



Avista Corp.

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August 26, 2020

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

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IDAHO PUBLIC
UTILITIES COMMISSION

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 April, May and June 2020. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 2nd quarter of 2020.

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

Sincerely,

/s/ *Patrick Ehrbar*

Patrick Ehrbar
Director of Regulatory Affairs
Enc.

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd 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	Apr-20	May-20	Jun-20	1st Quarter Total	2nd Quarter Total	YTD Total
	(b)	(f)	(g)	(h)			
(a) Residential Group							
1	Total Actual Billed Customers	111,211	111,298	111,448	333,472	333,957	667,429
2	Total Actual Usage (kWhs)	98,367,238	79,792,374	78,582,678	353,565,992	256,742,290	610,308,282
3	Total Actual Base Rate Revenue	\$ 9,448,781	\$ 7,682,373	\$ 7,590,479	\$ 33,828,290	\$ 24,721,633	\$ 58,579,923
4	Total Actual Fixed Charge Revenue	\$ 670,034	\$ 670,494	\$ 673,125	\$ 2,008,702	\$ 2,013,654	\$ 4,022,356
Existing Customers							
5	Actual Customers on System During Test Year	108,397	108,270	108,257	326,117	324,924	651,041
6	Monthly Fixed Cost Adj. Revenue per Customer	\$ 54.97	\$ 45.15	\$ 44.18	\$ 74.57	\$ 48.10	\$ 61.36
7	Fixed Cost Adjustment Revenue	\$ 5,959,106	\$ 4,888,343	\$ 4,782,392	\$ 24,318,136	\$ 15,629,841	\$ 39,947,977
8	Actual Base Rate Revenue	\$ 9,266,556	\$ 7,544,032	\$ 7,455,845	\$ 33,290,740	\$ 24,266,433	\$ 57,557,173
9	Actual Fixed Charge Revenue	\$ 653,992	\$ 653,548	\$ 655,119	\$ 1,966,733	\$ 1,962,660	\$ 3,929,393
10	Actual Usage (kWhs)	96,505,662	78,410,961	77,247,655	347,741,198	252,164,278	599,905,477
11	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	\$ 2,134,705	\$ 1,734,450	\$ 1,708,718	\$ 7,692,035	\$ 5,577,874	\$ 13,269,909
13	Customer Fixed Cost Adjustment Revenue	\$ 6,477,859	\$ 5,156,034	\$ 5,092,007	\$ 23,631,971	\$ 16,725,900	\$ 40,357,871
14	Residential Revenue Per Customer Received	\$ 59.76	\$ 47.62	\$ 47.04	\$ 72.46	\$ 51.48	\$ 61.99
15	Existing Customer Deferral - Surcharge (Rebate)	\$ (518,752)	\$ (267,691)	\$ (309,615)	\$ 686,165	\$ (1,096,059)	\$ (409,894)
New Customers							
16	Actual Customers New Since Test Year	2,814	3,028	3,191	7,355	9,033	16,388
17	Monthly Fixed Cost Adj. Revenue per Customer	\$ 34.46	\$ 28.30	\$ 27.69	\$ 46.35	\$ 30.01	\$ 37.34
18	Fixed Cost Adjustment Revenue	\$ 96,982	\$ 85,707	\$ 88,373	\$ 340,925	\$ 271,062	\$ 611,988
19	Actual Base Rate Revenue	\$ 182,225	\$ 138,341	\$ 134,634	\$ 567,550	\$ 455,200	\$ 1,022,750
20	Actual Fixed Charge Revenue	\$ 16,042	\$ 16,947	\$ 18,005	\$ 41,969	\$ 50,994	\$ 92,963
21	Actual Usage (kWhs)	1,861,576	1,381,412	1,335,023	5,824,794	4,578,011	10,402,805
22	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
