



Avista Corp.
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August 14, 2018

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

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2018 AUG 15 AM 9:20
IDAHO PUBLIC
UTILITIES COMMISSION

Dear Ms. Hanian:

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 April, May and June 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 2nd quarter of 2018.

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

Sincerely,

Patrick Ehrbar
Director of Regulatory Affairs
Enc.

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 2nd Quarter 2018

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2018)
AVL-E-17 01 FCA Base - Rates Effective 1/1/2018
With Sch 72 Tax Reform Adj - Rates Effective 6/1/2018

Line No.	Source	Jan-18 (e)	Feb-18 (d)	Mar-18 (e)	Apr-18 (f)	May-18 (g)	Jun-18 (h)	1st Quarter 2018 Total	2nd Quarter 2018 Total	2018 YTD Total
Residential Group										
1	Total Actual Billed Customers	107,438	107,386	107,490	107,453	107,486	107,433	322,314	322,372	644,686
2	Total Actual Usage (kWhs)	126,685,144	110,742,054	114,091,888	88,249,553	68,780,614	68,872,345	351,519,087	225,902,512	577,421,598
3	Total Actual Base Rate Revenue	\$ 12,776,972	\$ 11,067,647	\$ 11,422,299	\$ 8,885,805	\$ 6,995,743	\$ 6,625,186	\$ 35,266,919	\$ 22,506,734	\$ 57,773,653
4	Total Actual Fixed Charge Revenue	\$ 634,276	\$ 647,043	\$ 647,972	\$ 647,798	\$ 648,823	\$ 649,005	\$ 1,929,291	\$ 1,945,627	\$ 3,874,918
Existing Customers										
6	Actual Customers on System During Test Year	105,677	105,539	105,519	105,368	105,201	104,954	316,735	315,523	632,258
7	Monthly Fixed Cost Adj. Revenue per Customer	\$88.81	\$71.95	\$68.83	\$ 58.92	\$ 48.29	\$ 41.65	\$76.53	\$49.63	\$63.11
8	Fixed Cost Adjustment Revenue	\$ 9,384,813	\$ 7,593,008	\$ 7,263,186	\$ 6,208,777	\$ 5,080,053	\$ 4,371,281	\$ 24,241,006	\$ 15,660,110	\$ 39,901,117
9	Actual Base Rate Revenue	\$ 12,617,539	\$ 10,922,164	\$ 11,270,556	\$ 8,745,784	\$ 6,889,676	\$ 6,527,178	\$ 34,810,259	\$ 22,162,638	\$ 56,972,897
10	Actual Fixed Charge Revenue	\$ 624,280	\$ 636,446	\$ 636,782	\$ 635,815	\$ 635,671	\$ 635,009	\$ 1,897,509	\$ 1,906,495	\$ 3,804,004
11	Actual Usage (kWhs)	\$ 125,070,587	\$ 109,311,377	\$ 112,601,876	\$ 86,884,025	\$ 67,773,849	\$ 67,927,641	\$ 346,983,840	\$ 222,585,515	\$ 569,569,355
12	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
13	Variable Power Supply Revenue	\$ 3,111,756	\$ 2,719,667	\$ 2,801,535	\$ 2,161,675	\$ 1,686,213	\$ 1,690,040	\$ 8,632,958	\$ 5,537,928	\$ 14,170,886
14	Customer Fixed Cost Adjustment Revenue	\$ 8,881,503	\$ 7,566,051	\$ 7,832,239	\$ 5,948,294	\$ 4,567,792	\$ 4,202,129	\$ 24,279,792	\$ 14,718,215	\$ 38,998,008
15	Residential Revenue Per Customer Received	\$84.04	\$71.69	\$74.23	\$56.45	\$43.42	\$40.04	\$76.66	\$46.65	\$61.68
16	Existing Customer Deferral - Surcharge (Rebate)	\$ 503,310	\$ 26,957	\$ (569,053)	\$ 260,482	\$ 512,261	\$ 169,151	\$ (38,786)	\$ 941,895	\$ 903,109
New Customers										
21	Actual Customers New Since Test Year	1,761	1,847	1,971	2,085	2,285	2,479	5,579	6,849	12,428
22	Monthly Fixed Cost Adj. Revenue per Customer	\$55.25	\$44.76	\$42.83	\$36.66	\$30.04	\$24.60	\$47.39	\$30.09	\$37.85
23	Fixed Cost Adjustment Revenue	\$ 97,301	\$ 82,676	\$ 84,411	\$ 76,439	\$ 68,651	\$ 60,980	\$ 264,388	\$ 206,071	\$ 470,460
24	Actual Base Rate Revenue	\$ 159,433	\$ 145,483	\$ 151,743	\$ 140,021	\$ 106,067	\$ 98,008	\$ 456,659	\$ 344,096	\$ 800,755
25	Actual Fixed Charge Revenue	\$ 9,995	\$ 10,597	\$ 11,189	\$ 11,983	\$ 13,153	\$ 13,996	\$ 31,782	\$ 39,132	\$ 70,913
26	Actual Usage (kWhs)	\$ 1,614,557	\$ 1,430,677	\$ 1,490,012	\$ 1,365,528	\$ 1,006,765	\$ 944,703	\$ 4,535,246	\$ 3,316,997	\$ 7,852,243
27	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
28	Variable Power Supply Revenue	\$ 40,170	\$ 35,595	\$ 37,071	\$ 33,974	\$ 25,048	\$ 23,504	\$ 102,611	\$ 0.02611	\$ 0.02611
29	Fixed Production and Transmission Rate per kWh	\$ 0.02611	\$ 0.02611	\$ 0.02611	\$ 0.02611	\$ 0.02611	\$ 0.02611	\$ 0.02611	\$ 0.02611	\$ 0.02611
30	Fixed Production and Transmission Revenue	\$ 42,148	\$ 37,348	\$ 38,897	\$ 35,647	\$ 26,282	\$ 24,661	\$ 193,648	\$ 135,847	\$ 329,495
31	Customer Fixed Cost Adjustment Revenue	\$ 67,119	\$ 61,943	\$ 64,585	\$ 58,416	\$ 41,584	\$ 35,846	\$ 334,711	\$ 19,883	\$ 354,594
32	Residential Revenue Per Customer Received	\$38.11	\$33.54	\$32.77	\$28.02	\$18.20	\$14.46	\$76.66	\$46.65	\$61.68
33	New Customer Deferral - Surcharge (Rebate)	\$ 30,182	\$ 20,733	\$ 19,825	\$ 18,023	\$ 27,067	\$ 25,134	\$ 70,740	\$ 70,224	\$ 140,964
34	Total Residential Deferral - Surcharge (Rebate)	\$ 533,492	\$ 47,690	\$ (549,227)	\$ 278,505	\$ 539,328	\$ 194,286	\$ 31,954	\$ 1,012,119	\$ 1,044,073
35	Deferral - Revenue Related Expenses	\$ (3,115)	\$ (278)	\$ 3,206	\$ (1,626)	\$ (3,149)	\$ (1,134)	\$ (187)	\$ (5,909)	\$ (6,095)
36	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
37	Avg Balance Calc	\$ 221	\$ 462	\$ 255	\$ 143	\$ 482	\$ 786	\$ 937	\$ 1,410	\$ 2,347
38	Monthly Residential Deferral Totals	\$ 530,598	\$ 47,873	\$ (545,766)	\$ 277,022	\$ 536,661	\$ 193,937	\$ 32,705	\$ 1,007,620	\$ 1,040,325
39	Interest on Deferral									
40	Cumulative Residential Deferral (Rebate)/Surcharge	\$ 530,598	\$ 578,472	\$ 32,705	\$ 309,727	\$ 846,388	\$ 1,040,325			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd 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
With Sch 72 Tax Reform Adj - Rates Effective 6/1/2018

