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May 15, 2018

Diane Hanian
Commission Secretary
Idaho Public Utilities Commission
472 W. Washington Street
Boise, Idaho 83702

RECEIVED
2018 MAY 15 PM 12:27
IDAHO PUBLIC
UTILITIES COMMISSION

Dear Diane:

RE: AVU-E-15-05/AVU-G-15-01
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 2018. In addition, Avista has provided illustrative revenue deferral calculations for the non-residential electric group on a rate schedule basis as required in the Settlement Stipulation approved by the Commission in the above referenced docket. The other electric and natural gas groups consist of only one rate schedule each and therefore would not change under the rate schedule assumption.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 1st quarter of 2018.

Questions regarding this filing should be directed to Tara Knox at (509) 495-4325.

Sincerely,



Patrick Ehrbar
Director, Regulatory Affairs
Enc.

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2018

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2018. 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	(51)					-1.5%
Change in FCA Revenue per Customer	-\$0.30					-0.1%
Deferral per Average Customer	\$0.30					
Electric Non-Residential						
Change in Use per Customer	(258)					-2.2%
Change in FCA Revenue per Customer	-\$4.01					-0.6%
Deferral per Average Customer	\$4.01					
Natural Gas Residential						
Change in Use per Customer	6					2.0%
Change in FCA Revenue per Customer	\$3.12					2.1%
Deferral per Average Customer	-\$3.12					
Natural Gas Non-Residential						
Change in Use per Customer	93					1.6%
Change in FCA Revenue per Customer	\$108.64					8.3%
Deferral per Average Customer	-\$108.64					

2) If the FCA mechanism had been determined by schedule the electric residential and both natural gas groups would not change. The electric non-residential group would consist of three separate rate schedule groups. Pages 10 through 12 of this report show the illustrative calculations for the electric non-residential group on a by schedule basis.

3) 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 2018 surcharge may not be fully recovered by 12/31/2020 and therefore would not be recognizable as income for financial reporting purposes in 2018. The income statement impact of any contra deferral entries will be eliminated for

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2018

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Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2018

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2018)
AVU-E-17 01 FCA Base - Rates Effective 1/1/2018

Line No.	Source	2018 YTD		
		Jan-18	Feb-18	Mar-18
		(c)	(d)	(e)
		(b)		
		(a)		
Residential Group				
1	Total Actual Billed Customers	107,438	107,386	107,490
2	Total Actual Usage (kWhs)	126,685,144	110,742,054	114,091,888
3	Total Actual Base Rate Revenue	\$ 12,776,972	\$ 11,067,647	\$ 11,422,299
4	Total Actual Fixed Charge Revenue	\$ 634,276	\$ 647,043	\$ 647,972
Existing Customers				
6	Actual Customers on System During Test Year	105,677	105,539	105,519
7	Monthly Fixed Cost Adj. Revenue per Customer	\$88.81	\$71.95	\$68.83
8	Fixed Cost Adjustment Revenue	\$ 9,384,813	\$ 7,593,008	\$ 7,263,186
9	Actual Base Rate Revenue	\$ 12,617,539	\$ 10,922,164	\$ 11,270,556
10	Actual Fixed Charge Revenue	\$ 624,280	\$ 636,782	\$ 636,782
11	Actual Usage (kWhs)	125,070,587	109,311,377	112,601,876
12	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488
13	Variable Power Supply Revenue	\$ 3,111,756	\$ 2,719,667	\$ 2,801,535
14	Customer Fixed Cost Adjustment Revenue	\$ 8,881,503	\$ 7,566,051	\$ 7,832,239
15	Residential Revenue Per Customer Received	\$84.04	\$71.69	\$74.23
16	Existing Customer Deferral - Surcharge (Rebate)	\$ 503,310	\$ 26,957	\$ (569,053)
New Customers				
17	Actual Customers New Since Test Year	1,761	1,847	1,971
18	Monthly Fixed Cost Adj. Revenue per Customer	\$55.25	\$44.76	\$42.83
19	Fixed Cost Adjustment Revenue	\$ 97,301	\$ 82,676	\$ 84,411
20	Actual Base Rate Revenue	\$ 159,433	\$ 145,483	\$ 151,743
21	Actual Fixed Charge Revenue	\$ 9,995	\$ 10,597	\$ 11,189
22	Actual Usage (kWhs)	1,614,557	1,430,677	1,490,012
23	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488
24	Variable Power Supply Revenue	\$ 40,170	\$ 35,595	\$ 37,071
25	Fixed Production and Transmission Rate per kWh	\$ 0.02611	\$ 0.02611	\$ 0.02611
26	Fixed Production and Transmission Revenue	\$ 42,148	\$ 37,348	\$ 38,897
27	Customer Fixed Cost Adjustment Revenue	\$ 67,119	\$ 61,943	\$ 64,585
28	Residential Revenue Per Customer Received	\$38.11	\$33.54	\$32.77
29	New Customer Deferral - Surcharge (Rebate)	\$ 30,182	\$ 20,733	\$ 19,825
30	Total Residential Deferral - Surcharge (Rebate)	\$ 533,492	\$ 47,690	\$ (549,227)
31	Deferral - Revenue Related Expenses	\$ (3,115)	\$ (278)	\$ 3,206
32	Interest on Deferral	\$ 1.00%	\$ 1.00%	\$ 1.00%
33	Avg Balance Calc	\$ 221	\$ 462	\$ 255
34	Monthly Residential Deferral Totals	\$ 530,598	\$ 47,873	\$ (545,766)
35	Cumulative Residential Deferral (Rebate)/Surcharge	\$ 530,598	\$ 578,472	\$ 32,705

