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November 29, 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 July, August, and September 2022. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 3rd quarter of 2022.

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.

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter. 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

	Q3 2022	Q4 2022	Q1 2023	Q2 2023	YTD wtd Average	%
Electric Residential						
Change in Use per Customer	275					12.2%
Change in FCA Revenue per Customer	\$20.66					13.5%
Deferral per Average Customer	-\$19.02					
Electric Non-Residential						
Change in Use per Customer	(1,700)					-15.3%
Change in FCA Revenue per Customer	\$11.83					2.0%
Deferral per Average Customer	-\$9.09					
Natural Gas Residential						
Change in Use per Customer	(10)					-20.1%
Change in FCA Revenue per Customer	-\$4.28					-20.3%
Deferral per Average Customer	\$4.21					
Natural Gas Non-Residential						
Change in Use per Customer	(312)					-12.1%
Change in FCA Revenue per Customer	-\$156.39					-29.6%
Deferral per Average Customer	\$161.96					

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 2022 surcharge may not be fully recovered by 12/31/2024 and therefore would not be recognizable as income for financial reporting purposes in 2022. The income statement impact of any contra deferral entries will be eliminated for normalized Idaho results reporting.