING DEFERRED	GD	202001	-517,162.08	416,236.64	-100,925.44	
	REG ASSET-DECOUPLING DEFERRED		202002	-100,925.44	-191,327.63	-292,253.07	
	REG ASSET-DECOUPLING DEFERRED		202003	-292,253.07	-188,083.85	-480,336.92	
					<b>36,825.16</b>		
					<b>473,965.75</b>		
186338	REG ASSET NON-RES DECOUPLING D	ED	202001	109,351.19	294,346.77	403,697.96	
	REG ASSET NON-RES DECOUPLING D		202002	403,697.96	246,468.11	650,166.07	
	REG ASSET NON-RES DECOUPLING D		202003	650,166.07	79,353.10	729,519.17	
					<b>620,167.98</b>		
	REG ASSET NON-RES DECOUPLING D	GD	202001	-175,309.84	84,124.76	-91,185.08	
	REG ASSET NON-RES DECOUPLING D		202002	-91,185.08	-34,818.32	-126,003.40	
	REG ASSET NON-RES DECOUPLING D		202003	-126,003.40	-55,899.33	-181,902.73	
					<b>-6,592.89</b>		
					<b>613,575.09</b>		

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	202001	0.00	338,064.68	338,064.68	
	REG ASSET- DECOUPLING PRIOR YE		202002	338,064.68	563.44	338,628.12	
	REG ASSET- DECOUPLING PRIOR YE		202003	338,628.12	564.38	339,192.50	
					<b>339,192.50</b>		
	REG ASSET- DECOUPLING PRIOR YE	GD	202001	0.00	-518,024.02	-518,024.02	
	REG ASSET- DECOUPLING PRIOR YE		202002	-518,024.02	-863.37	-518,887.39	
	REG ASSET- DECOUPLING PRIOR YE		202003	-518,887.39	-864.81	-519,752.20	
					<b>-519,752.20</b>		
					<b>-180,559.70</b>		
182339	REG ASSET - NON RES DECOUPLING	ED	202001	0.00	109,533.44	109,533.44	
	REG ASSET - NON RES DECOUPLING		202002	109,533.44	182.56	109,716.00	
	REG ASSET - NON RES DECOUPLING		202003	109,716.00	182.86	109,898.86	
					<b>109,898.86</b>		
	REG ASSET - NON RES DECOUPLING	GD	202001	0.00	-175,602.02	-175,602.02	
	REG ASSET - NON RES DECOUPLING		202002	-175,602.02	-292.67	-175,894.69	
	REG ASSET - NON RES DECOUPLING		202003	-175,894.69	-293.16	-176,187.85	
					<b>-176,187.85</b>		
					<b>-66,288.99</b>		

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**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	202001	1,325,767.01	-205,263.17	1,120,503.84	
	REG ASSET- DECOUPLING SURCHARG		202002	1,120,503.84	-175,180.23	945,323.61	
	REG ASSET- DECOUPLING SURCHARG		202003	945,323.61	-169,666.17	775,657.44	
	<b>-550,109.57</b>						
	REG ASSET- DECOUPLING SURCHARG	GD	202001	441,029.70	-92,703.47	348,326.23	
	REG ASSET- DECOUPLING SURCHARG		202002	348,326.23	-85,069.12	263,257.11	
	REG ASSET- DECOUPLING SURCHARG		202003	263,257.11	-73,145.53	190,111.58	
	<b>-250,918.12</b>						
	<b>-801,027.69</b>						
182338	REG ASSET - NON RES DECOUPLING	ED	202001	1,129,543.86	-131,756.86	997,787.00	
	REG ASSET - NON RES DECOUPLING		202002	997,787.00	-129,141.15	868,645.85	
	REG ASSET - NON RES DECOUPLING		202003	868,645.85	-125,342.47	743,303.38	
	<b>-386,240.48</b>						
	REG ASSET - NON RES DECOUPLING	GD	202001	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202002	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>-386,240.48</b>						

**Rebate**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202001	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202002	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY DECOUPLING REBAT	GD	202001	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202002	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
254338	REG LIABILITY NON RES DECOUPLI	ED	202001	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202002	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY NON RES DECOUPLI	GD	202001	-101,370.90	17,622.14	-83,748.76	
	REG LIABILITY NON RES DECOUPLI		202002	-83,748.76	16,249.00	-67,499.76	
	REG LIABILITY NON RES DECOUPLI		202003	-67,499.76	14,962.12	-52,537.64	
	<b>48,833.26</b>						
	<b>48,833.26</b>						

