



Avista Corp.
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November 29, 2021

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 2021. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 3rd quarter of 2021.

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 2021

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (12 Months Ended June 2022)
AVU-E-19-04 FCA Base - Rates Effective 12/1/2019
AVU-E-21-01 FCA Base - Rates Effective 09/01/2021

Line No.	Source	3rd Quarter 2021				
		Jul-21	Aug-21	Sep-21	Total	
(a)	(b)	(i)	(j)	(k)		
Residential Group						
1	Total Actual Billed Customers	Revenue Reports	114,060	114,220	114,334	342,614
2	Total Actual Usage (kWhs)	Revenue Reports	119,710,272	99,035,447	71,320,106	290,065,825
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 11,465,672	\$ 9,620,225	\$ 7,252,227	\$ 28,338,124
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 688,248	\$ 689,787	\$ 689,130	\$ 2,067,165
<u>Existing Customers</u>						
5	Actual Customers on System During Test Year	(1) - (16)	107,863	107,879	109,988	325,730
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$54.18	\$54.49	\$43.76	\$50.76
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 5,843,880	\$ 5,878,863	\$ 4,812,821	\$ 16,535,564
8	Actual Base Rate Revenue	(3) - (19)	\$ 11,055,391	\$ 9,220,803	\$ 7,060,917	\$ 27,337,112
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 652,942	\$ 653,741	\$ 664,381	\$ 1,971,065
10	Actual Usage (kWhs)	(2) - (21)	115,502,899	94,943,155	69,462,902	279,908,956
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02500	\$ 0.02283
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,554,924	\$ 2,100,143	\$ 1,736,573	\$ 6,391,639
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 7,847,525	\$ 6,466,919	\$ 4,659,964	\$ 18,974,407
14	Residential Revenue Per Customer Received		\$72.75	\$59.95	\$42.37	\$58.25
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ (2,003,645)	\$ (588,056)	\$ 152,857	\$ (2,438,844)
<u>New Customers</u>						
16	Actual Customers New Since Test Year	Revenue Reports	6,197	6,341	4,346	16,884
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$33.97	\$34.16	\$28.29	\$32.58
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 210,482	\$ 216,630	\$ 122,946	\$ 550,059
19	Actual Base Rate Revenue	Revenue Reports	\$ 410,281	\$ 399,422	\$ 191,310	\$ 1,001,013
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 35,306	\$ 36,046	\$ 24,749	\$ 96,100
21	Actual Usage (kWhs)	Revenue Reports	4,207,373	4,092,292	1,857,204	10,156,869
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02500	\$ 0.02265
23	Variable Power Supply Revenue	(21) x (22)	\$ 93,067	\$ 90,522	\$ 46,430	\$ 230,019
24	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02511	\$ 0.02511	\$ 0.02445	\$ 0.02499
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 105,647	\$ 102,757	\$ 45,409	\$ 253,813
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 176,261	\$ 170,098	\$ 74,722	\$ 421,081
27	Residential Revenue Per Customer Received		\$28.44	\$26.83	\$17.19	\$24.94
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 34,222	\$ 46,532	\$ 48,224	\$ 128,978
29	Total Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ (1,969,423)	\$ (541,524)	\$ 201,081	\$ (2,309,866)
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 10,735	\$ 2,952	\$ (876)	\$ 12,812
31		Customer Deposit Rate	1.00%	1.00%	1.00%	
32	Interest on Deferral	Avg Balance Calc	\$ (816)	\$ (1,857)	\$ (2,000)	\$ (4,673)
33	Monthly Residential Deferral Totals		\$ (1,959,504)	\$ (540,429)	\$ 198,206	\$ (2,301,727)
34	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((29), (30), (32))	\$ (1,959,504)	\$ (2,499,933)	\$ (2,301,727)	
35	Prior Calendar Year Subset Interest					
36	Prior Calendar Year Subset Balance					
37	Current Calendar Year Subset Interest					

