



**Avista Corp.**

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August 30, 2021

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

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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 2021. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 2nd 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 2nd 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**

Line No.	Source	Revised				2nd Quarter	18 Mont
		Apr-21	May-21	Jun-21	2021 Total	6/30	
(a)	(b)	(r)	(s)	(t)			
<b>Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	113,778	113,721	114,017	341,516	2
2	Total Actual Usage (kWhs)	Revenue Reports	92,016,869	83,750,381	97,266,951	273,034,201	1,854
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,855,219	\$ 8,083,554	\$ 9,293,835	26,232,608	178
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 684,903	\$ 684,801	\$ 688,659	2,058,363	12
<b>Existing Customers</b>							
5	Actual Customers on System During Test Year	(1) - (16)	108,372	108,137	108,072	324,581	1
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 54.97	\$ 45.15	\$ 44.18	\$47.96	
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 5,957,732	\$ 4,882,338	\$ 4,728,301	\$ 15,568,371	\$ 118
8	Actual Base Rate Revenue	(3) - (19)	\$ 8,515,192	\$ 7,816,033	\$ 9,009,447	\$ 25,340,672	\$ 172
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 654,141	\$ 652,774	\$ 654,981	\$ 1,961,895	\$ 111
10	Actual Usage (kWhs)	(2) - (21)	88,534,735	81,060,386	94,401,346	263,996,467	1,808
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$
12	Variable Power Supply Revenue	(10) x (11)	\$ 1,958,388	\$ 1,793,056	\$ 2,088,158	\$ 5,839,602	\$ 35
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 5,902,663	\$ 5,370,204	\$ 6,266,308	\$ 17,539,175	\$ 121
14	Residential Revenue Per Customer Received		\$54.47	\$49.66	\$57.98	\$54.04	
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ 55,069	\$ (487,866)	\$ (1,538,007)	\$ (1,970,804)	\$ (12)
<b>New Customers</b>							
16	Actual Customers New Since Test Year	Revenue Reports	5,406	5,584	5,945	16,935	
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$34.46	\$28.30	\$27.69	\$31.39	
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 186,314	\$ 158,053	\$ 187,244	\$ 531,611	\$ 2
19	Actual Base Rate Revenue	Revenue Reports	\$ 340,027	\$ 267,521	\$ 284,388	\$ 891,937	\$ 4
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 30,762	\$ 32,027	\$ 33,678	\$ 96,468	\$
21	Actual Usage (kWhs)	Revenue Reports	3,482,134	2,689,995	2,865,605	9,037,734	40
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$
23	Variable Power Supply Revenue	(21) x (22)	\$ 77,025	\$ 59,503	\$ 63,387	\$ 199,915	\$ 1
24	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02511	\$ 0.02511	\$ 0.02511	\$ 0.02511	\$
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 87,436	\$ 67,546	\$ 71,955	\$ 226,938	\$ 1
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 144,804	\$ 108,445	\$ 115,367	\$ 368,617	\$ 1
27	Residential Revenue Per Customer Received		\$26.79	\$19.42	\$19.41	\$21.77	
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 41,509	\$ 49,608	\$ 71,876	\$ 162,994	\$
29	Total Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ 96,579	\$ (438,257)	\$ (1,466,131)	\$ (1,807,809)	\$ (12)
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (526)	\$ 2,389	\$ 7,992	\$ 9,854	\$
31		Customer Deposit Rate	1.00%	1.00%	1.00%		
32	Interest on Deferral	Avg Balance Calc	\$ (344)	\$ (486)	\$ (1,275)	\$ (2,105)	\$
33	<b>Monthly Residential Deferral Totals</b>		<b>\$ 95,708</b>	<b>\$ (436,354)</b>	<b>\$ (1,459,414)</b>	<b>\$ (1,800,060)</b>	<b>\$ (12)</b>
34	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((29), (30), (32))	\$ (364,929)	\$ (801,283)	\$ (2,260,697)		