23	Variable Power Supply Revenue	\$ 41,178	\$ 30,557	\$ 29,531	\$ 128,844	\$ 101,266	\$ 230,110
24	Fixed Production and Transmission Rate per kWh	\$ 0.02511	\$ 0.02511	\$ 0.02511	\$ 0.02628	\$ 0.02628	\$ 0.02511
25	Fixed Production and Transmission Revenue	\$ 46,744	\$ 34,687	\$ 33,522	\$ 146,261	\$ 114,954	\$ 261,214
26	Customer Fixed Cost Adjustment Revenue	\$ 78,261	\$ 56,150	\$ 53,576	\$ 250,476	\$ 187,987	\$ 438,462
27	Residential Revenue Per Customer Received	\$ 27.81	\$ 18.54	\$ 16.79	\$ 34.06	\$ 20.81	\$ 26.76
28	New Customer Deferral - Surcharge (Rebate)	\$ 18,722	\$ 29,556	\$ 34,798	\$ 90,449	\$ 83,076	\$ 173,525
29	Total Residential Deferral - Surcharge (Rebate)	\$ (500,031)	\$ (238,135)	\$ (274,818)	\$ 776,614	\$ (1,012,983)	\$ (236,369)
30	Deferral - Revenue Related Expenses	\$ 2,726	\$ 1,298	\$ 1,498	\$ (4,233)	\$ 5,522	\$ 1,288
31	Customer Deposit Rate	2.00%	2.00%	2.00%			
32	Interest on Deferral	\$ 877	\$ 266	\$ (158)	\$ 2,262	\$ 985	\$ 3,247
33	Monthly Residential Deferral Totals	\$ (496,428)	\$ (236,570)	\$ (273,478)	\$ 774,643	\$ (1,006,477)	\$ (231,834)
34	Cumulative Residential Deferral (Rebate)/Surcharge	\$ 278,214	\$ 41,644	\$ (231,834)			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd 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	Apr-20	May-20	Jun-20	1st Quarter Total	2nd Quarter Total	YTD Total
	(b)	(f)	(g)	(h)			
Non-Residential Group							
1	Total Actual Billed Customers	24,936	24,861	25,138	74,935	74,935	149,870
2	Total Actual Usage (kWhs)	74,691,345	74,938,667	81,961,766	231,591,779	231,591,779	463,183,558
3	Total Actual Base Rate Revenue	\$ 6,514,069	\$ 6,439,375	\$ 6,996,148	\$ 19,949,592	\$ 19,949,592	\$ 39,899,184
4	Total Actual Fixed Charge Revenue	\$ 751,930	\$ 715,675	\$ 707,815	\$ 2,175,420	\$ 2,175,420	\$ 4,350,840
Existing Customers							
5	Actual Customers on System During Test Year	24,134	24,000	24,190	72,324	72,324	144,648
6	Monthly Fixed Cost Adj. Revenue per Customer	\$184.70	\$181.30	\$188.69	\$184.91	\$184.91	\$369.82
7	Fixed Cost Adjustment Revenue	\$ 4,457,456	\$ 4,351,291	\$ 4,564,386	\$ 13,373,133	\$ 13,373,133	\$ 26,746,266
8	Actual Base Rate Revenue	\$ 6,386,003	\$ 6,322,809	\$ 6,835,059	\$ 19,543,871	\$ 19,543,871	\$ 39,087,742
9	Actual Fixed Charge Revenue	\$ 739,254	\$ 701,970	\$ 692,234	\$ 2,133,458	\$ 2,133,458	\$ 4,266,916
10	Actual Usage (kWhs)	73,313,274	73,674,610	80,235,313	227,223,197	227,223,197	454,446,394
11	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	\$ 1,621,690	\$ 1,629,682	\$ 1,774,805	\$ 5,026,177	\$ 5,026,177	\$ 10,052,354
13	Customer Fixed Cost Adjustment Revenue	\$ 4,025,059	\$ 3,991,157	\$ 4,368,020	\$ 12,384,236	\$ 12,384,236	\$ 24,768,472
14	Non-Residential Revenue Per Customer Received	\$166.78	\$166.30	\$180.57	\$171.23	\$171.23	\$342.46
15	Existing Customer Deferral - Surcharge (Rebate)	\$ 432,397	\$ 360,135	\$ 196,366	\$ 988,897	\$ 988,897	\$ 1,977,794
New Customers							