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2021

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (12 Months Ended June 2022)
AVU-E-19-04 FCA Base - Rates Effective 12/1/2019
AVU-E-21-01 FCA Base - Rates Effective 09/01/2021

Line No.	Source	3rd Quarter 2021				
		Jul-21	Aug-21	Sep-21	Total	
(a)	(b)	(i)	(j)	(k)		
Non-Residential Group						
1	Total Actual Billed Customers	Revenue Reports	25,577	25,605	25,611	76,793
2	Total Actual Usage (kWhs)	Revenue Reports	98,853,290	94,872,233	84,512,973	278,238,496
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,361,255	\$ 8,044,056	\$ 7,506,581	\$ 23,911,892
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 682,274	\$ 680,303	\$ 680,362	\$ 2,042,938
<u>Existing Customers</u>						
5	Actual Customers on System During Test Year	(1) - (16)	23,490	23,466	24,001	70,957
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$214.33	\$199.01	\$183.28	\$198.76
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 5,034,596	\$ 4,670,076	\$ 4,398,964	\$ 14,103,636
8	Actual Base Rate Revenue	(3) - (19)	\$ 8,021,303	\$ 7,697,990	\$ 7,284,315	\$ 23,003,608
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 649,848	\$ 647,582	\$ 655,745	\$ 1,953,175
10	Actual Usage (kWhs)	(2) - (21)	95,116,710	91,057,517	82,096,910	268,271,136
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02500	\$ 58.25195
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,103,982	\$ 2,014,192	\$ 2,052,423	\$ 2,052,423
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 5,267,473	\$ 5,036,216	\$ 4,576,147	\$ 14,879,836
14	Non-Residential Revenue Per Customer Received		\$224.24	\$214.62	\$190.66	\$209.70
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ (232,876)	\$ (366,139)	\$ (177,184)	\$ (776,200)
<u>New Customers</u>						
16	Actual Customers New Since Test Year	Revenue Reports	2,087	2,139	1,610	5,836
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$115.65	\$107.39	\$105.27	\$109.76
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 241,364	\$ 229,702	\$ 169,477	\$ 640,543
19	Actual Base Rate Revenue	Revenue Reports	\$ 339,953	\$ 346,066	\$ 222,265	\$ 908,284
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 32,425	\$ 32,722	\$ 24,616	\$ 89,763
21	Actual Usage (kWhs)	Revenue Reports	3,736,580	3,814,716	2,416,063	9,967,360
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02212	\$ 0.02212	\$ 0.02500	\$ 0.02282
23	Variable Power Supply Revenue	(21) x (22)	\$ 82,653	\$ 84,382	\$ 60,402	\$ 227,436
24	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02484	\$ 0.02484	\$ 0.02317	\$ 0.02444
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 92,817	\$ 94,758	\$ 55,980	\$ 243,554
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 132,058	\$ 134,205	\$ 81,267	\$ 347,530
27	Non-Residential Revenue Per Customer Received		\$63.28	\$62.74	\$50.48	\$59.55
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 109,306	\$ 95,496	\$ 88,210	\$ 293,013
29	Total Non-Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ (123,570)	\$ (270,643)	\$ (88,974)	\$ (483,187)
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 674	\$ 1,475	\$ 387	\$ 2,536
31		Customer Deposit Rate	1.00%	1.00%	1.00%	
32	Interest on Deferral	Avg Balance Calc	\$ (51)	\$ (215)	\$ (364)	\$ (630)
33	Monthly Non-Residential Deferral Totals		\$ (122,948)	\$ (269,382)	\$ (88,950)	\$ (481,280)
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((29), (30), (32))	\$ (122,948)	\$ (392,330)	\$ (481,280)	
35	Prior Calendar Year Subset Interest					
36	Prior Calendar Year Subset Balance					
37	Current Calendar Year Subset Interest					
38	Total Cumulative Deferral	line (34)	\$ (2,082,452)	\$ (2,892,263)	\$ (2,783,008)	