**ID Fixed Cost Adjustment Report Q2 2021 / Electric Deferral**

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

Line No.	Source	Apr-21	May-21	2nd Quarter 2021		18 Months 6/30
				Revised Jun-21	Total	
(a)	(b)	(r)	(s)	(t)		
<b>Non-Residential Group</b>						
1	Total Actual Billed Customers	Revenue Reports	25,540	25,382	25,646	76,568
2	Total Actual Usage (kWhs)	Revenue Reports	81,116,364	88,290,900	101,216,568	1,578,832
3	Total Actual Base Rate Revenue	Revenue Reports	6,952,692	7,537,231	8,461,467	22,951,391
4	Total Actual Fixed Charge Revenue	Revenue Reports	696,622	687,729	689,407	2,073,758
<b>Existing Customers</b>						
5	Actual Customers on System During Test Year	(1) - (16)	23,623	23,434	23,626	70,683
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$184.70	\$181.30	\$188.69	\$184.70
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 4,363,077	\$ 4,248,673	\$ 4,443,659	\$ 13,055,409
8	Actual Base Rate Revenue	(3) - (19)	\$ 6,696,614	\$ 7,294,766	\$ 8,177,530	\$ 22,168,909
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 667,323	\$ 657,928	\$ 658,667	\$ 1,983,917
10	Actual Usage (kWhs)	(2) - (21)	78,388,239	85,753,114	98,208,453	262,349,807
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
12	Variable Power Supply Revenue	(10) x (11)	\$ 1,733,948	\$ 1,896,859	\$ 2,172,371	\$ 5,803,178
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 4,295,343	\$ 4,739,979	\$ 5,346,492	\$ 14,381,814
14	Non-Residential Revenue Per Customer Received		\$181.83	\$202.27	\$226.30	\$203.47
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ 67,734	\$ (491,306)	\$ (902,833)	\$ (1,326,405)
<b>New Customers</b>						
16	Actual Customers New Since Test Year	Revenue Reports	1,917	1,948	2,020	5,885
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$99.66	\$97.83	\$101.82	\$101.83
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 191,051	\$ 190,574	\$ 217,627	\$ 599,252
19	Actual Base Rate Revenue	Revenue Reports	\$ 256,078	\$ 242,466	\$ 283,938	\$ 782,481
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 29,299	\$ 29,801	\$ 30,741	\$ 89,841
21	Actual Usage (kWhs)	Revenue Reports	2,728,125	2,537,786	3,008,114	8,274,026
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
23	Variable Power Supply Revenue	(21) x (22)	\$ 60,346	\$ 56,136	\$ 66,539	\$ 183,021
24	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02484	\$ 0.02484	\$ 0.02484	\$ 0.02484
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 67,767	\$ 63,039	\$ 74,722	\$ 205,527
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 98,667	\$ 93,490	\$ 111,936	\$ 304,093
27	Non-Residential Revenue Per Customer Received		\$51.47	\$47.99	\$55.41	\$51.67
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 92,384	\$ 97,084	\$ 105,691	\$ 295,159
29	Total Non-Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ 160,117	\$ (394,222)	\$ (797,142)	\$ (1,031,246)
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (873)	\$ 2,149	\$ 4,345	\$ 5,621
31		Customer Deposit Rate	1.00%	1.00%	1.00%	
32	Interest on Deferral	Avg Balance Calc	\$ 2,592	\$ 2,497	\$ 2,005	\$ 7,094
33	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 161,836</b>	<b>\$ (389,576)</b>	<b>\$ (790,792)</b>	<b>\$ (1,018,531)</b>
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(29), (30), (32)	\$ 3,192,209	\$ 2,802,633	\$ 2,011,841	
35	Total Cumulative Deferral	Res line(34) +Non-Res line (34)	\$ 2,827,280	\$ 2,001,350	\$ (248,856)	

Please see note 3 in the Notes tab for the highlighted cells.