Line No.	Source	2018					2018 YTD			
		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	1st Quarter Total	2nd Quarter Total	Total
Non-Residential Group										
1	Revenue Reports	23,956	24,054	24,075	24,069	24,083	24,125	72,085	72,277	144,362
2	Revenue Reports	87,928,485	95,208,244	87,875,649	82,636,486	82,713,594	84,751,943	271,012,378	250,102,022	521,114,400
3	Revenue Reports	\$ 8,278,817	\$ 8,809,802	\$ 8,274,705	\$ 7,699,831	\$ 7,771,441	\$ 7,534,174	\$ 25,363,324	\$ 23,005,447	\$ 48,368,771
4	Revenue Reports	\$ 743,625	\$ 769,443	\$ 771,026	\$ 767,377	\$ 771,170	\$ 768,887	\$ 2,284,093	\$ 2,307,634	\$ 4,591,727
Existing Customers										
6	Actual Customers on System During Test Year	23,454	23,530	23,538	23,513	23,484	23,492	70,522	70,489	141,011
8	Monthly Fixed Cost Adj. Revenue per Customer	\$234.92	\$229.37	\$221.33	\$213.38	\$221.95	\$191.88	\$228.53	\$209.07	\$218.80
9	Fixed Cost Adjustment Revenue	\$ 5,509,750	\$ 5,396,963	\$ 5,209,694	\$ 5,017,308	\$ 5,212,290	\$ 4,507,755	\$ 16,116,387	\$ 14,737,353	\$ 30,853,740
11	Actual Base Rate Revenue	\$ 8,123,011	\$ 8,671,158	\$ 8,139,814	\$ 7,578,220	\$ 7,662,389	\$ 7,424,149	\$ 24,933,984	\$ 22,664,757	\$ 47,598,741
12	Actual Fixed Charge Revenue	\$ 755,531	\$ 759,385	\$ 759,782	\$ 756,284	\$ 759,060	\$ 756,376	\$ 2,254,698	\$ 2,271,720	\$ 4,526,418
13	Actual Usage (kWhs)	86,264,267	93,765,768	86,494,150	81,418,678	81,689,755	83,666,149	266,524,185	246,774,582	513,298,767
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Variable Power Supply Revenue	\$ 2,146,255	\$ 2,332,892	\$ 2,151,974	\$ 2,025,697	\$ 2,032,441	\$ 2,081,614	\$ 6,631,122	\$ 6,139,752	\$ 12,770,873
16	Customer Fixed Cost Adjustment Revenue	\$ 5,241,226	\$ 5,578,881	\$ 5,228,058	\$ 4,796,239	\$ 4,870,888	\$ 4,586,158	\$ 16,048,164	\$ 14,253,286	\$ 30,301,450
17	Non-Residential Revenue Per Customer Received	\$223.47	\$237.10	\$222.11	\$203.98	\$207.41	\$195.22	\$227.56	\$202.21	\$214.89
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 268,504	\$ (181,918)	\$ (18,363)	\$ 221,069	\$ 341,401	\$ (78,403)	\$ 68,223	\$ 484,068	\$ 552,290
New Customers										
21	Actual Customers New Since Test Year	502	524	537	556	599	633	1,563	1,788	3,351
22	Monthly Fixed Cost Adj. Revenue per Customer	\$129.19	\$126.14	\$121.72	\$117.35	\$122.06	\$97.73	\$125.60	\$111.98	\$118.33
23	Fixed Cost Adjustment Revenue	\$ 64,854	\$ 66,097	\$ 65,364	\$ 65,247	\$ 73,115	\$ 61,864	\$ 196,315	\$ 200,225	\$ 396,539
26	Actual Base Rate Revenue	\$ 155,806	\$ 138,644	\$ 134,890	\$ 121,612	\$ 109,052	\$ 110,026	\$ 429,340	\$ 340,690	\$ 770,030
27	Actual Fixed Charge Revenue	\$ 8,094	\$ 10,058	\$ 11,244	\$ 11,293	\$ 12,110	\$ 12,511	\$ 29,395	\$ 35,914	\$ 65,310
28	Actual Usage (kWhs)	1,664,218	1,442,476	1,381,499	1,217,808	1,023,839	1,085,794	4,488,193	3,327,440	7,815,633
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	\$ 41,406	\$ 35,889	\$ 34,372	\$ 30,299	\$ 25,473	\$ 27,015	\$ 110,026	\$ 92,340	\$ 202,366
31	Fixed Production and Transmission Rate per kWh	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675
32	Fixed Production and Transmission Revenue	\$ 44,509	\$ 38,579	\$ 36,948	\$ 32,570	\$ 27,383	\$ 29,040	\$ 110,026	\$ 92,340	\$ 202,366
33	Customer Fixed Cost Adjustment Revenue	\$ 61,797	\$ 54,118	\$ 52,327	\$ 47,449	\$ 44,086	\$ 41,461	\$ 168,242	\$ 132,996	\$ 301,238
34	Non-Residential Revenue Per Customer Received	\$123.10	\$103.28	\$97.44	\$85.34	\$73.66	\$65.50	\$107.64	\$74.38	\$89.89
35	New Customer Deferral - Surcharge (Rebate)	\$ 3,057	\$ 11,978	\$ 13,037	\$ 17,798	\$ 29,028	\$ 20,403	\$ 28,073	\$ 67,229	\$ 95,302
37	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 271,562	\$ (169,940)	\$ (5,326)	\$ 238,867	\$ 370,429	\$ (58,000)	\$ 96,296	\$ 551,296	\$ 647,592
38	Deferral - Revenue Related Expenses	\$ (1,585)	\$ 992	\$ 31	\$ (1,395)	\$ (2,163)	\$ 339	\$ (562)	\$ (3,218)	\$ (3,781)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 112	\$ 155	\$ 82	\$ 179	\$ 432	\$ 561	\$ 349	\$ 1,172	\$ 1,521
41	Monthly Non-Residential Deferral Totals	\$ 270,089	\$ (168,793)	\$ (5,213)	\$ 237,651	\$ 368,698	\$ (57,100)	\$ 96,083	\$ 549,250	\$ 645,332
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ 270,089	\$ 101,296	\$ 96,083	\$ 333,754	\$ 702,433	\$ 645,332	\$ 645,332	\$ 645,332	\$ 645,332
44	Total Cumulative Deferral	\$ 800,687	\$ 679,768	\$ 128,788	\$ 643,462	\$ 1,548,821	\$ 1,685,658	\$ 1,685,658	\$ 1,685,658	\$ 1,685,658