16	Actual Customers New Since Test Year	802	861	948	2,611	2,611	5,223
17	Monthly Fixed Cost Adj. Revenue per Customer	\$99.66	\$97.83	\$101.82	\$99.84	\$99.84	\$199.68
18	Fixed Cost Adjustment Revenue	\$ 79,928	\$ 84,232	\$ 96,521	\$ 260,682	\$ 260,682	\$ 521,364
19	Actual Base Rate Revenue	\$ 128,066	\$ 116,566	\$ 161,089	\$ 405,721	\$ 405,721	\$ 811,442
20	Actual Fixed Charge Revenue	\$ 12,676	\$ 13,705	\$ 15,580	\$ 41,962	\$ 41,962	\$ 83,924
21	Actual Usage (kWhs)	\$ 1,378,072	\$ 1,264,057	\$ 1,726,453	\$ 4,368,582	\$ 4,368,582	\$ 8,737,164
22	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
23	Variable Power Supply Revenue	\$ 30,483	\$ 27,961	\$ 38,189	\$ 96,633	\$ 96,633	\$ 193,266
24	Fixed Production and Transmission Rate per kWh	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02484
25	Fixed Production and Transmission Revenue	\$ 34,231	\$ 31,399	\$ 42,885	\$ 108,516	\$ 108,516	\$ 217,032
26	Customer Fixed Cost Adjustment Revenue	\$ 50,676	\$ 43,501	\$ 64,434	\$ 158,611	\$ 158,611	\$ 317,222
27	Non-Residential Revenue Per Customer Received	\$63.19	\$50.52	\$67.97	\$60.75	\$60.75	\$121.50
28	New Customer Deferral - Surcharge (Rebate)	\$ 29,252	\$ 40,731	\$ 32,087	\$ 102,071	\$ 102,071	\$ 204,142
29	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 461,649	\$ 400,866	\$ 228,453	\$ 1,090,968	\$ 1,090,968	\$ 2,181,936
30	Deferral - Revenue Related Expenses	\$ (2,516)	\$ (2,185)	\$ (1,245)	\$ (3,985)	\$ (3,985)	\$ (7,970)
31	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
32	Interest on Deferral	\$ 1,598	\$ 2,316	\$ 2,841	\$ 6,756	\$ 6,756	\$ 13,512
33	Monthly Non-Residential Deferral Totals	\$ 460,731	\$ 400,997	\$ 230,049	\$ 1,091,777	\$ 1,091,777	\$ 2,183,578
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ 1,190,251	\$ 1,591,248	\$ 1,821,297			
35	Total Cumulative Deferral	\$ 1,468,465	\$ 1,632,892	\$ 1,589,463			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd 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	Apr-20	May-20	Revised Jun-20	1st Quarter Total	2nd Quarter Total	YTD Total
	(b)	(f)	(g)	(h)	(o)	(p)	(s)
Residential Group							
1	Total Actual Billed Customers						
2	Total Actual Usage (Therms)	86,018	85,840	86,412	257,525	258,270	515,795
3	Total Actual Base Rate Revenue	5,024,136	2,757,629	1,756,364	26,697,067	9,538,129	36,235,196
4	Total Actual Fixed Charge Revenue	2,854,334	1,806,396	1,326,129	14,212,437	5,986,859	20,199,296
5		\$ 517,795	\$ 516,915	\$ 521,060	\$ 1,550,043	\$ 1,555,769	\$ 3,105,812
Existing Customers							
6	Actual Customers on System During Test Year	79,062	78,703	79,095	237,662	236,860	474,522
7	Monthly Fixed Cost Adj. Revenue per Customer	25.87	14.52	8.95	\$47.31	\$16.45	\$31.91
8	Fixed Cost Adjustment Revenue	\$ 2,045,505	\$ 1,143,146	\$ 708,038	\$ 11,244,023	\$ 3,896,488	\$ 15,140,511
9	Actual Base Rate Revenue	\$ 2,583,057	\$ 1,648,380	\$ 1,202,496	\$ 13,170,694	\$ 5,433,934	\$ 18,604,627
