



Avista Corp.
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November 14, 2018

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

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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 July, August and September 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 3rd 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 3rd 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	(i)				2018 YTD Total
		Jul-18	Aug-18	Sep-18	Total	
Residential Group						
1	Total Actual Billed Customers	107,732	108,005	108,271	322,314	322,372
2	Total Actual Usage (kWhs)	92,353,761	89,559,234	63,533,991	351,519,087	225,902,512
3	Total Actual Base Rate Revenue	\$ 8,762,050	\$ 8,607,125	\$ 6,176,231	\$ 35,266,919	\$ 22,506,734
4	Total Actual Fixed Charge Revenue	\$ 651,193	\$ 652,541	\$ 653,170	\$ 1,929,291	\$ 1,945,627
Existing Customers						
6	(1) - (22)	105,054	105,019	105,084	316,735	315,523
7	Actual Customers on System During Test Year					
8	Monthly Fixed Cost Adj. Revenue per Customer	\$ 54.83	\$ 51.26	\$ 39.80	\$ 76.53	\$ 49.63
9	Fixed Cost Adjustment Revenue	\$ 5,759,982	\$ 5,383,360	\$ 4,182,489	\$ 24,241,006	\$ 15,660,110
10	(7) x (8)					
11	(3) - (26)	\$ 8,645,415	\$ 8,455,313	\$ 6,040,970	\$ 34,810,259	\$ 22,162,638
12	Actual Base Rate Revenue	\$ 635,855	\$ 635,855	\$ 634,886	\$ 1,897,509	\$ 1,906,495
13	Actual Fixed Charge Revenue	91,186,777	88,017,874	62,179,891	346,983,840	222,585,515
14	Actual Usage (kWhs)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Load Change Adjustment Rate (\$/kWh)	\$ 2,268,727	\$ 2,189,885	\$ 1,547,036	\$ 8,632,958	\$ 5,537,928
16	Variable Power Supply Revenue	\$ 5,740,833	\$ 5,629,573	\$ 3,859,049	\$ 24,279,792	\$ 14,718,215
17	Customer Fixed Cost Adjustment Revenue	\$ 54.65	\$ 53.61	\$ 36.72	\$ 76.66	\$ 46.65
18	Residential Revenue Per Customer Received	\$ 19,149	\$ (246,213)	\$ 323,440	\$ (38,786)	\$ 941,895
19	Existing Customer Deferral - Surcharge (Rebate)					
New Customers						
21	(9) - (16)	2,678	2,986	3,187	5,579	6,849
22	Actual Customers New Since Test Year					
23	Monthly Fixed Cost Adj. Revenue per Customer	\$ 32.38	\$ 30.28	\$ 23.51	\$ 47.39	\$ 30.09
24	Fixed Cost Adjustment Revenue	\$ 86,721	\$ 90,402	\$ 74,918	\$ 264,388	\$ 206,071
25	(22) x (23)					
26	Actual Base Rate Revenue	\$ 116,636	\$ 151,812	\$ 135,261	\$ 456,659	\$ 344,096
27	Actual Fixed Charge Revenue	\$ 15,338	\$ 16,686	\$ 18,284	\$ 31,782	\$ 39,132
28	Actual Usage (kWhs)	\$ 1,166,984	\$ 1,541,360	\$ 1,354,100	\$ 4,535,246	\$ 3,316,997
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	\$ 29,035	\$ 38,349	\$ 33,690	\$ 33,690	\$ 33,690
31	Fixed Production and Transmission Rate per kWh	\$ 0.02611	\$ 0.02611	\$ 0.02611	\$ 0.02611	\$ 0.02611
32	Fixed Production and Transmission Revenue	\$ 30,464	\$ 40,237	\$ 35,349	\$ 35,349	\$ 35,349
33	Customer Fixed Cost Adjustment Revenue	\$ 41,799	\$ 56,539	\$ 47,938	\$ 193,648	\$ 135,847
34	(26) - (27) - (30) - (32)	\$ 15,611	\$ 18,933	\$ 15,044	\$ 34,711	\$ 19,833
35	Residential Revenue Per Customer Received	\$ 44,922	\$ 33,863	\$ 26,980	\$ 70,740	\$ 70,224
36	New Customer Deferral - Surcharge (Rebate)					
37	(18) + (35)	\$ 64,071	\$ (212,350)	\$ 350,420	\$ 31,954	\$ 1,012,119
38	Total Residential Deferral - Surcharge (Rebate)	\$ (374)	\$ 1,240	\$ (2,046)	\$ (187)	\$ (5,909)
39	Deferral - Revenue Related Expenses	1.00%	1.00%	1.00%	1.00%	1.00%
40	Customer Deposit Rate					
41	Avg Balance Calc	\$ 893	\$ 833	\$ 891	\$ 937	\$ 1,410
42	Interest on Deferral					
43	Monthly Residential Deferral Totals	\$ 64,590	\$ (210,277)	\$ 349,265	\$ 32,705	\$ 1,007,620
44	Cumulative Residential Deferral (Rebate)/Surcharge	\$ 1,104,916	\$ 894,638	\$ 1,243,903	\$ 1,243,903	\$ 1,243,903