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd 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
With Sch 172 Tax Reform Adj - Rates Effective 6/1/2018

Line No.	Source (b)	2018					2018 YTD Total
		Jan-18 (c)	Feb-18 (d)	Mar-18 (e)	Apr-18 (f)	May-18 (g)	
Residential Group							
1	Revenue Reports	81,663	81,746	81,795	81,891	81,907	491,007
2	Revenue Reports	8,822,773	9,222,783	7,413,396	5,025,688	1,559,887	33,469,593
3	Revenue Reports	\$ 4,742,841	\$ 4,954,407	\$ 4,080,380	\$ 2,927,732	\$ 1,285,274	\$ 19,137,629
4	Revenue Reports	\$ 461,652	\$ 492,048	\$ 492,970	\$ 493,249	\$ 493,752	\$ 2,928,504
6	(1) - (22)	79,529	79,486	79,429	79,388	79,246	476,237
7	Actual Customers on System During Test Year	\$57,34	\$48,82	\$41,58	\$26,93	\$15,12	\$33,10
8	Monthly Fixed Cost Adj Revenue per Customer	\$ 4,560,487	\$ 3,880,207	\$ 3,302,358	\$ 2,138,031	\$ 1,198,275	\$ 15,762,938
9	Fixed Cost Adjustment Revenue	\$ 4,598,666	\$ 4,827,210	\$ 3,955,176	\$ 2,824,906	\$ 1,230,269	\$ 18,547,874
10	(7) x (8)	\$ 450,083	\$ 479,194	\$ 479,456	\$ 478,958	\$ 478,604	\$ 2,844,853
11	Actual Base Rate Revenue	8,546,826	8,986,285	7,182,454	4,842,604	1,477,476	32,419,862
12	Actual Fixed Charge Revenue	\$ 4,148,583	\$ 4,348,016	\$ 3,475,720	\$ 2,345,949	\$ 751,666	\$ 15,703,022
13	Actual Usage (Therms)	\$52,16	\$54,70	\$43,76	\$29,55	\$9,49	\$32,97
16	Customer Fixed Cost Adjustment Revenue	\$ 411,904	\$ (467,809)	\$ (173,362)	\$ (207,918)	\$ 446,609	\$ 59,917
17	Residential Revenue Per Customer Received					\$8,00	\$15,69
18	Existing Customer Deferral - Surcharge (Rebate)					\$50,493	\$289,184
19							
New Customers							
21	Revenue Reports	2,134	2,260	2,366	2,503	2,661	14,770
22	Revenue Reports	\$54,30	\$46,23	\$39,37	\$25,50	\$14,32	\$29,70
23	Monthly Fixed Cost Adj Revenue per Customer	\$ 115,879	\$ 104,472	\$ 93,151	\$ 63,833	\$ 38,102	\$ 438,607
24	Fixed Cost Adjustment Revenue	\$ 144,174	\$ 127,196	\$ 125,204	\$ 102,825	\$ 55,004	\$ 589,755
26	Actual Base Rate Revenue	\$ 11,569	\$ 12,854	\$ 13,514	\$ 14,291	\$ 15,148	\$ 83,651
27	Actual Fixed Charge Revenue	275,947	236,498	230,942	183,064	82,411	1,049,731
28	Actual Usage (Therms)	\$ 0,2566	\$ 0,2566	\$ 0,2566	\$ 0,2566	\$ 0,2566	\$ 13,9605
30	Fixed Production and UG Storage Rate per Therm	\$ 7,081	\$ 6,069	\$ 5,926	\$ 4,698	\$ 2,115	\$ 479,166
31	Fixed Production and UG Storage Revenue	\$ 125,524	\$ 108,273	\$ 105,764	\$ 83,836	\$ 37,741	\$ 332,44
32	Customer Fixed Cost Adjustment Revenue	\$58,82	\$47,91	\$44,70	\$33,49	\$14,18	\$32,44
33	Residential Revenue Per Customer Received	\$ (9,645)	\$ (3,801)	\$ (12,613)	\$ (20,003)	\$ 361	\$ (14,500)
34	New Customer Deferral - Surcharge (Rebate)						
35							
36							
37	Total Residential Deferral - Surcharge (Rebate)	\$ 402,259	\$ (471,611)	\$ (185,975)	\$ (227,921)	\$ 446,970	\$ 19,358
38	Deferral - Revenue Related Expenses	\$ (2,324)	\$ 2,725	\$ 1,075	\$ 1,317	\$ (2,583)	\$ (1,587)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	
40	Avg Balance Calc	\$ 167	\$ 138	\$ (134)	\$ (306)	\$ (215)	\$ (358)
41	Monthly Residential Deferral Totals	\$ 400,102	\$ (468,748)	\$ (185,035)	\$ (226,910)	\$ 444,172	\$ 18,888
42							
43	Cumulative Residential Deferral (Rebate)/Surcharge	\$ 400,102	\$ (68,646)	\$ (253,681)	\$ (480,591)	\$ (36,419)	\$ 18,888

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Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2018)
AYU-G-17-01 FCA Base - Rates Effective 1/1/2018
With Sch 172 Tax Reform Adj - Rates Effective 6/1/2018