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**Accumulated Deferred Income Tax**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
283328	ADFIT DECOUPLING DEFERRED REV	ED	202001	-609,454.50	-151,302.26	-760,756.76	
	ADFIT DECOUPLING DEFERRED REV		202002	-760,756.76	82,362.19	-678,394.57	
	ADFIT DECOUPLING DEFERRED REV		202003	-678,394.57	-50,770.41	-729,164.98	
	<b>-119,710.48</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	202001	74,090.73	56,352.65	130,443.38	
	ADFIT DECOUPLING DEFERRED REV		202002	130,443.38	62,185.64	192,629.02	
	ADFIT DECOUPLING DEFERRED REV		202003	192,629.02	63,698.16	256,327.18	
	<b>182,236.45</b>						
	<b>62,525.97</b>						

Avista Corporation Fixed Cost Adjustment Mechanism  
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**Income Statement Accounts**

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**Deferred Revenue**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	202001	0.00	-652,520.50	-652,520.50
	RESIDENTIAL DECOUPLING DEFERRE		202002	-652,520.50	335,902.19	-316,618.31
	RESIDENTIAL DECOUPLING DEFERRE		202003	-316,618.31	-455,762.42	-772,380.73
<b>-772,380.73</b>						
456338	NON-RES DECOUPLING DEFERRED RE	ED	202001	0.00	-403,361.83	-403,361.83
	NON-RES DECOUPLING DEFERRED RE		202002	-403,361.83	-245,590.62	-648,952.45
	NON-RES DECOUPLING DEFERRED RE		202003	-648,952.45	-78,204.32	-727,156.77
<b>-727,156.77</b>						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202001	0.00	100,841.41	100,841.41
	RESIDENTIAL DECOUPLING DEFERRE		202002	100,841.41	191,000.25	291,841.66
	RESIDENTIAL DECOUPLING DEFERRE		202003	291,841.66	187,440.56	479,282.22
<b>479,282.22</b>						
495338	NON-RES DECOUPLING DEFERRED RE	GD	202001	0.00	91,109.16	91,109.16
	NON-RES DECOUPLING DEFERRED RE		202002	91,109.16	34,637.48	125,746.64
	NON-RES DECOUPLING DEFERRED RE		202003	125,746.64	55,642.96	181,389.60
<b>181,389.60</b>						

**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	202001	0.00	207,300.03	207,300.03
	AMORTIZATION RES DECOUPLING DE		202002	207,300.03	176,900.32	384,200.35
	AMORTIZATION RES DECOUPLING DE		202003	384,200.35	171,099.13	555,299.48
<b>555,299.48</b>						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202001	0.00	133,528.16	133,528.16
	AMORTIZATION NON-RES DECOUPLIN		202002	133,528.16	130,695.22	264,223.38
	AMORTIZATION NON-RES DECOUPLIN		202003	264,223.38	126,684.64	390,908.02
<b>390,908.02</b>						
495329	AMORTIZATION RES DECOUPLING DE	GD	202001	0.00	93,360.72	93,360.72
	AMORTIZATION RES DECOUPLING DE		202002	93,360.72	85,578.35	178,939.07
	AMORTIZATION RES DECOUPLING DE		202003	178,939.07	73,523.02	252,462.09
<b>252,462.09</b>						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202001	0.00	-17,893.43	-17,893.43
	AMORTIZATION NON-RES DECOUPLIN		202002	-17,893.43	-16,374.94	-34,268.37
	AMORTIZATION NON-RES DECOUPLIN		202003	-34,268.37	-15,062.07	-49,330.44
<b>-49,330.44</b>						



Avista Corporation Fixed Cost Adjustment Mechanism  
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**Interest Expense/Income**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING□	ED	202001	0.00	-5,432.81	-5,432.81	
	INTEREST INCOME - DECOUPLING□		202002	-5,432.81	-5,706.17	-11,138.98	
	INTEREST INCOME - DECOUPLING□		202003	-11,138.98	-5,580.90	-16,719.88	
	<b>-16,719.88</b>						
	INTEREST INCOME - DECOUPLING□	GD	202001	0.00	-657.25	-657.25	
	INTEREST INCOME - DECOUPLING□		202002	-657.25	-509.23	-1,166.48	
	INTEREST INCOME - DECOUPLING□		202003	-1,166.48	-377.49	-1,543.97	
	<b>-1,543.97</b>						
	<b>-18,263.85</b>						
431328	INTEREST EXPENSE - DECOUPLING□	ED	202001	0.00	0.00	0.00	
	INTEREST EXPENSE - DECOUPLING□		202002	0.00	0.00	0.00	
	INTEREST EXPENSE - DECOUPLING□		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	INTEREST EXPENSE - DECOUPLING□	GD	202001	0.00	1,585.36	1,585.36	
	INTEREST EXPENSE - DECOUPLING□		202002	1,585.36	1,790.20	3,375.56	
	INTEREST EXPENSE - DECOUPLING□		202003	3,375.56	2,157.58	5,533.14	
	<b>5,533.14</b>						
	<b>5,533.14</b>						