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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		2018		2018 YTD Total
		Jul-18	Aug-18	Sep-18	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	
		(i)	(j)	(k)				
Non-Residential Group								
Existing Customers								
1	Total Actual Billed Customers	24,112	24,150	24,116	72,085	72,277	72,378	216,740
2	Total Actual Usage (kWhs)	100,004,737	89,788,560	81,688,902	271,012,378	250,102,022	271,482,199	792,596,600
3	Total Actual Base Rate Revenue	\$ 8,663,780	\$ 7,996,770	\$ 7,138,963	\$ 25,363,324	\$ 23,005,447	\$ 23,799,512	\$ 72,168,283
4	Total Actual Fixed Charge Revenue	\$ 767,624	\$ 770,263	\$ 763,783	\$ 2,284,093	\$ 2,307,634	\$ 2,301,670	\$ 6,893,397
Existing Customers								
6	Actual Customers on System During Test Year	23,435	23,420	23,324	70,522	70,489	70,179	211,190
7	Monthly Fixed Cost Adj. Revenue per Customer	\$229.36	\$216.60	\$188.58	\$228.53	\$209.07	\$211.55	\$216.39
8	Fixed Cost Adjustment Revenue	\$ 5,374,978	\$ 5,072,729	\$ 4,398,551	\$ 16,116,387	\$ 14,737,353	\$ 14,846,259	\$ 45,699,999
11	Actual Base Rate Revenue	\$ 8,535,962	\$ 7,820,283	\$ 6,976,486	\$ 24,933,984	\$ 22,664,757	\$ 23,332,732	\$ 70,931,473
12	Actual Fixed Charge Revenue	\$ 754,397	\$ 755,136	\$ 748,356	\$ 2,254,698	\$ 2,271,720	\$ 2,257,888	\$ 6,784,306
13	Actual Usage (kWhs)	98,674,524	87,848,678	79,974,398	266,524,185	246,774,582	266,497,600	779,796,367
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Variable Power Supply Revenue	\$ 2,455,022	\$ 2,185,675	\$ 1,989,763	\$ 6,631,122	\$ 6,139,752	\$ 6,630,460	\$ 19,401,334
16	Customer Fixed Cost Adjustment Revenue	\$ 5,326,543	\$ 4,879,472	\$ 4,238,368	\$ 16,048,164	\$ 14,253,286	\$ 14,444,383	\$ 44,745,833
17	Non-Residential Revenue Per Customer Received	\$227.29	\$208.35	\$181.72	\$227.56	\$202.21	\$205.82	\$211.87
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 48,435	\$ 193,257	\$ 160,183	\$ 68,223	\$ 484,068	\$ 401,876	\$ 954,166
New Customers								
21	Actual Customers New Since Test Year	677	730	792	1,563	1,788	2,199	5,550
22	Monthly Fixed Cost Adj. Revenue per Customer	\$116.82	\$110.32	\$96.05	\$125.60	\$111.98	\$107.18	\$113.91
23	Fixed Cost Adjustment Revenue	\$ 79,085	\$ 80,532	\$ 76,072	\$ 196,315	\$ 200,225	\$ 235,689	\$ 632,228
26	Actual Base Rate Revenue	\$ 127,817	\$ 176,487	\$ 162,476	\$ 429,340	\$ 340,690	\$ 466,781	\$ 1,236,811
27	Actual Fixed Charge Revenue	\$ 13,227	\$ 15,127	\$ 15,427	\$ 29,395	\$ 35,914	\$ 43,781	\$ 109,091
28	Actual Usage (kWhs)	1,330,213	1,939,882	1,714,504	4,488,193	3,327,440	4,984,599	12,800,232
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	\$ 33,096	\$ 48,264	\$ 42,657	\$ 124,017	\$ 101,535	\$ 132,996	\$ 357,612
31	Fixed Production and Transmission Rate per kWh	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675	\$ 0.02675
32	Fixed Production and Transmission Revenue	\$ 35,577	\$ 51,882	\$ 45,854	\$ 113,333	\$ 90,062	\$ 119,887	\$ 324,282
33	Customer Fixed Cost Adjustment Revenue	\$ 45,918	\$ 61,213	\$ 58,538	\$ 168,242	\$ 132,996	\$ 165,669	\$ 466,907
34	Non-Residential Revenue Per Customer Received	\$67.83	\$83.85	\$73.91	\$107.64	\$74.38	\$75.34	\$84.13
35	New Customer Deferral - Surcharge (Rebate)	\$ 33,166	\$ 19,319	\$ 17,534	\$ 28,073	\$ 67,229	\$ 70,019	\$ 165,321
37	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 81,601	\$ 212,576	\$ 177,717	\$ 96,296	\$ 551,296	\$ 471,895	\$ 1,119,486
38	Deferral - Revenue Related Expenses	\$ (476)	\$ (1,241)	\$ (1,038)	\$ (562)	\$ (3,218)	\$ (2,755)	\$ (6,536)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
40	Avg Balance Calc	\$ 572	\$ 694	\$ 856	\$ 349	\$ 1,172	\$ 2,122	\$ 3,643
41	Monthly Non-Residential Deferral Totals	\$ 81,697	\$ 212,029	\$ 177,536	\$ 96,083	\$ 549,250	\$ 471,261	\$ 1,116,594
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ 727,029	\$ 939,058	\$ 1,116,594				
44	Total Cumulative Deferral	\$ 1,831,945	\$ 1,833,696	\$ 2,360,497				

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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 YTD			
		2018 YTD Total (e)	3rd Quarter 2018 Total (q)	2nd Quarter 2018 Total (p)	1st Quarter 2018 Total (o)
		Jul-18 (f)	Aug-18 (g)	Sep-18 (h)	Total (r)
Residential Group					
1	Total Actual Billed Customers	82,164	82,408	82,361	246,933
2	Total Actual Usage (Therms)	1,218,315	1,026,426	1,668,078	3,912,819
3	Total Actual Base Rate Revenue	\$ 1,021,934	\$ 960,488	\$ 1,234,667	\$ 3,217,089
4	Total Actual Fixed Charge Revenue	\$ 495,694	\$ 497,122	\$ 496,611	\$ 1,489,427
Existing Customers					
6	Actual Customers on System During Test Year	79,142	79,142	78,874	237,158
8	Monthly Fixed Cost Adj. Revenue per Customer	\$ 6.80	\$ 6.73	\$ 7.99	\$16.90
9	Fixed Cost Adjustment Revenue	\$ 538,478	\$ 532,522	\$ 630,380	\$ 1,701,380
10	Actual Base Rate Revenue	\$ 988,724	\$ 928,144	\$ 1,196,205	\$ 3,113,073
11	Actual Fixed Charge Revenue	\$ 478,276	\$ 478,212	\$ 476,646	\$ 1,433,133
12	Actual Usage (Therms)	1,183,130	996,461	1,626,807	3,806,397
13	Customer Fixed Cost Adjustment Revenue	\$ 510,448	\$ 449,932	\$ 719,560	\$ 1,679,940
16	Residential Revenue Per Customer Received	\$6.45	\$5.69	\$9.12	\$15.69
17	Existing Customer Deferral - Surcharge (Rebate)	\$ 28,030	\$ 82,590	\$ (89,180)	\$ 289,184
19					\$ 21,440
21					\$ 7.08
22					\$ 81.357
New Customers					
22	Actual Customers New Since Test Year	3,022	3,266	3,487	9,775
23	Monthly Fixed Cost Adj. Revenue per Customer	\$6.41	\$6.34	\$7.53	\$15.62
24	Fixed Cost Adjustment Revenue	\$ 19,384	\$ 20,718	\$ 26,273	\$ 66,375
26	Actual Base Rate Revenue	\$ 33,210	\$ 32,344	\$ 38,461	\$ 104,015
27	Actual Fixed Charge Revenue	\$ 17,418	\$ 18,910	\$ 19,965	\$ 56,293
28	Actual Usage (Therms)	35,185	29,965	41,272	106,422
30	Fixed Production and UG Storage Rate per Therm	\$ 0.02566	\$ 0.02566	\$ 0.02566	\$ 0.0771
32	Fixed Production and UG Storage Revenue	\$ 903	\$ 769	\$ 1,059	\$ 2,731
33	Customer Fixed Cost Adjustment Revenue	\$ 14,889	\$ 12,665	\$ 17,437	\$ 44,991
34	Residential Revenue Per Customer Received	\$4.93	\$3.88	\$5.00	\$17.43
35	New Customer Deferral - Surcharge (Rebate)	\$ 4,495	\$ 8,053	\$ 8,836	\$ 21,385
36					\$ (19,174)
37	Total Residential Deferral - Surcharge (Rebate)	\$ 32,525	\$ 90,643	\$ (80,344)	\$ 274,684
38	Deferral - Revenue Related Expenses	\$ (188)	\$ (524)	\$ 464	\$ (1,587)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 29	\$ 80	\$ 85	\$ 194
41	Monthly Residential Deferral Totals	\$ 32,366	\$ 90,200	\$ (79,795)	\$ 272,568
42					\$ (164)
43	Cumulative Residential Deferral (Rebate)/Surcharge	\$ 51,254	\$ 141,454	\$ 61,659	\$ 61,659