Line No.	Source (b)	1st Quarter 2018					2nd Quarter 2018 Total (p)	2018 YTD Total (s)
		Jan-18 (c)	Feb-18 (d)	Mar-18 (e)	Apr-18 (f)	May-18 (g)		
Non-Residential Group								
1	Total Actual Billed Customers						4,411	8,908
2	Total Actual Usage (Therms)	2,764,976	3,139,410	2,672,902	2,030,932	1,156,981	8,577,288	13,129,182
3	Total Actual Base Rate Revenue	\$ 840,603	\$ 881,117	\$ 809,555	\$ 647,529	\$ 425,059	\$ 2,531,275	\$ 4,025,940
4	Total Actual Fixed Charge Revenue	\$ 148,070	\$ 151,616	\$ 152,849	\$ 153,300	\$ 154,619	\$ 452,535	\$ 914,820
Existing Customers								
7	Actual Customers on System During Test Year	1,442	1,461	1,462	1,472	1,479	4,365	8,796
8	Monthly Fixed Cost Adj. Revenue per Customer	\$481.66	\$442.51	\$381.90	\$276.11	\$221.59	\$156.66	\$218.01
9	Fixed Cost Adjustment Revenue	\$ 694,557	\$ 646,500	\$ 558,344	\$ 406,436	\$ 327,729	\$ 231,852	\$ 1,899,401
11	Actual Base Rate Revenue	\$ 834,384	\$ 876,056	\$ 791,577	\$ 635,528	\$ 411,655	\$ 415,380	\$ 1,462,563
12	Actual Fixed Charge Revenue	\$ 145,376	\$ 150,298	\$ 145,752	\$ 151,348	\$ 149,893	\$ 152,099	\$ 441,425
13	Actual Usage (Therms)	2,747,062	3,124,048	2,615,704	1,987,810	1,115,249	8,486,814	12,928,955
16	Customer Fixed Cost Adjustment Revenue	\$ 689,009	\$ 725,758	\$ 645,825	\$ 484,179	\$ 261,762	\$ 263,281	\$ 1,009,222
17	Non-Residential Revenue Per Customer Received	\$477.81	\$496.75	\$441.74	\$328.93	\$176.99	\$177.89	\$227.76
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 5,548	\$ (79,258)	\$ (87,480)	\$ (77,743)	\$ 65,967	\$ (31,429)	\$ (43,205)
New Customers								
22	Actual Customers New Since Test Year	12	14	20	19	24	46	112
23	Monthly Fixed Cost Adj. Revenue per Customer	\$423.01	\$388.62	\$335.40	\$242.49	\$194.61	\$135.89	\$264.54
24	Fixed Cost Adjustment Revenue	\$ 5,076	\$ 5,441	\$ 6,708	\$ 4,607	\$ 4,671	\$ 3,125	\$ 12,403
26	Actual Base Rate Revenue	\$ 6,219	\$ 5,061	\$ 17,978	\$ 12,001	\$ 13,404	\$ 7,697	\$ 29,258
27	Actual Fixed Charge Revenue	\$ 2,694	\$ 1,318	\$ 7,097	\$ 1,952	\$ 4,726	\$ 2,267	\$ 11,110
28	Actual Usage (Therms)	17,914	15,362	57,198	43,122	41,732	24,899	90,474
31	Fixed Production and UG Storage Rate per Therm	\$ 0.02770	\$ 0.02770	\$ 0.02770	\$ 0.02770	\$ 0.02770	\$ 0.02770	\$ 0.02770
32	Fixed Production and UG Storage Revenue	\$ 496	\$ 425	\$ 1,584	\$ 1,194	\$ 1,156	\$ 690	\$ 2,117
33	Customer Fixed Cost Adjustment Revenue	\$ 3,028	\$ 3,317	\$ 9,297	\$ 8,855	\$ 7,522	\$ 4,740	\$ 15,642
34	Non-Residential Revenue Per Customer Received	\$252.35	\$236.96	\$464.84	\$466.07	\$313.42	\$206.09	\$340.05
35	New Customer Deferral - Surcharge (Rebate)	\$ 2,048	\$ 2,123	\$ (2,589)	\$ (4,248)	\$ (2,852)	\$ (1,615)	\$ 1,582
37	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 7,596	\$ (77,135)	\$ (90,069)	\$ (81,991)	\$ 63,115	\$ (35,044)	\$ (159,608)
38	Deferral - Revenue Related Expenses	\$ (44)	\$ 446	\$ 520	\$ 474	\$ (365)	\$ 191	\$ 922
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.222
40	Interest on Deferral	\$ 3	\$ (26)	\$ (95)	\$ (166)	\$ (174)	\$ (162)	\$ (503)
41	Monthly Non-Residential Deferral Totals	\$ 7,555	\$ (76,715)	\$ (89,644)	\$ (81,684)	\$ 62,577	\$ (35,015)	\$ (158,803)
42	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$	\$ (69,160)	\$ (158,803)	\$ (240,487)	\$ (177,910)	\$ (210,926)	\$ (192,038)
44	Total Cumulative Deferral	\$ 407,657	\$ (137,805)	\$ (412,484)	\$ (721,078)	\$ (214,329)	\$ (192,038)	\$ (192,038)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd Quarter 2018

Balance Sheet Accounts

GL Account Balance Accounting Period : '201804, 201805, 201806'

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	201804	32,705.29	277,022.16	309,727.45	
	REG ASSET-DECOUPLING DEFERRED		201805	309,727.45	536,660.75	846,388.20	
	REG ASSET-DECOUPLING DEFERRED		201806	846,388.20	193,937.10	1,040,325.30	
	1,007,620.01						
	REG ASSET-DECOUPLING DEFERRED	GD	201804	-253,680.68	-226,910.18	-480,590.86	
	REG ASSET-DECOUPLING DEFERRED		201805	-480,590.86	444,172.31	-36,418.55	
REG ASSET-DECOUPLING DEFERRED	201806		-36,418.55	55,306.36	18,887.81		
272,568.49							
1,280,188.50							
186338	REG ASSET NON-RES DECOUPLING D	ED	201804	96,082.89	237,651.27	333,734.16	
	REG ASSET NON-RES DECOUPLING D		201805	333,734.16	368,698.42	702,432.58	
	REG ASSET NON-RES DECOUPLING D		201806	702,432.58	-57,100.17	645,332.41	
	549,249.52						
	REG ASSET NON-RES DECOUPLING D	GD	201804	-158,931.75	-81,744.85	-240,676.60	
	REG ASSET NON-RES DECOUPLING D		201805	-240,676.60	62,517.17	-178,159.43	
REG ASSET NON-RES DECOUPLING D	201806		-178,159.43	-32,766.15	-210,925.58		
-51,993.83							
497,255.69							

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	201804	-2,823,302.67	-2,352.75	-2,825,655.42	
	REG ASSET- DECOUPLING PRIOR YE		201805	-2,825,655.42	-2,354.71	-2,828,010.13	
	REG ASSET- DECOUPLING PRIOR YE		201806	-2,828,010.13	-2,356.68	-2,830,366.81	
	-7,064.14						
	REG ASSET- DECOUPLING PRIOR YE	GD	201804	-1,640,358.59	-1,366.97	-1,641,725.56	
	REG ASSET- DECOUPLING PRIOR YE		201805	-1,641,725.56	-1,368.10	-1,643,093.66	
REG ASSET- DECOUPLING PRIOR YE	201806		-1,643,093.66	-1,369.24	-1,644,462.90		
-4,104.31							
-11,168.45							
182339	REG ASSET - NON RES DECOUPLING	ED	201804	612,457.65	510.38	612,968.03	
	REG ASSET - NON RES DECOUPLING		201805	612,968.03	510.81	613,478.84	
	REG ASSET - NON RES DECOUPLING		201806	613,478.84	511.23	613,990.07	
	1,532.42						
	REG ASSET - NON RES DECOUPLING	GD	201804	-378,568.03	-315.47	-378,883.50	
	REG ASSET - NON RES DECOUPLING		201805	-378,883.50	-315.74	-379,199.24	
REG ASSET - NON RES DECOUPLING	201806		-379,199.24	-316.00	-379,515.24		
-947.21							
585.21							

