



Avista Corp.

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May 28, 2021

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

RECEIVED
2021 JUN -1 PM 12:12
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 January, February, and March 2021. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 1st quarter of 2021.

Questions regarding this filing should be directed to Joel Anderson at (509) 495-2811.

Sincerely,

/s/ Joe Miller

Joe Miller
Senior Manager of Rates and Tariffs
Enc.

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2021

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (18 Months Ended June 2021)
AVU-E-19-04 FCA Base - Rates Effective 12/1/2019

See Notes tab

Line No.	Source	1st Quarter 2021			15 Months Ended 3/31/2021
		Jan-21	Feb-21	Mar-21	
		(c)	(p)	(q)	
Residential Group					
<i>Existing Customers</i>					
1	Total Actual Billed Customers	113,403	113,403	113,403	340,209
2	Total Actual Usage (kWhs)	130,191,674	122,388,588	110,359,217	362,939,479
3	Total Actual Base Rate Revenue	\$ 12,441,010	\$ 11,735,531	\$ 10,621,319	\$ 34,797,860
4	Total Actual Fixed Charge Revenue	\$ 650,701	\$ 661,618	\$ 736,009	\$ 2,048,328
5	Actual Customers on System During Test Year	108,666	108,799	108,003	325,468
6	Monthly Fixed Cost Adj. Revenue per Customer	\$ 86.90	\$ 66.14	\$ 70.62	\$74.56
7	Fixed Cost Adjustment Revenue	\$ 9,443,269	\$ 7,196,467	\$ 7,627,074	\$ 24,266,810
8	Actual Base Rate Revenue	\$ 12,011,935	\$ 11,341,899	\$ 10,197,643	\$ 33,551,477
9	Actual Fixed Charge Revenue	\$ 623,262	\$ 634,998	\$ 704,806	\$ 1,963,065
10	Actual Usage (kWhs)	125,742,562	118,315,842	105,983,377	350,041,781
11	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	\$ 2,781,425	\$ 2,617,146	\$ 2,344,352	\$ 7,742,924
13	Customer Fixed Cost Adjustment Revenue	\$ 8,607,248	\$ 8,089,754	\$ 7,148,485	\$ 23,845,487
14	Residential Revenue Per Customer Received	\$79.21	\$74.36	\$66.19	\$73.27
15	Existing Customer Deferral - Surcharge (Rebate)	\$ 836,021	\$ (893,287)	\$ 478,589	\$ 421,323
<i>New Customers</i>					
16	Actual Customers New Since Test Year	4,737	4,604	5,400	14,741
17	Monthly Fixed Cost Adj. Revenue per Customer	\$54.48	\$41.47	\$44.27	\$46.68
18	Fixed Cost Adjustment Revenue	\$ 258,070	\$ 190,913	\$ 239,068	\$ 688,050
19	Actual Base Rate Revenue	\$ 429,075	\$ 393,632	\$ 423,676	\$ 1,246,383
20	Actual Fixed Charge Revenue	\$ 27,439	\$ 26,619	\$ 31,204	\$ 85,263
21	Actual Usage (kWhs)	4,449,112	4,072,746	4,375,841	12,897,699
22	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
23	Variable Power Supply Revenue	\$ 98,414	\$ 90,089	\$ 96,794	\$ 285,297
24	Fixed Production and Transmission Rate per kWh	\$ 0.02511	\$ 0.02511	\$ 0.02511	\$ 0.02511
25	Fixed Production and Transmission Revenue	\$ 111,717	\$ 102,267	\$ 109,877	\$ 323,861
26	Customer Fixed Cost Adjustment Revenue	\$ 191,504	\$ 174,657	\$ 185,801	\$ 551,962
27	Residential Revenue Per Customer Received	\$40.43	\$37.94	\$34.41	\$28.20
28	New Customer Deferral - Surcharge (Rebate)	\$ 66,566	\$ 16,255	\$ 53,267	\$ 136,088
29	Total Residential Deferral - Surcharge (Rebate)	\$ 902,587	\$ (877,032)	\$ 531,855	\$ 557,410
30	Deferral - Revenue Related Expenses	\$ (4,920)	\$ 4,781	\$ (2,899)	\$ (3,038)
31	Interest on Deferral	\$ (471)	\$ (460)	\$ (604)	\$ (1,535)
32	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%
33	Monthly Residential Deferral Totals	\$ 897,196	\$ (872,712)	\$ 528,352	\$ 552,837
34	Cumulative Residential Deferral (Rebate)/Surcharge	\$ (116,278)	\$ (988,990)	\$ (460,637)	\$ (460,637)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2021

