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February 26, 2021

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

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2021 FEB 26 AM 9:55
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 October, November and December 2020. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 4th 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 4th 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	Oct-20	Nov-20	Dec-20	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	4th Quarter Total	YTD Total	
	(b)	(l)	(m)	(n)						
Residential Group										
1	Total Actual Billed Customers	Revenue Reports	112,453	112,507	113,144	333,472	333,957	335,528	338,104	1,341,061
2	Total Actual Usage (kWhs)	Revenue Reports	87,903,704	119,731,376	138,839,650	353,565,992	256,742,290	261,375,708	346,474,729	1,218,158,719
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,422,231	\$ 11,465,003	\$ 13,304,821	\$ 33,858,290	\$ 24,721,633	\$ 25,249,976	\$ 33,192,054	\$ 117,021,953
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 677,068	\$ 675,193	\$ 681,764	\$ 2,008,702	\$ 2,013,654	\$ 2,025,034	\$ 2,034,024	\$ 8,081,415
Existing Customers										
5	Actual Customers on System During Test Year	(1)-(16)	108,378	108,115	108,581	326,117	324,924	324,456	325,074	1,300,571
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 51.16	\$ 69.55	\$ 89.20	\$ 74.57	\$ 48.10	\$ 49.76	\$ 69.98	\$ 60.62
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 5,545,142	\$ 7,519,234	\$ 9,685,777	\$ 24,318,136	\$ 15,629,841	\$ 16,144,161	\$ 22,750,152	\$ 78,842,290
8	Actual Base Rate Revenue	(3)-(19)	\$ 8,248,078	\$ 11,194,265	\$ 12,922,726	\$ 33,290,740	\$ 24,266,433	\$ 24,724,937	\$ 32,365,069	\$ 114,647,179
9	Actual Fixed Charge Revenue	(4)-(20)	\$ 654,291	\$ 650,608	\$ 655,560	\$ 1,966,733	\$ 1,962,660	\$ 1,963,034	\$ 1,960,459	\$ 7,852,885
10	Actual Usage (kWhs)	(2)-(21)	86,166,310	116,957,415	134,885,664	347,741,198	252,164,278	256,086,666	338,009,390	1,194,001,532
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	(10) x (11)	\$ 1,905,999	\$ 2,587,098	\$ 2,983,671	\$ 7,692,035	\$ 5,577,874	\$ 5,664,637	\$ 7,476,768	\$ 26,411,314
13	Customer Fixed Cost Adjustment Revenue	(8)-(9)-(12)	\$ 5,687,789	\$ 7,956,559	\$ 9,283,495	\$ 23,631,971	\$ 16,725,900	\$ 17,097,267	\$ 22,927,843	\$ 80,382,981
14	Residential Revenue Per Customer Received		\$ 52.48	\$ 73.59	\$ 85.50	\$ 72.46	\$ 51.48	\$ 52.70	\$ 70.53	\$ 61.81