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 3rd 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)	Jul-18 (i)	Aug-18 (j)	Sep-18 (k)	1st Quarter 2018 Total (o)	2nd Quarter 2018 Total (p)	3rd Quarter 2018 Total (q)	2018 YTD Total (s)
(a)								
Non-Residential Group								
1	Total Actual Billed Customers	1,500	1,489	1,496	4,411	4,497	4,485	13,393
2	Total Actual Usage (Therms)	1,114,210	1,117,604	1,374,654	8,577,288	4,551,894	3,606,468	16,735,650
3	Total Actual Base Rate Revenue	\$ 367,428	\$ 364,408	\$ 413,725	\$ 2,531,275	\$ 1,495,665	\$ 1,145,462	\$ 5,172,401
4	Total Actual Fixed Charge Revenue	\$ 154,587	\$ 153,289	\$ 153,775	\$ 452,535	\$ 462,285	\$ 461,651	\$ 1,376,472
Existing Customers								
6	Actual Customers on System During Test Year	1,474	1,466	1,472	4,365	4,431	4,412	13,208
8	Monthly Fixed Cost Adj. Revenue per Customer	\$159.27	\$195.83	\$151.18	\$435.14	\$218.01	\$168.72	\$273.30
9	Fixed Cost Adjustment Revenue	\$ 234,758	\$ 287,090	\$ 222,533	\$ 1,899,401	\$ 966,017	\$ 744,381	\$ 3,609,799
11	Actual Base Rate Revenue	\$ 359,799	\$ 356,759	\$ 405,842	\$ 2,502,017	\$ 1,462,563	\$ 1,122,401	\$ 5,086,981
12	Actual Fixed Charge Revenue	\$ 151,668	\$ 150,944	\$ 151,194	\$ 441,425	\$ 453,341	\$ 453,806	\$ 1,348,572
13	Actual Usage (Therms)	1,090,338	1,091,660	1,348,531	8,486,814	4,442,141	3,530,529	16,459,483
16	Customer Fixed Cost Adjustment Revenue	\$ 208,131	\$ 205,816	\$ 254,648	\$ 2,060,592	\$ 1,009,222	\$ 668,595	\$ 3,738,409
17	Non-Residential Revenue Per Customer Received	\$141.20	\$140.39	\$172.99	\$472.07	\$227.76	\$151.54	\$283.04
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 26,627	\$ 81,274	\$ (32,116)	\$ (161,191)	\$ (43,205)	\$ 75,786	\$ (128,610)
20								
21								
New Customers								
22	Actual Customers New Since Test Year	26	23	24	46	66	73	185
23	Monthly Fixed Cost Adj. Revenue per Customer	\$138.15	\$169.87	\$131.13	\$374.45	\$187.93	\$145.83	\$217.70
24	Fixed Cost Adjustment Revenue	\$ 3,592	\$ 3,907	\$ 3,147	\$ 17,225	\$ 12,403	\$ 10,646	\$ 40,274
26	Actual Base Rate Revenue	\$ 7,629	\$ 7,549	\$ 7,883	\$ 29,258	\$ 33,102	\$ 23,061	\$ 85,420
27	Actual Fixed Charge Revenue	\$ 2,919	\$ 2,346	\$ 2,581	\$ 11,110	\$ 8,945	\$ 7,845	\$ 27,900
28	Actual Usage (Therms)	23,872	25,944	26,124	90,474	109,753	75,940	276,167
31	Fixed Production and UG Storage Rate per Therm	\$ 0.02770	\$ 0.02770	\$ 0.02770				
32	Fixed Production and UG Storage Revenue	\$ 661	\$ 719	\$ 724	\$ 3,544	\$ 3,544	\$ 3,544	\$ 10,642
33	Customer Fixed Cost Adjustment Revenue	\$ 4,049	\$ 4,485	\$ 4,579	\$ 15,642	\$ 21,117	\$ 13,112	\$ 49,872
34	Non-Residential Revenue Per Customer Received	\$155.73	\$194.98	\$190.78	\$340.05	\$319.96	\$179.62	\$269.58
35	New Customer Deferral - Surcharge (Rebate)	\$ (457)	\$ (578)	\$ (1,432)	\$ 1,582	\$ (8,714)	\$ (2,466)	\$ (9,598)
37	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 26,170	\$ 80,697	\$ (33,547)	\$ (159,608)	\$ (51,920)	\$ 73,319	\$ (138,208)
38	Deferral - Revenue Related Expenses	\$ (151)	\$ (466)	\$ 194	\$ 922	\$ 300	\$ (424)	\$ 799
39	Customer Deposit Rate	1.00%	1.00%	1.00%				
40	Interest on Deferral	\$ (165)	\$ (121)	\$ (101)	\$ (117)	\$ (503)	\$ (387)	\$ (1,007)
41	Monthly Non-Residential Deferral Totals	\$ 25,854	\$ 80,110	\$ (33,455)	\$ (158,803)	\$ (52,122)	\$ 72,509	\$ (138,417)
42								
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ (185,072)	\$ (104,962)	\$ (138,417)				
44	Total Cumulative Deferral	\$ (133,818)	\$ 36,492	\$ (76,758)				

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2018

Balance Sheet Accounts

GL Account Balance Accounting Period : '201807, 201808, 201809'

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	201807	1,040,325.30	64,590.28	1,104,915.58	
	REG ASSET-DECOUPLING DEFERRED		201808	1,104,915.58	-210,277.23	894,638.35	
	REG ASSET-DECOUPLING DEFERRED		201809	894,638.35	349,264.59	1,243,902.94	
	203,577.64						
	REG ASSET-DECOUPLING DEFERRED	GD	201807	18,887.81	32,366.44	51,254.25	
	REG ASSET-DECOUPLING DEFERRED		201808	51,254.25	90,199.80	141,454.05	
	REG ASSET-DECOUPLING DEFERRED		201809	141,454.05	-79,794.77	61,659.28	
	42,771.47						
	246,349.11						
186338	REG ASSET NON-RES DECOUPLING D	ED	201807	645,332.41	81,696.54	727,028.95	
	REG ASSET NON-RES DECOUPLING D		201808	727,028.95	212,028.83	939,057.78	
	REG ASSET NON-RES DECOUPLING D		201809	939,057.78	177,536.06	1,116,593.84	
	471,261.43						
	REG ASSET NON-RES DECOUPLING D	GD	201807	-210,925.58	25,853.71	-185,071.87	
	REG ASSET NON-RES DECOUPLING D		201808	-185,071.87	80,109.55	-104,962.32	
	REG ASSET NON-RES DECOUPLING D		201809	-104,962.32	-33,454.60	-138,416.92	
	72,508.66						
	543,770.09						