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (18 Months Ended June 2021)
AVU-E-19-04 FCA Base - Rates Effective 12/1/2019

See Notes tab

Line No.	Source	1st Quarter 2021			15 Months Ended 3/31/2021
		Revised Jan-21	Revised Feb-21	Revised Mar-21	
	(b)	(c)	(p)	(q)	
Non-Residential Group					
Existing Customers					
1	Total Actual Billed Customers				
2	Total Actual Usage (kWhs)	25,275	25,275	25,275	75,825
3	Total Actual Base Rate Revenue	86,719,350	88,513,433	92,525,291	267,758,074
4	Total Actual Fixed Charge Revenue	7,158,546	7,441,545	7,972,821	22,572,912
		643,776	656,919	781,817	2,082,512
5	Actual Customers on System During Test Year	23,914	23,663	23,383	70,960
6	Monthly Fixed Cost Adj. Revenue per Customer	\$207.66	\$209.77	\$196.11	\$204.56
7	Fixed Cost Adjustment Revenue	\$ 4,965,867	\$ 4,963,743	\$ 4,585,686	\$ 14,515,296
8	Actual Base Rate Revenue	\$ 6,862,976	\$ 7,180,439	\$ 7,658,470	\$ 21,701,886
9	Actual Fixed Charge Revenue	\$ 621,329	\$ 632,286	\$ 751,965	\$ 2,005,579
10	Actual Usage (kWhs)	83,309,862	85,527,724	89,136,094	257,973,681
11	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	\$ 1,842,814	\$ 1,891,873	\$ 1,971,690	\$ 5,706,378
13	Customer Fixed Cost Adjustment Revenue	\$ 4,398,833	\$ 4,656,281	\$ 4,934,815	\$ 13,989,929
14	Non-Residential Revenue Per Customer Received	\$183.94	\$196.77	\$211.04	\$197.15
15	Existing Customer Deferral - Surcharge (Rebate)	\$ 567,034	\$ 307,462	\$ (349,129)	\$ 525,367
New Customers					
16	Actual Customers New Since Test Year	1,361	1,612	1,892	4,865
17	Monthly Fixed Cost Adj. Revenue per Customer	\$112.05	\$113.19	\$105.82	\$110.01
18	Fixed Cost Adjustment Revenue	\$ 152,500	\$ 182,462	\$ 200,214	\$ 535,176
19	Actual Base Rate Revenue	\$ 295,570	\$ 261,106	\$ 314,350	\$ 871,026
20	Actual Fixed Charge Revenue	\$ 22,447	\$ 24,634	\$ 29,852	\$ 76,932
21	Actual Usage (kWhs)	3,409,488	2,985,708	3,389,196	9,784,393
22	Load Change Adjustment Rate (\$/kWh)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
23	Variable Power Supply Revenue	\$ 75,418	\$ 66,044	\$ 74,969	\$ 216,431
24	Fixed Production and Transmission Rate per kWh	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02484
25	Fixed Production and Transmission Revenue	\$ 84,692	\$ 74,165	\$ 84,188	\$ 243,044
26	Customer Fixed Cost Adjustment Revenue	\$ 113,014	\$ 96,263	\$ 125,342	\$ 334,619
27	Non-Residential Revenue Per Customer Received	\$83.04	\$59.72	\$66.25	\$68.78
28	New Customer Deferral - Surcharge (Rebate)	\$ 39,486	\$ 86,199	\$ 74,872	\$ 200,557
29	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 606,520	\$ 393,661	\$ (274,257)	\$ 725,924
30	Deferral - Revenue Related Expenses	\$ (3,306)	\$ (2,146)	\$ 1,495	\$ (3,957)
31	Customer Deposit Rate	1.00%	1.00%	1.00%	
32	Interest on Deferral	\$ 2,169	\$ 2,585	\$ 2,637	\$ 7,391
33	Monthly Non-Residential Deferral Totals	\$ 605,382	\$ 394,100	\$ (270,125)	\$ 729,358
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ 2,906,397	\$ 3,300,497	\$ 3,030,372	
35	Total Cumulative Deferral	\$ 2,790,119	\$ 2,311,508	\$ 2,569,735	

