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November 23, 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 July, August and September 2020. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 3rd quarter of 2020.

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

Sincerely,

/s/ Joe Miller

Joe Miller
Senior Manager of Rates and Tariffs
Enc.

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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	Jul-20	Aug-20	Sep-20	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	YTD Total
	(b)	(i)	(i)	(k)				
Residential Group								
1	Total Actual Billed Customers	111,529	111,819	112,180	333,472	333,957	335,528	1,002,957
2	Total Actual Usage (kWhs)	92,912,910	94,735,563	73,727,235	335,565,992	256,742,290	261,375,708	871,683,990
3	Total Actual Base Rate Revenue	\$ 8,923,193	\$ 9,183,202	\$ 7,143,582	\$ 33,888,290	\$ 24,721,633	\$ 25,249,976	\$ 83,829,899
4	Total Actual Fixed Charge Revenue	\$ 673,340	\$ 675,334	\$ 676,360	\$ 2,008,702	\$ 2,013,654	\$ 2,025,034	\$ 6,047,390
Existing Customers								
5	Actual Customers on System During Test Year	108,080	108,110	108,266	326,117	324,924	324,456	975,497
6	Monthly Fixed Cost Adj. Revenue per Customer	\$ 54.18	\$ 54.49	\$ 40.61	\$ 74.57	\$ 48.10	\$ 49.76	\$ 57.50
7	Fixed Cost Adjustment Revenue	\$ 5,855,637	\$ 5,891,451	\$ 4,397,073	\$ 24,318,136	\$ 15,629,841	\$ 16,144,161	\$ 56,092,138
8	Actual Base Rate Revenue	\$ 8,770,822	\$ 8,988,024	\$ 6,966,091	\$ 33,290,740	\$ 24,266,433	\$ 24,724,937	\$ 82,282,111
9	Actual Fixed Charge Revenue	\$ 653,965	\$ 654,647	\$ 654,421	\$ 1,966,733	\$ 1,962,660	\$ 1,963,034	\$ 5,892,426
10	Actual Usage (kWhs)	91,394,800	92,755,104	71,936,763	347,741,198	252,164,278	256,086,666	855,992,143
11	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	\$ 2,021,653	\$ 2,051,743	\$ 1,591,241	\$ 7,692,035	\$ 5,577,874	\$ 5,664,637	\$ 18,934,546
13	Customer Fixed Cost Adjustment Revenue	\$ 6,095,204	\$ 6,281,634	\$ 4,720,429	\$ 23,631,971	\$ 16,725,900	\$ 17,097,267	\$ 57,455,138
14	Residential Revenue Per Customer Received	\$ 56.40	\$ 58.10	\$ 43.60	\$ 72.46	\$ 51.48	\$ 52.70	\$ 58.90