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	201807	-2,830,366.81	-2,358.64	-2,832,725.45	
	REG ASSET- DECOUPLING PRIOR YE		201808	-2,832,725.45	-2,360.60	-2,835,086.05	
	REG ASSET- DECOUPLING PRIOR YE		201809	-2,835,086.05	-2,362.57	-2,837,448.62	
	-7,081.81						
	REG ASSET- DECOUPLING PRIOR YE	GD	201807	-1,644,462.90	-1,370.39	-1,645,833.29	
	REG ASSET- DECOUPLING PRIOR YE		201808	-1,645,833.29	-1,371.53	-1,647,204.82	
	REG ASSET- DECOUPLING PRIOR YE		201809	-1,647,204.82	-1,372.67	-1,648,577.49	
	-4,114.59						
	-11,196.40						
182339	REG ASSET - NON RES DECOUPLING	ED	201807	613,990.07	511.66	614,501.73	
	REG ASSET - NON RES DECOUPLING		201808	614,501.73	512.08	615,013.81	
	REG ASSET - NON RES DECOUPLING		201809	615,013.81	512.51	615,526.32	
	1,536.25						
	REG ASSET - NON RES DECOUPLING	GD	201807	-379,515.24	-316.26	-379,831.50	
	REG ASSET - NON RES DECOUPLING		201808	-379,831.50	-316.53	-380,148.03	
	REG ASSET - NON RES DECOUPLING		201809	-380,148.03	-316.79	-380,464.82	
	-949.58						
	586.67						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2018

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	201807	1,543,905.06	-256,842.01	1,287,063.05	
	REG ASSET- DECOUPLING SURCHARG		201808	1,287,063.05	-249,237.97	1,037,825.08	
	REG ASSET- DECOUPLING SURCHARG		201809	1,037,825.08	-176,707.62	861,117.46	
	-682,787.60						
	REG ASSET- DECOUPLING SURCHARG	GD	201807	1,396,256.64	-28,707.21	1,367,549.43	
	REG ASSET- DECOUPLING SURCHARG		201808	1,367,549.43	-24,031.01	1,343,518.42	
	REG ASSET- DECOUPLING SURCHARG		201809	1,343,518.42	-39,784.18	1,303,734.24	
	-92,522.40						
	-775,310.00						
182338	REG ASSET - NON RES DECOUPLING	ED	201807	697,764.71	-237,531.68	460,233.03	
	REG ASSET - NON RES DECOUPLING		201808	460,233.03	-212,884.70	247,348.33	
	REG ASSET - NON RES DECOUPLING		201809	247,348.33	-193,821.86	53,526.47	
	-644,238.24						
	REG ASSET - NON RES DECOUPLING	GD	201807	198,800.88	-17,732.38	181,068.50	
	REG ASSET - NON RES DECOUPLING		201808	181,068.50	-17,801.64	163,266.86	
	REG ASSET - NON RES DECOUPLING		201809	163,266.86	-21,945.47	141,321.39	
	-57,479.49						
	-701,717.73						

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	201807	-359,299.65	73,486.11	-285,813.54	
	ADFIT DECOUPLING DEFERRED REV		201808	-285,813.54	97,066.12	-188,747.42	
	ADFIT DECOUPLING DEFERRED REV		201809	-188,747.42	-32,428.43	-221,175.85	
	138,123.80						
	ADFIT DECOUPLING DEFERRED REV	GD	201807	130,401.22	-2,119.72	128,281.50	
	ADFIT DECOUPLING DEFERRED REV		201808	128,281.50	-26,625.61	101,655.89	
	ADFIT DECOUPLING DEFERRED REV		201809	101,655.89	37,100.38	138,756.27	
	8,355.05						
	146,478.85						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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	201807	-1,037,977.91	-63,696.80	-1,101,674.71
	RESIDENTIAL DECOUPLING DEFERRE		201808	-1,101,674.71	211,110.03	-890,564.68
	RESIDENTIAL DECOUPLING DEFERRE		201809	-890,564.68	-348,373.90	-1,238,938.58
-200,960.67						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201807	-643,811.12	-81,124.96	-724,936.08
	NON-RES DECOUPLING DEFERRED RE		201808	-724,936.08	-211,334.91	-936,270.99
	NON-RES DECOUPLING DEFERRED RE		201809	-936,270.99	-176,679.90	-1,112,950.89
-469,139.77						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201807	-19,245.82	-32,337.23	-51,583.05
	RESIDENTIAL DECOUPLING DEFERRE		201808	-51,583.05	-90,119.54	-141,702.59
	RESIDENTIAL DECOUPLING DEFERRE		201809	-141,702.59	79,879.37	-61,823.22
-42,577.40						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201807	210,305.19	-26,018.64	184,286.55
	NON-RES DECOUPLING DEFERRED RE		201808	184,286.55	-80,230.34	104,056.21
	NON-RES DECOUPLING DEFERRED RE		201809	104,056.21	33,353.23	137,409.44
-72,895.75						

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	201807	1,613,163.69	258,021.09	1,871,184.78
	AMORTIZATION RES DECOUPLING DE		201808	1,871,184.78	250,206.27	2,121,391.05
	AMORTIZATION RES DECOUPLING DE		201809	2,121,391.05	177,498.52	2,298,889.57
685,725.88						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201807	1,236,133.53	238,013.98	1,474,147.51
	AMORTIZATION NON-RES DECOUPLIN		201808	1,474,147.51	213,179.40	1,687,326.91
	AMORTIZATION NON-RES DECOUPLIN		201809	1,687,326.91	193,947.17	1,881,274.08
645,140.55						
495329	AMORTIZATION RES DECOUPLING DE	GD	201807	820,592.50	29,858.32	850,450.82
	AMORTIZATION RES DECOUPLING DE		201808	850,450.82	25,160.15	875,610.97
	AMORTIZATION RES DECOUPLING DE		201809	875,610.97	40,886.74	916,497.71
95,905.21						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201807	210,860.27	17,890.59	228,750.86
	AMORTIZATION NON-RES DECOUPLIN		201808	228,750.86	17,945.05	246,695.91
	AMORTIZATION NON-RES DECOUPLIN		201809	246,695.91	22,072.33	268,768.24
57,907.97						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2018