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2021

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

See Notes tab

Line No.	Source	Revised			1st Quarter 2021 Total	15 Months Ended 3/31/2021
		Jan-21	Feb-21	Mar-21		
(a)						
Residential Group						
1	Total Actual Billed Customers		87,968	87,968	263,904	1,301,107
2	Total Actual Usage (Therms)		10,486,333	10,870,325	7,153,036	92,700,751
3	Total Actual Base Rate Revenue		\$ 5,289,652	\$ 5,585,026	\$ 3,857,503	\$ 14,732,181
4	Total Actual Fixed Charge Revenue		\$ 511,516	\$ 516,445	\$ 564,588	\$ 1,592,549
6	Existing Customers					
7	Actual Customers on System During Test Year	(1) - (22)	79,249	79,318	78,510	1,184,791
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 55.08	\$ 46.89	\$ 39.94	\$ 47.33
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 4,365,266	\$ 3,719,351	\$ 3,135,459	\$ 11,220,076
10						\$ 38,861,099
11	Actual Base Rate Revenue	(3) - (26)	\$ 4,748,681	\$ 5,046,696	\$ 3,391,314	\$ 13,186,692
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 459,719	\$ 465,594	\$ 509,476	\$ 1,434,788
13	Actual Usage (Therms)	(2) - (28)	9,433,370	9,821,014	6,268,183	25,522,567
14						\$ 92,021,090
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 4,288,963	\$ 4,581,102	\$ 2,881,839	\$ 11,751,903
17	Residential Revenue Per Customer Received		\$ 54.12	\$ 57.76	\$ 36.71	\$ 49.57
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 76,303	\$ (861,750)	\$ 253,620	\$ (531,827)
19						\$ (765,654)
(b)						
New Customers						
21	Actual Customers New Since Test Year		8,719	8,650	9,458	116,316
22	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 52.00	\$ 44.27	\$ 37.70	\$ 44.47
23	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 453,399	\$ 382,921	\$ 356,593	\$ 1,192,913
24						\$ 3,651,308
26	Actual Base Rate Revenue		\$ 540,971	\$ 538,330	\$ 466,189	\$ 1,545,489
27	Actual Fixed Charge Revenue		\$ 51,798	\$ 50,851	\$ 55,112	\$ 157,761
28	Actual Usage (Therms)		1,052,963	1,049,311	884,854	2,987,128
29						\$ 7,951,508
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 27,368	\$ 27,273	\$ 22,998	\$ 77,638
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 461,806	\$ 460,206	\$ 388,078	\$ 1,310,090
34	Residential Revenue Per Customer Received		\$ 52.97	\$ 53.20	\$ 41.03	\$ 48.83
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (8,406)	\$ (77,285)	\$ (31,485)	\$ (117,176)
36						\$ 164,288
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 67,897	\$ (939,035)	\$ 222,135	\$ (649,003)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (396)	\$ 5,483	\$ (1,297)	\$ 3,790
39	Customer Deposit Rate	Avg Balance Calc	1.00%	1.00%	1.00%	3,511
40	Interest on Deferral		\$ 58	\$ (302)	\$ (600)	\$ (843)
41	Monthly Residential Deferral Totals		\$ 67,559	\$ (933,855)	\$ 220,239	\$ (646,057)
42						\$ (609,648)
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ 103,968	\$ (829,887)	\$ (609,648)	

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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