15	Existing Customer Deferral - Surcharge (Rebate)	\$ (239,567)	\$ (390,183)	\$ (323,355)	\$ 686,165	\$ (1,096,059)	\$ (953,106)	\$ (1,363,000)
New Customers								
16	Actual Customers New Since Test Year	3,449	3,709	3,914	7,355	9,033	11,072	27,460
17	Monthly Fixed Cost Adj. Revenue per Customer	\$ 33.97	\$ 34.16	\$ 25.46	\$ 46.35	\$ 30.01	\$ 31.03	\$ 34.80
18	Fixed Cost Adjustment Revenue	\$ 117,146	\$ 126,712	\$ 99,655	\$ 340,925	\$ 271,062	\$ 343,513	\$ 955,500
19	Actual Base Rate Revenue	\$ 152,370	\$ 195,178	\$ 177,490	\$ 567,550	\$ 455,200	\$ 525,038	\$ 1,547,788
20	Actual Fixed Charge Revenue	\$ 19,375	\$ 20,687	\$ 21,939	\$ 41,969	\$ 50,994	\$ 62,001	\$ 154,964
21	Actual Usage (kWhs)	1,518,110	1,980,459	1,790,473	5,824,794	4,578,011	5,289,042	15,691,847
22	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
23	Variable Power Supply Revenue	\$ 33,581	\$ 43,808	\$ 39,605	\$ 128,844	\$ 101,266	\$ 116,994	\$ 347,104
24	Fixed Production and Transmission Rate per kWh	\$ 0.02511	\$ 0.02511	\$ 0.02511	\$ 0.02628	\$ 0.02628	\$ 0.02628	\$ 0.02511
25	Fixed Production and Transmission Revenue	\$ 38,120	\$ 49,729	\$ 44,959	\$ 146,261	\$ 114,954	\$ 132,808	\$ 394,022
26	Customer Fixed Cost Adjustment Revenue	\$ 61,295	\$ 80,934	\$ 70,987	\$ 230,476	\$ 187,987	\$ 213,236	\$ 651,698
27	Residential Revenue Per Customer Received	\$ 17.77	\$ 21.83	\$ 18.14	\$ 34.06	\$ 20.81	\$ 19.26	\$ 23.73
28	New Customer Deferral - Surcharge (Rebate)	\$ 55,851	\$ 45,759	\$ 28,667	\$ 90,449	\$ 83,076	\$ 130,277	\$ 303,802
29	Total Residential Deferral - Surcharge (Rebate)	\$ (183,716)	\$ (344,425)	\$ (294,688)	\$ 776,614	\$ (1,012,983)	\$ (822,829)	\$ (1,059,198)
30	Deferral - Revenue Related Expenses	\$ 1,001	\$ 1,877	\$ 1,606	\$ (4,233)	\$ 5,522	\$ 4,485	\$ 5,774
31	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
32	Interest on Deferral	\$ (539)	\$ (977)	\$ (1,509)	\$ 2,262	\$ 985	\$ (3,025)	\$ 222
33	Monthly Residential Deferral Totals	\$ (183,253)	\$ (343,524)	\$ (294,590)	\$ 774,643	\$ (1,006,477)	\$ (821,368)	\$ (1,053,202)
34	Cumulative Residential Deferral (Rebate)/Surcharge	\$ (415,087)	\$ (758,612)	\$ (1,053,202)				