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 1st Quarter 2018

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2018)
AVU-E-17 01 FCA Base - Rates Effective 1/1/2018

Line No.	(a)	Source (b)	2018			2018 YTD Total
			Jan-18 (c)	Feb-18 (d)	Mar-18 (e)	
Non-Residential Group						
1	Total Actual Billed Customers	Revenue Reports				72,085
2	Total Actual Usage (kWhs)	Revenue Reports	87,928,485	24,054	24,075	72,085
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,278,817	\$ 8,809,802	\$ 8,274,705	\$ 25,363,324
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 743,625	\$ 769,443	\$ 771,026	\$ 2,284,093
Existing Customers						
7	Actual Customers on System During Test Year	(1) - (22)	23,454	23,530	23,538	70,522
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$234.92	\$229.37	\$221.33	\$228.53
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 5,509,730	\$ 5,396,963	\$ 5,209,694	\$ 16,116,387
11	Actual Base Rate Revenue	(3) - (26)	\$ 8,123,011	\$ 8,671,158	\$ 8,139,814	\$ 24,933,984
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 735,531	\$ 759,385	\$ 759,782	\$ 2,254,698
13	Actual Usage (kWhs)	(2) - (28)	86,264,267	93,765,768	86,494,150	266,524,185
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Variable Power Supply Revenue	(13) x (14)	\$ 2,146,255	\$ 2,332,892	\$ 2,151,974	\$ 6,631,122
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 5,241,226	\$ 5,578,881	\$ 5,228,058	\$ 16,048,164
17	Non-Residential Revenue Per Customer Received		\$223.47	\$237.10	\$222.11	\$227.56
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 268,504	\$ (181,918)	\$ (18,363)	\$ 68,223
New Customers						
21	Actual Customers New Since Test Year	Revenue Reports	502	524	537	1,563
22	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$129.19	\$126.14	\$121.72	\$125.60
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 64,854	\$ 66,097	\$ 65,364	\$ 196,315
26	Actual Base Rate Revenue	Revenue Reports	\$ 155,806	\$ 138,644	\$ 134,890	\$ 429,340
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 8,094	\$ 10,058	\$ 11,244	\$ 29,395
28	Actual Usage (kWhs)	Revenue Reports	1,664,218	1,442,476	1,381,499	4,488,193
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	(28) x (29)	\$ 41,406	\$ 35,889	\$ 34,372	\$ 121,667
31	Fixed Production and Transmission Revenue	Page 1 wtd avg	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 44,509	\$ 38,579	\$ 36,948	\$ 128,036
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 61,797	\$ 54,118	\$ 52,327	\$ 168,242
34	Non-Residential Revenue Per Customer Received		\$123.10	\$103.28	\$97.44	\$107.64
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 3,057	\$ 11,978	\$ 13,037	\$ 28,073
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 271,562	\$ (169,940)	\$ (5,326)	\$ 96,296
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (1,585)	\$ 992	\$ 31	\$ (562)
39	Customer Deposit Rate	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	Avg Balance Calc	\$ 112	\$ 155	\$ 82	\$ 349
41	Monthly Non-Residential Deferral Totals		\$ 270,089	\$ (168,793)	\$ (5,213)	\$ 96,083
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 270,089	\$ 101,296	\$ 96,083	\$ 467,468
44	Total Cumulative Deferral	Res line(43) + Non-Res line (43)	\$ 800,687	\$ 679,768	\$ 128,788	\$ 1,609,243

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2018

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2018)
AVU-G-17-01 FCA Base - Rates Effective 1/1/2018