10	Actual Fixed Charge Revenue	\$ 477,163	\$ 475,337	\$ 478,336	\$ 1,433,598	\$ 1,430,835	\$ 2,864,433
11	Actual Usage (Therms)	4,527,665	2,506,996	1,582,203	24,705,335	8,616,864	33,322,200
12	Customer Fixed Cost Adjustment Revenue	\$ 2,105,895	\$ 1,173,043	\$ 724,161	\$ 11,737,096	\$ 4,003,098	\$ 15,740,194
13	Residential Revenue Per Customer Received	\$26.64	\$14.90	\$9.16	\$49.39	\$16.90	\$33.17
14	Existing Customer Deferral - Surcharge (Rebate)	\$ (60,590)	\$ (29,897)	\$ (16,123)	\$ (493,072)	\$ (106,610)	\$ (599,682)
New Customers							
15	Actual Customers New Since Test Year	6,956	7,137	7,317	19,863	21,410	41,273
16	Monthly Fixed Cost Adj. Revenue per Customer	\$24.42	\$13.71	\$8.45	\$44.53	\$15.39	\$29.42
17	Fixed Cost Adjustment Revenue	\$ 169,882	\$ 97,864	\$ 61,835	\$ 884,507	\$ 329,581	\$ 1,214,088
18	Actual Base Rate Revenue	\$ 271,277	\$ 158,016	\$ 123,633	\$ 1,041,743	\$ 552,926	\$ 1,594,669
19	Actual Fixed Charge Revenue	\$ 40,632	\$ 41,578	\$ 42,724	\$ 116,445	\$ 124,934	\$ 241,379
20	Actual Usage (Therms)	496,470	250,633	174,161	1,991,732	921,264	2,912,996
21	Fixed Production and UG Storage Rate per Therm	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599
22	Fixed Production and UG Storage Revenue	\$ 12,904	\$ 6,514	\$ 4,527	\$ 51,767	\$ 23,945	\$ 75,712
23	Customer Fixed Cost Adjustment Revenue	\$ 217,741	\$ 109,924	\$ 76,382	\$ 873,531	\$ 404,047	\$ 1,277,579
24	Residential Revenue Per Customer Received	\$31.30	\$15.40	\$10.44	\$43.98	\$18.87	\$30.95
25	New Customer Deferral - Surcharge (Rebate)	\$ (47,859)	\$ (12,060)	\$ (14,546)	\$ 10,975	\$ (74,466)	\$ (63,490)
26	Total Residential Deferral - Surcharge (Rebate)	\$ (108,449)	\$ (41,957)	\$ (30,669)	\$ (482,097)	\$ (181,076)	\$ (663,173)
27	Deferral - Revenue Related Expenses	\$ 633	\$ 245	\$ 179	\$ 2,815	\$ 1,057	\$ 3,872
28	Customer Deposit Rate	2.00%	2.00%	2.00%			
29	Avg Balance Calc	\$ (890)	\$ (1,016)	\$ (1,078)	\$ (1,055)	\$ (2,985)	\$ (4,040)
30	Interest on Deferral						
31	Monthly Residential Deferral Totals	\$ (108,706)	\$ (42,729)	\$ (31,569)	\$ (480,337)	\$ (183,004)	\$ (663,341)
32	Cumulative Residential Deferral (Rebate)/Surcharge	\$ ((37), (38), (40))	\$ (589,043)	\$ (631,772)	\$ (663,341)		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd 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.	(a)	Source (b)	Non-Residential Group					YTD				
			Apr-20 (f)	May-20 (g)	Revised Jun-20 (h)	1st Quarter Total (c)	2nd Quarter Total (p)	Total (s)				
1	Total Actual Billed Customers	Revenue Reports	1,537	1,524	1,551	4,621	4,612	9,233				
2	Total Actual Usage (Therms)	Revenue Reports	1,680,835	1,292,573	1,585,237	8,955,011	4,558,645	13,513,656				
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 552,337	\$ 420,270	\$ 463,095	\$ 2,530,630	\$ 1,435,702	\$ 3,966,332				
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 163,705	\$ 161,886	\$ 165,301	\$ 491,232	\$ 490,892	\$ 982,124				
6	Existing Customers											