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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	Jul-20	Aug-20	Sept-20	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	YTD Total
	(b)	(i)	(j)	(k)				
Non-Residential Group								
1	Total Actual Billed Customers	25,090	25,147	25,215	74,624	74,935	75,452	225,011
2	Total Actual Usage (kWhs)	92,465,399	89,956,509	89,028,760	271,167,579	231,591,779	271,450,669	774,210,026
3	Total Actual Base Rate Revenue	\$ 8,160,557	\$ 7,656,753	\$ 7,571,800	\$ 22,692,497	\$ 19,949,592	\$ 23,389,109	\$ 66,031,199
4	Total Actual Fixed Charge Revenue	\$ 701,163	\$ 698,730	\$ 697,959	\$ 2,269,530	\$ 2,175,420	\$ 2,097,852	\$ 6,542,803
Existing Customers								
5	Actual Customers on System During Test Year	24,124	24,134	24,151	72,559	72,324	72,409	217,292
6	Monthly Fixed Cost Adj. Revenue per Customer	\$ 214.33	\$ 199.01	\$ 186.69	\$ 204.50	\$ 184.91	\$ 200.01	\$ 196.48
7	Fixed Cost Adjustment Revenue	\$ 5,170,481	\$ 4,803,018	\$ 4,508,692	\$ 14,838,400	\$ 13,373,133	\$ 14,482,191	\$ 42,693,725
8	Actual Base Rate Revenue	\$ 7,994,268	\$ 7,477,596	\$ 7,377,485	\$ 22,348,993	\$ 19,543,871	\$ 22,849,349	\$ 64,742,213
9	Actual Fixed Charge Revenue	\$ 685,303	\$ 681,947	\$ 680,226	\$ 2,238,206	\$ 2,133,458	\$ 2,047,476	\$ 6,419,141
10	Actual Usage (kWhs)	90,620,709	87,931,832	86,861,223	265,443,095	227,223,197	265,413,764	760,181,056
11	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	\$ 2,004,530	\$ 1,945,052	\$ 1,921,370	\$ 5,918,075	\$ 5,026,177	\$ 5,870,952	\$ 16,815,205
13	Customer Fixed Cost Adjustment Revenue	\$ 5,304,435	\$ 4,850,597	\$ 4,775,889	\$ 14,192,711	\$ 12,384,236	\$ 14,930,920	\$ 41,507,868
14	Non-Residential Revenue Per Customer Received	\$ 219.88	\$ 200.99	\$ 197.75	\$ 195.60	\$ 171.23	\$ 206.20	\$ 191.02
15	Existing Customer Deferral - Surcharge (Rebate)	\$ (133,954)	\$ (47,579)	\$ (267,196)	\$ 645,689	\$ 988,897	\$ (448,729)	\$ 1,185,857
New Customers								
16	Actual Customers New Since Test Year	966	1,013	1,064	2,065	2,611	3,043	7,719
17	Monthly Fixed Cost Adj. Revenue per Customer	\$ 115.65	\$ 107.39	\$ 100.74	\$ 110.16	\$ 99.84	\$ 107.68	\$ 105.69
18	Fixed Cost Adjustment Revenue	\$ 111,719	\$ 108,783	\$ 107,183	\$ 227,474	\$ 260,682	\$ 327,685	\$ 815,841
19	Actual Base Rate Revenue	\$ 166,288	\$ 179,157	\$ 194,315	\$ 343,504	\$ 405,721	\$ 539,760	\$ 1,288,985
20	Actual Fixed Charge Revenue	\$ 15,860	\$ 16,783	\$ 17,734	\$ 31,324	\$ 41,962	\$ 50,376	\$ 123,662
21	Actual Usage (kWhs)	1,844,691	2,024,677	2,167,537	3,623,484	4,368,582	6,036,904	14,028,970
22	Variable Power Supply Revenue	\$ 40,805	\$ 44,786	\$ 47,946	\$ 80,151	\$ 96,633	\$ 133,556	\$ 310,321
23	Fixed Production and Transmission Rate per kWh	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02484
24	Fixed Production and Transmission Revenue	\$ 45,822	\$ 50,293	\$ 53,842	\$ 90,007	\$ 108,516	\$ 149,957	\$ 348,480
25	Customer Fixed Cost Adjustment Revenue	\$ 63,802	\$ 67,295	\$ 74,794	\$ 142,021	\$ 158,611	\$ 205,891	\$ 506,523
26	Non-Residential Revenue Per Customer Received	\$ 666.05	\$ 666.43	\$ 707.30	\$ 668.78	\$ 660.75	\$ 667.66	\$ 665.62
27	Non-Residential Revenue Per Customer Received	\$ 47,917	\$ 41,488	\$ 32,389	\$ 85,453	\$ 102,071	\$ 121,794	\$ 309,318
28	New Customer Deferral - Surcharge (Rebate)	\$ (86,037)	\$ (6,091)	\$ (234,808)	\$ 731,142	\$ 1,090,968	\$ (326,935)	\$ 1,495,176
29	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 469	\$ 33	\$ 1,280	\$ (3,985)	\$ (5,947)	\$ 1,782	\$ (8,150)
30	Deferral - Revenue Related Expenses	\$ 2,964	\$ 2,893	\$ 2,698	\$ 2,362	\$ 6,756	\$ 8,555	\$ 17,673
31	Interest on Deferral	\$ 2,964	\$ 2,893	\$ 2,698	\$ 2,362	\$ 6,756	\$ 8,555	\$ 17,673
32	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
33	Monthly Non-Residential Deferral Totals	\$ (82,604)	\$ (3,165)	\$ (230,830)	\$ 729,519	\$ 1,091,777	\$ (316,598)	\$ 1,504,699
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ 1,738,693	\$ 1,735,528	\$ 1,504,699				
35	Total Cumulative Deferral	\$ 1,323,606	\$ 976,916	\$ 451,496				