Jurisdiction:ID

Interest Expense/Income

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
419328	INT INC ON OTH DEFERRALS-IV FU	ED	201807	-24,644.11	0.00	-24,644.11
	INT INC ON OTH DEFERRALS-IV FU		201808	-24,644.11	0.00	-24,644.11
	INT INC ON OTH DEFERRALS-IV FU		201809	-24,644.11	0.00	-24,644.11
	0.00					
	INT INC ON OTH DEFERRALS-IV FU	GD	201807	-10,107.27	0.00	-10,107.27
	INT INC ON OTH DEFERRALS-IV FU		201808	-10,107.27	0.00	-10,107.27
INT INC ON OTH DEFERRALS-IV FU	201809		-10,107.27	0.00	-10,107.27	
0.00						
0.00						
431328	INT EXP ON OTH DEFERRALS-IV FU	ED	201807	14,110.65	0.00	14,110.65
	INT EXP ON OTH DEFERRALS-IV FU		201808	14,110.65	0.00	14,110.65
	INT EXP ON OTH DEFERRALS-IV FU		201809	14,110.65	0.00	14,110.65
	0.00					
	INT EXP ON OTH DEFERRALS-IV FU	GD	201807	11,376.67	0.00	11,376.67
	INT EXP ON OTH DEFERRALS-IV FU		201808	11,376.67	0.00	11,376.67
INT EXP ON OTH DEFERRALS-IV FU	201809		11,376.67	0.00	11,376.67	
0.00						
0.00						
Net Interest Income						
0.00						

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 3rd 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)	(15)			-2.9%
Change in FCA Revenue per Customer	-\$0.30	-\$9.42	-\$1.87			-3.0%
Deferral per Average Customer	\$0.30	\$9.42	\$1.87			
Electric Non-Residential						
Change in Use per Customer	(258)	(465)	(389)			-4.4%
Change in FCA Revenue per Customer	-\$4.01	-\$22.88	-\$19.56			-3.2%
Deferral per Average Customer	\$4.01	\$22.88	\$19.56			
Natural Gas Residential						
Change in Use per Customer	6	(8)	-			-0.8%
Change in FCA Revenue per Customer	\$3.12	-\$3.35	-\$0.52			-0.5%
Deferral per Average Customer	-\$3.12	\$3.35	\$0.52			
Natural Gas Non-Residential						
Change in Use per Customer	93	99	(11)			2.2%
Change in FCA Revenue per Customer	\$108.64	\$34.64	-\$49.04			5.0%
Deferral per Average Customer	-\$108.64	-\$34.64	\$49.04			

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 3rd 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	2018 YTD				
		1st Quarter 2018	2nd Quarter 2018	3rd Quarter 2018	Total	Total
		(i)	(j)	(k)		
		Jul-18	Aug-18	Sep-18	Total	Total
Schedule 11/12						
1	Total Actual Billed Customers				64,680	64,821
2	Total Actual Usage (kWhs)	21,592	21,622	21,607	64,820	194,021
3	Total Actual Base Rate Revenue	\$ 33,118,501	\$ 30,133,263	\$ 26,109,466	\$ 102,378,714	\$ 89,361,230
4	Total Actual Fixed Charge Revenue	\$ 283,318	\$ 283,925	\$ 283,680	\$ 850,922	\$ 2,535,950
Existing Customers						
7	Actual Customers on System During Test Year	20,943	20,921	20,849	63,021	62,713
8	Monthly Fixed Cost Adj. Revenue per Customer	\$ 113.19	\$ 106.76	\$ 89.39	\$ 116.96	\$ 103.78
9	Fixed Cost Adjustment Revenue	\$ 2,370,615	\$ 2,233,494	\$ 1,863,698	\$ 7,370,993	\$ 6,467,807
11	Actual Base Rate Revenue	\$ 3,238,476	\$ 2,977,576	\$ 2,651,434	\$ 10,616,902	\$ 8,867,485
12	Actual Fixed Charge Revenue	\$ 274,949	\$ 274,112	\$ 273,466	\$ 822,527	\$ 2,465,869
13	Actual Usage (kWhs)	\$ 32,276,993	\$ 29,372,454	\$ 25,332,631	\$ 99,610,550	\$ 86,982,078
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
15	Variable Power Supply Revenue	\$ 803,052	\$ 730,787	\$ 630,276	\$ 2,478,310	\$ 2,164,114
16	Customer Fixed Cost Adjustment Revenue	\$ 2,160,476	\$ 1,972,677	\$ 1,747,692	\$ 7,321,523	\$ 5,880,844
17	Residential Revenue Per Customer Received	\$ 103.16	\$ 94.29	\$ 83.83	\$ 92.67	\$ 100.89
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 210,140	\$ 260,817	\$ 116,006	\$ 49,470	\$ 586,962
New Customers						
22	Actual Customers New Since Test Year	649	701	758	1,499	2,108
23	Monthly Fixed Cost Adj. Revenue per Customer	\$ 67.56	\$ 63.72	\$ 53.35	\$ 69.75	\$ 61.06
24	Fixed Cost Adjustment Revenue	\$ 43,845	\$ 44,666	\$ 40,441	\$ 104,552	\$ 128,952
26	Actual Base Rate Revenue	\$ 85,129	\$ 80,905	\$ 82,345	\$ 281,835	\$ 248,379
27	Actual Fixed Charge Revenue	\$ 8,369	\$ 9,812	\$ 10,214	\$ 19,281	\$ 28,396
28	Actual Usage (kWhs)	\$ 841,508	\$ 760,809	\$ 776,835	\$ 2,768,164	\$ 2,379,152
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488	\$ 0.02488
30	Variable Power Supply Revenue	\$ 20,937	\$ 18,929	\$ 19,328	\$ 69,228	\$ 61,061
31	Fixed Production and Transmission Rate per kWh	\$ 0.02960	\$ 0.02960	\$ 0.02960	\$ 0.02960	\$ 0.02960
32	Fixed Production and Transmission Revenue	\$ 24,910	\$ 22,521	\$ 22,996	\$ 70,427	\$ 60,881
33	Customer Fixed Cost Adjustment Revenue	\$ 30,912	\$ 29,643	\$ 29,807	\$ 111,738	\$ 90,362
34	New Customer Deferral - Surcharge (Rebate)	\$ 47.63	\$ 42.29	\$ 39.32	\$ 50.21	\$ 54.16
35	Residential Revenue Per Customer Received	\$ 12.933	\$ 15,023	\$ 10,633	\$ 5,318	\$ 38,590
36	Total Schedule 11/12 Deferral - Surcharge (Rebate)	\$ 223,073	\$ 275,841	\$ 126,639	\$ 42,283	\$ 625,552
38	Deferral - Revenue Related Expenses	\$ (1,302)	\$ (1,610)	\$ (739)	\$ (247)	\$ (3,652)
39	Avg Balance Calc	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 56	\$ 263	\$ 430	\$ 212	\$ 749
41	Monthly Schedule 11/12 Deferral Totals	\$ 221,827	\$ 274,493	\$ 126,329	\$ 42,248	\$ 622,649
42	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	\$ 178,483	\$ 452,976	\$ 579,305	\$ 579,305	\$ 579,305

