



**Avista Corp.**  
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February 25, 2022

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 October, November, and December 2021. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 4th 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 4th 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				4th Quarter	2021
			Oct-21	Nov-21	Dec-21	Total	Total
	(a)	(b)	(l)	(m)	(n)		
<b>Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	115,010	114,944	115,295	345,249	687,863
2	Total Actual Usage (kWhs)	Revenue Reports	87,368,333	109,119,946	142,144,369	338,632,647	628,698,472
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,803,238	\$ 10,979,382	\$ 14,252,806	\$ 34,035,425	\$ 62,373,550
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 692,154	\$ 691,799	\$ 695,127	\$ 2,079,079	\$ 4,146,244
<b>Existing Customers</b>							
5	Actual Customers on System During Test Year	(1) - (16)	110,424	110,148	110,348	330,920	656,650
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$51.94	\$73.47	\$86.80	\$70.73	\$60.83
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 5,735,413	\$ 8,092,712	\$ 9,578,189	\$ 23,406,313	\$ 39,941,877
8	Actual Base Rate Revenue	(3) - (19)	\$ 8,587,672	\$ 10,678,035	\$ 13,836,803	\$ 33,102,511	\$ 60,439,622
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 665,976	\$ 664,576	\$ 666,530	\$ 1,997,082	\$ 3,968,147
10	Actual Usage (kWhs)	(2) - (21)	85,309,005	106,188,197	138,057,490	329,554,692	609,463,648
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02500	\$ 0.02500	\$ 0.02500	\$ 0.02500	\$ 0.02401
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,132,725	\$ 2,654,705	\$ 3,451,437	\$ 8,238,867	\$ 14,630,507
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 5,788,971	\$ 7,358,754	\$ 9,718,836	\$ 22,866,561	\$ 41,840,968
14	Residential Revenue Per Customer Received		\$52.42	\$66.81	\$88.07	\$69.10	\$63.72
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ (53,558)	\$ 733,958	\$ (140,648)	\$ 539,752	\$ (1,899,091)
<b>New Customers</b>							
16	Actual Customers New Since Test Year	Revenue Reports	4,586	4,796	4,947	14,329	31,213
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$33.58	\$47.50	\$56.12	\$46.02	\$38.75
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 153,995	\$ 227,807	\$ 277,608	\$ 659,411	\$ 1,209,469
19	Actual Base Rate Revenue	Revenue Reports	\$ 215,566	\$ 301,347	\$ 416,002	\$ 932,915	\$ 1,933,927
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 26,177	\$ 27,223	\$ 28,597	\$ 81,997	\$ 178,097
21	Actual Usage (kWhs)	Revenue Reports	2,059,328	2,931,749	4,086,879	9,077,955	19,234,824
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02500	\$ 0.02500	\$ 0.02500	\$ 0.02500	\$ 0.02376
23	Variable Power Supply Revenue	(21) x (22)	\$ 51,483	\$ 73,294	\$ 102,172	\$ 226,949	\$ 456,968
24	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02445	\$ 0.02445	\$ 0.02445	\$ 0.02445	\$ 0.02473
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 50,351	\$ 71,681	\$ 99,924	\$ 221,956	\$ 475,769
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 87,555	\$ 129,149	\$ 185,309	\$ 402,013	\$ 823,094
27	Residential Revenue Per Customer Received		\$19.09	\$26.93	\$37.46	\$28.06	\$26.37
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 66,440	\$ 98,658	\$ 92,299	\$ 257,398	\$ 386,376
29	Total Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ 12,882	\$ 832,616	\$ (48,349)	\$ 797,150	\$ (1,512,716)
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (56)	\$ (3,625)	\$ 211	\$ (3,471)	\$ 9,341
31		Customer Deposit Rate	1.00%	1.00%	1.00%		
32	Interest on Deferral	Avg Balance Calc	\$ (1,913)	\$ (1,564)	\$ (1,240)	\$ (4,716)	\$ (9,389)
33	<b>Monthly Residential Deferral Totals</b>		<b>\$ 10,914</b>	<b>\$ 827,427</b>	<b>\$ (49,378)</b>	<b>\$ 788,963</b>	<b>\$ (1,512,764)</b>
34	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(29), (30), (32)	\$ (2,290,814)	\$ (1,463,386)	\$ (1,512,764)		