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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	Jul-20	Aug-20	Sep-20	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	YTD Total
	(b)	(i)	(i)	(k)	(c)	(p)	(q)	(s)
Residential Group								
1	Total Actual Billed Customers	86,299	86,548	86,813	257,525	258,270	259,660	775,455
2	Total Actual Usage (Therms)	1,394,760	1,094,753	1,424,908	26,697,067	9,538,129	3,914,421	40,149,617
3	Total Actual Base Rate Revenue	\$ 1,175,832	\$ 1,043,486	\$ 1,175,601	\$ 14,212,437	\$ 5,986,859	\$ 3,394,919	\$ 23,594,215
4	Total Actual Fixed Charge Revenue	\$ 520,346	\$ 522,151	\$ 523,184	\$ 1,550,043	\$ 1,555,769	\$ 1,565,681	\$ 4,671,493
Existing Customers								
7	Actual Customers on System During Test Year	78,766	78,834	78,860	237,662	236,860	236,460	710,982
8	Monthly Fixed Cost Adj. Revenue per Customer	\$ 7.05	\$ 6.98	\$ 8.28	\$ 47.31	\$ 16.45	\$ 7.44	\$ 23.77
9	Fixed Cost Adjustment Revenue	\$ 555,543	\$ 549,873	\$ 653,346	\$ 11,244,023	\$ 3,896,488	\$ 1,758,763	\$ 16,899,274
10								
11	Actual Base Rate Revenue	\$ 1,079,923	\$ 958,854	\$ 1,083,702	\$ 13,170,694	\$ 5,433,934	\$ 3,122,480	\$ 21,727,107
12	Actual Fixed Charge Revenue	\$ 476,207	\$ 477,410	\$ 476,986	\$ 1,433,598	\$ 1,430,835	\$ 1,430,603	\$ 4,295,037
13	Actual Usage (Therms)	1,283,320	1,008,473	1,326,217	24,705,335	8,616,864	3,618,010	36,940,210
16	Customer Fixed Cost Adjustment Revenue	\$ 603,716	\$ 481,444	\$ 606,716	\$ 11,737,096	\$ 4,003,098	\$ 1,691,877	\$ 17,432,070
17	Residential Revenue Per Customer Received	\$ 7.66	\$ 6.11	\$ 7.69	\$ 49.39	\$ 16.90	\$ 7.16	\$ 24.52
18	Existing Customer Deferral - Surcharge (Rebate)	\$ (48,173)	\$ 68,429	\$ 46,630	\$ (493,072)	\$ (106,610)	\$ 66,886	\$ (532,797)
19								
New Customers								
21	Actual Customers New Since Test Year	7,533	7,714	7,953	19,863	21,410	23,200	64,473
22	Monthly Fixed Cost Adj. Revenue per Customer	\$ 6.66	\$ 6.58	\$ 7.82	\$ 44.53	\$ 15.39	\$ 7.03	\$ 21.36
23	Fixed Cost Adjustment Revenue	\$ 50,158	\$ 50,796	\$ 62,203	\$ 884,507	\$ 329,581	\$ 163,158	\$ 1,377,246
24								
26	Actual Base Rate Revenue	\$ 95,909	\$ 84,632	\$ 91,899	\$ 1,041,743	\$ 552,926	\$ 272,439	\$ 1,867,108
27	Actual Fixed Charge Revenue	\$ 44,138	\$ 44,741	\$ 46,198	\$ 116,445	\$ 124,934	\$ 135,077	\$ 376,456
28	Actual Usage (Therms)	111,439	86,281	98,692	\$ 1,991,732	\$ 921,264	\$ 296,411	\$ 3,209,408
30								
31	Fixed Production and UG Storage Rate per Therm	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599
32	Fixed Production and UG Storage Revenue	\$ 2,896	\$ 2,243	\$ 2,565	\$ 51,767	\$ 23,945	\$ 7,704	\$ 83,416
33	Customer Fixed Cost Adjustment Revenue	\$ 48,874	\$ 37,649	\$ 43,136	\$ 873,531	\$ 404,047	\$ 129,658	\$ 1,407,237
34	Residential Revenue Per Customer Received	\$ 6.49	\$ 4.88	\$ 5.42	\$ 43.98	\$ 18.87	\$ 5.59	\$ 21.83
35	New Customer Deferral - Surcharge (Rebate)	\$ 1,285	\$ 13,147	\$ 19,068	\$ 10,975	\$ (74,466)	\$ 33,500	\$ (29,991)
36								
37	Total Residential Deferral - Surcharge (Rebate)	\$ (46,888)	\$ 81,576	\$ 65,698	\$ (482,097)	\$ (181,076)	\$ 100,385	\$ (562,787)
38	Deferral - Revenue Related Expenses	\$ 274	\$ (476)	\$ (384)	\$ 2,815	\$ 1,057	\$ (586)	\$ 3,286
39	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
40	Interest on Deferral	\$ (1,144)	\$ (1,118)	\$ (997)	\$ (1,055)	\$ (2,985)	\$ (3,259)	\$ (7,299)
41	Monthly Residential Deferral Totals	\$ (47,759)	\$ 79,982	\$ 64,317	\$ (480,337)	\$ (183,004)	\$ 96,540	\$ (566,801)
42								
43	Cumulative Residential Deferral (Rebate)/Surcharge	\$ (711,099)	\$ (631,117)	\$ (566,801)				