See Notes tab

Line No.	Source	Revised			1st Quarter 2021 Total	15 Months Ended 3/31/2021
		Jan-21	Feb-21	Mar-21		
(a)						
Non-Residential Group						
1	Total Actual Billed Customers				4,674	23,132
2	Total Actual Usage (Therms)	1,538	1,558	1,558	9,274,138	34,029,923
3	Total Actual Base Rate Revenue	\$ 3,101,280	\$ 3,330,716	\$ 2,842,142	\$ 2,569,515	\$ 9,768,779
4	Total Actual Fixed Charge Revenue	\$ 152,614	\$ 158,093	\$ 186,707	\$ 497,414	\$ 2,461,309
Existing Customers						
7	Actual Customers on System During Test Year	1,504	1,504	1,497	4,505	22,358
8	Monthly Fixed Cost Adj. Revenue per Customer	\$ 444.18	\$ 408.07	\$ 352.19	\$ 401.56	\$ 309.69
9	Fixed Cost Adjustment Revenue	\$ 668,051	\$ 613,741	\$ 527,225	\$ 1,809,017	\$ 6,923,960
11	Actual Base Rate Revenue	\$ 811,104	\$ 852,805	\$ 806,289	\$ 2,470,198	\$ 9,768,779
12	Actual Fixed Charge Revenue	\$ 146,859	\$ 150,684	\$ 178,475	\$ 476,018	\$ 2,057,427
13	Actual Usage (Therms)	2,987,799	3,203,183	2,717,471	8,908,453	33,932,049
16	Customer Fixed Cost Adjustment Revenue	\$ 664,245	\$ 702,121	\$ 627,815	\$ 1,994,180	\$ 7,001,462
17	Non-Residential Revenue Per Customer Received	\$ 441.65	\$ 466.84	\$ 419.38	\$ 442.66	\$ 313.15
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 3,806	\$ (88,379)	\$ (100,590)	\$ (185,163)	\$ (77,503)
New Customers						
22	Actual Customers New Since Test Year	54	54	61	169	774
23	Monthly Fixed Cost Adj. Revenue per Customer	\$ 385.28	\$ 353.96	\$ 305.48	\$ 346.47	\$ 268.12
24	Fixed Cost Adjustment Revenue	\$ 20,805	\$ 19,114	\$ 18,634	\$ 58,553	\$ 207,522
26	Actual Base Rate Revenue	\$ 30,686	\$ 34,201	\$ 34,430	\$ 99,317	\$ 403,882
27	Actual Fixed Charge Revenue	\$ 5,755	\$ 7,408	\$ 8,232	\$ 21,395	\$ 97,874
28	Actual Usage (Therms)	113,482	127,532	124,671	365,686	1,485,219
31	Fixed Production and UG Storage Rate per Therm	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781
32	Fixed Production and UG Storage Revenue	\$ 3,156	\$ 3,547	\$ 3,468	\$ 10,171	\$ 41,310
33	Customer Fixed Cost Adjustment Revenue	\$ 21,775	\$ 23,245	\$ 22,730	\$ 67,750	\$ 264,698
34	Non-Residential Revenue Per Customer Received	\$ 403.23	\$ 430.47	\$ 372.63	\$ 400.89	\$ 341.99
35	New Customer Deferral - Surcharge (Rebate)	\$ (970)	\$ (4,132)	\$ (4,096)	\$ (9,197)	\$ (57,175)
37	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 2,837	\$ (92,511)	\$ (104,686)	\$ (194,360)	\$ (134,678)
38	Deferral - Revenue Related Expenses	\$ (17)	\$ 540	\$ 611	\$ 1,135	\$ 786
39	Customer Deposit Rate	1.00%	1.00%	1.00%		
40	Interest on Deferral	\$ 49	\$ 12	\$ (70)	\$ (8)	\$ (1,697)
41	Monthly Non-Residential Deferral Totals	\$ 2,869	\$ (91,959)	\$ (104,144)	\$ (193,234)	\$ (135,589)
42						
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ 60,514	\$ (31,445)	\$ (135,589)		
44	Total Cumulative Deferral	\$ 164,482	\$ (861,332)	\$ (745,237)		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st
Quarter 2021
Balance Sheet Accounts

Note: Ending balances and monthly activity per the GL below will not agree to deferral calculations due to a correcting entry booked in April 2021. See note on "Notes" tab for explanation of Q1 Revision Entry.