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 4th 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	Oct-21	Nov-21	Dec-21	4th Quarter 2021		
					Total	2021 Total	
(a)	(b)	(l)	(m)	(n)			
<b>Non-Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	25,815	25,644	25,815	77,274	154,067
2	Total Actual Usage (kWhs)	Revenue Reports	87,195,041	84,019,073	98,563,689	269,777,803	548,016,299
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 7,737,985	\$ 7,458,827	\$ 8,487,568	\$ 23,684,380	\$ 47,596,272
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 679,639	\$ 678,150	\$ 675,058	\$ 2,032,847	\$ 4,075,785
<b>Existing Customers</b>							
5	Actual Customers on System During Test Year	(1) - (16)	24,165	23,920	24,034	72,119	143,076
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$190.54	\$196.88	\$209.44	\$198.94	\$198.85
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 4,604,461	\$ 4,709,338	\$ 5,033,793	\$ 14,347,592	\$ 28,451,228
8	Actual Base Rate Revenue	(3) - (19)	\$ 7,475,106	\$ 7,248,197	\$ 8,237,235	\$ 22,960,537	\$ 45,964,145
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 653,616	\$ 652,287	\$ 648,383	\$ 1,954,286	\$ 3,907,461
10	Actual Usage (kWhs)	(2) - (21)	84,381,247	81,881,318	95,932,685	262,195,249	530,466,386
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02500	\$ 0.02500	\$ 0.02500	\$ 0.02500	\$ 0.02399
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,109,531	\$ 2,047,033	\$ 2,398,317	\$ 6,554,881	\$ 12,725,478
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 4,711,959	\$ 4,548,877	\$ 5,190,534	\$ 14,451,370	\$ 29,331,206
14	Non-Residential Revenue Per Customer Received		\$194.99	\$190.17	\$215.97	\$200.38	\$205.00
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ (107,498)	\$ 160,461	\$ (156,742)	\$ (103,779)	\$ (879,978)
<b>New Customers</b>							
16	Actual Customers New Since Test Year	Revenue Reports	1,650	1,724	1,781	5,155	10,991
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$109.44	\$113.07	\$120.29	\$114.40	\$111.94
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 180,568	\$ 194,940	\$ 214,239	\$ 589,746	\$ 1,230,289
19	Actual Base Rate Revenue	Revenue Reports	\$ 262,879	\$ 210,630	\$ 250,333	\$ 723,843	\$ 1,632,127
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 26,023	\$ 25,863	\$ 26,675	\$ 78,561	\$ 168,324
21	Actual Usage (kWhs)	Revenue Reports	2,813,794	2,137,756	2,631,003	7,582,553	17,549,913
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02500	\$ 0.02500	\$ 0.02500	\$ 0.02500	\$ 0.02376
23	Variable Power Supply Revenue	(21) x (22)	\$ 70,345	\$ 53,444	\$ 65,775	\$ 189,564	\$ 417,000
24	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02317	\$ 0.02317	\$ 0.02317	\$ 0.02317	\$ 0.02389
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 65,196	\$ 49,532	\$ 60,960	\$ 175,688	\$ 419,242
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 101,316	\$ 81,792	\$ 96,923	\$ 280,030	\$ 627,560
27	Non-Residential Revenue Per Customer Received		\$61.40	\$47.44	\$54.42	\$54.32	\$57.10
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 79,252	\$ 113,148	\$ 117,316	\$ 309,716	\$ 602,729
29	Total Non-Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ (28,246)	\$ 273,609	\$ (39,426)	\$ 205,937	\$ (277,250)
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 123	\$ (1,191)	\$ 172	\$ (897)	\$ 1,640
31		Customer Deposit Rate	1.00%	1.00%	1.00%		
32	Interest on Deferral	Avg Balance Calc	\$ (413)	\$ (311)	\$ (214)	\$ (939)	\$ (1,568)
33	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ (28,536)</b>	<b>\$ 272,107</b>	<b>\$ (39,469)</b>	<b>\$ 204,102</b>	<b>\$ (277,178)</b>
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((29), (30), (32))	\$ (509,816)	\$ (237,709)	\$ (277,178)		
35	Prior Calendar Year Subset Interest						
36	Prior Calendar Year Subset Balance						
37	Current Calendar Year Subset Interest						
38	Total Cumulative Deferral	line (34)	\$ (2,800,630)	\$ (1,701,096)	\$ (1,789,943)		

## Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

Quarterly Report for 4th Quarter 2021

## 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)	Oct-21	Nov-21	Dec-21	4th Quarter 2021 Total (r)	2021 Total (s)
			(l)	(m)	(n)		
<b>Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	89,465	89,735	89,898	269,098	535,956
2	Total Actual Usage (Therms)	Revenue Reports	4,725,522	7,688,686	11,680,297	24,094,505	27,926,820
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 2,631,984	\$ 3,880,853	\$ 5,601,338	\$ 12,114,176	\$ 15,427,800
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 538,684	\$ 539,770	\$ 541,200	\$ 1,619,653	\$ 3,228,227
5							
6							
<b>Existing Customers</b>							
7	Actual Customers on System During Test Year	(1) - (22)	84,875	84,850	84,827	254,552	496,444
8	Monthly FCA Revenue per Customer	Page 3	\$26.91	\$45.18	\$55.39	\$42.49	\$25.29
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,284,139	\$ 3,833,679	\$ 4,698,393	\$ 10,816,212	\$ 12,556,899
10							
11	Actual Base Rate Revenue	(3) - (26)	\$ 2,544,594	\$ 3,716,769	\$ 5,339,052	\$ 11,600,415	\$ 14,645,632
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 512,214	\$ 512,086	\$ 511,935	\$ 1,536,234	\$ 3,000,472
13	Actual Usage (Therms)	(2) - (28)	4,588,315	7,381,341	11,155,239	23,124,894	26,688,886
14							
15							
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,032,380	\$ 3,204,684	\$ 4,827,117	\$ 10,064,181	\$ 11,645,160
17	Residential Revenue Per Customer Received		\$23.95	\$37.77	\$56.91	\$39.54	\$23.46
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 251,759	\$ 628,996	\$ (128,724)	\$ 752,031	\$ 911,738
19							
20							
21							
<b>New Customers</b>							
22	Actual Customers New Since Test Year	Revenue Reports	4,590	4,885	5,071	14,546	39,512
23	Monthly FCA Revenue per Customer	Page 3	\$25.21	\$42.32	\$51.88	\$40.25	\$19.05
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 115,698	\$ 206,728	\$ 263,075	\$ 585,501	\$ 752,709
25							
26	Actual Base Rate Revenue	Revenue Reports	\$ 87,390	\$ 164,083	\$ 262,287	\$ 513,760	\$ 782,168
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 26,470	\$ 27,684	\$ 29,265	\$ 83,419	\$ 227,755
28	Actual Usage (Therms)	Revenue Reports	137,207	307,345	525,059	\$ 969,610	\$ 1,237,934
29							
30							
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02812	\$ 0.02812	\$ 0.02812	\$ 0.02599	\$ 0.02599
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 3,859	\$ 8,644	\$ 14,767	\$ 27,269	\$ 34,358
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 57,062	\$ 127,756	\$ 218,255	\$ 403,072	\$ 520,055
34	Residential Revenue Per Customer Received		\$12.43	\$26.15	\$43.04	\$27.71	\$13.16
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 58,636	\$ 78,972	\$ 44,820	\$ 182,429	\$ 232,654
36							
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 310,396	\$ 707,968	\$ (83,904)	\$ 934,460	\$ 1,144,393
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (1,351)	\$ (3,082)	\$ 365	\$ (4,069)	\$ (5,283)
39		Customer Deposit Rate	1.00%	1.00%	1.00%		
40	Interest on Deferral	Avg Balance Calc	\$ 303	\$ 726	\$ 985	\$ 2,014	\$ 2,390
41	<b>Monthly Residential Deferral Totals</b>		<b>\$ 309,347</b>	<b>\$ 705,611</b>	<b>\$ (82,553)</b>	<b>\$ 932,405</b>	<b>\$ 1,141,500</b>
42							
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 518,441	\$ 1,224,053	\$ 1,141,500		
44	Prior Calendar Year Subset Interest						
45	Prior Calendar Year Subset Balance						
46	Current Calendar Year Subset Interest						

## Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

Quarterly Report for 4th Quarter 2021

## 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	Oct-21	Nov-21	Dec-21	4th Quarter	2021	
					Total	Total	
(a)	(b)	(l)	(m)	(n)	(r)	(s)	
<b>Non-Residential Group</b>							
1	Total Actual Billed Customers	Revenue Reports	1,554	1,550	1,557	4,661	9,337
2	Total Actual Usage (Therms)	Revenue Reports	1,958,649	2,450,854	3,541,832	7,951,335	11,265,223
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 474,092	\$ 626,136	\$ 843,193	\$ 1,943,421	\$ 2,989,539
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 158,670	\$ 158,251	\$ 159,308	\$ 476,230	\$ 971,420
5							
6	<u>Existing Customers</u>						
7	Actual Customers on System During Test Year	(1) - (22)	1,541	1,537	1,545	4,623	9,157
8	Monthly FCA Revenue per Customer	Page 3	\$284.17	\$380.76	\$429.07	\$364.71	\$274.19
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 437,912	\$ 585,226	\$ 662,910	\$ 1,686,048	\$ 2,510,743
10							
11	Actual Base Rate Revenue	(3) - (26)	\$ 466,279	\$ 616,450	\$ 834,079	\$ 1,916,808	\$ 2,919,618
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 155,733	\$ 156,925	\$ 158,084	\$ 470,742	\$ 951,056
13	Actual Usage (Therms)	(2) - (28)	1,928,971	2,409,645	3,505,506	7,844,122	11,010,107
14							
15							
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 310,546	\$ 459,525	\$ 675,995	\$ 1,446,066	\$ 1,968,562
17	Non-Residential Revenue Per Customer Received		\$201.52	\$298.98	\$437.54	\$312.80	\$214.98
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 127,366	\$ 125,700	\$ (13,085)	\$ 239,982	\$ 542,182
19							
20							
21	<u>New Customers</u>						
22	Actual Customers New Since Test Year	Revenue Reports	13	13	12	38	180
23	Monthly FCA Revenue per Customer	Page 3	\$242.34	\$324.71	\$365.91	\$309.54	\$188.17
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 3,150	\$ 4,221	\$ 4,391	\$ 11,763	\$ 33,871
25							
26	Actual Base Rate Revenue	Revenue Reports	\$ 7,813	\$ 9,686	\$ 9,114	\$ 26,613	\$ 69,921
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 2,937	\$ 1,326	\$ 1,224	\$ 5,488	\$ 20,364
28	Actual Usage (Therms)	Revenue Reports	29,678	41,208	36,326	107,213	255,115
29							
30							
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.03034	\$ 0.03034	\$ 0.03034	\$ 0.02781	\$ 0.02781
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 901	\$ 1,250	\$ 1,102	\$ 3,253	\$ 7,407
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 3,975	\$ 7,109	\$ 6,788	\$ 17,872	\$ 42,149
34	Non-Residential Revenue Per Customer Received		\$305.80	\$546.85	\$565.63	\$470.32	\$234.16
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (825)	\$ (2,888)	\$ (2,397)	\$ (6,109)	\$ (8,278)
36							
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 126,541	\$ 122,813	\$ (15,482)	\$ 233,872	\$ 533,903
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (551)	\$ (535)	\$ 67	\$ (1,018)	\$ (2,581)
39		Customer Deposit Rate	1.00%	1.00%	1.00%		
40	Interest on Deferral	Avg Balance Calc	\$ 301	\$ 405	\$ 450	\$ 1,157	\$ 1,479
41	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 126,292</b>	<b>\$ 122,683</b>	<b>\$ (14,964)</b>	<b>\$ 234,011</b>	<b>\$ 532,801</b>
42	Cumulative Non-Residential Deferral						
43	(Rebate)/Surcharge	Σ((37), (38), (40))	\$ 425,082	\$ 547,765	\$ 532,801		
44	Prior Calendar Year Subset Interest						
45	Prior Calendar Year Subset Balance						
46	Current Calendar Year Subset Interest	Res line(43) + Non-Res					
47	Total Cumulative Deferral	line (43)	\$ 943,523	\$ 1,771,817	\$ 1,674,300		