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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	Jul-20	Aug-20	Sep-20	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	YTD Total
	(b)	(i)	(j)	(k)	(c)	(p)	(q)	(s)
(a) Non-Residential Group								
1	Total Actual Billed Customers	1,534	1,522	1,535	4,621	4,612	4,591	13,824
2	Total Actual Usage (Therms)	850,609	1,153,636	1,345,906	8,955,011	4,558,645	3,350,152	16,863,808
3	Total Actual Base Rate Revenue	\$ 331,242	\$ 376,670	\$ 411,706	\$ 2,530,630	\$ 1,435,702	\$ 1,119,618	\$ 5,085,951
4	Total Actual Fixed Charge Revenue	\$ 163,163	\$ 163,138	\$ 163,237	\$ 491,232	\$ 490,892	\$ 489,539	\$ 1,471,662
(a) Existing Customers								
7	Actual Customers on System During Test Year	1,484	1,472	1,484	4,480	4,457	4,440	13,377
8	Monthly Fixed Cost Adj. Revenue per Customer	\$159.93	\$196.64	\$151.80	\$401.41	\$205.32	\$169.38	\$259.07
9	Fixed Cost Adjustment Revenue	\$ 237,331	\$ 289,460	\$ 225,277	\$ 1,798,339	\$ 915,118	\$ 752,068	\$ 3,465,525
11	Actual Base Rate Revenue	\$ 312,284	\$ 359,563	\$ 395,582	\$ 2,433,108	\$ 1,364,944	\$ 1,067,429	\$ 4,865,480
12	Actual Fixed Charge Revenue	\$ 157,761	\$ 157,854	\$ 157,881	\$ 464,403	\$ 473,916	\$ 473,496	\$ 1,411,815
13	Actual Usage (Therms)	783,694	1,093,965	1,292,456	8,607,618	4,291,013	3,170,115	16,068,746
16	Customer Fixed Cost Adjustment Revenue	\$ 154,523	\$ 201,709	\$ 237,701	\$ 1,968,704	\$ 891,028	\$ 593,933	\$ 3,453,665
17	Non-Residential Revenue Per Customer Received	\$104.13	\$137.03	\$160.18	\$439.44	\$199.92	\$133.77	\$258.18
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 82,808	\$ 87,752	\$ (12,424)	\$ (170,366)	\$ 24,090	\$ 158,136	\$ 11,860
(a) New Customers								
22	Actual Customers New Since Test Year	50	50	51	141	155	151	447
23	Monthly Fixed Cost Adj. Revenue per Customer	\$138.72	\$170.57	\$131.67	\$347.11	\$177.10	\$146.88	\$220.52
24	Fixed Cost Adjustment Revenue	\$ 6,936	\$ 8,528	\$ 6,715	\$ 48,942	\$ 27,451	\$ 22,180	\$ 98,572
26	Actual Base Rate Revenue	\$ 18,958	\$ 17,107	\$ 16,124	\$ 97,522	\$ 70,758	\$ 52,190	\$ 220,470
27	Actual Fixed Charge Revenue	\$ 5,402	\$ 5,284	\$ 5,356	\$ 26,829	\$ 16,976	\$ 16,042	\$ 59,847
28	Actual Usage (Therms)	66,915	59,672	53,450	347,393	267,632	180,037	795,061
31	Fixed Production and UG Storage Rate per Therm	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781
32	Fixed Production and UG Storage Revenue	\$ 1,861	\$ 1,660	\$ 1,487	\$ 9,662	\$ 7,444	\$ 5,008	\$ 22,114
33	Customer Fixed Cost Adjustment Revenue	\$ 11,695	\$ 10,163	\$ 9,281	\$ 61,031	\$ 46,338	\$ 31,140	\$ 138,509
34	Non-Residential Revenue Per Customer Received	\$233.90	\$203.26	\$181.99	\$432.85	\$298.96	\$206.22	\$309.86
35	New Customer Deferral - Surcharge (Rebate)	\$ (4,759)	\$ (1,635)	\$ (2,566)	\$ (12,089)	\$ (18,888)	\$ (8,960)	\$ (39,937)
37	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 78,048	\$ 86,117	\$ (14,990)	\$ (182,455)	\$ 5,202	\$ 149,176	\$ (28,077)
38	Deferral - Revenue Related Expenses	\$ (456)	\$ (503)	\$ 88	\$ 1,065	\$ (30)	\$ (871)	\$ 164
39	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
40	Interest on Deferral	\$ (231)	\$ (96)	\$ (37)	\$ (513)	\$ (806)	\$ (364)	\$ (1,683)
41	Monthly Non-Residential Deferral Totals	\$ 77,361	\$ 85,519	\$ (14,939)	\$ (181,903)	\$ 4,366	\$ 147,941	\$ (29,596)
42								
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ (100,175)	\$ (14,656)	\$ (29,596)				
44	Total Cumulative Deferral	\$ (811,274)	\$ (645,774)	\$ (596,396)				