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
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Avista Utilities

Natural Gas Fixed Cost Adjustment Mechanism (Idaho)

Development of Natural Gas Deferrals (12 Months Ended June 2022)

AVU-G-17-01 FCA Base - Rates Effective 1/1/2019, With Sch 172 Tax Reform Adj - Rates Effective 1/1/2019

AVU-G-21-01 FCA Base - Rates Effective 09/01/2021

Line No.	(a)	Source (b)	3rd Quarter 2021			Total (q)
			Jul-21 (i)	Aug-21 (j)	Sep-21 (k)	
Residential Group						
1	Total Actual Billed Customers	Revenue Reports	88,760	88,922	89,176	266,858
2	Total Actual Usage (Therms)	Revenue Reports	1,033,766	1,138,852	1,659,697	3,832,315
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 1,013,535	\$ 1,099,181	\$ 1,200,909	\$ 3,313,625
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 534,984	\$ 536,251	\$ 537,339	\$ 1,608,574
5						
6	Existing Customers					
7	Actual Customers on System During Test Year	(1) - (22)	78,571	78,517	84,804	241,892
8	Monthly FCA Revenue per Customer	Page 3	\$7.05	\$6.98	\$7.53	\$7.20
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 554,168	\$ 547,662	\$ 638,856	\$ 1,740,686
10						
11	Actual Base Rate Revenue	(3) - (26)	\$ 903,398	\$ 990,252	\$ 1,151,567	\$ 3,045,217
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 475,831	\$ 475,928	\$ 512,478	\$ 1,464,238
13	Actual Usage (Therms)	(2) - (28)	924,030	1,034,226	1,605,736	3,563,992
14						
15						
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 427,567	\$ 514,323	\$ 639,089	\$ 1,580,979
17	Residential Revenue Per Customer Received		\$5.44	\$6.55	\$7.54	\$6.54
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 126,601	\$ 33,339	\$ (233)	\$ 159,707
19						
20						
21	New Customers					
22	Actual Customers New Since Test Year	Revenue Reports	10,189	10,405	4,372	24,966
23	Monthly FCA Revenue per Customer	Page 3	\$6.66	\$6.58	\$7.06	\$6.70
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 67,843	\$ 68,515	\$ 30,849	\$ 167,208
25						
26	Actual Base Rate Revenue	Revenue Reports	\$ 110,136	\$ 108,929	\$ 49,342	\$ 268,408
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 59,153	\$ 60,323	\$ 24,860	\$ 144,336
28	Actual Usage (Therms)	Revenue Reports	109,736	104,626	53,961	\$ 268,323
29						
30						
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02599	\$ 0.02599	\$ 0.02812	\$ 0.02599
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 2,852	\$ 2,719	\$ 1,518	\$ 7,089
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 48,131	\$ 45,887	\$ 22,965	\$ 116,982
34	Residential Revenue Per Customer Received		\$4.72	\$4.41	\$5.25	\$4.69
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 19,712	\$ 22,629	\$ 7,884	\$ 50,225
36						
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 146,313	\$ 55,968	\$ 7,652	\$ 209,933
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (854)	\$ (327)	\$ (33)	\$ (1,214)
39		Customer Deposit Rate	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ 61	\$ 144	\$ 171	\$ 376
41	Monthly Residential Deferral Totals		\$ 145,520	\$ 55,785	\$ 7,789	\$ 209,094
42						
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40))	\$ 145,520	\$ 201,305	\$ 209,094	
44	Prior Calendar Year Subset Interest					
45	Prior Calendar Year Subset Balance					
46	Current Calendar Year Subset Interest					

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Avista Utilities

Natural Gas Fixed Cost Adjustment Mechanism (Idaho)

Development of Natural Gas Deferrals (12 Months Ended June 2022)