Line No.	(a)	Source (b)	Jan-18 (c)	Feb-18 (d)	Mar-18 (e)	1st Quarter 2018 Total (o)	2018 YTD Total (s)
Residential Group							
1	Total Actual Billed Customers	Revenue Reports	81,663	81,746	81,795	245,204	245,204
2	Total Actual Usage (Therms)	Revenue Reports	8,822,773	9,222,783	7,413,396	25,458,953	25,458,953
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 4,742,841	\$ 4,954,407	\$ 4,080,380	\$ 13,777,627	\$ 13,777,627
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 461,652	\$ 492,048	\$ 492,970	\$ 1,446,670	\$ 1,446,670
Existing Customers							
6	Actual Customers on System During Test Year	(1) - (22)	79,529	79,486	79,429	238,444	238,444
7	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$57.34	\$48.82	\$41.58	\$49.25	\$49.25
8	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 4,560,487	\$ 3,880,207	\$ 3,302,358	\$ 11,743,052	\$ 11,743,052
10	Actual Base Rate Revenue	(3) - (26)	\$ 4,598,666	\$ 4,827,210	\$ 3,955,176	\$ 13,381,052	\$ 13,381,052
11	Actual Fixed Charge Revenue	(4) - (27)	\$ 450,083	\$ 479,194	\$ 479,456	\$ 1,408,733	\$ 1,408,733
12	Actual Usage (Therms)	(2) - (28)	8,546,826	8,986,285	7,182,454	24,715,566	24,715,566
13	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 4,148,583	\$ 4,348,016	\$ 3,475,720	\$ 11,972,320	\$ 11,972,320
16	Residential Revenue Per Customer Received		\$52.16	\$54.70	\$43.76	\$50.21	\$50.21
17	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 411,904	\$ (467,809)	\$ (173,362)	\$ (229,267)	\$ (229,267)
18							
19							
New Customers							
21	Actual Customers New Since Test Year	Revenue Reports	2,134	2,260	2,366	6,760	6,760
22	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$54.30	\$46.23	\$39.37	\$46.38	\$46.38
23	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 115,879	\$ 104,472	\$ 93,151	\$ 313,502	\$ 313,502
24	Actual Base Rate Revenue	Revenue Reports	\$ 144,174	\$ 127,196	\$ 125,204	\$ 396,574	\$ 396,574
26	Actual Fixed Charge Revenue	Revenue Reports	\$ 11,569	\$ 12,854	\$ 13,514	\$ 37,937	\$ 37,937
27	Actual Usage (Therms)	Revenue Reports	273,947	236,498	230,942	743,387	743,387
28	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02566	\$ 0.02566	\$ 0.02566		
30	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 7,081	\$ 6,069	\$ 5,926		
31	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 125,524	\$ 108,273	\$ 105,764	\$ 339,561	\$ 339,561
32	Residential Revenue Per Customer Received		\$58.82	\$47.91	\$44.70	\$50.23	\$50.23
33	Existing Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (9,645)	\$ (3,801)	\$ (12,613)	\$ (26,059)	\$ (26,059)
34							
35							
36							
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 402,259	\$ (471,611)	\$ (185,975)	\$ (255,326)	\$ (255,326)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (2,324)	\$ 2,725	\$ 1,075	\$ 1,475	\$ 1,475
39	Interest on Deferral	Customer Deposit Rate	1.00%	1.00%	1.00%		
40	Monthly Residential Deferral Totals	Avg Balance Calc	\$ 167	\$ 138	\$ (134)	\$ 170	\$ 170
41			\$ 400,102	\$ (468,748)	\$ (185,035)	\$ (253,681)	\$ (253,681)
42							
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 400,102	\$ (68,646)	\$ (253,681)		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2018

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2018)
AVUG-17-01 FCA Base - Rates Effective 1/1/2018

Line No.	(a)	(b) Source	(c) Jan-18	(d) Feb-18	(e) Mar-18	(o) 1st Quarter 2018 Total	(s) 2018 YTD Total
Non-Residential Group							
1	Total Actual Billed Customers	Revenue Reports	1,454	1,475	1,482	4,411	4,411
2	Total Actual Usage (Therms)	Revenue Reports	2,764,976	3,139,410	2,672,902	8,577,288	8,577,288
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 840,603	\$ 881,117	\$ 809,555	\$ 2,531,275	\$ 2,531,275
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 148,070	\$ 151,616	\$ 152,849	\$ 452,535	\$ 452,535
Existing Customers							
6	Actual Customers on System During Test Year	(1) - (22)	1,442	1,461	1,462	4,365	4,365
7	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$481,666	\$442,511	\$381,900	\$435,144	\$435,144
8	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 694,557	\$ 646,500	\$ 558,344	\$ 1,899,401	\$ 1,899,401
11	Actual Base Rate Revenue	(3) - (26)	\$ 834,384	\$ 876,056	\$ 791,577	\$ 2,502,017	\$ 2,502,017
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 145,376	\$ 150,298	\$ 145,752	\$ 441,425	\$ 441,425
13	Actual Usage (Therms)	(2) - (28)	2,747,062	3,124,048	2,615,704	8,486,814	8,486,814
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 689,009	\$ 725,758	\$ 645,825	\$ 2,060,592	\$ 2,060,592
17	Non-Residential Revenue Per Customer Received		\$477.81	\$496.75	\$441.74	\$472.07	\$472.07
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 5,548	\$ (79,258)	\$ (87,480)	\$ (161,191)	\$ (161,191)
New Customers							
21	Actual Customers New Since Test Year	Revenue Reports	12	14	20	46	46
22	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$423,011	\$388,621	\$335,400	\$374,451	\$374,451
23	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 5,076	\$ 5,441	\$ 6,708	\$ 17,225	\$ 17,225
26	Actual Base Rate Revenue	Revenue Reports	\$ 6,219	\$ 5,061	\$ 17,978	\$ 29,258	\$ 29,258
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 2,694	\$ 1,318	\$ 7,097	\$ 11,110	\$ 11,110
28	Actual Usage (Therms)	Revenue Reports	17,914	15,362	57,198	90,474	90,474
31	Fixed Production and UG Storage Rate per Therm	Page 1 w/d avg	\$ 0.02627	\$ 0.02627	\$ 0.02627		
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 471	\$ 404	\$ 1,503		
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 3,054	\$ 3,339	\$ 9,378	\$ 15,771	\$ 15,771
34	Non-Residential Revenue Per Customer Received		\$254.48	\$238.52	\$468.92	\$342.86	\$342.86
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 2,022	\$ 2,101	\$ (2,670)	\$ 1,453	\$ 1,453
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 7,570	\$ (77,157)	\$ (90,151)	\$ (159,737)	\$ (159,737)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (44)	\$ 446	\$ 521	\$ 923	\$ 923
39	Interest on Deferral	Customer Deposit Rate	1.00%	1.00%	1.00%		
40	Monthly Non-Residential Deferral Totals	Avg Balance Calc	\$ 7,530	\$ (76,737)	\$ (89,725)	\$ (158,932)	\$ (158,932)
41	Cumulative Non-Residential Deferral (Rebate)/Surcharge		\$ 7,530	\$ (69,207)	\$ (158,932)		
42	Total Cumulative Deferral	Res line(43) + Non-Res line (43)	\$ 407,632	\$ (137,853)	\$ (412,612)		