15	Existing Customer Deferral - Surcharge (Rebate)	(7)-(13)	\$ (142,647)	\$ (437,325)	\$ 402,281	\$ 686,165	\$ (1,096,059)	\$ (953,106)	\$ (177,690)	\$ (1,540,690)
New Customers										
16	Actual Customers New Since Test Year	Revenue Reports	4,075	4,392	4,563	7,355	9,033	11,072	13,030	40,490
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 32.08	\$ 43.60	\$ 55.92	\$ 46.35	\$ 30.01	\$ 31.03	\$ 44.31	\$ 37.86
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 130,709	\$ 191,494	\$ 255,174	\$ 340,925	\$ 271,062	\$ 343,513	\$ 577,376	\$ 1,532,877
19	Actual Base Rate Revenue	Revenue Reports	\$ 174,152	\$ 270,739	\$ 382,094	\$ 567,550	\$ 455,200	\$ 525,038	\$ 826,986	\$ 2,374,774
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 22,777	\$ 24,585	\$ 26,204	\$ 41,969	\$ 50,994	\$ 62,001	\$ 73,566	\$ 228,530
21	Actual Usage (kWhs)	Revenue Reports	1,737,394	2,773,960	3,953,985	5,824,794	4,578,011	5,289,042	8,465,339	24,157,187
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
23	Variable Power Supply Revenue	(21) x (22)	\$ 38,431	\$ 61,360	\$ 87,462	\$ 128,844	\$ 101,266	\$ 116,994	\$ 187,253	\$ 534,357
24	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02511	\$ 0.02511	\$ 0.02511	\$ 0.02628	\$ 0.02628	\$ 0.02628	\$ 0.02511	\$ 0.02511
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 43,626	\$ 69,654	\$ 99,285	\$ 146,261	\$ 114,954	\$ 132,808	\$ 212,565	\$ 606,587
26	Customer Fixed Cost Adjustment Revenue	(19)-(20)-(23)-(25)	\$ 69,318	\$ 115,140	\$ 169,144	\$ 250,476	\$ 187,987	\$ 213,236	\$ 353,602	\$ 1,005,300
27	Residential Revenue Per Customer Received		\$ 17.01	\$ 26.22	\$ 37.07	\$ 34.06	\$ 20.81	\$ 19.26	\$ 27.14	\$ 24.83
28	New Customer Deferral - Surcharge (Rebate)	(7)-(26)	\$ 61,390	\$ 76,354	\$ 86,030	\$ 90,449	\$ 83,076	\$ 130,277	\$ 223,775	\$ 527,577
29	Total Residential Deferral - Surcharge (Rebate)	(15)+(28)	\$ (81,257)	\$ (360,971)	\$ 488,311	\$ 776,614	\$ (1,012,983)	\$ (822,829)	\$ 46,084	\$ (1,013,114)
30	Deferral - Revenue Related Expenses	Rev Com Factor	\$ 443	\$ 1,968	\$ (2,662)	\$ (4,233)	\$ 5,522	\$ 4,485	\$ (251)	\$ 5,522
31	Customer Deposit Rate		2.00%	2.00%	2.00%					
32	Interest on Deferral	Avg Balance Calc	\$ (1,823)	\$ (2,192)	\$ (2,090)	\$ 2,262	\$ 985	\$ (3,025)	\$ (6,105)	\$ (5,883)
33	Monthly Residential Deferral Totals		\$ (82,646)	\$ (361,195)	\$ 483,559	\$ 774,643	\$ (1,006,477)	\$ (821,368)	\$ 39,728	\$ (1,013,475)
34	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(29),(30),(32))	\$ (1,135,839)	\$ (1,497,034)	\$ (1,013,475)					