AVU-G-17-01 FCA Base - Rates Effective 1/1/2019, With Sch 172 Tax Reform Adj - Rates Effective 1/1/2019

AVU-G-21-01 FCA Base - Rates Effective 09/01/2021

Line No.	Source	Jul-21	Aug-21	Sep-21	3rd Quarter 2021 Total	
(a)	(b)	(i)	(j)	(k)	(q)	
Non-Residential Group						
1	Total Actual Billed Customers	Revenue Reports	1,554	1,573	1,549	4,676
2	Total Actual Usage (Therms)	Revenue Reports	977,181	1,085,183	1,251,524	3,313,888
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 348,684	\$ 369,227	\$ 328,206	\$ 1,046,117
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 165,073	\$ 167,313	\$ 162,804	\$ 495,191
5						
6	<u>Existing Customers</u>					
7	Actual Customers on System During Test Year	(1) - (22)	1,491	1,505	1,538	4,534
8	Monthly FCA Revenue per Customer	Page 3	\$159.93	\$196.64	\$188.75	\$181.89
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 238,450	\$ 295,950	\$ 290,295	\$ 824,695
10						
11	Actual Base Rate Revenue	(3) - (26)	\$ 329,398	\$ 349,566	\$ 323,846	\$ 1,002,810
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 158,458	\$ 160,299	\$ 161,558	\$ 480,314
13	Actual Usage (Therms)	(2) - (28)	911,042	1,019,343	1,235,601	3,165,985
14						
15						
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 170,940	\$ 189,267	\$ 162,288	\$ 522,495
17	Non-Residential Revenue Per Customer Received		\$114.65	\$125.76	\$105.52	\$115.24
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 67,510	\$ 106,683	\$ 128,007	\$ 302,200
19						
20						
21	<u>New Customers</u>					
22	Actual Customers New Since Test Year	Revenue Reports	63	68	11	142
23	Monthly FCA Revenue per Customer	Page 3	\$138.72	\$170.57	\$160.97	\$155.69
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 8,739	\$ 11,599	\$ 1,771	\$ 22,108
25						
26	Actual Base Rate Revenue	Revenue Reports	\$ 19,286	\$ 19,661	\$ 4,360	\$ 43,308
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 6,615	\$ 7,015	\$ 1,247	\$ 14,877
28	Actual Usage (Therms)	Revenue Reports	66,139	65,841	15,923	147,902
29						
30						
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02781	\$ 0.02781	\$ 0.03034	\$ 0.02781
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 1,840	\$ 1,831	\$ 483	\$ 4,154
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 10,832	\$ 10,815	\$ 2,630	\$ 24,277
34	Non-Residential Revenue Per Customer Received		\$171.93	\$159.05	\$239.13	\$170.97
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (2,092)	\$ 783	\$ (860)	\$ (2,169)
36						
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 65,418	\$ 107,466	\$ 127,147	\$ 300,031
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (382)	\$ (627)	\$ (554)	\$ (1,563)
39		Customer Deposit Rate	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ 27	\$ 99	\$ 196	\$ 322
41	Monthly Non-Residential Deferral Totals		\$ 65,063	\$ 106,937	\$ 126,790	\$ 298,790
42	Cumulative Non-Residential Deferral					
43	(Rebate)/Surcharge	Σ((37), (38), (40))	\$ 65,063	\$ 172,000	\$ 298,790	
44	Prior Calendar Year Subset Interest					
45	Prior Calendar Year Subset Balance					
46	Current Calendar Year Subset Interest					
47	Total Cumulative Deferral	Res line(43) +Non-Res line (43)	\$ 210,583	\$ 373,305	\$ 507,884	