**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	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202001	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202002	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	202001	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202002	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
456311	CONTRA DECOUPLING DEFERRAL	ED	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202003	0.00	0.00	0.00	
	<b>0.00</b>						
<b>0.00</b>							
495311	CONTRA DECOUPLING DEFERRAL	GD	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202003	0.00	0.00	0.00	
	<b>0.00</b>						
<b>0.00</b>							

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2020. 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	%
<b>Electric Residential</b>						
Change in Use per Customer	(142)					-4.3%
Change in FCA Revenue per Customer	-\$6.99					-3.1%
Deferral per Average Customer	\$6.99					
<b>Electric Non-Residential</b>						
Change in Use per Customer	(469)					-4.1%
Change in FCA Revenue per Customer	\$29.39					-4.9%
Deferral per Average Customer	-\$29.90					
<b>Natural Gas Residential</b>						
Change in Use per Customer	6					1.8%
Change in FCA Revenue per Customer	\$5.62					4.0%
Deferral per Average Customer	-\$5.62					
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	70					1.2%
Change in FCA Revenue per Customer	\$118.45					9.9%
Deferral per Average Customer	-\$118.45					

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 2019 surcharge may not be fully recovered by 12/31/2022 and therefore would not be recognizable as income for financial reporting purposes in 2020. The income statement impact of any contra deferral entries will be eliminated for normalized Idaho results reporting.

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 1st Quarter 2020

**Avista Utilities**  
**Electric Fixed Cost Adjustment Mechanism (Idaho)**  
**Development of Electric Deferrals (Calendar Year 2020)**  
**AVU-E-19-04 FCA Base - Rates Effective 12/1/2019**

Line No.	Source	Jan-20	Feb-20	Mar-20	1st Quarter Total	YTD Total	
(a)	(b)	(c)	(d)	(e)			
<b>Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	111,133	111,092	111,247	333,472	333,472
2	Total Actual Usage (kWhs)	Revenue Reports	131,977,333	112,660,996	108,927,664	353,565,992	353,565,992
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 12,566,377	10,835,284	\$ 10,456,628	\$ 33,858,290	\$ 33,858,290
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 669,949	\$ 668,430	\$ 670,323	\$ 2,008,702	\$ 2,008,702
<b>Existing Customers</b>							
5	Actual Customers on System During Test Year	(1) - (16)	108,935	108,550	108,632	326,117	326,117
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$86.90	\$66.14	\$70.62	\$74.57	\$74.57
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 9,466,646	\$ 7,179,997	\$ 7,671,493	\$ 24,318,136	\$ 24,318,136
8	Actual Base Rate Revenue	(3) - (19)	\$ 12,384,893	\$ 10,635,224	\$ 10,270,623	\$ 33,290,740	\$ 33,290,740
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 657,188	\$ 653,894	\$ 655,651	\$ 1,966,733	\$ 1,966,733
10	Actual Usage (kWhs)	(2) - (21)	130,113,763	110,604,250	107,023,186	347,741,198	347,741,198
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,878,116	\$ 2,446,566	\$ 2,367,353	\$ 7,692,035	\$ 7,692,035
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 8,849,588	\$ 7,534,764	\$ 7,247,619	\$ 23,631,971	\$ 23,631,971
14	Residential Revenue Per Customer Received		\$81.24	\$69.41	\$66.72	\$72.46	\$72.46
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ 617,057	\$ (354,767)	\$ 423,874	\$ 686,165	\$ 686,165
<b>New Customers</b>							
16	Actual Customers New Since Test Year	Revenue Reports	2,198	2,542	2,615	7,355	7,355
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$54.48	\$41.47	\$44.27	\$46.35	\$46.35
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 119,746	\$ 105,408	\$ 115,771	\$ 340,925	\$ 340,925
19	Actual Base Rate Revenue	Revenue Reports	\$ 181,484	\$ 200,060	\$ 186,005	\$ 567,550	\$ 567,550
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 12,761	\$ 14,536	\$ 14,672	\$ 41,969	\$ 41,969
21	Actual Usage (kWhs)	Revenue Reports	1,863,569	2,056,747	1,904,478	5,824,794	5,824,794
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
23	Variable Power Supply Revenue	(21) x (22)	\$ 41,222	\$ 45,495	\$ 42,127	\$ 128,844	\$ 128,844
24	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02511	\$ 0.02511	\$ 0.02511	\$ 0.02628	\$ 0.02511
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 46,794	\$ 51,645	\$ 47,821	\$ 146,261	\$ 146,261
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 80,707	\$ 88,384	\$ 81,385	\$ 250,476	\$ 250,476
27	Residential Revenue Per Customer Received		\$36.72	\$34.77	\$31.12	\$34.06	\$34.06
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 39,039	\$ 17,024	\$ 34,386	\$ 90,449	\$ 90,449
29	Total Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ 656,097	\$ (337,743)	\$ 458,260	\$ 776,614	\$ 776,614
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (3,576)	\$ 1,841	\$ (2,498)	\$ (4,233)	\$ (4,233)
31		Customer Deposit Rate	2.00%	2.00%	2.00%		
32	Interest on Deferral	Avg Balance Calc	\$ 544	\$ 809	\$ 910	\$ 2,262	\$ 2,262
33	<b>Monthly Residential Deferral Totals</b>		<b>\$ 653,064</b>	<b>\$ (335,094)</b>	<b>\$ 456,672</b>	<b>\$ 774,643</b>	<b>\$ 774,643</b>
34	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((29), (30), (32))	\$ 653,064	\$ 317,971	\$ 774,643		