7	Actual Customers on System During Test Year	(1) - (22)	1,487	1,473	1,497	4,480	4,457	8,937				
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$254.63	\$204.35	\$157.31	\$401.41	\$205.32	\$303.62				
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 378,630	\$ 301,001	\$ 235,487	\$ 1,798,339	\$ 915,118	\$ 2,713,457				
11	Actual Base Rate Revenue	(3) - (26)	\$ 527,495	\$ 399,678	\$ 437,771	\$ 2,433,108	\$ 1,364,944	\$ 3,798,051				
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 158,290	\$ 155,977	\$ 159,649	\$ 464,403	\$ 473,916	\$ 938,319				
13	Actual Usage (Therms)	(2) - (28)	1,589,842	1,218,441	1,482,730	8,607,618	4,291,013	12,898,631				
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 369,205	\$ 243,701	\$ 278,122	\$ 1,968,704	\$ 891,028	\$ 2,859,733				
17	Non-Residential Revenue Per Customer Received		\$248.29	\$165.45	\$185.79	\$439.44	\$199.92	\$319.99				
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 9,425	\$ 57,300	\$ (42,635)	\$ (170,366)	\$ 24,090	\$ (146,276)				
20												
21	New Customers											
22	Actual Customers New Since Test Year	Revenue Reports	50	51	54	141	155	296				
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$220.86	\$177.25	\$136.45	\$347.11	\$177.10	\$258.08				
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 11,043	\$ 9,040	\$ 7,368	\$ 48,942	\$ 27,451	\$ 76,393				
26	Actual Base Rate Revenue	Revenue Reports	\$ 24,843	\$ 20,592	\$ 25,324	\$ 97,522	\$ 70,758	\$ 168,281				
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 5,415	\$ 5,908	\$ 5,652	\$ 26,829	\$ 16,976	\$ 43,805				
28	Actual Usage (Therms)	Revenue Reports	90,993	74,133	102,506	347,393	267,632	615,025				
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				
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 2,531	\$ 2,062	\$ 2,851	\$ 9,662	\$ 7,444	\$ 17,106				
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 16,897	\$ 12,621	\$ 16,820	\$ 61,031	\$ 46,338	\$ 107,370				
34	Non-Residential Revenue Per Customer Received		\$337.93	\$247.48	\$311.49	\$432.85	\$298.96	\$362.74				
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (5,854)	\$ (3,582)	\$ (9,452)	\$ (12,089)	\$ (18,888)	\$ (30,977)				
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 3,571	\$ 53,719	\$ (52,087)	\$ (182,455)	\$ 5,202	\$ (177,253)				
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (21)	\$ (314)	\$ 304	\$ 1,065	\$ (30)	\$ 1,035				
39	Customer Deposit Rate	Customer Deposit Rate	2.00%	2.00%	2.00%							
40	Interest on Deferral	Avg Balance Calc	\$ (300)	\$ (253)	\$ (252)	\$ (513)	\$ (806)	\$ (1,319)				
41	Monthly Non-Residential Deferral Totals		\$ 3,250	\$ 53,152	\$ (52,035)	\$ (181,903)	\$ 4,366	\$ (177,536)				
42												
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40))	\$ (178,653)	\$ (125,501)	\$ (177,536)							
44	Total Cumulative Deferral	Res line(43) +Non-Res line (43)	\$ (767,696)	\$ (757,273)	\$ (840,877)							