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Quarterly Report for 3rd
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	202107	-1,218,943.69	-740,560.46	-1,959,504.15	
	REG ASSET-DECOUPLING DEFERRED		202108	-1,959,504.15	-540,429.06	-2,499,933.21	
	REG ASSET-DECOUPLING DEFERRED		202109	-2,499,933.21	198,205.81	-2,301,727.40	
	-1,082,783.71						
	REG ASSET-DECOUPLING DEFERRED	GD	202107	-343,291.22	488,810.92	145,519.70	
	REG ASSET-DECOUPLING DEFERRED		202108	145,519.70	55,785.34	201,305.04	
	REG ASSET-DECOUPLING DEFERRED		202109	201,305.04	7,789.24	209,094.28	
	552,385.50						
	-530,398.21						
186338	REG ASSET NON-RES DECOUPLING D	ED	202107	-298,367.57	175,419.77	-122,947.80	
	REG ASSET NON-RES DECOUPLING D		202108	-122,947.80	-269,382.29	-392,330.09	
	REG ASSET NON-RES DECOUPLING D		202109	-392,330.09	-88,950.26	-481,280.35	
	-182,912.78						
	REG ASSET NON-RES DECOUPLING D	GD	202107	-181,511.27	246,574.43	65,063.16	
	REG ASSET NON-RES DECOUPLING D		202108	65,063.16	106,937.28	172,000.44	
	REG ASSET NON-RES DECOUPLING D		202109	172,000.44	126,789.58	298,790.02	
	480,301.29						
	297,388.51						

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	202107	-1,018,552.50	-1,244,028.56	-2,262,581.06	
	REG ASSET- DECOUPLING PRIOR YE		202108	-2,262,581.06	-1,885.48	-2,264,466.54	
	REG ASSET- DECOUPLING PRIOR YE		202109	-2,264,466.54	-1,887.06	-2,266,353.60	
	-1,247,801.10						
	REG ASSET- DECOUPLING PRIOR YE	GD	202107	36,591.71	-361,317.75	-324,726.04	
	REG ASSET- DECOUPLING PRIOR YE		202108	-324,726.04	-270.61	-324,996.65	
	REG ASSET- DECOUPLING PRIOR YE		202109	-324,996.65	-270.83	-325,267.48	
	-361,859.19						
	-1,609,660.29						
182339	REG ASSET - NON RES DECOUPLING	ED	202107	2,312,543.69	-299,025.95	2,013,517.74	
	REG ASSET - NON RES DECOUPLING		202108	2,013,517.74	1,677.93	2,015,195.67	
	REG ASSET - NON RES DECOUPLING		202109	2,015,195.67	1,679.33	2,016,875.00	
	-295,668.69						
	REG ASSET - NON RES DECOUPLING	GD	202107	57,933.67	-188,473.03	-130,539.36	
	REG ASSET - NON RES DECOUPLING		202108	-130,539.36	-108.78	-130,648.14	
	REG ASSET - NON RES DECOUPLING		202109	-130,648.14	-108.87	-130,757.01	
	-188,690.68						
	-484,359.37						

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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	202107	35,922.67	-33,318.90	2,603.77
	REG ASSET- DECOUPLING SURCHARG		202108	2,603.77	-27,588.47	-24,984.70
	REG ASSET- DECOUPLING SURCHARG		202109	-24,984.70	-19,889.10	-44,873.80
	-80,796.47					
	REG ASSET- DECOUPLING SURCHARG	GD	202107	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202108	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202109	0.00	0.00	0.00
	0.00					
	-80,796.47					
182338	REG ASSET - NON RES DECOUPLING	ED	202107	48,539.38	-10,774.64	37,764.74
	REG ASSET - NON RES DECOUPLING		202108	37,764.74	-10,348.58	27,416.16
	REG ASSET - NON RES DECOUPLING		202109	27,416.16	-9,223.04	18,193.12
	-30,346.26					
	REG ASSET - NON RES DECOUPLING	GD	202107	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202108	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202109	0.00	0.00	0.00
	0.00					
	-30,346.26					