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 1st Quarter 2020

**Avista Utilities**  
**Electric Fixed Cost Adjustment Mechanism (Idaho)**  
**Development of Electric Deferrals (Calendar Year 2020)**  
**AVU-E-19-04 FCA Base - Rates Effective 12/1/2019**

Line No.	Source	Jan-20	Feb-20	Mar-20	1st Quarter Total	YTD Total	
(a)	(b)	(c)	(d)	(e)			
<b>Non-Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	24,888	24,752	24,984	74,624	74,624
2	Total Actual Usage (kWhs)	Revenue Reports	92,614,536	90,671,360	87,881,683	271,167,579	271,167,579
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 7,535,753	\$ 7,668,756	\$ 7,487,987	\$ 22,692,497	\$ 22,692,497
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 755,783	\$ 754,251	\$ 759,496	\$ 2,269,530	\$ 2,269,530
<b>Existing Customers</b>							
5	Actual Customers on System During Test Year	(1) - (16)	24,255	24,072	24,232	72,559	72,559
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$207.66	\$209.77	\$196.11	\$204.50	\$204.50
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 5,036,677	\$ 5,049,538	\$ 4,752,185	\$ 14,838,400	\$ 14,838,400
8	Actual Base Rate Revenue	(3) - (19)	\$ 7,426,968	\$ 7,556,683	\$ 7,365,341	\$ 22,348,993	\$ 22,348,993
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 746,134	\$ 744,375	\$ 747,698	\$ 2,238,206	\$ 2,238,206
10	Actual Usage (kWhs)	(2) - (21)	91,434,788	89,492,445	86,616,861	267,544,095	267,544,095
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,022,538	\$ 1,979,573	\$ 1,915,965	\$ 5,918,075	\$ 5,918,075
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 4,658,297	\$ 4,832,736	\$ 4,701,679	\$ 14,192,711	\$ 14,192,711
14	Non-Residential Revenue Per Customer Received		\$192.06	\$200.76	\$194.03	\$195.60	\$195.60
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ 378,380	\$ 216,802	\$ 50,507	\$ 645,689	\$ 645,689
<b>New Customers</b>							
16	Actual Customers New Since Test Year	Revenue Reports	633	680	752	2,065	2,065
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$112.05	\$113.19	\$105.82	\$110.16	\$110.16
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 70,928	\$ 76,969	\$ 79,578	\$ 227,474	\$ 227,474
19	Actual Base Rate Revenue	Revenue Reports	\$ 108,785	\$ 112,073	\$ 122,646	\$ 343,504	\$ 343,504
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 9,649	\$ 9,876	\$ 11,799	\$ 31,324	\$ 31,324
21	Actual Usage (kWhs)	Revenue Reports	1,179,747	1,178,914	1,264,823	3,623,484	3,623,484
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02499	\$ 0.02212
23	Variable Power Supply Revenue	(21) x (22)	\$ 26,096	\$ 26,078	\$ 27,978	\$ 80,151	\$ 80,151
24	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02696	\$ 0.02484
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 29,305	\$ 29,284	\$ 31,418	\$ 90,007	\$ 90,007
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 43,735	\$ 46,835	\$ 51,451	\$ 142,021	\$ 142,021
27	Non-Residential Revenue Per Customer Received		\$69.09	\$68.87	\$68.42	\$68.78	\$68.78
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 27,193	\$ 30,135	\$ 28,126	\$ 85,453	\$ 85,453
29	Total Non-Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ 405,573	\$ 246,937	\$ 78,633	\$ 731,142	\$ 731,142
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (2,211)	\$ (1,346)	\$ (429)	\$ (3,985)	\$ (3,985)
31		Customer Deposit Rate	2.00%	2.00%	2.00%		
32	Interest on Deferral	Avg Balance Calc	\$ 336	\$ 877	\$ 1,149	\$ 2,362	\$ 2,362
33	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 403,698</b>	<b>\$ 246,468</b>	<b>\$ 79,353</b>	<b>\$ 729,519</b>	<b>\$ 729,519</b>
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((29), (30), (32))	\$ 403,698	\$ 650,166	\$ 729,519		
35	Total Cumulative Deferral	Res line(34) + Non-Res line (34)	\$ 1,056,762	\$ 968,137	\$ 1,504,162		