**ID Fixed Cost Adjustment Report Q2 2021 / Electric Deferral**

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

Line No.	(a)	(b)	Apr-21	May-21	Jun-21	2nd Quarter 2021 Total	18 E 6/2
<b>Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	88,394	88,356	88,822	265,572	1
2	Total Actual Usage (Therms)	Revenue Reports	4,746,418	2,518,275	1,493,811	8,758,504	101
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 2,725,227	\$ 1,709,012	\$ 1,226,612	5,660,851	56
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 532,020	\$ 531,620	\$ 535,537	1,599,177	5
6	<b>Existing Customers</b>						
7	Actual Customers on System During Test Year	(1) - (22)	78,913	78,754	78,818	236,485	1
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 25.87	\$ 14.52	\$ 8.95	\$16.27	
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,041,450	\$ 1,143,886	\$ 661,945	\$ 3,847,282	\$ 42
11	Actual Base Rate Revenue	(3) - (26)	\$ 2,388,346	\$ 1,510,644	\$ 1,076,475	\$ 4,975,464	\$ 56
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 476,930	\$ 475,887	\$ 477,710	\$ 1,430,526	\$ 4
13	Actual Usage (Therms)	(2) - (28)	4,139,857	2,211,252	1,295,100	7,646,209	100
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 1,911,416	\$ 1,034,757	\$ 598,765	\$ 3,544,938	\$ 43
17	Residential Revenue Per Customer Received		\$24.22	\$13.14	\$7.60	\$14.99	
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 130,034	\$ 109,129	\$ 63,180	\$ 302,344	\$
21	<b>New Customers</b>						
22	Actual Customers New Since Test Year	Revenue Reports	9,481	9,602	10,004	29,087	
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$24.42	\$13.71	\$8.45	\$16.28	
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 231,548	\$ 131,665	\$ 110,303	\$ 473,516	\$ 4
26	Actual Base Rate Revenue	Revenue Reports	\$ 336,881	\$ 198,369	\$ 150,137	\$ 685,387	\$ 5
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 55,090	\$ 55,733	\$ 57,827	\$ 168,650	\$
28	Actual Usage (Therms)	Revenue Reports	606,561	307,023	198,711	1,112,295	\$ 5
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)	\$ 15,765	\$ 7,980	\$ 5,165	\$ 28,910	\$
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 266,026	\$ 134,655	\$ 87,146	\$ 487,827	\$ 3
34	Residential Revenue Per Customer Received		\$28.06	\$14.02	\$8.71	\$16.77	
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (34,477)	\$ (2,991)	\$ 23,157	\$ (14,310)	\$
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 95,557	\$ 106,139	\$ 86,338	\$ 288,034	\$
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (558)	\$ (620)	\$ (504)	\$ (1,682)	\$
39		Customer Deposit Rate	1.00%	1.00%	1.00%		
40	Interest on Deferral	Avg Balance Calc	\$ (468)	\$ (385)	\$ (306)	\$ (1,160)	\$
41	<b>Monthly Residential Deferral Totals</b>		<b>\$ 94,531</b>	<b>\$ 105,134</b>	<b>\$ 85,528</b>	<b>\$ 285,192</b>	<b>\$</b>
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ (515,117)	\$ (409,983)	\$ (324,456)		