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd
Quarter 2020

Balance Sheet Accounts

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	202007	-231,833.89	-183,253.45	-415,087.34	
	REG ASSET-DECOUPLING DEFERRED		202008	-415,087.34	-343,524.48	-758,611.82	
	REG ASSET-DECOUPLING DEFERRED		202009	-758,611.82	-294,590.47	-1,053,202.29	
	-821,368.40						
	REG ASSET-DECOUPLING DEFERRED	GD	202007	-663,340.63	-47,758.83	-711,099.46	
	REG ASSET-DECOUPLING DEFERRED		202008	-711,099.46	79,982.07	-631,117.39	
	REG ASSET-DECOUPLING DEFERRED		202009	-631,117.39	64,316.68	-566,800.71	
	96,539.92						
	-724,828.48						
186338	REG ASSET NON-RES DECOUPLING D	ED	202007	1,821,296.63	-82,603.66	1,738,692.97	
	REG ASSET NON-RES DECOUPLING D		202008	1,738,692.97	-3,164.76	1,735,528.21	
	REG ASSET NON-RES DECOUPLING D		202009	1,735,528.21	-230,829.63	1,504,698.58	
	-316,598.05						
	REG ASSET NON-RES DECOUPLING D	GD	202007	-155,965.59	55,790.59	-100,175.00	
	REG ASSET NON-RES DECOUPLING D		202008	-100,175.00	85,518.59	-14,656.41	
	REG ASSET NON-RES DECOUPLING D		202009	-14,656.41	-14,939.12	-29,595.53	
	126,370.06						
	-190,227.99						

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	202007	340,891.29	568.15	341,459.44	
	REG ASSET- DECOUPLING PRIOR YE		202008	341,459.44	569.10	342,028.54	
	REG ASSET- DECOUPLING PRIOR YE		202009	342,028.54	570.05	342,598.59	
	1,707.30						
	REG ASSET- DECOUPLING PRIOR YE	GD	202007	-522,355.29	-870.59	-523,225.88	
	REG ASSET- DECOUPLING PRIOR YE		202008	-523,225.88	-872.04	-524,097.92	
	REG ASSET- DECOUPLING PRIOR YE		202009	-524,097.92	-873.50	-524,971.42	
	-2,616.13						
	-908.83						
182339	REG ASSET - NON RES DECOUPLING	ED	202007	110,449.27	184.08	110,633.35	
	REG ASSET - NON RES DECOUPLING		202008	110,633.35	184.39	110,817.74	
	REG ASSET - NON RES DECOUPLING		202009	110,817.74	184.70	111,002.44	
	553.17						
	REG ASSET - NON RES DECOUPLING	GD	202007	-177,070.27	-295.12	-177,365.39	
	REG ASSET - NON RES DECOUPLING		202008	-177,365.39	-295.61	-177,661.00	
	REG ASSET - NON RES DECOUPLING		202009	-177,661.00	-296.10	-177,957.10	
	-886.83						
	-333.66						