Balance Sheet Accounts

GL Account Balance Accounting Period : '201801, 201802, 201803'

FCA Deferred Revenue

Jurisdiction:ID

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186328	REG ASSET-DECOUPLING DEFERRED	ED	201801	-2,816,256.16	3,346,854.57	530,598.41
	REG ASSET-DECOUPLING DEFERRED		201802	530,598.41	47,873.28	578,471.69
	REG ASSET-DECOUPLING DEFERRED		201803	578,471.69	-545,766.40	32,705.29
					2,848,961.45	
	REG ASSET-DECOUPLING DEFERRED	GD	201801	-1,636,264.52	2,036,366.22	400,101.70
	REG ASSET-DECOUPLING DEFERRED		201802	400,101.70	-468,630.61	-68,528.91
	REG ASSET-DECOUPLING DEFERRED		201803	-68,528.91	-185,151.77	-253,680.68
					1,382,583.84	
					4,231,545.29	
186338	REG ASSET NON-RES DECOUPLING D	ED	201801	610,929.05	-340,840.31	270,088.74
	REG ASSET NON-RES DECOUPLING D		201802	270,088.74	-168,792.83	101,295.91
	REG ASSET NON-RES DECOUPLING D		201803	101,295.91	-5,213.02	96,082.89
					-514,846.16	
	REG ASSET NON-RES DECOUPLING D	GD	201801	-377,623.18	383,153.08	7,529.90
	REG ASSET NON-RES DECOUPLING D		201802	7,529.90	-76,700.55	-69,170.65
	REG ASSET NON-RES DECOUPLING D		201803	-69,170.65	-89,761.10	-158,931.75
					218,691.43	
					-296,154.73	

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	201801	0.00	-2,818,603.04	-2,818,603.04
	REG ASSET- DECOUPLING PRIOR YE		201802	-2,818,603.04	-2,348.84	-2,820,951.88
	REG ASSET- DECOUPLING PRIOR YE		201803	-2,820,951.88	-2,350.79	-2,823,302.67
					-2,823,302.67	
	REG ASSET- DECOUPLING PRIOR YE	GD	201801	0.00	-1,637,628.07	-1,637,628.07
	REG ASSET- DECOUPLING PRIOR YE		201802	-1,637,628.07	-1,364.69	-1,638,992.76
	REG ASSET- DECOUPLING PRIOR YE		201803	-1,638,992.76	-1,365.83	-1,640,358.59
					-1,640,358.59	
					-4,463,661.26	
182339	REG ASSET - NON RES DECOUPLING	ED	201801	0.00	611,438.16	611,438.16
	REG ASSET - NON RES DECOUPLING		201802	611,438.16	509.53	611,947.69
	REG ASSET - NON RES DECOUPLING		201803	611,947.69	509.96	612,457.65
					612,457.65	
	REG ASSET - NON RES DECOUPLING	GD	201801	0.00	-377,937.87	-377,937.87
	REG ASSET - NON RES DECOUPLING		201802	-377,937.87	-314.95	-378,252.82
	REG ASSET - NON RES DECOUPLING		201803	-378,252.82	-315.21	-378,568.03
					-378,568.03	
					233,889.62	