Avista Corporation Fixed Cost Adjustment Mechanism  
 Idaho Jurisdiction  
 Quarterly Report for 4th  
 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	202110	-2,301,727.40	10,913.53	-2,290,813.87	
	REG ASSET-DECOUPLING DEFERRED		202111	-2,290,813.87	827,427.45	-1,463,386.42	
	REG ASSET-DECOUPLING DEFERRED		202112	-1,463,386.42	-49,377.83	-1,512,764.25	
	<b>788,963.15</b>						
	REG ASSET-DECOUPLING DEFERRED	GD	202110	209,094.28	309,347.14	518,441.42	
	REG ASSET-DECOUPLING DEFERRED		202111	518,441.42	705,611.25	1,224,052.67	
	REG ASSET-DECOUPLING DEFERRED		202112	1,224,052.67	-729,660.13	494,392.54	
	<b>285,298.26</b>						
	<b>1,074,261.41</b>						
186338	REG ASSET NON-RES DECOUPLING D	ED	202110	-481,280.35	-28,535.63	-509,815.98	
	REG ASSET NON-RES DECOUPLING D		202111	-509,815.98	272,106.52	-237,709.46	
	REG ASSET NON-RES DECOUPLING D		202112	-237,709.46	-39,469.04	-277,178.50	
	<b>204,101.85</b>						
	REG ASSET NON-RES DECOUPLING D	GD	202110	298,790.02	126,291.56	425,081.58	
	REG ASSET NON-RES DECOUPLING D		202111	425,081.58	122,683.12	547,764.70	
	REG ASSET NON-RES DECOUPLING D		202112	547,764.70	-172,665.24	375,099.46	
	<b>76,309.44</b>						
	<b>280,411.29</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	202110	-2,266,353.60	2,266,353.60	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202111	0.00	0.00	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202112	0.00	0.00	0.00	
	<b>2,266,353.60</b>						
	REG ASSET- DECOUPLING PRIOR YE	GD	202110	-325,267.48	-271.06	-325,538.54	
	REG ASSET- DECOUPLING PRIOR YE		202111	-325,538.54	325,538.54	0.00	
	REG ASSET- DECOUPLING PRIOR YE		202112	0.00	0.00	0.00	
	<b>325,267.48</b>						
	<b>2,591,621.08</b>						
182339	REG ASSET - NON RES DECOUPLING	ED	202110	2,016,875.00	-2,016,875.00	0.00	
	REG ASSET - NON RES DECOUPLING		202111	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202112	0.00	0.00	0.00	
	<b>-2,016,875.00</b>						
	REG ASSET - NON RES DECOUPLING	GD	202110	-130,757.01	-108.96	-130,865.97	
	REG ASSET - NON RES DECOUPLING		202111	-130,865.97	130,865.97	0.00	
	REG ASSET - NON RES DECOUPLING		202112	0.00	0.00	0.00	
	<b>130,757.01</b>						
	<b>-1,886,117.99</b>						

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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	202110	-44,873.80	44,873.80	0.00	
	REG ASSET- DECOUPLING SURCHARG		202111	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202112	0.00	0.00	0.00	
	<b>44,873.80</b>						
	REG ASSET- DECOUPLING SURCHARG	GD	202110	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202111	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		202112	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>44,873.80</b>						
182338	REG ASSET - NON RES DECOUPLING	ED	202110	18,193.12	1,858,565.94	1,876,759.06	
	REG ASSET - NON RES DECOUPLING		202111	1,876,759.06	-162,153.71	1,714,605.35	
	REG ASSET - NON RES DECOUPLING		202112	1,714,605.35	-191,990.44	1,522,614.91	
	<b>1,504,421.79</b>						
	REG ASSET - NON RES DECOUPLING	GD	202110	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202111	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		202112	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>1,504,421.79</b>						