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 1st Quarter 2020

**Avista Utilities**  
**Natural Gas Fixed Cost Adjustment Mechanism (Idaho)**  
**Development of Natural Gas Deferrals (Calendar Year 2020)**  
**With Sch 172 Tax Reform Adj - Rates Effective 1/1/2019**

Line No.	Source	1st Quarter			YTD		
		Jan-20	Feb-20	Mar-20	Total		
(a)	(b)	(c)	(d)	(e)	(o)	(s)	
<b>Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	85,799	85,793	85,933	257,525	257,525
2	Total Actual Usage (Therms)	Revenue Reports	9,871,600	9,051,969	7,773,498	26,697,067	26,697,067
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 5,343,160	\$ 4,731,113	\$ 4,138,163	\$ 14,212,437	\$ 14,212,437
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 516,713	\$ 515,875	\$ 517,455	\$ 1,550,043	\$ 1,550,043
6	<b>Existing Customers</b>						
7	Actual Customers on System During Test Year	(1) - (22)	79,361	79,158	79,143	237,662	237,662
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$55.08	\$46.89	\$39.94	\$47.31	\$47.31
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 4,371,435	\$ 3,711,849	\$ 3,160,739	\$ 11,244,023	\$ 11,244,023
11	Actual Base Rate Revenue	(3) - (26)	\$ 4,969,337	\$ 4,378,530	\$ 3,822,826	\$ 13,170,694	\$ 13,170,694
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 478,822	\$ 476,933	\$ 477,843	\$ 1,433,598	\$ 1,433,598
13	Actual Usage (Therms)	(2) - (28)	9,148,498	8,376,846	7,179,992	24,705,335	24,705,335
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 4,490,515	\$ 3,901,597	\$ 3,344,983	\$ 11,737,096	\$ 11,737,096
17	Residential Revenue Per Customer Received		\$56.58	\$49.29	\$42.27	\$49.39	\$49.39
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (119,080)	\$ (189,748)	\$ (184,244)	\$ (493,072)	\$ (493,072)
21	<b>New Customers</b>						
22	Actual Customers New Since Test Year	Revenue Reports	6,438	6,635	6,790	19,863	19,863
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$52.00	\$44.27	\$37.70	\$44.53	\$44.53
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 334,784	\$ 293,720	\$ 256,002	\$ 884,507	\$ 884,507
26	Actual Base Rate Revenue	Revenue Reports	\$ 373,823	\$ 352,583	\$ 315,337	\$ 1,041,743	\$ 1,041,743
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 37,891	\$ 38,942	\$ 39,611	\$ 116,445	\$ 116,445
28	Actual Usage (Therms)	Revenue Reports	723,103	675,123	593,506	1,991,732	1,991,732
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 18,794	\$ 17,547	\$ 15,426	\$ 51,767	\$ 51,767
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 317,138	\$ 296,094	\$ 260,300	\$ 873,531	\$ 873,531
34	Residential Revenue Per Customer Received		\$49.26	\$44.63	\$38.34	\$43.98	\$43.98
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 17,647	\$ (2,374)	\$ (4,298)	\$ 10,975	\$ 10,975
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (101,434)	\$ (192,122)	\$ (188,541)	\$ (482,097)	\$ (482,097)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 592	\$ 1,122	\$ 1,101	\$ 2,815	\$ 2,815
39		Customer Deposit Rate	2.00%	2.00%	2.00%		
40	Interest on Deferral	Avg Balance Calc	\$ (84)	\$ (327)	\$ (643)	\$ (1,055)	\$ (1,055)
41	<b>Monthly Residential Deferral Totals</b>		<b>\$ (100,925)</b>	<b>\$ (191,328)</b>	<b>\$ (188,084)</b>	<b>\$ (480,337)</b>	<b>\$ (480,337)</b>
42							
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40))	\$ (100,925)	\$ (292,253)	\$ (480,337)		

Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

Quarterly Report for 1st Quarter 2020

Avista Utilities

Natural Gas Fixed Cost Adjustment Mechanism (Idaho)

Development of Natural Gas Deferrals (Calendar Year 2020)