Deferred Revenue Approved for Recovery

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
182328	REG ASSET- DECOUPLING SURCHARG	ED	201801	3,145,858.85	-351,449.25	2,794,409.60
	REG ASSET- DECOUPLING SURCHARG		201802	2,794,409.60	-307,183.34	2,487,226.26
	REG ASSET- DECOUPLING SURCHARG		201803	2,487,226.26	-316,803.89	2,170,422.37
					-975,436.48	
	REG ASSET- DECOUPLING SURCHARG	GD	201801	2,208,476.15	-214,552.89	1,993,923.26
	REG ASSET- DECOUPLING SURCHARG		201802	1,993,923.26	-224,543.32	1,769,379.94
	REG ASSET- DECOUPLING SURCHARG		201803	1,769,379.94	-180,372.59	1,589,007.35
					-619,468.80	
					-1,594,905.28	
182338	REG ASSET - NON RES DECOUPLING	ED	201801	1,927,393.73	-207,044.57	1,720,349.16
	REG ASSET - NON RES DECOUPLING		201802	1,720,349.16	-224,685.93	1,495,663.23
	REG ASSET - NON RES DECOUPLING		201803	1,495,663.23	-207,196.15	1,288,467.08
					-638,926.65	
	REG ASSET - NON RES DECOUPLING	GD	201801	408,234.70	-44,074.83	364,159.87
	REG ASSET - NON RES DECOUPLING		201802	364,159.87	-50,126.09	314,033.78
	REG ASSET - NON RES DECOUPLING		201803	314,033.78	-42,723.20	271,310.58
					-136,924.12	
					-775,850.77	

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	201801	-602,264.33	-50,474.67	-652,739.00
	ADFIT DECOUPLING DEFERRED REV		201802	-652,739.00	137,471.90	-515,267.10
	ADFIT DECOUPLING DEFERRED REV		201803	-515,267.10	226,132.26	-289,134.84
					313,129.49	
	ADFIT DECOUPLING DEFERRED REV	GD	201801	-126,592.90	-30,938.39	-157,531.29
	ADFIT DECOUPLING DEFERRED REV		201802	-157,531.29	172,552.85	-15,021.56
	ADFIT DECOUPLING DEFERRED REV		201803	-15,021.56	104,934.83	119,956.39
					246,549.29	
					559,678.78	

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	201801	0.00	-530,377.42	-530,377.42
	RESIDENTIAL DECOUPLING DEFERRE		201802	-530,377.42	-47,411.36	-577,788.78
	RESIDENTIAL DECOUPLING DEFERRE		201803	-577,788.78	546,020.95	-31,767.83
-31,767.83						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201801	0.00	-269,976.25	-269,976.25
	NON-RES DECOUPLING DEFERRED RE		201802	-269,976.25	168,947.51	-101,028.74
	NON-RES DECOUPLING DEFERRED RE		201803	-101,028.74	5,295.23	-95,733.51
-95,733.51						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201801	0.00	-399,935.06	-399,935.06
	RESIDENTIAL DECOUPLING DEFERRE		201802	-399,935.06	468,885.61	68,950.55
	RESIDENTIAL DECOUPLING DEFERRE		201803	68,950.55	184,900.57	253,851.12
253,851.12						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201801	0.00	-7,526.76	-7,526.76
	NON-RES DECOUPLING DEFERRED RE		201802	-7,526.76	76,710.97	69,184.21
	NON-RES DECOUPLING DEFERRED RE		201803	69,184.21	89,629.97	158,814.18
158,814.18						

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	201801	0.00	353,923.33	353,923.33
	AMORTIZATION RES DECOUPLING DE		201802	353,923.33	309,383.11	663,306.44
	AMORTIZATION RES DECOUPLING DE		201803	663,306.44	318,743.77	982,050.21
982,050.21						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201801	0.00	208,563.83	208,563.83
	AMORTIZATION NON-RES DECOUPLIN		201802	208,563.83	226,025.38	434,589.21
	AMORTIZATION NON-RES DECOUPLIN		201803	434,589.21	208,355.72	642,944.93
642,944.93						
495329	AMORTIZATION RES DECOUPLING DE	GD	201801	0.00	216,303.16	216,303.16
	AMORTIZATION RES DECOUPLING DE		201802	216,303.16	226,110.71	442,413.87
	AMORTIZATION RES DECOUPLING DE		201803	442,413.87	181,771.34	624,185.21
624,185.21						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201801	0.00	44,396.53	44,396.53
	AMORTIZATION NON-RES DECOUPLIN		201802	44,396.53	50,408.55	94,805.08
	AMORTIZATION NON-RES DECOUPLIN		201803	94,805.08	42,966.99	137,772.07
137,772.07						

Avista Corporation Fixed Cost Adjustment Mechanism
 Idaho Jurisdiction
 Quarterly Report for 1st Quarter 2018