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
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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	201804	2,170,422.37	-244,840.31	1,925,582.06	
	REG ASSET- DECOUPLING SURCHARG		201805	1,925,582.06	-190,630.33	1,734,951.73	
	REG ASSET- DECOUPLING SURCHARG		201806	1,734,951.73	-191,046.67	1,543,905.06	
	-626,517.31						
	REG ASSET- DECOUPLING SURCHARG	GD	201804	1,589,007.35	-121,944.99	1,467,062.36	
	REG ASSET- DECOUPLING SURCHARG		201805	1,467,062.36	-37,038.57	1,430,023.79	
	REG ASSET- DECOUPLING SURCHARG		201806	1,430,023.79	-33,767.15	1,396,256.64	
	-192,750.71						
	-819,268.02						
182338	REG ASSET - NON RES DECOUPLING	ED	201804	1,288,467.08	-194,993.38	1,093,473.70	
	REG ASSET - NON RES DECOUPLING		201805	1,093,473.70	-195,334.74	898,138.96	
	REG ASSET - NON RES DECOUPLING		201806	898,138.96	-200,374.25	697,764.71	
	-590,702.37						
	REG ASSET - NON RES DECOUPLING	GD	201804	271,310.58	-32,397.57	238,913.01	
	REG ASSET - NON RES DECOUPLING		201805	238,913.01	-18,385.80	220,527.21	
	REG ASSET - NON RES DECOUPLING		201806	220,527.21	-21,726.33	198,800.88	
	-72,509.70						
	-663,212.07						

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	201804	-289,134.84	-15,329.45	-304,464.29	
	ADFIT DECOUPLING DEFERRED REV		201805	-304,464.29	-108,685.54	-413,149.83	
	ADFIT DECOUPLING DEFERRED REV		201806	-413,149.83	53,850.18	-359,299.65	
	-70,164.81						
	ADFIT DECOUPLING DEFERRED REV	GD	201804	119,956.39	97,582.81	217,539.20	
	ADFIT DECOUPLING DEFERRED REV		201805	217,539.20	-94,412.07	123,127.13	
	ADFIT DECOUPLING DEFERRED REV		201806	123,127.13	7,274.09	130,401.22	
	10,444.83						
	-58,719.98						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd Quarter 2018

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	201804	-31,767.83	-276,879.54	-308,647.37
	RESIDENTIAL DECOUPLING DEFERRE		201805	-308,647.37	-536,179.24	-844,826.61
	RESIDENTIAL DECOUPLING DEFERRE		201806	-844,826.61	-193,151.30	-1,037,977.91
-1,006,210.08						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201804	-95,733.51	-237,472.25	-333,205.76
	NON-RES DECOUPLING DEFERRED RE		201805	-333,205.76	-368,266.86	-701,472.62
	NON-RES DECOUPLING DEFERRED RE		201806	-701,472.62	57,661.50	-643,811.12
-548,077.61						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201804	253,851.12	226,604.36	480,455.48
	RESIDENTIAL DECOUPLING DEFERRE		201805	480,455.48	-444,387.64	36,067.84
	RESIDENTIAL DECOUPLING DEFERRE		201806	36,067.84	-55,313.66	-19,245.82
-273,096.94						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201804	158,814.18	81,578.42	240,392.60
	NON-RES DECOUPLING DEFERRED RE		201805	240,392.60	-62,691.61	177,700.99
	NON-RES DECOUPLING DEFERRED RE		201806	177,700.99	32,604.20	210,305.19
51,491.01						

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	201804	982,050.21	246,546.27	1,228,596.48
	AMORTIZATION RES DECOUPLING DE		201805	1,228,596.48	192,154.92	1,420,751.40
	AMORTIZATION RES DECOUPLING DE		201806	1,420,751.40	192,412.29	1,613,163.69
631,113.48						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201804	642,944.93	195,985.44	838,930.37
	AMORTIZATION NON-RES DECOUPLIN		201805	838,930.37	196,164.23	1,035,094.60
	AMORTIZATION NON-RES DECOUPLIN		201806	1,035,094.60	201,038.93	1,236,133.53
693,188.60						
495329	AMORTIZATION RES DECOUPLING DE	GD	201804	624,185.21	123,217.82	747,403.03
	AMORTIZATION RES DECOUPLING DE		201805	747,403.03	38,245.19	785,648.22
	AMORTIZATION RES DECOUPLING DE		201806	785,648.22	34,944.28	820,592.50
196,407.29						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201804	137,772.07	32,610.07	170,382.14
	AMORTIZATION NON-RES DECOUPLIN		201805	170,382.14	18,577.15	188,959.29
	AMORTIZATION NON-RES DECOUPLIN		201806	188,959.29	21,900.98	210,860.27
73,088.20						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd 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	201804	-13,447.45	-3,530.04	-16,977.49	
	INT INC ON OTH DEFERRALS-IV FU		201805	-16,977.49	-3,777.96	-20,755.45	
	INT INC ON OTH DEFERRALS-IV FU		201806	-20,755.45	-3,888.66	-24,644.11	
						-11,196.66	
	INT INC ON OTH DEFERRALS-IV FU	GD	201804	-5,872.19	-1,485.33	-7,357.52	
	INT INC ON OTH DEFERRALS-IV FU		201805	-7,357.52	-1,397.97	-8,755.49	
	INT INC ON OTH DEFERRALS-IV FU		201806	-8,755.49	-1,351.78	-10,107.27	
						-4,235.08	
						-15,431.74	
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201804	7,046.51	2,352.75	9,399.26	
	INT EXP ON OTH DEFERRALS-IV FU		201805	9,399.26	2,354.71	11,753.97	
	INT EXP ON OTH DEFERRALS-IV FU		201806	11,753.97	2,356.68	14,110.65	
						7,064.14	
	INT EXP ON OTH DEFERRALS-IV FU	GD	201804	5,293.88	2,154.69	7,448.57	
	INT EXP ON OTH DEFERRALS-IV FU		201805	7,448.57	2,073.61	9,522.18	
	INT EXP ON OTH DEFERRALS-IV FU		201806	9,522.18	1,854.49	11,376.67	
						6,082.79	
						13,146.93	
Net Interest Income					-2,284.81		

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	201804	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201805	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201806	0.00	0.00	0.00	
						0.00	
	CONTRA DECOUPLING DEFERRED REV	GD	201804	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201805	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201806	0.00	0.00	0.00	
						0.00	
						0.00	
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201804	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201805	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201806	0.00	0.00	0.00	
						0.00	
	CONTRA DECOUPLED DEFERRED REVE	GD	201804	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201805	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201806	0.00	0.00	0.00	
						0.00	
						0.00	
456311	CONTRA DECOUPLING DEFERRAL	ED	201804	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201805	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201806	0.00	0.00	0.00	
						0.00	
					0.00		
495311	CONTRA DECOUPLING DEFERRAL	GD	201804	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201805	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201806	0.00	0.00	0.00	
						0.00	
					0.00		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 2nd 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)	(103)				-2.8%
Change in FCA Revenue per Customer	-\$0.30	-\$9.42				-2.6%
Deferral per Average Customer	\$0.30	\$9.42				
Electric Non-Residential						
Change in Use per Customer	(258)	(465)				-3.2%
Change in FCA Revenue per Customer	-\$4.01	-\$22.88				-2.1%
Deferral per Average Customer	\$4.01	\$22.88				
Natural Gas Residential						
Change in Use per Customer	6	(8)				-0.6%
Change in FCA Revenue per Customer	\$3.12	-\$3.35				-0.1%
Deferral per Average Customer	-\$3.12	\$3.35				
Natural Gas Non-Residential						
Change in Use per Customer	93	99				2.2%
Change in FCA Revenue per Customer	\$108.64	\$34.64				7.3%
Deferral per Average Customer	-\$108.64	-\$34.64				

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 normalized Idaho results reporting.