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th 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	Oct-20	Nov-20	Dec-20	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	4th Quarter Total	YTD Total	
	(a)	(l)	(m)	(n)						
Non-Residential Group										
1	Total Actual Billed Customers	Revenue Reports	25,204	25,206	25,370	74,624	74,935	75,452	75,780	300,791
2	Total Actual Usage (kWhs)	Revenue Reports	83,782,412	87,555,088	94,357,472	271,167,579	231,591,779	271,450,669	265,694,971	1,039,904,998
3	Total Actual Base Rate Revenue	Revenue Reports	7,140,449	7,515,576	7,826,269	\$ 22,692,497	\$ 19,949,592	\$ 23,389,109	\$ 22,482,295	\$ 88,513,493
4	Total Actual Fixed Charge Revenue	Revenue Reports	697,566	697,401	701,386	\$ 2,269,530	\$ 2,175,420	\$ 2,097,852	\$ 2,096,354	\$ 8,639,156
Existing Customers										
5	Actual Customers on System During Test Year	(1) - (16)	24,088	23,973	24,085	72,559	72,324	72,409	72,146	289,438
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$194.48	\$202.47	\$214.98	\$204.50	\$184.91	\$200.01	\$203.98	\$198.35
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 4,684,645	\$ 4,853,900	\$ 5,177,800	\$ 14,838,400	\$ 13,373,133	\$ 14,482,191	\$ 14,716,344	\$ 57,410,069
8	Actual Base Rate Revenue	(3) - (19)	\$ 6,951,517	\$ 7,296,486	\$ 7,572,102	\$ 22,348,993	\$ 19,543,871	\$ 22,849,349	\$ 21,820,106	\$ 86,562,319
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 678,324	\$ 677,399	\$ 680,189	\$ 2,238,206	\$ 2,133,458	\$ 2,047,476	\$ 2,036,112	\$ 8,455,253
10	Actual Usage (kWhs)	(2) - (21)	81,761,422	85,138,885	91,434,512	267,544,095	227,223,197	265,413,764	258,334,819	1,018,515,875
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	(10) x (11)	\$ 1,808,563	\$ 1,883,272	\$ 2,022,531	\$ 5,918,075	\$ 5,026,177	\$ 5,870,952	\$ 5,714,366	\$ 22,529,571
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 4,464,430	\$ 4,735,815	\$ 4,869,382	\$ 14,192,711	\$ 12,384,236	\$ 14,930,920	\$ 14,069,627	\$ 55,577,495
14	Non-Residential Revenue Per Customer Received		\$185.34	\$197.55	\$202.17	\$195.60	\$171.23	\$206.20	\$195.02	\$192.02
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ 220,215	\$ 118,084	\$ 308,418	\$ 645,689	\$ 988,897	\$ (448,729)	\$ 646,717	\$ 1,832,574
New Customers										
16	Actual Customers New Since Test Year	Revenue Reports	1,116	1,233	1,285	2,065	2,611	3,043	3,634	11,353
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$104.94	\$109.25	\$116.00	\$110.16	\$99.84	\$107.68	\$110.32	\$107.17
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 117,114	\$ 134,710	\$ 149,063	\$ 227,474	\$ 260,682	\$ 327,685	\$ 400,887	\$ 1,216,728
19	Actual Base Rate Revenue	Revenue Reports	\$ 188,932	\$ 219,090	\$ 254,167	\$ 343,504	\$ 405,721	\$ 539,760	\$ 662,189	\$ 1,951,175
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 19,042	\$ 20,003	\$ 21,197	\$ 31,324	\$ 41,962	\$ 50,376	\$ 60,241	\$ 183,903
21	Actual Usage (kWhs)	Revenue Reports	2,020,989	2,416,203	2,922,960	3,623,484	4,368,582	6,036,904	7,360,152	21,389,122
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02212	\$ 0.02212
23	Variable Power Supply Revenue	(21) x (22)	\$ 44,704	\$ 53,446	\$ 64,656	\$ 80,151	\$ 96,633	\$ 133,536	\$ 162,807	\$ 473,127
24	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02696	\$ 0.02696	\$ 0.02696	\$ 0.02484	\$ 0.02484
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 50,201	\$ 60,018	\$ 72,606	\$ 90,007	\$ 108,516	\$ 149,957	\$ 182,826	\$ 531,306
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 74,985	\$ 85,622	\$ 95,708	\$ 142,021	\$ 158,611	\$ 205,891	\$ 256,315	\$ 762,838
27	Non-Residential Revenue Per Customer Received		\$67.19	\$69.44	\$74.48	\$68.78	\$60.75	\$67.66	\$70.53	\$67.19
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 42,129	\$ 49,088	\$ 53,355	\$ 85,453	\$ 102,071	\$ 121,794	\$ 144,572	\$ 453,890
29	Total Non-Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ 262,344	\$ 167,172	\$ 361,773	\$ 731,142	\$ 1,090,968	\$ (326,935)	\$ 791,289	\$ 2,286,465
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (1,430)	\$ (911)	\$ (1,972)	\$ (3,985)	\$ (5,947)	\$ 1,782	\$ (4,313)	\$ (12,464)
31	Customer Deposit Rate		2.00%	2.00%	2.00%					
32	Interest on Deferral	Avg Balance Calc	\$ 2,725	\$ 3,086	\$ 3,529	\$ 2,362	\$ 6,756	\$ 8,555	\$ 9,340	\$ 27,014
33	Monthly Non-Residential Deferral Totals		\$ 263,639	\$ 169,347	\$ 363,330	\$ 729,519	\$ 1,091,777	\$ (316,598)	\$ 796,316	\$ 2,301,015
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(29), (30), (32)	\$ 1,768,338	\$ 1,937,684	\$ 2,301,015					
35	Total Cumulative Deferral	Res line(34) + Non-Res line (34)	\$ 632,499	\$ 440,651	\$ 1,287,540					