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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 (b)	Schedule 21/22 (a)				2018 YTD		
		Jul-18 (i)	Aug-18 (j)	Sep-18 (k)	Total	1st Quarter 2018 Total	2nd Quarter 2018 Total	3rd Quarter 2018 Total
1	Revenue Reports (1) - (22)	1,100	1,103	1,092	3,323	3,321	3,295	9,939
2	Total Actual Billed Customers	57,228,546	50,403,789	48,708,588	156,340,923	152,411,741	156,340,923	467,001,291
3	Revenue Reports (7) x (8)	\$ 4,483,913	\$ 4,120,819	\$ 3,789,852	\$ 13,446,844	\$ 12,671,204	\$ 12,394,584	\$ 38,512,633
4	Revenue Reports (3) - (26)	\$ 468,637	\$ 470,535	\$ 464,472	\$ 1,401,727	\$ 1,411,846	\$ 1,403,643	\$ 4,217,216
6	Revenue Reports (4) - (27)	1,089	1,091	1,079	3,294	3,289	3,259	9,842
7	Revenue Reports (2) - (28)	\$2,587,088	\$2,435,339	\$2,196,538	\$7,847,776	\$7,620,826	\$7,407,010	\$23,313,048
8	Revenue Reports (13) x (14)	\$ 4,458,609	\$ 4,042,454	\$ 3,744,422	\$ 13,312,703	\$ 12,572,170	\$ 12,245,485	\$ 38,130,358
9	Revenue Reports (11) x (12) - (15)	\$ 463,962	\$ 465,409	\$ 459,513	\$ 1,392,003	\$ 1,398,856	\$ 1,388,884	\$ 4,179,743
10	Revenue Reports (9) - (16)	\$6,943,706	\$4,422,589	\$4,165,908	\$15,662,016	\$15,320,941	\$15,453,203	\$46,215,161
11	Revenue Reports (13) x (14)	\$ 0,02488	\$ 0,02488	\$ 0,02488	\$ 0,02488	\$ 0,02488	\$ 0,02488	\$ 0,02488
12	Revenue Reports (11) x (12) - (15)	\$ 1,416,759	\$ 1,229,634	\$ 1,198,368	\$ 3,897,751	\$ 3,764,865	\$ 3,844,761	\$11,507,377
13	Revenue Reports (9) - (16)	\$ 2,577,888	\$ 2,347,411	\$ 2,086,541	\$ 8,022,949	\$ 7,408,448	\$ 7,011,840	\$22,443,238
14	Revenue Reports (11) x (12) - (15)	\$2,367,221	\$2,151,161	\$1,933,777	\$7,452,159	\$7,252,663	\$7,151,533	\$22,836,555
15	Revenue Reports (9) - (16)	\$ 239,439	\$ 309,601	\$ 283,567	\$ 832,607	\$ 832,607	\$ 832,607	\$ 2,501,821
21	Revenue Reports (22) x (23)	\$1,265,339	\$1,191,200	\$1,074,339	\$3,530,878	\$3,370,976	\$3,249,981	\$10,951,194
22	Revenue Reports (28) x (29)	\$ 13,919	\$ 14,294	\$ 13,967	\$ 33,751	\$ 33,090	\$ 32,900	\$ 100,741
23	Revenue Reports (30) x (31)	\$ 25,304	\$ 78,366	\$ 45,430	\$ 149,100	\$ 134,141	\$ 99,035	\$ 382,275
24	Revenue Reports (26) - (27) - (30) - (32)	\$ 4,675	\$ 5,126	\$ 4,958	\$ 14,759	\$ 12,990	\$ 12,990	\$ 37,473
25	Revenue Reports (9) - (33)	\$284,840	\$812,200	\$42,680	\$1,139,720	\$1,090,800	\$1,808,720	\$4,866,130
26	Revenue Reports (18) + (35)	\$ 0,02488	\$ 0,02488	\$ 0,02488	\$ 0,02488	\$ 0,02488	\$ 0,02488	\$ 0,02488
27	Revenue Reports (26) - (27) - (30) - (32)	\$ 7,087	\$ 24,412	\$ 13,502	\$ 44,999	\$ 43,831	\$ 30,642	\$ 116,946
28	Revenue Reports (9) - (33)	\$ 0,02591	\$ 0,02591	\$ 0,02591	\$ 0,02591	\$ 0,02591	\$ 0,02591	\$ 0,02591
29	Revenue Reports (18) + (35)	\$ 7,380	\$ 25,424	\$ 14,061	\$ 46,865	\$ 43,831	\$ 30,642	\$ 116,946
30	Revenue Reports (9) - (33)	\$ 6,161	\$ 23,404	\$ 12,908	\$ 42,473	\$ 43,831	\$ 30,642	\$ 116,946
31	Revenue Reports (18) + (35)	\$560,120	\$1,950,290	\$992,950	\$4,503,360	\$4,383,100	\$3,064,200	\$12,946,650
32	Revenue Reports (18) + (35)	\$ 247,197	\$ 300,492	\$ 284,625	\$ 832,315	\$ 832,315	\$ 832,315	\$ 2,501,821
33	Revenue Reports (18) + (35)	\$ (1,443)	\$ (1,754)	\$ (1,662)	\$ (4,859)	\$ (4,859)	\$ (4,859)	\$ (14,515)
34	Revenue Reports (18) + (35)	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 9,000
35	Revenue Reports (18) + (35)	\$ 128	\$ 355	\$ 598	\$ 1,082	\$ 1,082	\$ 1,082	\$ 3,246
36	Revenue Reports (18) + (35)	\$ 245,882	\$ 299,094	\$ 283,562	\$ 828,538	\$ 828,538	\$ 828,538	\$ 2,501,821
37	Revenue Reports (18) + (35)	\$ 277,184	\$ 576,277	\$ 859,839	\$ 1,713,299	\$ 1,713,299	\$ 1,713,299	\$ 5,141,895
38	Revenue Reports (18) + (35)	\$ 245,882	\$ 299,094	\$ 283,562	\$ 828,538	\$ 828,538	\$ 828,538	\$ 2,501,821
39	Revenue Reports (18) + (35)	\$ 277,184	\$ 576,277	\$ 859,839	\$ 1,713,299	\$ 1,713,299	\$ 1,713,299	\$ 5,141,895
40	Revenue Reports (18) + (35)	\$ 245,882	\$ 299,094	\$ 283,562	\$ 828,538	\$ 828,538	\$ 828,538	\$ 2,501,821
41	Revenue Reports (18) + (35)	\$ 277,184	\$ 576,277	\$ 859,839	\$ 1,713,299	\$ 1,713,299	\$ 1,713,299	\$ 5,141,895
42	Revenue Reports (18) + (35)	\$ 245,882	\$ 299,094	\$ 283,562	\$ 828,538	\$ 828,538	\$ 828,538	\$ 2,501,821
43	Revenue Reports (18) + (35)	\$ 277,184	\$ 576,277	\$ 859,839	\$ 1,713,299	\$ 1,713,299	\$ 1,713,299	\$ 5,141,895