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	202007	375,249.38	-145,441.03	229,808.35	
	REG ASSET- DECOUPLING SURCHARG		202008	229,808.35	-148,548.05	81,260.30	
	REG ASSET- DECOUPLING SURCHARG		202009	81,260.30	-115,770.30	-34,510.00	
	-409,759.38						
	REG ASSET- DECOUPLING SURCHARG	GD	202007	100,594.91	-13,043.81	87,551.10	
	REG ASSET- DECOUPLING SURCHARG		202008	87,551.10	-10,224.31	77,326.79	
	REG ASSET- DECOUPLING SURCHARG		202009	77,326.79	-13,365.83	63,960.96	
	-36,633.95						
	-446,393.33						
182338	REG ASSET - NON RES DECOUPLING	ED	202007	412,362.16	-132,716.01	279,646.15	
	REG ASSET - NON RES DECOUPLING		202008	279,646.15	-129,317.23	150,328.92	
	REG ASSET - NON RES DECOUPLING		202009	150,328.92	-128,194.01	22,134.91	
	-390,227.25						
	REG ASSET - NON RES DECOUPLING	GD	202007	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202008	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202009	0.00	0.00	0.00	
	0.00						
	-390,227.25						

		Rebate					
Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202007	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202008	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202009	0.00	0.00	0.00	
	0.00						
	REG LIABILITY DECOUPLING REBAT	GD	202007	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202008	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202009	0.00	0.00	0.00	
	0.00						
	0.00						
254338	REG LIABILITY NON RES DECOUPLI	ED	202007	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202008	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202009	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	202007	-27,629.27	4,642.82	-22,986.45	
	REG LIABILITY NON RES DECOUPLI		202008	-22,986.45	6,320.75	-16,665.70	
REG LIABILITY NON RES DECOUPLI	202009		-16,665.70	7,391.20	-9,274.50		
18,354.77							
18,354.77							

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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	202007	-593,967.12	114,085.00	-479,882.12	
	ADFIT DECOUPLING DEFERRED REV		202008	-479,882.12	130,998.22	-348,883.90	
	ADFIT DECOUPLING DEFERRED REV		202009	-348,883.90	161,412.23	-187,471.67	
	406,495.45						
	ADFIT DECOUPLING DEFERRED REV	GD	202007	303,610.86	322.34	303,933.20	
	ADFIT DECOUPLING DEFERRED REV		202008	303,933.20	-33,690.19	270,243.01	
	ADFIT DECOUPLING DEFERRED REV		202009	270,243.01	-8,869.00	261,374.01	
	-42,236.85						
	364,258.60						

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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	202007	235,080.55	182,714.80	417,795.35
	RESIDENTIAL DECOUPLING DEFERRE		202008	417,795.35	342,547.21	760,342.56
	RESIDENTIAL DECOUPLING DEFERRE		202009	760,342.56	293,081.88	1,053,424.44
818,343.89						
456338	NON-RES DECOUPLING DEFERRED RE	ED	202007	-1,812,178.34	85,567.85	-1,726,610.49
	NON-RES DECOUPLING DEFERRED RE		202008	-1,726,610.49	6,057.53	-1,720,552.96
	NON-RES DECOUPLING DEFERRED RE		202009	-1,720,552.96	233,527.57	-1,487,025.39
325,152.95						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202007	659,300.66	46,614.42	705,915.08
	RESIDENTIAL DECOUPLING DEFERRE		202008	705,915.08	-81,099.65	624,815.43
	RESIDENTIAL DECOUPLING DEFERRE		202009	624,815.43	-65,314.11	559,501.32
-99,799.34						
495338	NON-RES DECOUPLING DEFERRED RE	GD	202007	154,664.64	-56,039.78	98,624.86
	NON-RES DECOUPLING DEFERRED RE		202008	98,624.86	-85,614.20	13,010.66
	NON-RES DECOUPLING DEFERRED RE		202009	13,010.66	14,902.27	27,912.93
-126,751.71						