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th 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	Oct-20	Nov-20	Dec-20	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	4th Quarter Total	YTD Total	
(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
Residential Group										
1	Total Actual Billed Customers	Revenue Reports	86,921	87,139	87,688	257,525	258,270	259,660	261,748	1,037,203
2	Total Actual Usage (Therms)	Revenue Reports	5,103,354	8,733,853	10,204,232	26,697,067	9,538,129	3,914,421	24,041,439	64,191,056
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 2,918,115	\$ 4,673,287	\$ 5,242,583	\$ 14,212,437	\$ 5,986,859	\$ 3,394,919	\$ 12,833,985	\$ 36,428,201
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 523,625	\$ 524,256	\$ 528,018	\$ 1,550,043	\$ 1,555,769	\$ 1,565,681	\$ 1,575,899	\$ 6,247,392
Existing Customers										
7	Actual Customers on System During Test Year	(1) - (22)	78,845	78,776	79,111	237,662	236,860	236,460	236,732	947,714
8	Monthly Fixed Cost Adj Revenue per Customer	Page 3	\$ 23.23	\$ 47.31	\$ 65.52	\$ 47.31	\$ 16.45	\$ 7.44	\$ 45.38	\$ 29.17
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 1,831,432	\$ 3,726,846	\$ 5,183,470	\$ 11,244,023	\$ 3,896,488	\$ 1,758,763	\$ 10,741,748	\$ 27,641,022
11	Actual Base Rate Revenue	(3) - (26)	\$ 2,778,414	\$ 4,328,586	\$ 4,766,234	\$ 13,170,694	\$ 5,433,934	\$ 3,122,480	\$ 11,873,234	\$ 33,600,341
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 476,883	\$ 475,676	\$ 477,896	\$ 1,433,598	\$ 1,430,835	\$ 1,430,603	\$ 1,430,455	\$ 5,725,492
13	Actual Usage (Therms)	(2) - (28)	4,903,258	8,096,445	9,286,763	24,705,335	8,616,864	3,618,010	22,286,467	59,226,676
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,301,531	\$ 3,852,910	\$ 4,288,338	\$ 11,737,096	\$ 4,003,098	\$ 1,691,877	\$ 10,442,779	\$ 27,874,850
17	Residential Revenue Per Customer Received		\$ 29.19	\$ 48.91	\$ 54.21	\$ 49.39	\$ 16.90	\$ 7.16	\$ 44.11	\$ 29.41
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (470,099)	\$ (126,064)	\$ 895,132	\$ (493,072)	\$ (106,610)	\$ 66,886	\$ 298,969	\$ (233,827)
New Customers										
22	Actual Customers New Since Test Year	Revenue Reports	8,076	8,363	8,577	19,863	21,410	23,200	25,016	89,489
23	Monthly Fixed Cost Adj Revenue per Customer	Page 3	\$ 21.93	\$ 44.66	\$ 61.86	\$ 44.53	\$ 15.39	\$ 7.03	\$ 43.22	\$ 27.47
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 177,097	\$ 373,514	\$ 530,538	\$ 884,507	\$ 329,581	\$ 163,158	\$ 1,081,149	\$ 2,458,394
26	Actual Base Rate Revenue	Revenue Reports	\$ 139,700	\$ 344,702	\$ 476,350	\$ 1,041,743	\$ 552,926	\$ 272,439	\$ 960,752	\$ 2,827,860
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 46,742	\$ 48,580	\$ 50,122	\$ 116,445	\$ 124,934	\$ 135,077	\$ 145,444	\$ 521,900
28	Actual Usage (Therms)	Revenue Reports	200,096	637,408	917,469	1,991,732	921,264	296,411	1,754,972	4,964,380
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 5,201	\$ 16,567	\$ 23,846	\$ 51,767	\$ 23,945	\$ 7,704	\$ 45,613	\$ 129,029
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 87,757	\$ 279,555	\$ 402,382	\$ 873,531	\$ 404,047	\$ 129,658	\$ 769,694	\$ 2,176,930
34	Residential Revenue Per Customer Received		\$ 10.87	\$ 33.43	\$ 46.91	\$ 43.98	\$ 18.87	\$ 5.59	\$ 30.77	\$ 24.33
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 89,339	\$ 93,959	\$ 128,156	\$ 10,975	\$ (74,466)	\$ 33,500	\$ 311,455	\$ 281,464
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (380,760)	\$ (32,105)	\$ 1,023,289	\$ (482,097)	\$ (181,076)	\$ 100,385	\$ 610,424	\$ 47,637
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 2,223	\$ 187	\$ (5,975)	\$ 2,815	\$ 1,057	\$ (586)	\$ (3,564)	\$ (278)
39	Customer Deposit Rate		2.00%	2.00%	2.00%					
40	Interest on Deferral	Avg Balance Calc	\$ (1,260)	\$ (1,604)	\$ (786)	\$ (1,055)	\$ (2,985)	\$ (3,259)	\$ (3,650)	\$ (10,950)
41	Monthly Residential Deferral Totals		\$ (379,796)	\$ (33,521)	\$ 1,016,528	\$ (480,337)	\$ (183,004)	\$ 96,540	\$ 603,210	\$ 36,409
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ (946,597)	\$ (980,119)	\$ 36,409					