Jurisdiction:ID

Interest Expense/Income

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
419605	INT INC ON OTH DEFERRALS-IV FU	ED	201801	0.00	-4,835.93	-4,835.93
	INT INC ON OTH DEFERRALS-IV FU		201802	-4,835.93	-9,501.28	-9,501.28
	INT INC ON OTH DEFERRALS-IV FU		201803	-9,501.28	-3,946.17	-13,447.45
					-13,447.45	
	INT INC ON OTH DEFERRALS-IV FU	GD	201801	0.00	-2,241.75	-2,241.75
	INT INC ON OTH DEFERRALS-IV FU		201802	-2,241.75	-2,115.27	-4,357.02
	INT INC ON OTH DEFERRALS-IV FU		201803	-4,357.02	-1,315.17	-5,872.19
					-5,872.19	
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201801	0.00	2,346.88	2,346.88
	INT EXP ON OTH DEFERRALS-IV FU		201802	2,346.88	2,348.84	4,695.72
	INT EXP ON OTH DEFERRALS-IV FU		201803	4,695.72	2,350.79	7,046.51
					7,046.51	
	INT EXP ON OTH DEFERRALS-IV FU	GD	201801	0.00	1,678.24	1,678.24
	INT EXP ON OTH DEFERRALS-IV FU		201802	1,678.24	1,679.64	3,357.88
	INT EXP ON OTH DEFERRALS-IV FU		201803	3,357.88	1,936.00	5,293.88
					5,293.88	
					12,340.39	
					-6,979.25	
						Net Interest Income

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	201801	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		201802	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		201803	0.00	0.00	0.00
					0.00	
	CONTRA DECOUPLING DEFERRED REV	GD	201801	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		201802	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		201803	0.00	0.00	0.00
					0.00	
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201801	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		201802	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		201803	0.00	0.00	0.00
					0.00	
	CONTRA DECOUPLED DEFERRED REVE	GD	201801	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		201802	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		201803	0.00	0.00	0.00
					0.00	
456311	CONTRA DECOUPLING DEFERRAL	ED	201801	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		201802	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		201803	0.00	0.00	0.00
					0.00	
495311	CONTRA DECOUPLING DEFERRAL	GD	201801	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		201802	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		201803	0.00	0.00	0.00
					0.00	
					0.00	

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2018

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2018. 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	(51)					-1.5%
Change in FCA Revenue per Customer	-\$0.30					-0.1%
Deferral per Average Customer	\$0.30					
Electric Non-Residential						
Change in Use per Customer	(258)					-2.2%
Change in FCA Revenue per Customer	-\$4.01					-0.6%
Deferral per Average Customer	\$4.01					
Natural Gas Residential						
Change in Use per Customer	6					2.0%
Change in FCA Revenue per Customer	\$3.12					2.1%
Deferral per Average Customer	-\$3.12					
Natural Gas Non-Residential						
Change in Use per Customer	93					1.6%
Change in FCA Revenue per Customer	\$108.64					8.3%
Deferral per Average Customer	-\$108.64					

2) If the FCA mechanism had been determined by schedule the electric residential and both natural gas groups would not change. The electric non-residential group would consist of three separate rate schedule groups. Pages 10 through 12 of this report show the illustrative calculations for the electric non-residential group on a by schedule basis.

3) 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 2018 surcharge may not be fully recovered by 12/31/2020 and therefore would not be recognizable as income for financial reporting purposes in 2018. The income statement impact of any contra deferral entries will be eliminated for

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 1st Quarter 2018



Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2018)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2018

Line No.	Source	2018 YTD				Total
		Jan-18	Feb-18	Mar-18	Total	
Schedule 11/12						
1	Total Actual Billed Customers	21,439	21,526	21,555	64,520	64,520
2	Total Actual Usage (kWhs)	34,891,026	34,654,191	32,833,497	102,378,714	102,378,714
3	Total Actual Base Rate Revenue	\$ 3,653,202	\$ 3,704,170	\$ 3,541,365	\$ 10,898,737	\$ 10,898,737
4	Total Actual Fixed Charge Revenue	\$ 271,353	\$ 282,166	\$ 282,830	\$ 836,349	\$ 836,349
Existing Customers						
7	Actual Customers on System During Test Year	20,953	21,025	21,043	63,021	63,021
8	Monthly Fixed Cost Adj. Revenue per Customer	\$124.56	\$113.95	\$112.40	\$116.96	\$116.96
9	Fixed Cost Adjustment Revenue	\$ 2,609,919	\$ 2,395,797	\$ 2,365,277	\$ 7,370,993	\$ 7,370,993
11	Actual Base Rate Revenue	\$ 3,525,192	\$ 3,629,600	\$ 3,462,110	\$ 10,616,902	\$ 10,616,902
12	Actual Fixed Charge Revenue	\$ 265,153	\$ 275,714	\$ 276,201	\$ 817,068	\$ 817,068
13	Actual Usage (kWhs)	33,550,955	33,953,861	32,105,734	99,610,550	99,610,550
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Variable Power Supply Revenue	\$ 834,748	\$ 844,772	\$ 798,791	\$ 2,478,310	\$ 2,478,310
16	Customer Fixed Cost Adjustment Revenue	\$ 2,425,292	\$ 2,509,114	\$ 2,387,118	\$ 7,321,523	\$ 7,321,523
17	Residential Revenue Per Customer Received	\$119.34	\$113.44	\$116.18	\$116.18	\$116.18
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 184,627	\$ (113,317)	\$ (21,840)	\$ 49,470	\$ 49,470
New Customers						
21	Actual Customers New Since Test Year	486	501	512	1,499	1,499
22	Monthly Fixed Cost Adj. Revenue per Customer	\$74.34	\$68.01	\$67.09	\$69.75	\$69.75
23	Fixed Cost Adjustment Revenue	\$ 36,131	\$ 34,073	\$ 34,348	\$ 104,552	\$ 104,552
26	Actual Base Rate Revenue	\$ 128,010	\$ 74,570	\$ 79,255	\$ 281,835	\$ 281,835
27	Actual Fixed Charge Revenue	\$ 6,199	\$ 6,452	\$ 6,629	\$ 19,281	\$ 19,281
28	Actual Usage (kWhs)	1,340,071	700,330	727,763	2,768,164	2,768,164
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	\$ 33,341	\$ 17,424	\$ 18,107	\$ 68,872	\$ 68,872
31	Fixed Production and Transmission Revenue	\$ 0.02960	\$ 0.02960	\$ 0.02960	\$ 0.02960	\$ 0.02960
32	Fixed Production and Transmission Revenue	\$ 39,669	\$ 20,731	\$ 21,543	\$ 81,943	\$ 81,943
33	Customer Fixed Cost Adjustment Revenue	\$ 48,800	\$ 29,962	\$ 32,976	\$ 111,738	\$ 111,738
34	Residential Revenue Per Customer Received	\$100.41	\$59.80	\$64.41	\$74.54	\$74.54
35	New Customer Deferral - Surcharge (Rebate)	\$ (12,670)	\$ 4,111	\$ 1,372	\$ (7,187)	\$ (7,187)
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	\$ 171,958	\$ (109,206)	\$ (20,468)	\$ 42,283	\$ 42,283
38	Deferral - Revenue Related Expenses	\$ (1,004)	\$ 638	\$ 119	\$ (247)	\$ (247)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 71	\$ 97	\$ 44	\$ 212	\$ 212
41	Monthly Schedule 11/12 Deferral Totals	\$ 171,025	\$ (108,472)	\$ (20,305)	\$ 42,248	\$ 42,248
42	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	\$ 171,025	\$ 62,553	\$ 42,248	\$ 42,248	\$ 42,248