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	202007	958,531.39	145,944.82	1,104,476.21
	AMORTIZATION RES DECOUPLING DE		202008	1,104,476.21	148,807.06	1,253,283.27
	AMORTIZATION RES DECOUPLING DE		202009	1,253,283.27	115,809.23	1,369,092.50
410,561.11						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202007	724,754.05	133,292.20	858,046.25
	AMORTIZATION NON-RES DECOUPLIN		202008	858,046.25	129,675.24	987,721.49
	AMORTIZATION NON-RES DECOUPLIN		202009	987,721.49	128,337.61	1,116,059.10
391,305.05						
495329	AMORTIZATION RES DECOUPLING DE	GD	202007	342,653.65	13,200.47	355,854.12
	AMORTIZATION RES DECOUPLING DE		202008	355,854.12	10,361.59	366,215.71
	AMORTIZATION RES DECOUPLING DE		202009	366,215.71	13,483.47	379,699.18
37,045.53						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202007	-74,438.23	-4,684.96	-79,123.19
	AMORTIZATION NON-RES DECOUPLIN		202008	-79,123.19	-6,353.77	-85,476.96
	AMORTIZATION NON-RES DECOUPLIN		202009	-85,476.96	-7,412.80	-92,889.76
-18,451.53						

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	202007	-32,596.61	-4,796.40	-37,393.01	
	INTEREST INCOME - DECOUPLING □		202008	-37,393.01	-4,263.28	-41,656.29	
	INTEREST INCOME - DECOUPLING □		202009	-41,656.29	-3,635.22	-45,291.51	
	-12,694.90						
	INTEREST INCOME - DECOUPLING □	GD	202007	-2,218.86	-156.66	-2,375.52	
	INTEREST INCOME - DECOUPLING □		202008	-2,375.52	-137.28	-2,512.80	
	INTEREST INCOME - DECOUPLING □		202009	-2,512.80	-117.64	-2,630.44	
	-411.58						
	-13,106.48						
431328	INTEREST EXPENSE - DECOUPLING □	ED	202007	158.36	538.65	697.01	
	INTEREST EXPENSE - DECOUPLING □		202008	697.01	977.27	1,674.28	
	INTEREST EXPENSE - DECOUPLING □		202009	1,674.28	1,508.59	3,182.87	
	3,024.51						
	INTEREST EXPENSE - DECOUPLING □	GD	202007	12,991.16	2,601.45	15,592.61	
	INTEREST EXPENSE - DECOUPLING □		202008	15,592.61	2,413.86	18,006.47	
	INTEREST EXPENSE - DECOUPLING □		202009	18,006.47	2,225.48	20,231.95	
	7,240.79						
	10,265.30						

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	202007	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202008	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202009	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	202007	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202008	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202009	0.00	0.00	0.00	
	0.00						
	0.00						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202007	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202008	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202009	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	202007	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202008	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202009	0.00	0.00	0.00	
	0.00						
	0.00						
456311	CONTRA DECOUPLING DEFERRAL	ED	202007	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202008	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202009	0.00	0.00	0.00	
	0.00						
0.00							
495311	CONTRA DECOUPLING DEFERRAL	GD	202007	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202008	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202009	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. Natural gas customer usage and decoupled revenues were higher than authorized resulting in a rebate for the residential group and lower for the non-residential group resulting in a surcharge for Q3. However, because of the mitigating effect that Q1 usage and revenue had on the year-to-date Non-Residential natural gas surcharge deferrals, there is a small rebate for the Non-Residential natural gas customer group YTD.

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	120		141	1.8%
Change in FCA Revenue per Customer	-\$6.99	\$9.10	\$7.36		\$9.50	1.9%
Deferral per Average Customer	\$6.99	-\$9.10	-\$7.36		-\$9.50	
Electric Non-Residential						
Change in Use per Customer	(469)	(1,010)	(327)		(1,806)	-5.5%
Change in FCA Revenue per Customer	-\$29.39	-\$43.68	\$13.00		-\$59.80	-3.4%
Deferral per Average Customer	\$29.39	\$43.68	-\$13.00		\$59.80	
Natural Gas Residential						
Change in Use per Customer	6	5	(3)		7	1.6%
Change in FCA Revenue per Customer	\$5.62	\$2.10	-\$1.16		\$6.53	3.1%
Deferral per Average Customer	-\$5.62	-\$2.10	\$1.16		-\$6.53	
Natural Gas Non-Residential						
Change in Use per Customer	70	25	(235)		(140)	-1.2%
Change in FCA Revenue per Customer	\$118.45	-\$3.38	-\$97.48		\$18.28	0.8%
Deferral per Average Customer	-\$118.45	\$3.38	\$97.48		-\$18.28	

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.