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 4th 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	Oct-20	Nov-20	Dec-20	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	4th Quarter Total	YTD Total	
(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
Non-Residential Group										
1	Total Actual Billed Customers	Revenue Reports	1,541	1,537	1,556	4,621	4,612	4,591	4,634	18,458
2	Total Actual Usage (Therms)	Revenue Reports	2,454,413	2,272,759	3,164,804	8,955,011	4,558,645	3,350,152	7,891,977	24,755,785
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 606,917	\$ 648,683	\$ 857,714	\$ 2,530,630	\$ 1,435,702	\$ 1,119,618	\$ 2,113,314	\$ 7,199,264
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 163,779	\$ 163,306	\$ 165,148	\$ 491,232	\$ 490,892	\$ 489,539	\$ 492,233	\$ 1,963,895
6	Existing Customers									
7	Actual Customers on System During Test Year	(1) - (22)	1,488	1,484	1,504	4,480	4,457	4,440	4,476	17,853
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$260.05	\$396.33	\$448.35	\$401.41	\$205.32	\$169.38	\$368.50	\$286.50
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 386,952	\$ 588,152	\$ 674,314	\$ 1,798,339	\$ 915,118	\$ 752,068	\$ 1,649,417	\$ 5,114,943
11	Actual Base Rate Revenue	(3) - (26)	\$ 578,827	\$ 620,432	\$ 829,960	\$ 2,433,108	\$ 1,364,944	\$ 1,067,429	\$ 2,029,219	\$ 6,894,699
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 158,152	\$ 157,774	\$ 159,676	\$ 464,403	\$ 473,916	\$ 473,496	\$ 475,602	\$ 1,887,417
13	Actual Usage (Therms)	(2) - (28)	2,339,129	2,164,938	3,063,438	8,607,618	4,291,013	3,170,115	7,567,504	23,636,251
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 420,676	\$ 462,657	\$ 670,284	\$ 1,968,704	\$ 891,028	\$ 593,933	\$ 1,553,617	\$ 5,007,282
17	Non-Residential Revenue Per Customer Received		\$282.71	\$311.76	\$445.67	\$439.44	\$199.92	\$133.77	\$347.10	\$280.47
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (33,724)	\$ 125,495	\$ 4,030	\$ (170,366)	\$ 24,090	\$ 158,136	\$ 95,800	\$ 107,660
21	New Customers									
22	Actual Customers New Since Test Year	Revenue Reports	53	53	52	141	155	151	158	605
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$225.56	\$343.77	\$388.89	\$347.11	\$177.10	\$146.88	\$318.97	\$246.23
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 11,955	\$ 18,220	\$ 20,222	\$ 48,942	\$ 27,451	\$ 22,180	\$ 50,397	\$ 148,969
26	Actual Base Rate Revenue	Revenue Reports	\$ 28,090	\$ 28,251	\$ 27,754	\$ 97,522	\$ 70,758	\$ 52,190	\$ 84,095	\$ 304,565
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 5,628	\$ 5,532	\$ 5,472	\$ 26,829	\$ 16,976	\$ 16,042	\$ 16,631	\$ 76,478
28	Actual Usage (Therms)	Revenue Reports	115,284	107,822	101,367	347,393	267,632	180,037	324,472	1,119,534
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 3,207	\$ 2,999	\$ 2,819	\$ 9,662	\$ 7,444	\$ 5,008	\$ 9,025	\$ 31,139
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 19,256	\$ 19,720	\$ 19,463	\$ 61,031	\$ 46,338	\$ 31,140	\$ 58,438	\$ 196,948
34	Non-Residential Revenue Per Customer Received		\$363.31	\$372.08	\$374.28	\$432.85	\$298.96	\$206.22	\$369.86	\$325.53
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (7,301)	\$ (1,500)	\$ 760	\$ (12,089)	\$ (18,888)	\$ (8,960)	\$ (8,042)	\$ (47,978)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (41,025)	\$ 123,994	\$ 4,790	\$ (182,455)	\$ 5,202	\$ 149,176	\$ 87,759	\$ 59,682
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 240	\$ (724)	\$ (28)	\$ 1,065	\$ (30)	\$ (871)	\$ (512)	\$ (348)
39	Customer Deposit Rate	Customer Deposit Rate	2.00%	2.00%	2.00%					
40	Interest on Deferral	Avg Balance Calc	\$ (83)	\$ (15)	\$ 92	\$ (513)	\$ (806)	\$ (364)	\$ (6)	\$ (1,689)
41	Monthly Non-Residential Deferral Totals		\$ (40,869)	\$ 123,255	\$ 4,854	\$ (181,903)	\$ 4,366	\$ 147,941	\$ 87,240	\$ 57,645
42										
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ (70,464)	\$ 52,791	\$ 57,645					
44	Total Cumulative Deferral	Res line(43) +Non-Res line (43)	\$ (1,017,061)	\$ (927,327)	\$ 94,054					