ID Fixed Cost Adjustment Report Q2 2021 / Natural Gas Deferral

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

Line No.	(a)	(b)	Apr-21	May-21	Jun-21	2nd Quarter 2021 Total	18 E 6/2
<b>Non-Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	1,557	1,535	1,571	4,663	
2	Total Actual Usage (Therms)	Revenue Reports	1,835,878	1,532,835	1,150,071	4,518,784	38
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 578,629	\$ 473,378	\$ 391,320	1,443,327	11
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 165,468	\$ 163,939	\$ 167,074	496,480	2
6	<b>Existing Customers</b>						
7	Actual Customers on System During Test Year	(1) - (22)	1,501	1,475	1,509	4,485	
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$254.63	\$204.35	\$157.31	\$203.35	
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 382,194	\$ 301,410	\$ 228,417	\$ 912,021	\$ 7
11	Actual Base Rate Revenue	(3) - (26)	\$ 553,232	\$ 451,936	\$ 369,198	\$ 1,374,366	\$ 10
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 159,522	\$ 157,713	\$ 160,038	\$ 477,273	\$ 2
13	Actual Usage (Therms)	(2) - (28)	1,744,274	1,457,809	1,070,588	4,272,671	36
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 393,710	\$ 294,224	\$ 209,159	\$ 897,093	\$ 7
17	Non-Residential Revenue Per Customer Received		\$262.30	\$199.47	\$138.61	\$200.02	
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (11,516)	\$ 7,186	\$ 19,258	\$ 14,928	\$
21	<b>New Customers</b>						
22	Actual Customers New Since Test Year	Revenue Reports	56	60	62	178	
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$220.86	\$177.25	\$136.45	\$188.37	
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 12,368	\$ 10,635	\$ 10,527	\$ 33,530	\$
26	Actual Base Rate Revenue	Revenue Reports	\$ 25,397	\$ 21,442	\$ 22,122	\$ 68,961	\$
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 5,946	\$ 6,226	\$ 7,035	\$ 19,207	\$
28	Actual Usage (Therms)	Revenue Reports	91,604	75,026	79,483	246,113	\$ 1
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$ 0.02781	\$
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 2,548	\$ 2,087	\$ 2,211	\$ 6,845	\$
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 16,903	\$ 13,129	\$ 12,876	\$ 42,908	\$
34	Non-Residential Revenue Per Customer Received		\$301.85	\$218.82	\$207.67	\$241.06	
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (4,535)	\$ (2,494)	\$ (2,348)	\$ (9,378)	\$
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (16,051)	\$ 4,692	\$ 16,909	\$ 5,550	\$
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 94	\$ (27)	\$ (99)	\$ (32)	\$
39		Customer Deposit Rate	1.00%	1.00%	1.00%		
40	Interest on Deferral	Avg Balance Calc	\$ (120)	\$ (124)	\$ (116)	\$ (360)	\$
41	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ (16,077)</b>	<b>\$ 4,540</b>	<b>\$ 16,695</b>	<b>\$ 5,158</b>	<b>\$</b>
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ (151,666)	\$ (147,126)	\$ (130,431)		
44	Total Cumulative Deferral	Res line(43) +Non-Res line (43)	\$ (666,783)	\$ (557,109)	\$ (454,886)		

Please see note 3 in the Notes tab for the highlighted cells.

ID Fixed Cost Adjustment Report Q2 2021 / Natural Gas Deferral

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd  
Quarter 2021  
**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	202104	497,683.97	154,244.18	651,928.15	
	REG ASSET-DECOUPLING DEFERRED		202105	651,928.15	-435,506.78	216,421.37	
	REG ASSET-DECOUPLING DEFERRED		202106	216,421.37	-1,435,365.06	-1,218,943.69	
	<b>-1,716,627.66</b>						
	REG ASSET-DECOUPLING DEFERRED	GD	202104	-685,704.50	134,056.57	-551,647.93	
	REG ASSET-DECOUPLING DEFERRED		202105	-551,647.93	105,103.27	-446,544.66	
	REG ASSET-DECOUPLING DEFERRED		202106	-446,544.66	103,253.44	-343,291.22	
	<b>342,413.28</b>						
	<b>-1,374,214.38</b>						
186338	REG ASSET NON-RES DECOUPLING D	ED	202104	781,641.83	101,872.50	883,514.33	
	REG ASSET NON-RES DECOUPLING D		202105	883,514.33	-391,499.71	492,014.62	
	REG ASSET NON-RES DECOUPLING D		202106	492,014.62	-790,382.19	-298,367.57	
	<b>-1,080,009.40</b>						
	REG ASSET NON-RES DECOUPLING D	GD	202104	-195,775.88	-13,727.33	-209,503.21	
	REG ASSET NON-RES DECOUPLING D		202105	-209,503.21	4,492.17	-205,011.04	
	REG ASSET NON-RES DECOUPLING D		202106	-205,011.04	23,499.77	-181,511.27	
	<b>14,264.61</b>						
	<b>-1,065,744.79</b>						