**Rebate**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	202110	0.00	-2,158,548.79	-2,158,548.79	
	REG LIABILITY DECOUPLING REBAT		202111	-2,158,548.79	203,536.15	-1,955,012.64	
	REG LIABILITY DECOUPLING REBAT		202112	-1,955,012.64	265,946.40	-1,689,066.24	
	<b>-1,689,066.24</b>						
	REG LIABILITY DECOUPLING REBAT	GD	202110	-43,550.55	36,773.02	-6,777.53	
	REG LIABILITY DECOUPLING REBAT		202111	-6,777.53	-287,651.57	-294,429.10	
	REG LIABILITY DECOUPLING REBAT		202112	-294,429.10	43,832.68	-250,596.42	
	<b>-207,045.87</b>						
	<b>-1,896,112.11</b>						
254338	REG LIABILITY NON RES DECOUPLI	ED	202110	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202111	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		202112	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY NON RES DECOUPLI	GD	202110	-20,303.50	13,366.12	-6,937.38	
	REG LIABILITY NON RES DECOUPLI		202111	-6,937.38	-119,320.02	-126,257.40	
REG LIABILITY NON RES DECOUPLI	202112		-126,257.40	14,207.54	-112,049.86		
<b>-91,746.36</b>							
<b>-91,746.36</b>							

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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	202110	642,425.06	4,883.03	647,308.09	
	ADFIT DECOUPLING DEFERRED REV		202111	647,308.09	-239,592.45	407,715.64	
	ADFIT DECOUPLING DEFERRED REV		202112	407,715.64	3,127.09	410,842.73	
	<b>-231,582.33</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	202110	2,518.76	-101,933.55	-99,414.79	
	ADFIT DECOUPLING DEFERRED REV		202111	-99,414.79	-184,322.73	-283,737.52	
	ADFIT DECOUPLING DEFERRED REV		202112	-283,737.52	177,299.88	-106,437.64	
	<b>-108,956.40</b>						
	<b>-340,538.73</b>						

**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	202110	3,540,637.19	-12,826.29	3,527,810.90
	RESIDENTIAL DECOUPLING DEFERRE		202111	3,527,810.90	-828,991.05	2,698,819.85
	RESIDENTIAL DECOUPLING DEFERRE		202112	2,698,819.85	48,138.28	2,746,958.13
<b>-793,679.06</b>						
456338	NON-RES DECOUPLING DEFERRED RE	ED	202110	784,308.50	28,122.85	812,431.35
	NON-RES DECOUPLING DEFERRED RE		202111	812,431.35	-272,417.86	540,013.49
	NON-RES DECOUPLING DEFERRED RE		202112	540,013.49	39,254.59	579,268.08
<b>-205,040.42</b>						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202110	150,143.58	-309,044.13	-158,900.55
	RESIDENTIAL DECOUPLING DEFERRE		202111	-158,900.55	-704,885.51	-863,786.06
	RESIDENTIAL DECOUPLING DEFERRE		202112	-863,786.06	730,375.85	-133,410.21
<b>-283,553.79</b>						
495338	NON-RES DECOUPLING DEFERRED RE	GD	202110	-110,760.52	-125,990.07	-236,750.59
	NON-RES DECOUPLING DEFERRED RE		202111	-236,750.59	-122,277.94	-359,028.53
	NON-RES DECOUPLING DEFERRED RE		202112	-359,028.53	173,049.61	-185,978.92
<b>-75,218.40</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	202110	257,886.66	-154,540.24	103,346.42
	AMORTIZATION RES DECOUPLING DE		202111	103,346.42	-205,249.42	-101,903.00
	AMORTIZATION RES DECOUPLING DE		202112	-101,903.00	-267,464.13	-369,367.13
<b>-627,253.79</b>						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	202110	89,310.36	159,938.31	249,248.67
	AMORTIZATION NON-RES DECOUPLIN		202111	249,248.67	163,649.49	412,898.16
	AMORTIZATION NON-RES DECOUPLIN		202112	412,898.16	193,338.72	606,236.88
<b>516,926.52</b>						
495329	AMORTIZATION RES DECOUPLING DE	GD	202110	-320,086.00	-36,793.98	-356,879.98
	AMORTIZATION RES DECOUPLING DE		202111	-356,879.98	-38,148.01	-395,027.99
	AMORTIZATION RES DECOUPLING DE		202112	-395,027.99	-44,059.68	-439,087.67
<b>-119,001.67</b>						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202110	-116,828.84	-13,377.47	-130,206.31
	AMORTIZATION NON-RES DECOUPLIN		202111	-130,206.31	-11,655.93	-141,862.24
	AMORTIZATION NON-RES DECOUPLIN		202112	-141,862.24	-14,306.79	-156,169.03
<b>-39,340.19</b>						