Avista Corporation Fixed Cost Adjustment Mechanism
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Balance Sheet Accounts

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FCA Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
186328	REG ASSET-DECOUPLING DEFERRED	ED	202010	-1,053,202.29	-82,636.32	-1,135,838.61	
	REG ASSET-DECOUPLING DEFERRED		202011	-1,135,838.61	-361,195.22	-1,497,033.83	
	REG ASSET-DECOUPLING DEFERRED		202012	-1,497,033.83	483,559.28	-1,013,474.55	
	39,727.74						
	REG ASSET-DECOUPLING DEFERRED	GD	202010	-566,800.71	-379,796.49	-946,597.20	
	REG ASSET-DECOUPLING DEFERRED		202011	-946,597.20	-33,521.42	-980,118.62	
	REG ASSET-DECOUPLING DEFERRED		202012	-980,118.62	1,016,527.90	36,409.28	
	603,209.99						
	642,937.73						
186338	REG ASSET NON-RES DECOUPLING D	ED	202010	1,504,698.58	263,639.32	1,768,337.90	
	REG ASSET NON-RES DECOUPLING D		202011	1,768,337.90	169,346.54	1,937,684.44	
	REG ASSET NON-RES DECOUPLING D		202012	1,937,684.44	363,330.18	2,301,014.62	
	796,316.04						
	REG ASSET NON-RES DECOUPLING D	GD	202010	-29,595.53	-40,868.71	-70,464.24	
	REG ASSET NON-RES DECOUPLING D		202011	-70,464.24	123,255.41	52,791.17	
	REG ASSET NON-RES DECOUPLING D		202012	52,791.17	4,853.66	57,644.83	
	87,240.36						
	883,556.40						

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Prior Year FCA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182329	REG ASSET- DECOUPLING PRIOR YE	ED	202010	342,598.59	-342,598.59	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202011	0.00	0.00	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202012	0.00	0.00	0.00	
	-342,598.59						
	REG ASSET- DECOUPLING PRIOR YE	GD	202010	-524,971.42	-874.95	-525,846.37	
	REG ASSET- DECOUPLING PRIOR YE		202011	-525,846.37	525,846.37	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202012	0.00	0.00	0.00	
	524,971.42						
	182,372.83						
182339	REG ASSET - NON RES DECOUPLING	ED	202010	111,002.44	-111,002.44	0.00	
	REG ASSET - NON RES DECOUPLING		202011	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202012	0.00	0.00	0.00	
	-111,002.44						
	REG ASSET - NON RES DECOUPLING	GD	202010	-177,957.10	-296.60	-178,253.70	
	REG ASSET - NON RES DECOUPLING		202011	-178,253.70	178,253.70	0.00	
	REG ASSET - NON RES DECOUPLING		202012	0.00	0.00	0.00	
	177,957.10						
	66,954.66						

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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	202010	-34,510.00	318,137.73	283,627.73	
	REG ASSET- DECOUPLING SURCHARG		202011	283,627.73	-32,899.75	250,727.98	
	REG ASSET- DECOUPLING SURCHARG		202012	250,727.98	-38,279.11	212,448.87	
	246,958.87						
	REG ASSET- DECOUPLING SURCHARG	GD	202010	63,960.96	-48,193.42	15,767.54	
	REG ASSET- DECOUPLING SURCHARG		202011	15,767.54	-15,767.54	0.00	
	REG ASSET- DECOUPLING SURCHARG		202012	0.00	0.00	0.00	
	-63,960.96						
	182,997.91						
182338	REG ASSET - NON RES DECOUPLING	ED	202010	22,134.91	104,856.78	126,991.69	
	REG ASSET - NON RES DECOUPLING		202011	126,991.69	-9,826.59	117,165.10	
	REG ASSET - NON RES DECOUPLING		202012	117,165.10	-10,135.35	107,029.75	
	84,894.84						
	REG ASSET - NON RES DECOUPLING	GD	202010	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202011	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202012	0.00	0.00	0.00	
	0.00						
	84,894.84						