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 2nd 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	Apr-18	May-18	Jun-18	1st Quarter 2018 Total	2nd Quarter 2018 Total	2018 YTD Total
	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
Schedule 11/12										
1	Total Actual Billed Customers	21,439	21,526	21,555	21,542	21,548	21,590	64,520	64,680	129,200
2	Total Actual Usage (kWhs)	34,891,026	34,654,191	32,833,497	28,373,712	26,916,661	27,063,343	102,378,714	82,353,716	184,732,430
3	Total Actual Base Rate Revenue	\$ 3,653,202	\$ 3,704,170	\$ 3,541,365	\$ 3,111,459	\$ 2,964,236	\$ 2,800,788	\$ 10,898,737	\$ 8,876,483	\$ 19,775,219
4	Total Actual Fixed Charge Revenue	\$ 271,353	\$ 282,166	\$ 282,830	\$ 282,424	\$ 282,851	\$ 283,403	\$ 836,349	\$ 848,678	\$ 1,685,027
Existing Customers										
7	Actual Customers on System During Test Year	20,953	21,025	21,043	21,010	20,976	20,984	63,021	62,970	125,991
8	Monthly Fixed Cost Adj. Revenue per Customer	\$124.56	\$113.95	\$112.40	\$ 93.68	\$ 97.33	\$ 82.65	\$116.96	\$91.22	\$104.10
9	Fixed Cost Adjustment Revenue	\$ 2,609,919	\$ 2,395,797	\$ 2,365,277	\$ 1,968,260	\$ 2,041,529	\$ 1,734,414	\$ 7,370,993	\$ 5,744,204	\$ 13,115,197
11	Actual Base Rate Revenue	\$ 3,323,192	\$ 3,629,600	\$ 3,462,110	\$ 3,041,231	\$ 2,893,596	\$ 2,727,734	\$ 10,616,902	\$ 8,662,560	\$ 19,279,462
12	Actual Fixed Charge Revenue	\$ 265,153	\$ 275,714	\$ 276,201	\$ 275,146	\$ 275,456	\$ 275,672	\$ 817,068	\$ 826,274	\$ 1,643,342
13	Actual Usage (kWhs)	33,550,955	33,953,861	32,105,734	27,743,697	26,285,832	26,384,778	99,610,550	80,414,307	180,024,858
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Variable Power Supply Revenue	\$ 834,748	\$ 844,772	\$ 798,791	\$ 690,263	\$ 653,991	\$ 656,453	\$ 2,478,310	\$ 2,000,708	\$ 4,479,018
16	Customer Fixed Cost Adjustment Revenue	\$ 2,425,292	\$ 2,509,114	\$ 2,387,118	\$ 2,075,822	\$ 1,964,148	\$ 1,795,608	\$ 7,321,523	\$ 5,835,578	\$ 13,157,102
17	Residential Revenue Per Customer Received	\$115.75	\$119.34	\$113.44	\$98.80	\$93.64	\$85.57	\$116.18	\$92.67	\$104.43
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 184,627	\$ (113,317)	\$ (21,840)	\$ (107,561)	\$ 77,381	\$ (61,194)	\$ 49,470	\$ (91,374)	\$ (41,905)
New Customers										
22	Actual Customers New Since Test Year	486	501	512	532	572	606	1,499	1,710	3,209
23	Monthly Fixed Cost Adj. Revenue per Customer	\$74.34	\$68.01	\$67.09	\$55.91	\$58.09	\$46.54	\$69.75	\$53.32	\$60.99
24	Fixed Cost Adjustment Revenue	\$ 36,131	\$ 34,073	\$ 34,348	\$ 29,746	\$ 33,227	\$ 28,201	\$ 104,552	\$ 91,174	\$ 195,726
26	Actual Base Rate Revenue	\$ 128,010	\$ 74,370	\$ 79,255	\$ 70,228	\$ 70,640	\$ 73,054	\$ 281,835	\$ 213,923	\$ 495,757
27	Actual Fixed Charge Revenue	\$ 6,199	\$ 6,452	\$ 6,629	\$ 7,278	\$ 7,395	\$ 7,731	\$ 19,281	\$ 22,404	\$ 41,685
28	Actual Usage (kWhs)	1,340,071	700,330	727,763	630,015	630,829	678,565	2,768,164	1,939,408	4,707,572
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	\$ 33,341	\$ 17,424	\$ 18,107	\$ 15,675	\$ 15,695	\$ 16,883	\$ 68,883	\$ 58,856	\$ 127,739
31	Fixed Production and Transmission Rate per kWh	\$ 0.02960	\$ 0.02960	\$ 0.02960	\$ 0.02960	\$ 0.02960	\$ 0.02960	\$ 0.02960	\$ 0.02960	\$ 0.02960
32	Fixed Production and Transmission Revenue	\$ 39,669	\$ 20,731	\$ 21,543	\$ 18,650	\$ 18,674	\$ 20,087	\$ 79,824	\$ 51,923	\$ 131,747
33	Customer Fixed Cost Adjustment Revenue	\$ 48,800	\$ 29,962	\$ 32,976	\$ 28,626	\$ 28,876	\$ 28,334	\$ 111,738	\$ 85,856	\$ 197,594
34	Residential Revenue Per Customer Received	\$100.41	\$59.80	\$64.41	\$53.81	\$50.48	\$46.79	\$74.54	\$50.21	\$61.58
35	New Customer Deferral - Surcharge (Rebate)	\$ (12,670)	\$ 4,111	\$ 1,372	\$ 1,120	\$ 4,351	\$ (153)	\$ (7,187)	\$ 5,318	\$ (1,869)
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	\$ 171,958	\$ (109,206)	\$ (20,468)	\$ (106,441)	\$ 81,732	\$ (61,347)	\$ 42,283	\$ (86,056)	\$ (43,773)
38	Deferral - Revenue Related Expenses	\$ (1,004)	\$ 638	\$ 119	\$ 621	\$ (477)	\$ 358	\$ (247)	\$ 502	\$ 256
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%			
40	Interest on Deferral	\$ 71	\$ 97	\$ 44	\$ (9)	\$ (19)	\$ (11)	\$ 212	\$ (39)	\$ 173
41	Monthly Schedule 11/12 Deferral Totals	\$ 171,025	\$ (108,472)	\$ (20,305)	\$ (105,829)	\$ 81,236	\$ (60,999)	\$ 42,248	\$ (85,593)	\$ (43,344)