With Sch 172 Tax Reform Adj - Rates Effective 1/1/2019

Line No.	Source	Jan-20	Feb-20	Mar-20	1st Quarter Total	YTD Total	
(a)	(b)	(c)	(d)	(e)	(o)	(s)	
<b>Non-Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	1,542	1,529	1,550	4,621	4,621
2	Total Actual Usage (Therms)	Revenue Reports	3,248,859	2,972,716	2,733,437	8,955,011	8,955,011
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 941,006	\$ 822,003	\$ 767,621	\$ 2,530,630	\$ 2,530,630
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 163,837	\$ 162,852	\$ 164,543	\$ 491,232	\$ 491,232
6	<b>Existing Customers</b>						
7	Actual Customers on System During Test Year	(1) - (22)	1,497	1,482	1,501	4,480	4,480
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$444.18	\$408.07	\$352.19	\$401.41	\$401.41
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 664,942	\$ 604,764	\$ 528,633	\$ 1,798,339	\$ 1,798,339
11	Actual Base Rate Revenue	(3) - (26)	\$ 910,380	\$ 791,095	\$ 731,633	\$ 2,433,108	\$ 2,433,108
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 159,002	\$ 151,875	\$ 153,526	\$ 464,403	\$ 464,403
13	Actual Usage (Therms)	(2) - (28)	3,132,179	2,868,067	2,607,371	8,607,618	8,607,618
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	\$ 751,378	\$ 639,220	\$ 578,106	\$ 1,968,704	\$ 1,968,704
17	Non-Residential Revenue Per Customer Received		\$501.92	\$431.32	\$385.15	\$439.44	\$439.44
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (86,436)	\$ (34,457)	\$ (49,473)	\$ (170,366)	\$ (170,366)
21	<b>New Customers</b>						
22	Actual Customers New Since Test Year	Revenue Reports	45	47	49	141	141
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$385.28	\$353.96	\$305.48	\$347.11	\$347.11
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 17,338	\$ 16,636	\$ 14,969	\$ 48,942	\$ 48,942
26	Actual Base Rate Revenue	Revenue Reports	\$ 30,625	\$ 30,908	\$ 35,989	\$ 97,522	\$ 97,522
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 4,835	\$ 10,977	\$ 11,017	\$ 26,829	\$ 26,829
28	Actual Usage (Therms)	Revenue Reports	116,680	104,648	126,065	347,393	347,393
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 3,245	\$ 2,911	\$ 3,506	\$ 9,662	\$ 9,662
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 22,545	\$ 17,020	\$ 21,466	\$ 61,031	\$ 61,031
34	Non-Residential Revenue Per Customer Received		\$501.01	\$362.14	\$438.07	\$432.85	\$432.85
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (5,208)	\$ (384)	\$ (6,497)	\$ (12,089)	\$ (12,089)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (91,644)	\$ (34,841)	\$ (55,970)	\$ (182,455)	\$ (182,455)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 535	\$ 203	\$ 327	\$ 1,065	\$ 1,065
39		Customer Deposit Rate	2.00%	2.00%	2.00%		
40	Interest on Deferral	Avg Balance Calc	\$ (76)	\$ (181)	\$ (256)	\$ (513)	\$ (513)
41	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ (91,185)</b>	<b>\$ (34,818)</b>	<b>\$ (55,899)</b>	<b>\$ (181,903)</b>	<b>\$ (181,903)</b>
42							
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40))	\$ (91,185)	\$ (126,003)	\$ (181,903)		
44	Total Cumulative Deferral	Res line(43) +Non-Res line (43)	\$ (192,111)	\$ (418,256)	\$ (662,240)		

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
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**Balance Sheet Accounts**

GL Account Balance Accounting Period : '202001, 202002, 202003'

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	202001	337,502.18	315,562.09	653,064.27	
	REG ASSET-DECOUPLING DEFERRED		202002	653,064.27	-335,093.67	317,970.60	
	REG ASSET-DECOUPLING DEFERRED		202003	317,970.60	456,672.17	774,642.77	
					<b>437,140.59</b>		
	REG ASSET-DECOUPLING DEFERRED	GD	202001	-517,162.08	416,236.64	-100,925.44	
	REG ASSET-DECOUPLING DEFERRED		202002	-100,925.44	-191,327.63	-292,253.07	
	REG ASSET-DECOUPLING DEFERRED		202003	-292,253.07	-188,083.85	-480,336.92	
					<b>36,825.16</b>		
					<b>473,965.75</b>		
186338	REG ASSET NON-RES DECOUPLING D	ED	202001	109,351.19	294,346.77	403,697.96	
	REG ASSET NON-RES DECOUPLING D		202002	403,697.96	246,468.11	650,166.07	
	REG ASSET NON-RES DECOUPLING D		202003	650,166.07	79,353.10	729,519.17	
					<b>620,167.98</b>		
	REG ASSET NON-RES DECOUPLING D	GD	202001	-175,309.84	84,124.76	-91,185.08	
	REG ASSET NON-RES DECOUPLING D		202002	-91,185.08	-34,818.32	-126,003.40	
	REG ASSET NON-RES DECOUPLING D		202003	-126,003.40	-55,899.33	-181,902.73	
					<b>-6,592.89</b>		
					<b>613,575.09</b>		