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202010	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202011	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202012	0.00	0.00	0.00	
	0.00						
	REG LIABILITY DECOUPLING REBAT	GD	202010	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202011	0.00	-440,922.23	-440,922.23	
	REG LIABILITY DECOUPLING REBAT		202012	-440,922.23	78,291.11	-362,631.12	
	-362,631.12						
	-362,631.12						
254338	REG LIABILITY NON RES DECOUPLI	ED	202010	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202011	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202012	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	202010	-9,274.50	13,513.84	4,239.34	
	REG LIABILITY NON RES DECOUPLI		202011	4,239.34	-162,223.30	-157,983.96	
	REG LIABILITY NON RES DECOUPLI		202012	-157,983.96	21,334.92	-136,649.04	
	-127,374.54						
	-127,374.54						

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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	202010	-187,471.67	-31,583.26	-219,054.93	
	ADFIT DECOUPLING DEFERRED REV		202011	-219,054.93	49,260.76	-169,794.17	
	ADFIT DECOUPLING DEFERRED REV		202012	-169,794.17	-167,679.75	-337,473.92	
	-150,002.25						
	ADFIT DECOUPLING DEFERRED REV	GD	202010	261,374.01	95,868.43	357,242.44	
	ADFIT DECOUPLING DEFERRED REV		202011	357,242.44	-36,733.41	320,509.03	
	ADFIT DECOUPLING DEFERRED REV		202012	320,509.03	-235,411.60	85,097.43	
	-176,276.58						
	-326,278.83						

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	202010	1,053,424.44	80,813.64	1,134,238.08
	RESIDENTIAL DECOUPLING DEFERRE		202011	1,134,238.08	359,002.99	1,493,241.07
	RESIDENTIAL DECOUPLING DEFERRE		202012	1,493,241.07	-485,649.63	1,007,591.44
					-45,833.00	
456338	NON-RES DECOUPLING DEFERRED RE	ED	202010	-1,487,025.39	-260,914.06	-1,747,939.45
	NON-RES DECOUPLING DEFERRED RE		202011	-1,747,939.45	-166,260.76	-1,914,200.21
	NON-RES DECOUPLING DEFERRED RE		202012	-1,914,200.21	-359,800.87	-2,274,001.08
					-786,975.69	
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202010	559,501.32	378,536.38	938,037.70
	RESIDENTIAL DECOUPLING DEFERRE		202011	938,037.70	31,917.16	969,954.86
	RESIDENTIAL DECOUPLING DEFERRE		202012	969,954.86	-1,017,313.67	-47,358.81
					-606,860.13	
495338	NON-RES DECOUPLING DEFERRED RE	GD	202010	27,912.93	40,785.40	68,698.33
	NON-RES DECOUPLING DEFERRED RE		202011	68,698.33	-123,270.13	-54,571.80
	NON-RES DECOUPLING DEFERRED RE		202012	-54,571.80	-4,761.71	-59,333.51
					-87,246.44	

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	202010	1,369,092.50	24,953.55	1,394,046.05
	AMORTIZATION RES DECOUPLING DE		202011	1,394,046.05	33,344.68	1,427,390.73
	AMORTIZATION RES DECOUPLING DE		202012	1,427,390.73	38,664.77	1,466,055.50
					96,963.00	
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202010	1,116,059.10	6,362.25	1,122,421.35
	AMORTIZATION NON-RES DECOUPLIN		202011	1,122,421.35	10,029.88	1,132,451.23
	AMORTIZATION NON-RES DECOUPLIN		202012	1,132,451.23	10,322.02	1,142,773.25
					26,714.15	
495329	AMORTIZATION RES DECOUPLING DE	GD	202010	379,699.18	48,259.81	427,958.99
	AMORTIZATION RES DECOUPLING DE		202011	427,958.99	-69,948.44	358,010.55
	AMORTIZATION RES DECOUPLING DE		202012	358,010.55	-78,960.18	279,050.37
					-100,648.81	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202010	-92,889.76	-13,518.03	-106,407.79
	AMORTIZATION NON-RES DECOUPLIN		202011	-106,407.79	-16,306.83	-122,714.62
	AMORTIZATION NON-RES DECOUPLIN		202012	-122,714.62	-21,580.24	-144,294.86
					-51,405.10	