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	\$ 171,025	\$ 62,553	\$ 42,248	\$ (63,581)	\$ 17,655	\$ (43,344)			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 2nd 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	Apr-18	May-18	Jun-18	1st Quarter 2018 Total	2nd Quarter 2018 Total	2018 YTD Total
	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
Schedule 21/22										
1	Total Actual Billed Customers	1,108	1,107	1,108	1,104	1,111	1,106	3,323	3,321	6,644
2	Total Actual Usage (kWhs)	49,741,297	56,873,868	51,633,462	50,877,539	51,222,856	50,311,346	158,248,626	152,411,741	310,660,368
3	Total Actual Base Rate Revenue	\$ 4,307,209	\$ 4,744,641	\$ 4,394,995	\$ 4,251,661	\$ 4,359,658	\$ 4,059,885	\$ 13,446,844	\$ 12,671,204	\$ 26,118,048
4	Total Actual Fixed Charge Revenue	\$ 457,415	\$ 471,663	\$ 472,649	\$ 469,501	\$ 472,603	\$ 469,742	\$ 1,401,727	\$ 1,411,846	\$ 2,813,573
Existing Customers										
6	Actual Customers on System During Test Year	1,101	1,096	1,097	1,094	1,100	1,095	3,294	3,289	6,583
7	Monthly Fixed Cost Adj. Revenue per Customer	\$2,404.38	\$2,472.40	\$2,270.55	\$2,427.57	\$2,466.35	\$2,056.69	\$2,382.45	\$2,317.06	\$2,349.78
8	Fixed Cost Adjustment Revenue	\$ 2,647,225	\$ 2,709,752	\$ 2,490,798	\$ 2,655,766	\$ 2,712,985	\$ 2,252,074	\$ 7,847,776	\$ 7,620,826	\$ 15,468,601
11	Actual Base Rate Revenue	\$ 4,282,325	\$ 4,683,315	\$ 4,347,064	\$ 4,207,242	\$ 4,328,068	\$ 4,036,860	\$ 13,312,703	\$ 12,572,170	\$ 25,884,873
12	Actual Fixed Charge Revenue	\$ 455,615	\$ 468,173	\$ 468,215	\$ 465,663	\$ 468,056	\$ 465,138	\$ 1,392,003	\$ 1,398,856	\$ 2,790,859
13	Actual Usage (kWhs)	49,445,858	56,158,476	51,057,683	50,360,179	50,899,576	50,061,186	156,662,016	151,320,941	307,982,958
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Variable Power Supply Revenue	\$ 1,230,213	\$ 1,397,223	\$ 1,270,315	\$ 1,252,591	\$ 1,266,381	\$ 1,245,522	\$ 3,897,751	\$ 3,764,865	\$ 7,662,616
16	Customer Fixed Cost Adjustment Revenue	\$ 2,596,496	\$ 2,817,920	\$ 2,608,533	\$ 2,488,618	\$ 2,593,630	\$ 2,326,200	\$ 8,022,949	\$ 7,408,448	\$ 15,431,398
17	Non-Residential Revenue Per Customer Received	\$2,358.31	\$2,571.09	\$2,377.88	\$2,274.79	\$2,357.85	\$2,124.38	\$2,435.63	\$2,252.49	\$2,344.13
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 50,729	\$ (108,168)	\$ (117,735)	\$ 167,149	\$ 119,355	\$ (74,127)	\$ (175,174)	\$ 212,377	\$ 37,203
New Customers										
21	Actual Customers New Since Test Year	7	11	11	10	11	11	29	32	61
22	Monthly Fixed Cost Adj. Revenue per Customer	\$1,176.03	\$1,209.30	\$1,110.58	\$1,187.38	\$1,206.34	\$904.26	\$1,163.82	\$1,096.57	\$1,128.55
23	Fixed Cost Adjustment Revenue	\$ 8,232	\$ 13,302	\$ 12,216	\$ 11,874	\$ 13,270	\$ 9,947	\$ 33,751	\$ 35,090	\$ 68,841
26	Actual Base Rate Revenue	\$ 24,884	\$ 61,325	\$ 47,931	\$ 44,419	\$ 31,590	\$ 23,025	\$ 134,141	\$ 99,035	\$ 233,175
27	Actual Fixed Charge Revenue	\$ 1,800	\$ 3,490	\$ 4,434	\$ 3,838	\$ 4,548	\$ 4,604	\$ 9,724	\$ 12,990	\$ 22,714
28	Actual Usage (kWhs)	295,439	715,392	575,779	517,360	323,280	350,160	1,586,610	1,090,800	2,677,410
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	\$ 7,351	\$ 17,799	\$ 14,325	\$ 12,872	\$ 8,043	\$ 6,224	\$ 38,971	\$ 37,642	\$ 76,613
31	Fixed Production and Transmission Rate per kWh	\$ 0.02591	\$ 0.02591	\$ 0.02591	\$ 0.02591	\$ 0.02591	\$ 0.02591	\$ 0.02591	\$ 0.02591	\$ 0.02591
32	Fixed Production and Transmission Revenue	\$ 7,655	\$ 18,537	\$ 14,919	\$ 13,405	\$ 8,377	\$ 6,482	\$ 39,366	\$ 38,971	\$ 78,337
33	Customer Fixed Cost Adjustment Revenue	\$ 8,078	\$ 21,500	\$ 14,253	\$ 14,304	\$ 10,623	\$ 5,715	\$ 43,831	\$ 30,642	\$ 74,473
34	Non-Residential Revenue Per Customer Received	\$1,154.06	\$1,954.51	\$1,295.71	\$1,430.42	\$965.74	\$519.54	\$1,511.41	\$957.57	\$1,220.87
35	New Customer Deferral - Surcharge (Rebate)	\$ 154	\$ (8,197)	\$ (2,036)	\$ (2,430)	\$ 2,647	\$ 4,232	\$ (10,080)	\$ 4,448	\$ (5,632)
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	\$ 50,883	\$ (116,365)	\$ (119,772)	\$ 164,719	\$ 122,001	\$ (69,895)	\$ (185,254)	\$ 216,825	\$ 31,572
38	Deferral - Revenue Related Expenses	\$ (297)	\$ 679	\$ 699	\$ (962)	\$ (712)	\$ 408	\$ 1,082	\$ (1,266)	\$ (184)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 21	\$ (6)	\$ (104)	\$ (85)	\$ 33	\$ 55	\$ (89)	\$ 3	\$ (86)
41	Monthly Schedule 21/22 Deferral Totals	\$ 50,607	\$ (115,691)	\$ (119,176)	\$ 163,672	\$ 121,323	\$ (69,432)	\$ (184,261)	\$ 215,563	\$ 31,302
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	\$ 50,607	\$ (65,085)	\$ (184,261)	\$ (20,589)	\$ 100,733	\$ 31,302	\$ (184,261)	\$ 215,563	\$ 31,302