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 1st Quarter 2018

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2018)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2018

Line No.	Source	1st Quarter 2018			2018 YTD Total
		Jan-18	Feb-18	Mar-18	
		(c)	(d)	(e)	Total
Schedule 21/22					
1	Total Actual Billed Customers	1,107	1,106	1,107	3,320
2	Total Actual Usage (kWhs)	48,858,015	56,027,602	50,714,852	155,600,468
3	Total Actual Base Rate Revenue	\$ 4,248,019	\$ 4,687,202	\$ 4,334,531	\$ 13,269,757
4	Total Actual Fixed Charge Revenue	\$ 457,015	\$ 471,263	\$ 472,249	\$ 1,400,527
Existing Customers					
7	Actual Customers on System During Test Year	1,100	1,095	1,096	3,291
8	Monthly Fixed Cost Adj. Revenue per Customer	\$2,404.38	\$2,472.40	\$2,270.55	\$2,382.45
9	Fixed Cost Adjustment Revenue	\$ 2,644,821	\$ 2,707,280	\$ 2,488,528	\$ 7,840,628
11	Actual Base Rate Revenue	\$ 4,223,135	\$ 4,625,881	\$ 4,286,600	\$ 13,135,616
12	Actual Fixed Charge Revenue	\$ 455,215	\$ 467,773	\$ 467,815	\$ 1,390,803
13	Actual Usage (kWhs)	48,562,576	55,312,210	50,139,073	154,013,858
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Variable Power Supply Revenue	\$ 1,208,237	\$ 1,376,168	\$ 1,247,460	\$ 3,831,865
16	Customer Fixed Cost Adjustment Revenue	\$ 2,559,683	\$ 2,781,941	\$ 2,571,324	\$ 7,912,948
17	Non-Residential Revenue Per Customer Received	\$2,326.98	\$2,540.59	\$2,346.10	\$2,404.42
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 85,138	\$ (74,661)	\$ (82,797)	\$ (72,320)
New Customers					
21	Actual Customers New Since Test Year	7	11	11	29
22	Monthly Fixed Cost Adj. Revenue per Customer	\$1,176.03	\$1,209.30	\$1,110.58	\$1,163.82
24	Fixed Cost Adjustment Revenue	\$ 8,232	\$ 13,302	\$ 12,216	\$ 33,751
26	Actual Base Rate Revenue	\$ 24,884	\$ 61,325	\$ 47,931	\$ 134,141
27	Actual Fixed Charge Revenue	\$ 1,800	\$ 3,490	\$ 4,434	\$ 9,724
28	Actual Usage (kWhs)	295,439	715,392	575,779	1,586,610
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	\$ 7,351	\$ 17,799	\$ 14,325	\$ 39,475
31	Fixed Production and Transmission Rate per kWh	\$ 0.02591	\$ 0.02591	\$ 0.02591	\$ 0.02591
32	Fixed Production and Transmission Revenue	\$ 7,655	\$ 18,537	\$ 14,919	\$ 39,111
33	Customer Fixed Cost Adjustment Revenue	\$ 8,078	\$ 21,500	\$ 14,253	\$ 43,831
34	Non-Residential Revenue Per Customer Received	\$1,154.06	\$1,954.51	\$1,295.71	\$1,511.41
35	New Customer Deferral - Surcharge (Rebate)	\$ 154	\$ (8,197)	\$ (2,036)	\$ (10,080)
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	\$ 85,292	\$ (82,859)	\$ (84,833)	\$ (82,400)
38	Deferral - Revenue Related Expenses	\$ (498)	\$ 484	\$ 495	\$ 481
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 35	\$ 36	\$ (33)	\$ 39
41	Monthly Schedule 21/22 Deferral Totals	\$ 84,829	\$ (82,338)	\$ (84,371)	\$ (81,880)
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	\$ 84,829	\$ 2,491	\$ (81,880)	\$ (81,880)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2018