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd
Quarter 2020

Balance Sheet Accounts

GL Account Balance Accounting Period : '202004, 202005, 202006'

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	202004	774,642.77	-496,428.41	278,214.36
	REG ASSET-DECOUPLING DEFERRED		202005	278,214.36	-236,570.21	41,644.15
	REG ASSET-DECOUPLING DEFERRED		202006	41,644.15	-273,478.04	-231,833.89
					-1,006,476.66	
	REG ASSET-DECOUPLING DEFERRED	GD	202004	-480,336.92	-108,705.98	-589,042.90
	REG ASSET-DECOUPLING DEFERRED		202005	-589,042.90	-42,728.99	-631,771.89
	REG ASSET-DECOUPLING DEFERRED		202006	-631,771.89	-31,568.74	-663,340.63
					-183,003.71	
					-1,189,480.37	
186338	REG ASSET NON-RES DECOUPLING D	ED	202004	729,519.17	460,731.50	1,190,250.67
	REG ASSET NON-RES DECOUPLING D		202005	1,190,250.67	400,996.87	1,591,247.54
	REG ASSET NON-RES DECOUPLING D		202006	1,591,247.54	230,049.09	1,821,296.63
					1,091,777.46	
	REG ASSET NON-RES DECOUPLING D	GD	202004	-181,902.73	3,250.06	-178,652.67
	REG ASSET NON-RES DECOUPLING D		202005	-178,652.67	53,151.65	-125,501.02
	REG ASSET NON-RES DECOUPLING D		202006	-125,501.02	-30,464.57	-155,965.59
					25,937.14	
					1,117,714.60	

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	202004	339,192.50	565.32	339,757.82
	REG ASSET- DECOUPLING PRIOR YE		202005	339,757.82	566.26	340,324.08
	REG ASSET- DECOUPLING PRIOR YE		202006	340,324.08	567.21	340,891.29
					1,698.79	
	REG ASSET- DECOUPLING PRIOR YE	GD	202004	-519,752.20	-866.25	-520,618.45
	REG ASSET- DECOUPLING PRIOR YE		202005	-520,618.45	-867.70	-521,486.15
	REG ASSET- DECOUPLING PRIOR YE		202006	-521,486.15	-869.14	-522,355.29
					-2,603.09	
					-904.30	
182339	REG ASSET - NON RES DECOUPLING	ED	202004	109,898.86	183.16	110,082.02
	REG ASSET - NON RES DECOUPLING		202005	110,082.02	183.47	110,265.49
	REG ASSET - NON RES DECOUPLING		202006	110,265.49	183.78	110,449.27
					550.41	
	REG ASSET - NON RES DECOUPLING	GD	202004	-176,187.85	-293.65	-176,481.50
	REG ASSET - NON RES DECOUPLING		202005	-176,481.50	-294.14	-176,775.64
	REG ASSET - NON RES DECOUPLING		202006	-176,775.64	-294.63	-177,070.27
					-882.42	
					-332.01	

Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

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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	202004	775,657.44	-153,347.43	622,310.01
	REG ASSET- DECOUPLING SURCHARG		202005	622,310.01	-124,353.77	497,956.24
	REG ASSET- DECOUPLING SURCHARG		202006	497,956.24	-122,706.86	375,249.38
					-400,408.06	
	REG ASSET- DECOUPLING SURCHARG	GD	202004	190,111.58	-47,222.56	142,889.02
	REG ASSET- DECOUPLING SURCHARG		202005	142,889.02	-25,860.71	117,028.31
	REG ASSET- DECOUPLING SURCHARG		202006	117,028.31	-16,433.40	100,594.91
					-89,516.67	
					-489,924.73	
182338	REG ASSET - NON RES DECOUPLING	ED	202004	743,303.38	-106,520.09	636,783.29
	REG ASSET - NON RES DECOUPLING		202005	636,783.29	-107,055.02	529,728.27
	REG ASSET - NON RES DECOUPLING		202006	529,728.27	-117,366.11	412,362.16
					-330,941.22	
	REG ASSET - NON RES DECOUPLING	GD	202004	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202005	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202006	0.00	0.00	0.00
					0.00	
					-330,941.22	