Jurisdiction:ID

**Prior Year FCA**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182329	REG ASSET- DECOUPLING PRIOR YE	ED	202104	-1,016,010.35	-846.68	-1,016,857.03	
	REG ASSET- DECOUPLING PRIOR YE		202105	-1,016,857.03	-847.38	-1,017,704.41	
	REG ASSET- DECOUPLING PRIOR YE		202106	-1,017,704.41	-848.09	-1,018,552.50	
	<b>-2,542.15</b>						
	REG ASSET- DECOUPLING PRIOR YE	GD	202104	36,500.38	30.42	36,530.80	
	REG ASSET- DECOUPLING PRIOR YE		202105	36,530.80	30.44	36,561.24	
	REG ASSET- DECOUPLING PRIOR YE		202106	36,561.24	30.47	36,591.71	
	<b>91.33</b>						
	<b>-2,450.82</b>						
182339	REG ASSET - NON RES DECOUPLING	ED	202104	2,306,771.95	1,922.31	2,308,694.26	
	REG ASSET - NON RES DECOUPLING		202105	2,308,694.26	1,923.91	2,310,618.17	
	REG ASSET - NON RES DECOUPLING		202106	2,310,618.17	1,925.52	2,312,543.69	
	<b>5,771.74</b>						
	REG ASSET - NON RES DECOUPLING	GD	202104	57,789.07	48.16	57,837.23	
	REG ASSET - NON RES DECOUPLING		202105	57,837.23	48.20	57,885.43	
	REG ASSET - NON RES DECOUPLING		202106	57,885.43	48.24	57,933.67	
	<b>144.60</b>						
	<b>5,916.34</b>						

Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

Quarterly Report for 2nd

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	202104	111,767.85	-25,539.85	86,228.00	
	REG ASSET- DECOUPLING SURCHARG		202105	86,228.00	-23,259.28	62,968.72	
	REG ASSET- DECOUPLING SURCHARG		202106	62,968.72	-27,046.05	35,922.67	
	<b>-75,845.18</b>						
	REG ASSET- DECOUPLING SURCHARG	GD	202104	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202105	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>-75,845.18</b>						
182338	REG ASSET - NON RES DECOUPLING	ED	202104	77,976.27	-8,810.09	69,166.18	
	REG ASSET - NON RES DECOUPLING		202105	69,166.18	-9,602.28	59,563.90	
	REG ASSET - NON RES DECOUPLING		202106	59,563.90	-11,024.52	48,539.38	
	<b>-29,436.89</b>						
	REG ASSET - NON RES DECOUPLING	GD	202104	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202105	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>-29,436.89</b>						

**Rebate**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202104	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202105	0.00	0.00	0.00	
	REG LIABILITY DECOUPLING REBAT		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY DECOUPLING REBAT	GD	202104	-141,305.92	36,843.19	-104,462.73	
	REG LIABILITY DECOUPLING REBAT		202105	-104,462.73	19,508.98	-84,953.75	
	REG LIABILITY DECOUPLING REBAT		202106	-84,953.75	11,639.53	-73,314.22	
	<b>67,991.70</b>						
	<b>67,991.70</b>						
254338	REG LIABILITY NON RES DECOUPLI	ED	202104	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202105	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY NON RES DECOUPLI	GD	202104	-73,575.66	12,482.84	-61,092.82	
	REG LIABILITY NON RES DECOUPLI		202105	-61,092.82	10,422.58	-50,670.24	
	REG LIABILITY NON RES DECOUPLI		202106	-50,670.24	7,816.11	-42,854.13	
	<b>30,721.53</b>						
	<b>30,721.53</b>						