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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 (b)	Schedule 31/32 (a)					2018 YTD Total	
		Jul-18 (i)	Aug-18 (j)	Sep-18 (k)	1st Quarter 2018 Total	2nd Quarter 2018 Total	3rd Quarter 2018 Total	2018 YTD Total
1	Revenue Reports (1) - (22)	1,420	1,425	1,417	4,242	4,276	4,262	12,780
2	Revenue Reports (7) x (8)	9,657,690	9,251,508	6,870,848	10,385,038	15,336,565	25,780,046	51,501,649
3	Revenue Reports (3) - (26)	856,263	817,470	615,332	1,017,743	1,457,760	2,289,064	4,764,567
4	Revenue Reports (4) - (27)	15,669	15,803	15,631	46,017	47,110	47,104	140,231
5	Revenue Reports (2) - (28)	1,403	1,408	1,396	4,207	4,230	4,207	12,644
6	Revenue Reports Page 3 (7) x (8)	\$424.52	\$411.31	\$324.60	\$179.84	\$233.40	\$386.94	\$266.67
7	Revenue Reports (3) - (26)	838,877	800,254	580,630	1,004,379	1,430,028	2,219,761	4,654,168
8	Revenue Reports (4) - (27)	15,487	15,614	15,377	45,627	46,590	46,478	138,694
9	Revenue Reports (2) - (28)	9,453,825	9,053,635	6,475,859	10,251,619	15,039,333	24,983,319	50,274,271
10	Revenue Reports Page 1 (13) x (14)	0.02488	0.02488	0.02488	0.02488	0.02488	0.02488	0.02488
11	Revenue Reports (11) - (12) - (15)	235,211	225,254	161,119	255,060	374,179	621,585	1,250,824
12	Revenue Reports (9) - (16)	588,179	559,385	404,134	703,692	1,009,259	1,551,699	3,264,650
13	Revenue Reports (22) x (23)	\$419.23	\$397.29	\$289.49	\$167.27	\$238.60	\$368.84	\$258.20
14	Revenue Reports Page 3 (22) x (23)	7,419	19,741	49,008	52,904	(21,959)	76,168	107,113
15	Revenue Reports (28) x (29)	17	17	21	35	46	55	136
16	Revenue Reports (30) x (31)	\$310.09	\$300.44	\$237.10	\$133.81	\$170.40	\$279.24	\$205.00
17	Revenue Reports (26) - (27) - (30) - (32)	5,272	5,108	4,979	4,683	7,838	15,358	27,880
18	Revenue Reports Page 1 (26) - (27) - (30) - (32)	17,385	17,216	34,701	13,365	27,732	69,302	110,399
19	Revenue Reports (9) - (33)	182	189	255	390	521	626	1,537
20	Revenue Reports (18) + (35)	203,865	197,873	394,989	133,419	297,232	796,727	1,227,378
21	Revenue Reports (25)	0.02488	0.02488	0.02488	0.02488	0.02488	0.02488	0.02488
22	Revenue Reports (25) x (26)	5,072	4,923	9,827	0.01844	0.01844	0.01844	0.01844
23	Revenue Reports (30) x (31)	3,759	3,648	7,282	8,372	8,456	17,337	34,164
24	Revenue Reports (26) - (27) - (30) - (32)	\$492.47	\$497.39	\$825.56	\$205.58	\$311.66	\$621.17	\$409.53
25	Revenue Reports (9) - (33)	(3,101)	(3,348)	(12,357)	(2,512)	(6,498)	(18,806)	(27,816)
26	Revenue Reports (18) + (35)	4,318	16,393	36,651	50,392	(28,457)	57,361	79,296
27	Revenue Reports Rev Conv Factor	(25)	(96)	(214)	(294)	166	(335)	(463)
28	Revenue Reports Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
29	Revenue Reports Avg Balance Calc	20	29	51	13	120	99	232
30	Revenue Reports Monthly Schedule 31/32 Deferral Totals	4,313	16,326	36,487	50,111	(28,171)	57,126	79,066
31	Revenue Reports Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	26,253	42,579	79,066	481,919	1,071,832	1,518,210	
32	Revenue Reports Total Cumulative Non-Residential Deferral if calculated by Schedule	Σ((37), (38), (40))	Σ((37), (38), (40))	Σ((37), (38), (40))	Σ((37), (38), (40))	Σ((37), (38), (40))	Σ((37), (38), (40))	Σ((37), (38), (40))
33	Revenue Reports Total Cumulative Non-Residential Deferral if calculated by Schedule	Sch 11/12 line (43)+Sch 21/22 line (43)	Sch 11/12 line (43)+Sch 21/22 line (43)	Sch 11/12 line (43)+Sch 21/22 line (43)	Sch 11/12 line (43)+Sch 21/22 line (43)	Sch 11/12 line (43)+Sch 21/22 line (43)	Sch 11/12 line (43)+Sch 21/22 line (43)	Sch 11/12 line (43)+Sch 21/22 line (43)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2018

Balance Sheet Accounts

GL Account Balance Accounting Period : '201807, 201808, 201809'

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	201807	1,040,325.30	64,590.28	1,104,915.58	
	REG ASSET-DECOUPLING DEFERRED		201808	1,104,915.58	-210,277.23	894,638.35	
	REG ASSET-DECOUPLING DEFERRED		201809	894,638.35	349,264.59	1,243,902.94	
	203,577.64						
	REG ASSET-DECOUPLING DEFERRED	GD	201807	18,887.81	32,366.44	51,254.25	
	REG ASSET-DECOUPLING DEFERRED		201808	51,254.25	90,199.80	141,454.05	
	REG ASSET-DECOUPLING DEFERRED		201809	141,454.05	-79,794.77	61,659.28	
	42,771.47						
	246,349.11						
186338	REG ASSET NON-RES DECOUPLING D	ED	201807	645,332.41	81,696.54	727,028.95	
	REG ASSET NON-RES DECOUPLING D		201808	727,028.95	212,028.83	939,057.78	
	REG ASSET NON-RES DECOUPLING D		201809	939,057.78	177,536.06	1,116,593.84	
	471,261.43						
	REG ASSET NON-RES DECOUPLING D	GD	201807	-210,925.58	25,853.71	-185,071.87	
	REG ASSET NON-RES DECOUPLING D		201808	-185,071.87	80,109.55	-104,962.32	
	REG ASSET NON-RES DECOUPLING D		201809	-104,962.32	-33,454.60	-138,416.92	
	72,508.66						
	543,770.09						

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	201807	-2,830,366.81	-2,358.64	-2,832,725.45	
	REG ASSET- DECOUPLING PRIOR YE		201808	-2,832,725.45	-2,360.60	-2,835,086.05	
	REG ASSET- DECOUPLING PRIOR YE		201809	-2,835,086.05	-2,362.57	-2,837,448.62	
	-7,081.81						
	REG ASSET- DECOUPLING PRIOR YE	GD	201807	-1,644,462.90	-1,370.39	-1,645,833.29	
	REG ASSET- DECOUPLING PRIOR YE		201808	-1,645,833.29	-1,371.53	-1,647,204.82	
	REG ASSET- DECOUPLING PRIOR YE		201809	-1,647,204.82	-1,372.67	-1,648,577.49	
	-4,114.59						
	-11,196.40						
182339	REG ASSET - NON RES DECOUPLING	ED	201807	613,990.07	511.66	614,501.73	
	REG ASSET - NON RES DECOUPLING		201808	614,501.73	512.08	615,013.81	
	REG ASSET - NON RES DECOUPLING		201809	615,013.81	512.51	615,526.32	
	1,536.25						
	REG ASSET - NON RES DECOUPLING	GD	201807	-379,515.24	-316.26	-379,831.50	
	REG ASSET - NON RES DECOUPLING		201808	-379,831.50	-316.53	-380,148.03	
	REG ASSET - NON RES DECOUPLING		201809	-380,148.03	-316.79	-380,464.82	
	-949.58						
	586.67						