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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	202110	-22,460.00	-1,629.25	-24,089.25
	INTEREST INCOME - DECOUPLING☐		202111	-24,089.25	-1,495.78	-25,585.03
	INTEREST INCOME - DECOUPLING☐		202112	-25,585.03	-1,348.28	-26,933.31
						<b>-4,473.31</b>
	INTEREST INCOME - DECOUPLING☐	GD	202110	-1,198.49	-604.50	-1,802.99
	INTEREST INCOME - DECOUPLING☐		202111	-1,802.99	-1,130.92	-2,933.91
INTEREST INCOME - DECOUPLING☐	202112		-2,933.91	-1,100.09	-4,034.00	
					<b>-2,835.51</b>	
					<b>-7,308.82</b>	
431328	INTEREST EXPENSE - DECOUPLING☐	ED	202110	16,503.01	4,187.17	20,690.18
	INTEREST EXPENSE - DECOUPLING☐		202111	20,690.18	3,588.21	24,278.39
	INTEREST EXPENSE - DECOUPLING☐		202112	24,278.39	2,971.73	27,250.12
						<b>10,747.11</b>
	INTEREST EXPENSE - DECOUPLING☐	GD	202110	5,498.46	412.33	5,910.79
	INTEREST EXPENSE - DECOUPLING☐		202111	5,910.79	371.02	6,281.81
INTEREST EXPENSE - DECOUPLING☐	202112		6,281.81	326.25	6,608.06	
					<b>1,109.60</b>	
					<b>11,856.71</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	202110	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202111	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202112	0.00	0.00	0.00
						<b>0.00</b>
	CONTRA DECOUPLING DEFERRED REV	GD	202110	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202111	0.00	0.00	0.00
CONTRA DECOUPLING DEFERRED REV	202112		0.00	0.00	0.00	
					<b>0.00</b>	
					<b>0.00</b>	
253312	CONTRA DECOUPLED DEFERRED REVE	ED	202110	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		202111	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		202112	0.00	0.00	0.00
						<b>0.00</b>
	CONTRA DECOUPLED DEFERRED REVE	GD	202110	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		202111	0.00	0.00	0.00
CONTRA DECOUPLED DEFERRED REVE	202112		0.00	0.00	0.00	
					<b>0.00</b>	
					<b>0.00</b>	
456311	CONTRA DECOUPLING DEFERRAL	ED	202110	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		202111	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		202112	0.00	0.00	0.00
						<b>0.00</b>
					<b>0.00</b>	
495311	CONTRA DECOUPLING DEFERRAL	GD	202110	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		202111	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		202112	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	293	(127)	299	2.8%
Change in FCA Revenue per Customer	-\$4.92	\$15.66	\$20.23	-\$6.93	\$24.01	3.3%
Deferral per Average Customer	\$4.92	-\$15.88	-\$20.23	\$6.93	-\$24.21	
<b>Electric Non-Residential</b>						
Change in Use per Customer	(777)	321	(158)	(493)	(1,107)	-2.5%
Change in FCA Revenue per Customer	-\$28.72	\$40.25	\$18.88	-\$8.00	\$22.72	1.0%
Deferral per Average Customer	\$28.72	-\$40.41	-\$18.88	\$8.00	-\$22.81	
<b>Natural Gas Residential</b>						
Change in Use per Customer	19	(7)	(4)	(19)	(12)	-1.6%
Change in FCA Revenue per Customer	\$7.38	-\$3.46	-\$2.36	-\$10.42	-\$9.02	-2.7%
Deferral per Average Customer	-\$7.38	\$3.25	\$2.36	\$10.42	\$8.82	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	208	(29)	(490)	(191)	(502)	-3.0%
Change in FCA Revenue per Customer	\$124.75	-\$7.90	-\$192.49	-\$150.53	-\$226.19	-6.6%
Deferral per Average Customer	-\$124.75	\$3.57	\$192.49	\$150.53	\$221.76	

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.