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	202001	0.00	338,064.68	338,064.68	
	REG ASSET- DECOUPLING PRIOR YE		202002	338,064.68	563.44	338,628.12	
	REG ASSET- DECOUPLING PRIOR YE		202003	338,628.12	564.38	339,192.50	
					<b>339,192.50</b>		
	REG ASSET- DECOUPLING PRIOR YE	GD	202001	0.00	-518,024.02	-518,024.02	
	REG ASSET- DECOUPLING PRIOR YE		202002	-518,024.02	-863.37	-518,887.39	
	REG ASSET- DECOUPLING PRIOR YE		202003	-518,887.39	-864.81	-519,752.20	
					<b>-519,752.20</b>		
					<b>-180,559.70</b>		
182339	REG ASSET - NON RES DECOUPLING	ED	202001	0.00	109,533.44	109,533.44	
	REG ASSET - NON RES DECOUPLING		202002	109,533.44	182.56	109,716.00	
	REG ASSET - NON RES DECOUPLING		202003	109,716.00	182.86	109,898.86	
					<b>109,898.86</b>		
	REG ASSET - NON RES DECOUPLING	GD	202001	0.00	-175,602.02	-175,602.02	
	REG ASSET - NON RES DECOUPLING		202002	-175,602.02	-292.67	-175,894.69	
	REG ASSET - NON RES DECOUPLING		202003	-175,894.69	-293.16	-176,187.85	
					<b>-176,187.85</b>		
					<b>-66,288.99</b>		

Avista Corporation Fixed Cost Adjustment Mechanism  
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**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	202001	1,325,767.01	-205,263.17	1,120,503.84	
	REG ASSET- DECOUPLING SURCHARG		202002	1,120,503.84	-175,180.23	945,323.61	
	REG ASSET- DECOUPLING SURCHARG		202003	945,323.61	-169,666.17	775,657.44	
					<b>-550,109.57</b>		
	REG ASSET- DECOUPLING SURCHARG	GD	202001	441,029.70	-92,703.47	348,326.23	
	REG ASSET- DECOUPLING SURCHARG		202002	348,326.23	-85,069.12	263,257.11	
	REG ASSET- DECOUPLING SURCHARG		202003	263,257.11	-73,145.53	190,111.58	
					<b>-250,918.12</b>		
					<b>-801,027.69</b>		
182338	REG ASSET - NON RES DECOUPLING	ED	202001	1,129,543.86	-131,756.86	997,787.00	
	REG ASSET - NON RES DECOUPLING		202002	997,787.00	-129,141.15	868,645.85	
	REG ASSET - NON RES DECOUPLING		202003	868,645.85	-125,342.47	743,303.38	
					<b>-386,240.48</b>		
	REG ASSET - NON RES DECOUPLING	GD	202001	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202002	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202003	0.00	0.00	0.00	
					<b>0.00</b>		
					<b>-386,240.48</b>		

**Rebate**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202001	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202002	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202003	0.00	0.00	0.00	
					<b>0.00</b>		
	REG LIABILITY DECOUPLING REBAT	GD	202001	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202002	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202003	0.00	0.00	0.00	
					<b>0.00</b>		
					<b>0.00</b>		
254338	REG LIABILITY NON RES DECOUPLI	ED	202001	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202002	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202003	0.00	0.00	0.00	
					<b>0.00</b>		
	REG LIABILITY NON RES DECOUPLI	GD	202001	-101,370.90	17,622.14	-83,748.76	
	REG LIABILITY NON RES DECOUPLI		202002	-83,748.76	16,249.00	-67,499.76	
	REG LIABILITY NON RES DECOUPLI		202003	-67,499.76	14,962.12	-52,537.64	
					<b>48,833.26</b>		
					<b>48,833.26</b>		

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**Accumulated Deferred Income Tax**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
283328	ADFIT DECOUPLING DEFERRED REV	ED	202001	-609,454.50	-151,302.26	-760,756.76	
	ADFIT DECOUPLING DEFERRED REV		202002	-760,756.76	82,362.19	-678,394.57	
	ADFIT DECOUPLING DEFERRED REV		202003	-678,394.57	-50,770.41	-729,164.98	
					<b>-119,710.48</b>		
	ADFIT DECOUPLING DEFERRED REV	GD	202001	74,090.73	56,352.65	130,443.38	
	ADFIT DECOUPLING DEFERRED REV		202002	130,443.38	62,185.64	192,629.02	
	ADFIT DECOUPLING DEFERRED REV		202003	192,629.02	63,698.16	256,327.18	
					<b>182,236.45</b>		
					<b>62,525.97</b>		



Avista Corporation Fixed Cost Adjustment Mechanism  
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**Income Statement Accounts**