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	201807	1,543,905.06	-256,842.01	1,287,063.05	
	REG ASSET- DECOUPLING SURCHARG		201808	1,287,063.05	-249,237.97	1,037,825.08	
	REG ASSET- DECOUPLING SURCHARG		201809	1,037,825.08	-176,707.62	861,117.46	
	-682,787.60						
	REG ASSET- DECOUPLING SURCHARG	GD	201807	1,396,256.64	-28,707.21	1,367,549.43	
	REG ASSET- DECOUPLING SURCHARG		201808	1,367,549.43	-24,031.01	1,343,518.42	
	REG ASSET- DECOUPLING SURCHARG		201809	1,343,518.42	-39,784.18	1,303,734.24	
	-92,522.40						
	-775,310.00						
182338	REG ASSET - NON RES DECOUPLING	ED	201807	697,764.71	-237,531.68	460,233.03	
	REG ASSET - NON RES DECOUPLING		201808	460,233.03	-212,884.70	247,348.33	
	REG ASSET - NON RES DECOUPLING		201809	247,348.33	-193,821.86	53,526.47	
	-644,238.24						
	REG ASSET - NON RES DECOUPLING	GD	201807	198,800.88	-17,732.38	181,068.50	
	REG ASSET - NON RES DECOUPLING		201808	181,068.50	-17,801.64	163,266.86	
	REG ASSET - NON RES DECOUPLING		201809	163,266.86	-21,945.47	141,321.39	
	-57,479.49						
	-701,717.73						

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	201807	-359,299.65	73,486.11	-285,813.54	
	ADFIT DECOUPLING DEFERRED REV		201808	-285,813.54	97,066.12	-188,747.42	
	ADFIT DECOUPLING DEFERRED REV		201809	-188,747.42	-32,428.43	-221,175.85	
	138,123.80						
	ADFIT DECOUPLING DEFERRED REV	GD	201807	130,401.22	-2,119.72	128,281.50	
	ADFIT DECOUPLING DEFERRED REV		201808	128,281.50	-26,625.61	101,655.89	
	ADFIT DECOUPLING DEFERRED REV		201809	101,655.89	37,100.38	138,756.27	
	8,355.05						
	146,478.85						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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	201807	-1,037,977.91	-63,696.80	-1,101,674.71
	RESIDENTIAL DECOUPLING DEFERRE		201808	-1,101,674.71	211,110.03	-890,564.68
	RESIDENTIAL DECOUPLING DEFERRE		201809	-890,564.68	-348,373.90	-1,238,938.58
-200,960.67						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201807	-643,811.12	-81,124.96	-724,936.08
	NON-RES DECOUPLING DEFERRED RE		201808	-724,936.08	-211,334.91	-936,270.99
	NON-RES DECOUPLING DEFERRED RE		201809	-936,270.99	-176,679.90	-1,112,950.89
-469,139.77						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201807	-19,245.82	-32,337.23	-51,583.05
	RESIDENTIAL DECOUPLING DEFERRE		201808	-51,583.05	-90,119.54	-141,702.59
	RESIDENTIAL DECOUPLING DEFERRE		201809	-141,702.59	79,879.37	-61,823.22
-42,577.40						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201807	210,305.19	-26,018.64	184,286.55
	NON-RES DECOUPLING DEFERRED RE		201808	184,286.55	-80,230.34	104,056.21
	NON-RES DECOUPLING DEFERRED RE		201809	104,056.21	33,353.23	137,409.44
-72,895.75						

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	201807	1,613,163.69	258,021.09	1,871,184.78
	AMORTIZATION RES DECOUPLING DE		201808	1,871,184.78	250,206.27	2,121,391.05
	AMORTIZATION RES DECOUPLING DE		201809	2,121,391.05	177,498.52	2,298,889.57
685,725.88						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201807	1,236,133.53	238,013.98	1,474,147.51
	AMORTIZATION NON-RES DECOUPLIN		201808	1,474,147.51	213,179.40	1,687,326.91
	AMORTIZATION NON-RES DECOUPLIN		201809	1,687,326.91	193,947.17	1,881,274.08
645,140.55						
495329	AMORTIZATION RES DECOUPLING DE	GD	201807	820,592.50	29,858.32	850,450.82
	AMORTIZATION RES DECOUPLING DE		201808	850,450.82	25,160.15	875,610.97
	AMORTIZATION RES DECOUPLING DE		201809	875,610.97	40,886.74	916,497.71
95,905.21						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201807	210,860.27	17,890.59	228,750.86
	AMORTIZATION NON-RES DECOUPLIN		201808	228,750.86	17,945.05	246,695.91
	AMORTIZATION NON-RES DECOUPLIN		201809	246,695.91	22,072.33	268,768.24
57,907.97						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2018

Jurisdiction:ID

Interest Expense/Income

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INT INC ON OTH DEFERRALS-IV FU	ED	201807	-24,644.11	0.00	-24,644.11	
	INT INC ON OTH DEFERRALS-IV FU		201808	-24,644.11	0.00	-24,644.11	
	INT INC ON OTH DEFERRALS-IV FU		201809	-24,644.11	0.00	-24,644.11	
						0.00	
	INT INC ON OTH DEFERRALS-IV FU	GD	201807	-10,107.27	0.00	-10,107.27	
	INT INC ON OTH DEFERRALS-IV FU		201808	-10,107.27	0.00	-10,107.27	
	INT INC ON OTH DEFERRALS-IV FU		201809	-10,107.27	0.00	-10,107.27	
						0.00	
						0.00	
431328	INT EXP ON OTH DEFERRALS-IV FU	ED	201807	14,110.65	0.00	14,110.65	
	INT EXP ON OTH DEFERRALS-IV FU		201808	14,110.65	0.00	14,110.65	
	INT EXP ON OTH DEFERRALS-IV FU		201809	14,110.65	0.00	14,110.65	
						0.00	
	INT EXP ON OTH DEFERRALS-IV FU	GD	201807	11,376.67	0.00	11,376.67	
	INT EXP ON OTH DEFERRALS-IV FU		201808	11,376.67	0.00	11,376.67	
	INT EXP ON OTH DEFERRALS-IV FU		201809	11,376.67	0.00	11,376.67	
						0.00	
						0.00	
Net Interest Income					0.00		

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		