Rebate						
Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
254328	REG LIABILITY DECOUPLING REBAT	ED	202004	0.00	0.00	0.00
	REG LIABILITY DECOUPLING REBAT		202005	0.00	0.00	0.00
	REG LIABILITY DECOUPLING REBAT		202006	0.00	0.00	0.00
					0.00	
	REG LIABILITY DECOUPLING REBAT	GD	202004	0.00	0.00	0.00
	REG LIABILITY DECOUPLING REBAT		202005	0.00	0.00	0.00
	REG LIABILITY DECOUPLING REBAT		202006	0.00	0.00	0.00
					0.00	
					0.00	
254338	REG LIABILITY NON RES DECOUPLI	ED	202004	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		202005	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		202006	0.00	0.00	0.00
					0.00	
	REG LIABILITY NON RES DECOUPLI	GD	202004	-52,537.64	9,177.76	-43,359.88
	REG LIABILITY NON RES DECOUPLI		202005	-43,359.88	7,052.73	-36,307.15
	REG LIABILITY NON RES DECOUPLI		202006	-36,307.15	8,677.88	-27,629.27
					24,908.37	
					24,908.37	

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	202004	-729,164.98	61,911.35	-667,253.63
	ADFIT DECOUPLING DEFERRED REV		202005	-667,253.63	13,908.81	-653,344.82
	ADFIT DECOUPLING DEFERRED REV		202006	-653,344.82	59,377.70	-593,967.12
					135,197.86	
	ADFIT DECOUPLING DEFERRED REV	GD	202004	256,327.18	30,378.73	286,705.91
	ADFIT DECOUPLING DEFERRED REV		202005	286,705.91	2,004.91	288,710.82
	ADFIT DECOUPLING DEFERRED REV		202006	288,710.82	14,900.04	303,610.86
					47,283.68	
					182,481.54	

Avista Corporation Fixed Cost Adjustment Mechanism
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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	202004	-772,380.73	497,305.06	-275,075.67
	RESIDENTIAL DECOUPLING DEFERRE		202005	-275,075.67	236,836.54	-38,239.13
	RESIDENTIAL DECOUPLING DEFERRE		202006	-38,239.13	273,319.68	235,080.55
	1,007,461.28					
456338	NON-RES DECOUPLING DEFERRED RE	ED	202004	-727,156.77	-459,133.02	-1,186,289.79
	NON-RES DECOUPLING DEFERRED RE		202005	-1,186,289.79	-398,680.88	-1,584,970.67
	NON-RES DECOUPLING DEFERRED RE		202006	-1,584,970.67	-227,207.67	-1,812,178.34
	-1,085,021.57					
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202004	479,282.22	107,815.57	587,097.79
	RESIDENTIAL DECOUPLING DEFERRE		202005	587,097.79	41,712.49	628,810.28
	RESIDENTIAL DECOUPLING DEFERRE		202006	628,810.28	30,490.38	659,300.66
	180,018.44					
495338	NON-RES DECOUPLING DEFERRED RE	GD	202004	181,389.60	-3,550.27	177,839.33
	NON-RES DECOUPLING DEFERRED RE		202005	177,839.33	-53,404.90	124,434.43
	NON-RES DECOUPLING DEFERRED RE		202006	124,434.43	30,230.21	154,664.64
	-26,724.96					

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	202004	555,299.48	154,511.43	709,810.91
	AMORTIZATION RES DECOUPLING DE		202005	709,810.91	125,286.55	835,097.46
	AMORTIZATION RES DECOUPLING DE		202006	835,097.46	123,433.93	958,531.39
	403,231.91					
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202004	390,908.02	107,669.20	498,577.22
	AMORTIZATION NON-RES DECOUPLIN		202005	498,577.22	108,026.30	606,603.52
	AMORTIZATION NON-RES DECOUPLIN		202006	606,603.52	118,150.53	724,754.05
	333,846.03					
495329	AMORTIZATION RES DECOUPLING DE	GD	202004	252,462.09	47,499.83	299,961.92
	AMORTIZATION RES DECOUPLING DE		202005	299,961.92	26,077.13	326,039.05
	AMORTIZATION RES DECOUPLING DE		202006	326,039.05	16,614.60	342,653.65
	90,191.56					
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202004	-49,330.44	-9,257.61	-58,588.05
	AMORTIZATION NON-RES DECOUPLIN		202005	-58,588.05	-7,119.06	-65,707.11
	AMORTIZATION NON-RES DECOUPLIN		202006	-65,707.11	-8,731.12	-74,438.23
	-25,107.79					