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning		
				Balance	Monthly Activity	Ending Balance
254328	REG LIABILITY DECOUPLING REBAT	ED	202107	0.00	0.00	0.00
	REG LIABILITY DECOUPLING REBAT		202108	0.00	0.00	0.00
	REG LIABILITY DECOUPLING REBAT		202109	0.00	0.00	0.00
	0.00					
	REG LIABILITY DECOUPLING REBAT	GD	202107	-73,314.22	8,005.48	-65,308.74
	REG LIABILITY DECOUPLING REBAT		202108	-65,308.74	8,862.89	-56,445.85
	REG LIABILITY DECOUPLING REBAT		202109	-56,445.85	12,895.30	-43,550.55
	29,763.67					
	29,763.67					
254338	REG LIABILITY NON RES DECOUPLI	ED	202107	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		202108	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		202109	0.00	0.00	0.00
	0.00					
	REG LIABILITY NON RES DECOUPLI	GD	202107	-42,854.13	6,641.23	-36,212.90
	REG LIABILITY NON RES DECOUPLI		202108	-36,212.90	7,382.19	-28,830.71
	REG LIABILITY NON RES DECOUPLI		202109	-28,830.71	8,527.21	-20,303.50
	22,550.63					
	22,550.63					

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	202107	29,160.18	451,980.63	481,140.81	
	ADFIT DECOUPLING DEFERRED REV		202108	481,140.81	178,070.75	659,211.56	
	ADFIT DECOUPLING DEFERRED REV		202109	659,211.56	-16,786.50	642,425.06	
	613,264.88						
	ADFIT DECOUPLING DEFERRED REV	GD	202107	114,753.52	-42,050.67	72,702.85	
	ADFIT DECOUPLING DEFERRED REV		202108	72,702.85	-37,503.55	35,199.30	
ADFIT DECOUPLING DEFERRED REV	202109		35,199.30	-32,680.54	2,518.76		
-112,234.76							
501,030.12							

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	202107	1,220,391.81	1,981,879.32	3,202,271.13
	RESIDENTIAL DECOUPLING DEFERRE		202108	3,202,271.13	538,571.73	3,740,842.86
	RESIDENTIAL DECOUPLING DEFERRE		202109	3,740,842.86	-200,205.67	3,540,637.19
2,320,245.38						
456338	NON-RES DECOUPLING DEFERRED RE	ED	202107	301,323.88	125,230.53	426,554.41
	NON-RES DECOUPLING DEFERRED RE		202108	426,554.41	269,167.68	695,722.09
	NON-RES DECOUPLING DEFERRED RE		202109	695,722.09	88,586.41	784,308.50
482,984.62						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202107	341,113.12	-127,710.34	213,402.78
	RESIDENTIAL DECOUPLING DEFERRE		202108	213,402.78	-55,640.89	157,761.89
	RESIDENTIAL DECOUPLING DEFERRE		202109	157,761.89	-7,618.31	150,143.58
-190,969.54						
495338	NON-RES DECOUPLING DEFERRED RE	GD	202107	180,857.37	-58,185.85	122,671.52
	NON-RES DECOUPLING DEFERRED RE		202108	122,671.52	-106,838.54	15,832.98
	NON-RES DECOUPLING DEFERRED RE		202109	15,832.98	-126,593.50	-110,760.52
-291,617.89						