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	202101	-1,013,474.55	1,889,121.33	875,646.78	
	REG ASSET-DECOUPLING DEFERRED		202102	875,646.78	-888,930.07	-13,283.29	
	REG ASSET-DECOUPLING DEFERRED		202103	-13,283.29	510,967.26	497,683.97	
					1,511,158.52		
	REG ASSET-DECOUPLING DEFERRED	GD	202101	36,409.28	15,779.39	52,188.67	
	REG ASSET-DECOUPLING DEFERRED		202102	52,188.67	-946,956.17	-894,767.50	
	REG ASSET-DECOUPLING DEFERRED		202103	-894,767.50	209,063.00	-685,704.50	
					-722,113.78		
					789,044.74		
186338	REG ASSET NON-RES DECOUPLING D	ED	202101	2,301,014.62	-1,677,921.80	623,092.82	
	REG ASSET NON-RES DECOUPLING D		202102	623,092.82	412,025.27	1,035,118.09	
	REG ASSET NON-RES DECOUPLING D		202103	1,035,118.09	-253,476.26	781,641.83	
					-1,519,372.79		
	REG ASSET NON-RES DECOUPLING D	GD	202101	57,644.83	-55,707.18	1,937.65	
	REG ASSET NON-RES DECOUPLING D		202102	1,937.65	92,745.26	94,682.91	
	REG ASSET NON-RES DECOUPLING D		202103	94,682.91	-290,458.79	-195,775.88	
					-253,420.71		
					-1,772,793.50		

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	202101	0.00	-1,014,319.11	-1,014,319.11	
	REG ASSET- DECOUPLING PRIOR YE		202102	-1,014,319.11	-845.27	-1,015,164.38	
	REG ASSET- DECOUPLING PRIOR YE		202103	-1,015,164.38	-845.97	-1,016,010.35	
					-1,016,010.35		
	REG ASSET- DECOUPLING PRIOR YE	GD	202101	0.00	36,439.62	36,439.62	
	REG ASSET- DECOUPLING PRIOR YE		202102	36,439.62	30.37	36,469.99	
	REG ASSET- DECOUPLING PRIOR YE		202103	36,469.99	30.39	36,500.38	
					36,500.38		
					-979,509.97		
182339	REG ASSET - NON RES DECOUPLING	ED	202101	0.00	2,302,932.13	2,302,932.13	
	REG ASSET - NON RES DECOUPLING		202102	2,302,932.13	1,919.11	2,304,851.24	
	REG ASSET - NON RES DECOUPLING		202103	2,304,851.24	1,920.71	2,306,771.95	
					2,306,771.95		
	REG ASSET - NON RES DECOUPLING	GD	202101	0.00	57,692.87	57,692.87	
	REG ASSET - NON RES DECOUPLING		202102	57,692.87	48.08	57,740.95	
	REG ASSET - NON RES DECOUPLING		202103	57,740.95	48.12	57,789.07	
					57,789.07		
					2,364,561.02		

Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

Quarterly Report for 1st

Quarter 2021

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	202101	212,448.87	-36,076.89	176,371.98	
	REG ASSET- DECOUPLING SURCHARG		202102	176,371.98	-33,971.17	142,400.81	
	REG ASSET- DECOUPLING SURCHARG		202103	142,400.81	-30,632.96	111,767.85	
	-100,681.02						
	REG ASSET- DECOUPLING SURCHARG	GD	202101	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202102	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202103	0.00	0.00	0.00	
0.00							
-100,681.02							
182338	REG ASSET - NON RES DECOUPLING	ED	202101	107,029.75	-9,399.09	97,630.66	
	REG ASSET - NON RES DECOUPLING		202102	97,630.66	-9,603.90	88,026.76	
	REG ASSET - NON RES DECOUPLING		202103	88,026.76	-10,050.49	77,976.27	
	-29,053.48						
	REG ASSET - NON RES DECOUPLING	GD	202101	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202102	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202103	0.00	0.00	0.00	
0.00							
-29,053.48							