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 2nd 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	Apr-18	May-18	Jun-18	1st Quarter 2018 Total	2nd Quarter 2018 Total	2018 YTD Total
	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
Schedule 31/32										
1	Total Actual Billed Customers	1,409	1,421	1,412	1,423	1,424	1,429	4,242	4,276	8,518
2	Total Actual Usage (kWhs)	3,296,162	3,680,185	3,408,690	3,382,234	4,574,078	7,377,254	10,385,038	15,336,565	25,721,603
3	Total Actual Base Rate Revenue	\$ 318,407	\$ 360,992	\$ 338,345	\$ 336,712	\$ 447,548	\$ 673,501	\$ 1,017,743	\$ 1,457,760	\$ 2,475,503
4	Total Actual Fixed Charge Revenue	\$ 14,857	\$ 15,614	\$ 15,546	\$ 15,653	\$ 15,715	\$ 15,743	\$ 46,017	\$ 47,110	\$ 93,127
Existing Customers										
6	Actual Customers on System During Test Year	1,400	1,409	1,398	1,409	1,408	1,413	4,207	4,230	8,437
8	Monthly Fixed Cost Adj. Revenue per Customer	\$173.36	\$139.84	\$226.66	\$162.75	\$234.93	\$302.34	\$179.84	\$233.40	\$206.70
9	Fixed Cost Adjustment Revenue	\$ 242,702	\$ 197,028	\$ 316,867	\$ 229,318	\$ 330,781	\$ 427,202	\$ 756,596	\$ 987,300	\$ 1,743,896
11	Actual Base Rate Revenue	\$ 315,694	\$ 358,243	\$ 330,641	\$ 329,747	\$ 440,726	\$ 659,555	\$ 1,004,379	\$ 1,430,028	\$ 2,434,406
12	Actual Fixed Charge Revenue	\$ 14,762	\$ 15,499	\$ 15,366	\$ 15,475	\$ 15,548	\$ 15,567	\$ 45,627	\$ 46,590	\$ 92,217
13	Actual Usage (kWhs)	3,267,454	3,653,431	3,330,733	3,314,801	4,504,348	7,220,185	10,251,619	15,039,333	25,290,952
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Variable Power Supply Revenue	\$ 81,294	\$ 90,897	\$ 82,869	\$ 82,472	\$ 112,068	\$ 179,638	\$ 255,060	\$ 374,179	\$ 629,239
16	Customer Fixed Cost Adjustment Revenue	\$ 219,438	\$ 251,847	\$ 232,407	\$ 231,800	\$ 313,110	\$ 464,350	\$ 703,692	\$ 1,009,259	\$ 1,712,951
17	Non-Residential Revenue Per Customer Received	\$156.74	\$178.74	\$166.24	\$164.51	\$222.38	\$328.63	\$167.27	\$238.60	\$203.03
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 23,264	\$ (54,820)	\$ 84,460	\$ (2,482)	\$ 17,671	\$ (37,148)	\$ 52,904	\$ (21,959)	\$ 30,945
New Customers										
21	Actual Customers New Since Test Year	9	12	14	14	16	16	35	46	81
22	Monthly Fixed Cost Adj. Revenue per Customer	\$126.63	\$102.14	\$165.56	\$118.88	\$171.60	\$214.28	\$133.81	\$170.40	\$154.59
24	Fixed Cost Adjustment Revenue	\$ 1,140	\$ 1,226	\$ 2,318	\$ 1,664	\$ 2,746	\$ 3,428	\$ 4,683	\$ 7,838	\$ 12,522
26	Actual Base Rate Revenue	\$ 2,912	\$ 2,749	\$ 7,704	\$ 6,964	\$ 6,822	\$ 13,946	\$ 13,365	\$ 27,732	\$ 41,097
27	Actual Fixed Charge Revenue	\$ 94	\$ 115	\$ 180	\$ 177	\$ 167	\$ 176	\$ 390	\$ 521	\$ 911
28	Actual Usage (kWhs)	28,708	26,754	77,957	70,433	69,730	157,069	133,419	297,232	430,651
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	\$ 714	\$ 666	\$ 1,940	\$ 1,752	\$ 1,735	\$ 3,908	\$ 4,683	\$ 7,838	\$ 12,522
31	Fixed Production and Transmission Rate per kWh	\$ 0.01844	\$ 0.01844	\$ 0.01844	\$ 0.01844	\$ 0.01844	\$ 0.01844	\$ 0.01844	\$ 0.01844	\$ 0.01844
32	Fixed Production and Transmission Revenue	\$ 529	\$ 493	\$ 1,437	\$ 1,299	\$ 1,286	\$ 2,896	\$ 2,896	\$ 5,212	\$ 7,911
33	Customer Fixed Cost Adjustment Revenue	\$ 1,574	\$ 1,475	\$ 4,147	\$ 3,736	\$ 3,634	\$ 6,966	\$ 7,195	\$ 14,336	\$ 21,532
34	Non-Residential Revenue Per Customer Received	\$174.92	\$122.89	\$296.18	\$266.85	\$227.13	\$435.40	\$205.58	\$311.66	\$265.83
35	New Customer Deferral - Surcharge (Rebate)	\$ (435)	\$ (249)	\$ (1,829)	\$ (2,071)	\$ (888)	\$ (3,538)	\$ (2,512)	\$ (6,498)	\$ (9,010)
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	\$ 22,829	\$ (55,069)	\$ 82,632	\$ (4,554)	\$ 16,783	\$ (40,686)	\$ 50,392	\$ (28,457)	\$ 21,935
38	Deferral - Revenue Related Expenses	\$ (133)	\$ 321	\$ (482)	\$ 27	\$ (98)	\$ 238	\$ (294)	\$ 166	\$ (128)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 9	\$ (4)	\$ 8	\$ 40	\$ 45	\$ 35	\$ 13	\$ 120	\$ 133
41	Monthly Schedule 31/32 Deferral Totals	\$ 22,705	\$ (54,751)	\$ 82,157	\$ (4,487)	\$ 16,730	\$ (40,414)	\$ 50,111	\$ (28,171)	\$ 21,940
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	\$ 22,705	\$ (32,046)	\$ 50,111	\$ 45,624	\$ 62,354	\$ 21,940	\$ 9,897	\$ (38,546)	\$ 180,742
44	Total Cumulative Non-Residential Deferral if calculated by Schedule	\$ 244,337	\$ (34,577)	\$ (91,902)	\$ (38,546)	\$ 180,742	\$ 9,897	\$ 9,897	\$ (38,546)	\$ 180,742