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**Deferred Revenue**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	202001	0.00	-652,520.50	-652,520.50
	RESIDENTIAL DECOUPLING DEFERRE		202002	-652,520.50	335,902.19	-316,618.31
	RESIDENTIAL DECOUPLING DEFERRE		202003	-316,618.31	-455,762.42	-772,380.73
<b>-772,380.73</b>						
456338	NON-RES DECOUPLING DEFERRED RE	ED	202001	0.00	-403,361.83	-403,361.83
	NON-RES DECOUPLING DEFERRED RE		202002	-403,361.83	-245,590.62	-648,952.45
	NON-RES DECOUPLING DEFERRED RE		202003	-648,952.45	-78,204.32	-727,156.77
<b>-727,156.77</b>						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202001	0.00	100,841.41	100,841.41
	RESIDENTIAL DECOUPLING DEFERRE		202002	100,841.41	191,000.25	291,841.66
	RESIDENTIAL DECOUPLING DEFERRE		202003	291,841.66	187,440.56	479,282.22
<b>479,282.22</b>						
495338	NON-RES DECOUPLING DEFERRED RE	GD	202001	0.00	91,109.16	91,109.16
	NON-RES DECOUPLING DEFERRED RE		202002	91,109.16	34,637.48	125,746.64
	NON-RES DECOUPLING DEFERRED RE		202003	125,746.64	55,642.96	181,389.60
<b>181,389.60</b>						

**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	202001	0.00	207,300.03	207,300.03
	AMORTIZATION RES DECOUPLING DE		202002	207,300.03	176,900.32	384,200.35
	AMORTIZATION RES DECOUPLING DE		202003	384,200.35	171,099.13	555,299.48
<b>555,299.48</b>						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202001	0.00	133,528.16	133,528.16
	AMORTIZATION NON-RES DECOUPLIN		202002	133,528.16	130,695.22	264,223.38
	AMORTIZATION NON-RES DECOUPLIN		202003	264,223.38	126,684.64	390,908.02
<b>390,908.02</b>						
495329	AMORTIZATION RES DECOUPLING DE	GD	202001	0.00	93,360.72	93,360.72
	AMORTIZATION RES DECOUPLING DE		202002	93,360.72	85,578.35	178,939.07
	AMORTIZATION RES DECOUPLING DE		202003	178,939.07	73,523.02	252,462.09
<b>252,462.09</b>						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202001	0.00	-17,893.43	-17,893.43
	AMORTIZATION NON-RES DECOUPLIN		202002	-17,893.43	-16,374.94	-34,268.37
	AMORTIZATION NON-RES DECOUPLIN		202003	-34,268.37	-15,062.07	-49,330.44
<b>-49,330.44</b>						

Avista Corporation Fixed Cost Adjustment Mechanism  
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**Interest Expense/Income**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING□	ED	202001	0.00	-5,432.81	-5,432.81	
	INTEREST INCOME - DECOUPLING□		202002	-5,432.81	-5,706.17	-11,138.98	
	INTEREST INCOME - DECOUPLING□		202003	-11,138.98	-5,580.90	-16,719.88	
	<b>-16,719.88</b>						
	INTEREST INCOME - DECOUPLING□	GD	202001	0.00	-657.25	-657.25	
	INTEREST INCOME - DECOUPLING□		202002	-657.25	-509.23	-1,166.48	
	INTEREST INCOME - DECOUPLING□		202003	-1,166.48	-377.49	-1,543.97	
	<b>-1,543.97</b>						
	<b>-18,263.85</b>						
431328	INTEREST EXPENSE - DECOUPLING□	ED	202001	0.00	0.00	0.00	
	INTEREST EXPENSE - DECOUPLING□		202002	0.00	0.00	0.00	
	INTEREST EXPENSE - DECOUPLING□		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	INTEREST EXPENSE - DECOUPLING□	GD	202001	0.00	1,585.36	1,585.36	
	INTEREST EXPENSE - DECOUPLING□		202002	1,585.36	1,790.20	3,375.56	
	INTEREST EXPENSE - DECOUPLING□		202003	3,375.56	2,157.58	5,533.14	
	<b>5,533.14</b>						
	<b>5,533.14</b>						

**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	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202001	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202002	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	202001	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202002	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202003	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
456311	CONTRA DECOUPLING DEFERRAL	ED	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202003	0.00	0.00	0.00	
	<b>0.00</b>						
<b>0.00</b>							
495311	CONTRA DECOUPLING DEFERRAL	GD	202001	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202002	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202003	0.00	0.00	0.00	
	<b>0.00</b>						
<b>0.00</b>							

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2020. 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	%
<b>Electric Residential</b>						
Change in Use per Customer	(142)					-4.3%
Change in FCA Revenue per Customer	-\$6.99					-3.1%
Deferral per Average Customer	\$6.99					
<b>Electric Non-Residential</b>						
Change in Use per Customer	(469)					-4.1%
Change in FCA Revenue per Customer	\$29.39					-4.9%
Deferral per Average Customer	-\$29.90					
<b>Natural Gas Residential</b>						
Change in Use per Customer	6					1.8%
Change in FCA Revenue per Customer	\$5.62					4.0%
Deferral per Average Customer	-\$5.62					
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	70					1.2%
Change in FCA Revenue per Customer	\$118.45					9.9%
Deferral per Average Customer	-\$118.45					

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 2019 surcharge may not be fully recovered by 12/31/2022 and therefore would not be recognizable as income for financial reporting purposes in 2020. The income statement impact of any contra deferral entries will be eliminated for normalized Idaho results reporting.