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202101	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202102	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202103	0.00	0.00	0.00	
	0.00						
	REG LIABILITY DECOUPLING REBAT	GD	202101	-362,631.12	81,356.19	-281,274.93	
	REG LIABILITY DECOUPLING REBAT		202102	-281,274.93	84,421.62	-196,853.31	
	REG LIABILITY DECOUPLING REBAT		202103	-196,853.31	55,547.39	-141,305.92	
221,325.20							
221,325.20							
254338	REG LIABILITY NON RES DECOUPLI	ED	202101	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202102	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202103	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	202101	-136,649.04	21,069.79	-115,579.25	
	REG LIABILITY NON RES DECOUPLI		202102	-115,579.25	22,661.39	-92,917.86	
	REG LIABILITY NON RES DECOUPLI		202103	-92,917.86	19,342.20	-73,575.66	
63,073.38							
63,073.38							

Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

Quarterly Report for 1st

Quarter 2021

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	202101	-337,473.92	-305,410.68	-642,884.60	
	ADFIT DECOUPLING DEFERRED REV		202102	-642,884.60	109,075.26	-533,809.34	
	ADFIT DECOUPLING DEFERRED REV		202103	-533,809.34	-45,755.28	-579,564.62	
	-242,090.70						
	ADFIT DECOUPLING DEFERRED REV	GD	202101	85,097.43	-32,892.44	52,204.99	
	ADFIT DECOUPLING DEFERRED REV		202102	52,204.99	156,880.39	209,085.38	
ADFIT DECOUPLING DEFERRED REV	202103		209,085.38	1,349.82	210,435.20		
125,337.77							
-116,752.93							

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	202101	0.00	-875,282.08	-875,282.08
	RESIDENTIAL DECOUPLING DEFERRE		202102	-875,282.08	889,289.24	14,007.16
	RESIDENTIAL DECOUPLING DEFERRE		202103	14,007.16	-510,765.51	-496,758.35
-496,758.35						
456338	NON-RES DECOUPLING DEFERRED RE	ED	202101	0.00	-622,833.31	-622,833.31
	NON-RES DECOUPLING DEFERRED RE		202102	-622,833.31	-411,334.64	-1,034,167.95
	NON-RES DECOUPLING DEFERRED RE		202103	-1,034,167.95	254,232.93	-779,935.02
-779,935.02						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202101	0.00	-52,166.93	-52,166.93
	RESIDENTIAL DECOUPLING DEFERRE		202102	-52,166.93	946,605.24	894,438.31
	RESIDENTIAL DECOUPLING DEFERRE		202103	894,438.31	-209,721.26	684,717.05
684,717.05						
495338	NON-RES DECOUPLING DEFERRED RE	GD	202101	0.00	-1,936.84	-1,936.84
	NON-RES DECOUPLING DEFERRED RE		202102	-1,936.84	-92,782.30	-94,719.14
	NON-RES DECOUPLING DEFERRED RE		202103	-94,719.14	290,339.40	195,620.26
195,620.26						

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	202101	0.00	36,238.83	36,238.83
	AMORTIZATION RES DECOUPLING DE		202102	36,238.83	34,103.94	70,342.77
	AMORTIZATION RES DECOUPLING DE		202103	70,342.77	30,738.82	101,081.59
101,081.59						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202101	0.00	9,484.33	9,484.33
	AMORTIZATION NON-RES DECOUPLIN		202102	9,484.33	9,681.23	19,165.56
	AMORTIZATION NON-RES DECOUPLIN		202103	19,165.56	10,119.63	29,285.19
29,285.19						
495329	AMORTIZATION RES DECOUPLING DE	GD	202101	0.00	-81,624.37	-81,624.37
	AMORTIZATION RES DECOUPLING DE		202102	-81,624.37	-84,620.76	-166,245.13
	AMORTIZATION RES DECOUPLING DE		202103	-166,245.13	-55,688.23	-221,933.36
-221,933.36						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202101	0.00	-21,174.84	-21,174.84
	AMORTIZATION NON-RES DECOUPLIN		202102	-21,174.84	-22,748.23	-43,923.07
	AMORTIZATION NON-RES DECOUPLIN		202103	-43,923.07	-19,411.54	-63,334.61
-63,334.61						

Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

Quarterly Report for 1st

Quarter 2021

Jurisdiction:ID

Interest Expense/Income

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING□	ED	202101	0.00	-2,788.90	-2,788.90	
	INTEREST INCOME - DECOUPLING□		202102	-2,788.90	-3,179.01	-5,967.91	
	INTEREST INCOME - DECOUPLING□		202103	-5,967.91	-3,054.13	-9,022.04	
	-9,022.04						
	INTEREST INCOME - DECOUPLING□	GD	202101	0.00	-100.93	-100.93	
	INTEREST INCOME - DECOUPLING□		202102	-100.93	-78.45	-179.38	
	INTEREST INCOME - DECOUPLING□		202103	-179.38	-78.51	-257.89	
	-257.89						
	-9,279.93						
431328	INTEREST EXPENSE - DECOUPLING□	ED	202101	0.00	844.56	844.56	
	INTEREST EXPENSE - DECOUPLING□		202102	844.56	845.27	1,689.83	
	INTEREST EXPENSE - DECOUPLING□		202103	1,689.83	845.97	2,535.80	
	2,535.80						
	INTEREST EXPENSE - DECOUPLING□	GD	202101	0.00	373.23	373.23	
	INTEREST EXPENSE - DECOUPLING□		202102	373.23	673.95	1,047.18	
	INTEREST EXPENSE - DECOUPLING□		202103	1,047.18	987.83	2,035.01	
	2,035.01						
	4,570.81						

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	202101	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202102	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202103	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	202101	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202102	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202103	0.00	0.00	0.00	
	0.00						
	0.00						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202101	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202102	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202103	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	202101	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202102	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202103	0.00	0.00	0.00	
	0.00						
	0.00						
456311	CONTRA DECOUPLING DEFERRAL	ED	202101	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202102	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202103	0.00	0.00	0.00	
	0.00						
0.00							
495311	CONTRA DECOUPLING DEFERRAL	GD	202101	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202102	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202103	0.00	0.00	0.00	
	0.00						
0.00							

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2021. The similarity of the percentage change indicates that the mechanism is working as intended.

Summarized Quarterly and Year to Date Use per Customer and Fixed Cost Adjustment Revenue Per Customer. Change versus Authorized						
	Q1	Q2	Q3	Q4	YTD wtd Average	%
Electric Residential						
Change in Use per Customer	(122)				(122)	-3.7%
Change in FCA Revenue per Customer	-\$4.92				-\$4.92	-2.2%
Deferral per Average Customer	\$4.92				\$4.92	
Electric Non-Residential						
Change in Use per Customer	(777)				(777)	-6.8%
Change in FCA Revenue per Customer	-\$28.72				-\$28.72	-4.8%
Deferral per Average Customer	\$28.72				\$28.72	
Natural Gas Residential						
Change in Use per Customer	19				19	6.1%
Change in FCA Revenue per Customer	\$7.38				\$7.38	5.2%
Deferral per Average Customer	-\$7.38				-\$7.38	
Natural Gas Non-Residential						
Change in Use per Customer	208				208	3.6%
Change in FCA Revenue per Customer	\$124.75				\$124.75	10.4%
Deferral per Average Customer	-\$124.75				-\$124.75	

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 2021 surcharge may not be fully recovered by 12/31/2023 and therefore would not be recognizable as income for financial reporting purposes in 2021. The income statement impact of any contra deferral entries will be eliminated for normalized Idaho results reporting.

3) Due to an added Company holiday in January 2021, not all meters scheduled to be read in January and February were completed resulting in an under statement of actual customers in those months. In March, meter reading had caught up with scheduled reads resulting in an overstatement of actual customers for the month. This issue was identified by the Company during the January close and after internal discussions, the Company used actual customers for December 2020 to calculate the January - March deferral entries due to historically low changes in customer counts during Q1. The difference between actual customers used in the Q1 deferral calculations recorded was compared to the actual at the end of March. The difference was spread evenly to the three months in the quarter and the deferral calculations were re-performed with the revised customer counts. The difference between the deferral amounts recorded and the deferral amounts with the revised actual customers for the quarter was booked with the April 2021 close. The net impact of the correcting entry, including interest, is summarized below:

Electric Residential: Surcharge increased by \$57,689
 Electric Non-Residential: Surcharge decreased by \$58,042
 Natural Gas Residential: Rebate decreased by \$39,556
 Natural Gas Non-Residential: Rebate decreased by \$2,398