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	202107	177,112.56	33,334.95	210,447.51
	AMORTIZATION RES DECOUPLING DE		202108	210,447.51	27,579.15	238,026.66
	AMORTIZATION RES DECOUPLING DE		202109	238,026.66	19,860.00	257,886.66
80,774.10						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202107	58,882.00	10,810.59	69,692.59
	AMORTIZATION NON-RES DECOUPLIN		202108	69,692.59	10,375.73	80,068.32
	AMORTIZATION NON-RES DECOUPLIN		202109	80,068.32	9,242.04	89,310.36
30,428.36						
495329	AMORTIZATION RES DECOUPLING DE	GD	202107	-290,172.23	-8,063.22	-298,235.45
	AMORTIZATION RES DECOUPLING DE		202108	-298,235.45	-8,913.60	-307,149.05
	AMORTIZATION RES DECOUPLING DE		202109	-307,149.05	-12,936.95	-320,086.00
-29,913.77						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202107	-94,197.73	-6,674.16	-100,871.89
	AMORTIZATION NON-RES DECOUPLIN		202108	-100,871.89	-7,409.28	-108,281.17
	AMORTIZATION NON-RES DECOUPLIN		202109	-108,281.17	-8,547.67	-116,828.84
-22,631.11						

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	202107	-17,329.03	-1,727.56	-19,056.59	
	INTEREST INCOME - DECOUPLING		202108	-19,056.59	-1,705.08	-20,761.67	
	INTEREST INCOME - DECOUPLING		202109	-20,761.67	-1,698.33	-22,460.00	
	-5,130.97						
	INTEREST INCOME - DECOUPLING	GD	202107	-500.58	-87.71	-588.29	
	INTEREST INCOME - DECOUPLING		202108	-588.29	-243.19	-831.48	
	INTEREST INCOME - DECOUPLING		202109	-831.48	-367.01	-1,198.49	
	-697.91						
	-5,828.88						
431328	INTEREST EXPENSE - DECOUPLING	ED	202107	5,495.49	2,760.91	8,256.40	
	INTEREST EXPENSE - DECOUPLING		202108	8,256.40	3,966.74	12,223.14	
	INTEREST EXPENSE - DECOUPLING		202109	12,223.14	4,279.87	16,503.01	
	11,007.52						
	INTEREST EXPENSE - DECOUPLING	GD	202107	4,119.46	480.00	4,599.46	
	INTEREST EXPENSE - DECOUPLING		202108	4,599.46	457.19	5,056.65	
	INTEREST EXPENSE - DECOUPLING		202109	5,056.65	441.81	5,498.46	
	1,379.00						
	12,386.52						

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	202107	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202108	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202109	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	202107	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202108	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		202109	0.00	0.00	0.00	
	0.00						
	0.00						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202107	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202108	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202109	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	202107	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202108	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		202109	0.00	0.00	0.00	
	0.00						
	0.00						
456311	CONTRA DECOUPLING DEFERRAL	ED	202107	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202108	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202109	0.00	0.00	0.00	
	0.00						
0.00							
495311	CONTRA DECOUPLING DEFERRAL	GD	202107	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202108	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		202109	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. 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	%
Electric Residential						
Change in Use per Customer	(122)	255	293		427	5.5%
Change in FCA Revenue per Customer	-\$4.92	\$15.66	\$50.23		\$31.08	6.1%
Deferral per Average Customer	\$4.92	-\$15.88	-\$20.23		-\$31.28	
Electric Non-Residential						
Change in Use per Customer	(777)	321	(158)		(607)	-1.9%
Change in FCA Revenue per Customer	-\$28.72	\$40.25	\$18.88		\$30.87	1.8%
Deferral per Average Customer	\$28.72	-\$40.41	-\$18.88		-\$30.96	
Natural Gas Residential						
Change in Use per Customer	19	(7)	(4)		7	1.6%
Change in FCA Revenue per Customer	\$7.38	-\$3.46	-\$2.36		\$1.51	0.7%
Deferral per Average Customer	-\$7.38	\$3.25	\$2.36		-\$1.71	
Natural Gas Non-Residential						
Change in Use per Customer	208	(29)	(490)		(313)	-2.8%
Change in FCA Revenue per Customer	\$124.75	-\$7.90	-\$192.49		-\$75.86	-3.2%
Deferral per Average Customer	-\$124.75	\$3.57	\$192.49		\$71.43	

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.