Avista Corporation Fixed Cost Adjustment Mechanism  
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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	202104	-579,564.62	-46,796.90	-626,361.52	
	ADFIT DECOUPLING DEFERRED REV		202105	-626,361.52	180,346.22	-446,015.30	
	ADFIT DECOUPLING DEFERRED REV		202106	-446,015.30	475,175.48	29,160.18	
	<b>608,724.80</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	202104	210,435.20	-35,644.11	174,791.09	
	ADFIT DECOUPLING DEFERRED REV		202105	174,791.09	-29,317.18	145,473.91	
ADFIT DECOUPLING DEFERRED REV	202106		145,473.91	-30,720.39	114,753.52		
<b>-95,681.68</b>							
<b>513,043.12</b>							

**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	202104	-496,758.35	-153,665.80	-650,424.15
	RESIDENTIAL DECOUPLING DEFERRE		202105	-650,424.15	435,868.44	-214,555.71
	RESIDENTIAL DECOUPLING DEFERRE		202106	-214,555.71	1,434,947.52	1,220,391.81
<b>1,717,150.16</b>						
456338	NON-RES DECOUPLING DEFERRED RE	ED	202104	-779,935.02	-101,276.55	-881,211.57
	NON-RES DECOUPLING DEFERRED RE		202105	-881,211.57	392,072.61	-489,138.96
	NON-RES DECOUPLING DEFERRED RE		202106	-489,138.96	790,462.84	301,323.88
<b>1,081,258.90</b>						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202104	684,717.05	-134,502.52	550,214.53
	RESIDENTIAL DECOUPLING DEFERRE		202105	550,214.53	-105,519.01	444,695.52
	RESIDENTIAL DECOUPLING DEFERRE		202106	444,695.52	-103,582.40	341,113.12
<b>-343,603.93</b>						
495338	NON-RES DECOUPLING DEFERRED RE	GD	202104	195,620.26	13,562.67	209,182.93
	NON-RES DECOUPLING DEFERRED RE		202105	209,182.93	-4,664.81	204,518.12
	NON-RES DECOUPLING DEFERRED RE		202106	204,518.12	-23,660.75	180,857.37
<b>-14,762.89</b>						

**Amort of Prior Period Deferred Revenue**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456329	AMORTIZATION RES DECOUPLING DE	ED	202104	101,081.59	25,622.31	126,703.90
	AMORTIZATION RES DECOUPLING DE		202105	126,703.90	23,321.42	150,025.32
	AMORTIZATION RES DECOUPLING DE		202106	150,025.32	27,087.24	177,112.56
<b>76,030.97</b>						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202104	29,285.19	8,871.37	38,156.56
	AMORTIZATION NON-RES DECOUPLIN		202105	38,156.56	9,655.90	47,812.46
	AMORTIZATION NON-RES DECOUPLIN		202106	47,812.46	11,069.54	58,882.00
<b>29,596.81</b>						
495329	AMORTIZATION RES DECOUPLING DE	GD	202104	-221,933.36	-36,945.55	-258,878.91
	AMORTIZATION RES DECOUPLING DE		202105	-258,878.91	-19,587.87	-278,466.78
	AMORTIZATION RES DECOUPLING DE		202106	-278,466.78	-11,705.45	-290,172.23
<b>-68,238.87</b>						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202104	-63,334.61	-12,538.93	-75,873.54
	AMORTIZATION NON-RES DECOUPLIN		202105	-75,873.54	-10,469.13	-86,342.67
	AMORTIZATION NON-RES DECOUPLIN		202106	-86,342.67	-7,855.06	-94,197.73
<b>-30,863.12</b>						