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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	202010	-45,291.51	-3,434.54	-48,726.05	
	INTEREST INCOME - DECOUPLING		202011	-48,726.05	-3,734.00	-52,460.05	
	INTEREST INCOME - DECOUPLING		202012	-52,460.05	-4,101.64	-56,561.69	
	-11,270.18						
	INTEREST INCOME - DECOUPLING	GD	202010	-2,630.44	-66.39	-2,696.83	
	INTEREST INCOME - DECOUPLING		202011	-2,696.83	0.00	-2,696.83	
	INTEREST INCOME - DECOUPLING		202012	-2,696.83	-91.95	-2,788.78	
	-158.34						
	-11,428.52						
431328	INTEREST EXPENSE - DECOUPLING	ED	202010	3,182.87	1,822.68	5,005.55	
	INTEREST EXPENSE - DECOUPLING		202011	5,005.55	2,192.23	7,197.78	
	INTEREST EXPENSE - DECOUPLING		202012	7,197.78	2,090.35	9,288.13	
	6,105.26						
	INTEREST EXPENSE - DECOUPLING	GD	202010	20,231.95	2,519.16	22,751.11	
	INTEREST EXPENSE - DECOUPLING		202011	22,751.11	2,687.25	25,438.36	
	INTEREST EXPENSE - DECOUPLING		202012	25,438.36	1,700.16	27,138.52	
	6,906.57						
	13,011.83						

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	202010	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202011	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202012	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	202010	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202011	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202012	0.00	0.00	0.00	
	0.00						
	0.00						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202010	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202011	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202012	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	202010	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202011	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202012	0.00	0.00	0.00	
	0.00						
	0.00						
456311	CONTRA DECOUPLING DEFERRAL	ED	202010	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202011	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202012	0.00	0.00	0.00	
	0.00						
	0.00						
	0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	202010	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202011	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202012	0.00	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 Q4, residential and non-residential electric and natural gas usage and decoupled revenue were lower than authorized, resulting in surcharges for all groups. YTD 2020 electric 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. YTD 2020 natural gas usage and decoupled revenues were lower than authorized for residential and non-residential, resulting in a surcharge for both groups.

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	(45)	95	0.9%
Change in FCA Revenue per Customer	-\$6.99	\$9.10	\$7.36	-\$0.41	\$9.07	1.3%
Deferral per Average Customer	\$6.99	-\$9.10	-\$7.36	\$0.41	-\$9.07	
Electric Non-Residential						
Change in Use per Customer	(469)	(1,010)	(327)	(824)	(2,628)	-6.0%
Change in FCA Revenue per Customer	-\$29.39	-\$43.68	\$13.00	-\$31.33	-\$91.22	-3.9%
Deferral per Average Customer	\$29.39	\$43.68	-\$13.00	\$31.33	\$91.22	
Natural Gas Residential						
Change in Use per Customer	6	5	(3)	(18)	(11)	-1.4%
Change in FCA Revenue per Customer	\$5.62	\$2.10	-\$1.16	-\$7.00	-\$0.55	-0.2%
Deferral per Average Customer	-\$5.62	-\$2.10	\$1.16	\$7.00	\$0.55	
Natural Gas Non-Residential						
Change in Use per Customer	70	25	(235)	(163)	(297)	-1.8%
Change in FCA Revenue per Customer	\$118.45	-\$3.38	-\$97.48	-\$56.81	-\$38.80	-1.1%
Deferral per Average Customer	-\$118.45	\$3.38	\$97.48	\$56.81	\$38.80	

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.

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for 2020. For Q4, residential and non-residential electric and natural gas usage and decoupled revenue were lower than authorized, resulting in surcharges for all groups. YTD 2020 electric 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. YTD 2020 natural gas usage and decoupled revenues were lower than authorized for residential and non-residential, resulting in a surcharge for both groups.

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Change in Use per Customer	6	5	(3)	(18)	(11)	-1.4%
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Deferral per Average Customer	-\$5.62	-\$2.10	\$1.16	\$7.00	\$0.55	
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