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd
Quarter 2020

Jurisdiction:ID

Interest Expense/Income

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
419328	INTEREST INCOME - DECOUPLING□	ED	202004	-16,719.88	-5,536.72	-22,256.60
	INTEREST INCOME - DECOUPLING□		202005	-22,256.60	-5,236.11	-27,492.71
	INTEREST INCOME - DECOUPLING□		202006	-27,492.71	-5,103.90	-32,596.61
				-15,876.73		
	INTEREST INCOME - DECOUPLING□	GD	202004	-1,543.97	-277.27	-1,821.24
	INTEREST INCOME - DECOUPLING□		202005	-1,821.24	-216.42	-2,037.66
	INTEREST INCOME - DECOUPLING□		202006	-2,037.66	-181.20	-2,218.86
				-674.89		
				-16,551.62		
431328	INTEREST EXPENSE - DECOUPLING□	ED	202004	0.00	0.00	0.00
	INTEREST EXPENSE - DECOUPLING□		202005	0.00	0.00	0.00
	INTEREST EXPENSE - DECOUPLING□		202006	0.00	158.36	158.36
				158.36		
	INTEREST EXPENSE - DECOUPLING□	GD	202004	5,533.14	2,430.37	7,963.51
	INTEREST EXPENSE - DECOUPLING□		202005	7,963.51	2,497.92	10,461.43
	INTEREST EXPENSE - DECOUPLING□		202006	10,461.43	2,529.73	12,991.16
				7,458.02		
				7,616.38		

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	202004	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202005	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202006	0.00	0.00	0.00
				0.00		
	CONTRA DECOUPLING DEFERRED REV	GD	202004	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202005	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202006	0.00	0.00	0.00
				0.00		
				0.00		
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202004	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		202005	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		202006	0.00	0.00	0.00
				0.00		
	CONTRA DECOUPLED DEFERRED REVE	GD	202004	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		202005	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		202006	0.00	0.00	0.00
				0.00		
				0.00		
456311	CONTRA DECOUPLING DEFERRAL	ED	202004	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		202005	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		202006	0.00	0.00	0.00
				0.00		
495311	CONTRA DECOUPLING DEFERRAL	GD	202004	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		202005	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		202006	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 2020. For the electric customers usage and decoupled revenues were higher than authorized for the residential group, resulting in a rebate and lower for the non-residential group, resulting in a surcharge. Similarly, natural gas customers usage and decoupled revenues were higher than authorized resulting in surcharge deferrals for the residential group and a very slight surcharge for the non-residential group. However, the higher natural gas usage per customer was partially offset by lower average revenue per therm (compared to the authorized test year) particularly during the first quarter for the non-residential group which had a mitigating effect on the year-to-date natural gas surcharge deferrals.

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	(142)	163			21	0.4%
Change in FCA Revenue per Customer	-\$6.99	\$9.10			\$2.12	0.6%
Deferral per Average Customer	\$6.99	-\$9.10			-\$2.12	
Electric Non-Residential						
Change in Use per Customer	(469)	(1,010)			(1,479)	-6.8%
Change in FCA Revenue per Customer	-\$29.39	-\$43.68			-\$73.10	-6.3%
Deferral per Average Customer	\$29.39	\$43.68			\$73.10	
Natural Gas Residential						
Change in Use per Customer	6	5			10	2.5%
Change in FCA Revenue per Customer	\$5.62	\$2.10			\$7.71	4.1%
Deferral per Average Customer	-\$5.62	-\$2.10			-\$7.71	
Natural Gas Non-Residential						
Change in Use per Customer	70	(478)			(407)	-4.7%
Change in FCA Revenue per Customer	\$118.45	-\$93.05			\$25.60	1.4%
Deferral per Average Customer	-\$118.45	\$93.05			-\$25.60	

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.

3) The original June 2019 FCA journal for Non-Residential Natural Gas had an error that was corrected in the July 2019 FCA journal (Q3). As such, some amounts in the "Accounting Balances" tab do not agree with the amounts in the "Natural Gas Deferral" tab.

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