Avista Corporation Fixed Cost Adjustment Mechanism

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Interest Expense/Income

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING □	ED	202104	-9,022.04	-3,240.38	-12,262.42	
	INTEREST INCOME - DECOUPLING □		202105	-12,262.42	-2,974.23	-15,236.65	
	INTEREST INCOME - DECOUPLING □		202106	-15,236.65	-2,092.38	-17,329.03	
	<b>-8,306.99</b>						
	INTEREST INCOME - DECOUPLING □	GD	202104	-257.89	-85.34	-343.23	
	INTEREST INCOME - DECOUPLING □		202105	-343.23	-78.64	-421.87	
	INTEREST INCOME - DECOUPLING □		202106	-421.87	-78.71	-500.58	
	<b>-242.69</b>						
	<b>-8,549.68</b>						
431328	INTEREST EXPENSE - DECOUPLING □	ED	202104	2,535.80	846.68	3,382.48	
	INTEREST EXPENSE - DECOUPLING □		202105	3,382.48	847.38	4,229.86	
	INTEREST EXPENSE - DECOUPLING □		202106	4,229.86	1,265.63	5,495.49	
	<b>2,959.69</b>						
	INTEREST EXPENSE - DECOUPLING □	GD	202104	2,035.01	775.82	2,810.83	
	INTEREST EXPENSE - DECOUPLING □		202105	2,810.83	713.82	3,524.65	
	INTEREST EXPENSE - DECOUPLING □		202106	3,524.65	594.81	4,119.46	
	<b>2,084.45</b>						
	<b>5,044.14</b>						

Financial Reporting Contra Asset Accounts

Jurisdiction:ID

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	202104	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202105	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	202104	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202105	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202104	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202105	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	202104	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202105	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202106	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
456311	CONTRA DECOUPLING DEFERRAL	ED	202104	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202105	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202106	0.00	0.00	0.00	
	<b>0.00</b>						
<b>0.00</b>							
495311	CONTRA DECOUPLING DEFERRAL	GD	202104	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202105	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202106	0.00	0.00	0.00	
	<b>0.00</b>						
<b>0.00</b>							

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2021. The similarity of the percentage change indicates that the mechanism is working as intended. The slight differences in the Change in Revenue per Customer vs. the Deferral per Customer is due to a customer true-up recorded in June 2021.

Summarized Quarterly and Year to Date Use per Customer and Fixed Cost Adjustment Revenue  
Per Customer. Change versus Authorized

	Q1	Q2	Q3	Q4	YTD wtd Average	%
<b>Electric Residential</b>						
Change in Use per Customer	(122)	255			132	2.4%
Change in FCA Revenue per Customer	-\$4.92	\$15.66			\$10.74	3.0%
Deferral per Average Customer	\$4.92	-\$15.88			-\$11.01	
<b>Electric Non-Residential</b>						
Change in Use per Customer	(777)	321			(456)	-2.1%
Change in FCA Revenue per Customer	-\$28.72	\$40.25			\$11.53	1.1%
Deferral per Average Customer	\$28.72	-\$40.41			-\$12.02	
<b>Natural Gas Residential</b>						
Change in Use per Customer	19	(7)			11	2.8%
Change in FCA Revenue per Customer	\$7.38	-\$3.46			\$3.92	2.0%
Deferral per Average Customer	-\$7.38	\$3.25			-\$4.09	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	208	(29)			179	2.1%
Change in FCA Revenue per Customer	\$124.75	-\$7.90			\$116.85	6.5%
Deferral per Average Customer	-\$124.75	\$3.57			-\$121.33	

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) The "Fixed Cost Adjustment Revenue" on the Electric and Natural Gas Deferral tabs were adjusted in June 2021. As approved by Order No. 34502 in Case No. AVU-E-19-06, the Company will include a true-up to calculate Fixed Cost Adjustment (FCA) revenue using annual average customers compared to what was recorded using monthly customer counts, and record the difference so that the annual FCA revenue is based on annual average customers. The Fixed Cost Adjustment Revenue was adjusted as follows:

Electric Residential Existing Customers	-\$45,918.15
Electric Residential New Customers	\$22,599.75
Electric Non-Residential Existing Customers	-\$14,305.89
Electric Non-Residential New Customers	\$11,959.16
Natural Gas Residential Existing Customers	-\$43,613.06
Natural Gas Residential New Customers	\$25,760.07
Natural Gas Non-Residential Existing Customers	-\$8,958.23
Natural Gas Non-Residential New Customers	\$2,067.79