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2018)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2018

Line No.	Source	Jan-18	Feb-18	Mar-18	1st Quarter 2018 Total	2018 YTD Total
	(b)	(c)	(d)	(e)		
Schedule 31/32						
1	Total Actual Billed Customers	1,409	1,421	1,412	4,242	4,242
2	Total Actual Usage (kWhs)	3,296,162	3,680,185	3,408,690	10,385,038	10,385,038
3	Total Actual Base Rate Revenue	\$ 318,407	\$ 360,992	\$ 338,345	\$ 1,017,743	\$ 1,017,743
4	Total Actual Fixed Charge Revenue	\$ 14,857	\$ 15,614	\$ 15,546	\$ 46,017	\$ 46,017
Existing Customers						
7	Actual Customers on System During Test Year	1,400	1,409	1,398	4,207	4,207
8	Monthly Fixed Cost Adj. Revenue per Customer	\$173.36	\$139.84	\$226.66	\$179.84	\$179.84
9	Fixed Cost Adjustment Revenue	\$ 242,702	\$ 197,028	\$ 316,867	\$ 756,596	\$ 756,596
11	Actual Base Rate Revenue	\$ 315,494	\$ 358,243	\$ 330,641	\$ 1,004,379	\$ 1,004,379
12	Actual Fixed Charge Revenue	\$ 14,762	\$ 15,499	\$ 15,366	\$ 45,627	\$ 45,627
13	Actual Usage (kWhs)	3,267,454	3,653,431	3,330,733	10,251,619	10,251,619
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Variable Power Supply Revenue	\$ 81,294	\$ 90,897	\$ 82,869	\$ 255,060	\$ 255,060
16	Customer Fixed Cost Adjustment Revenue	\$ 219,438	\$ 251,847	\$ 232,407	\$ 703,692	\$ 703,692
17	Non-Residential Revenue Per Customer Received	\$156.74	\$178.74	\$166.24	\$167.27	\$167.27
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 23,264	\$ (54,820)	\$ 84,460	\$ 52,904	\$ 52,904
New Customers						
22	Actual Customers New Since Test Year	9	12	14	35	35
23	Monthly Fixed Cost Adj. Revenue per Customer	\$126.63	\$102.14	\$165.56	\$133.81	\$133.81
24	Fixed Cost Adjustment Revenue	\$ 1,140	\$ 1,226	\$ 2,318	\$ 4,683	\$ 4,683
26	Actual Base Rate Revenue	\$ 2,912	\$ 2,749	\$ 7,704	\$ 13,365	\$ 13,365
27	Actual Fixed Charge Revenue	\$ 94	\$ 115	\$ 180	\$ 390	\$ 390
28	Actual Usage (kWhs)	28,708	26,754	77,957	133,419	133,419
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	\$ 714	\$ 666	\$ 1,940	\$ 3,320	\$ 3,320
31	Fixed Production and Transmission Rate per kWh	\$ 0.01844	\$ 0.01844	\$ 0.01844	\$ 0.01844	\$ 0.01844
32	Fixed Production and Transmission Revenue	\$ 529	\$ 493	\$ 1,437	\$ 2,959	\$ 2,959
33	Customer Fixed Cost Adjustment Revenue	\$ 1,574	\$ 1,475	\$ 4,147	\$ 7,195	\$ 7,195
34	Non-Residential Revenue Per Customer Received	\$174.92	\$122.89	\$296.18	\$205.58	\$205.58
35	New Customer Deferral - Surcharge (Rebate)	\$ (435)	\$ (249)	\$ (1,829)	\$ (2,512)	\$ (2,512)
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	\$ 22,829	\$ (55,069)	\$ 82,632	\$ 50,392	\$ 50,392
38	Deferral - Revenue Related Expenses	\$ (133)	\$ 321	\$ (482)	\$ (294)	\$ (294)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 9	\$ (4)	\$ 8	\$ 13	\$ 13
41	Monthly Schedule 31/32 Deferral Totals	\$ 22,705	\$ (54,751)	\$ 82,157	\$ 50,111	\$ 50,111
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	\$ 22,705	\$ (32,046)	\$ 50,111	\$ 50,111	\$ 50,111
44	Total Cumulative Non-Residential Deferral if calculated by Schedule	\$ 278,560	\$ 32,999	\$ 10,479	\$ 10,479	\$ 10,479