



Avista Corp.

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May 15, 2019

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

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 January, February and March 2019. In addition, Avista has provided illustrative revenue deferral calculations for the non-residential electric group on a rate schedule basis as required in the Settlement Stipulation approved by the Commission in the above referenced docket. The other electric and natural gas groups consist of only one rate schedule each and therefore would not change under the rate schedule assumption.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 1st quarter of 2019.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick Ehrbar", is written over the word "Sincerely,". The signature is fluid and cursive, extending to the right with a long horizontal stroke.

Patrick Ehrbar
Director of Regulatory Affairs
Enc.

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2019

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2019)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2019, □
With Sch 72 Tax Reform Adj - Rates Effective 1/1/2019

Line No.	(a)	(b)	2019 YTD			
			Jan-19	Feb-19	Mar-19	Total
Residential Group						
1	Total Actual Billed Customers	Revenue Reports	109,286	109,293	109,375	327,954
2	Total Actual Usage (kWhs)	Revenue Reports	128,950,023	128,548,177	115,524,712	373,022,912
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 12,178,373	\$ 12,111,690	\$ 11,340,411	\$ 35,630,474
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 658,823	\$ 657,398	\$ 658,542	\$ 1,974,763
Existing Customers						
6	Actual Customers on System During Test Year	(1) - (22)	105,456	105,321	105,313	316,090
7	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$84.14	\$68.17	\$65.22	\$72.51
8	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 8,873,321	\$ 7,179,357	\$ 6,868,284	\$ 22,920,962
9	Actual Base Rate Revenue	(3) - (26)	\$ 11,852,415	\$ 11,770,463	\$ 10,976,746	\$ 34,599,623
10	Actual Fixed Charge Revenue	(4) - (27)	\$ 635,616	\$ 634,457	\$ 635,005	\$ 1,905,078
11	Actual Usage (kWhs)	(2) - (28)	125,589,779	125,053,513	111,796,386	362,439,678
12	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
13	Variable Power Supply Revenue	(13) x (14)	\$ 3,138,489	\$ 3,125,087	\$ 2,793,792	\$ 9,057,368
14	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 8,078,310	\$ 8,010,918	\$ 7,547,949	\$ 23,637,178
15	Residential Revenue Per Customer Received		\$76.60	\$76.06	\$71.67	\$74.78
16	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 795,010	\$ (831,561)	\$ (679,666)	\$ (716,216)
New Customers						
21	Actual Customers New Since Test Year	Revenue Reports	3,830	3,972	4,062	11,864
22	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$50.37	\$40.80	\$39.04	\$43.29
23	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 192,909	\$ 162,076	\$ 158,579	\$ 513,565
24	Actual Base Rate Revenue	Revenue Reports	\$ 325,958	\$ 341,228	\$ 363,665	\$ 1,030,851
25	Actual Fixed Charge Revenue	Revenue Reports	\$ 23,207	\$ 22,942	\$ 23,537	\$ 69,685
26	Actual Usage (kWhs)	Revenue Reports	3,360,244	3,494,664	3,728,325	10,583,234
27	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
28	Variable Power Supply Revenue	(28) x (29)	\$ 83,972	\$ 87,332	\$ 93,171	\$ 264,475
29	Customer Fixed Cost Adjustment Revenue	Page 1	\$ 0.02628	\$ 0.02628	\$ 0.02628	\$ 0.02628
30	Fixed Production and Transmission Rate per kWh	(30) x (31)	\$ 88,307	\$ 91,840	\$ 97,980	\$ 278,127
31	Residential Revenue Per Customer Received	(26) - (27) - (30) - (32)	\$ 130,471	\$ 139,115	\$ 148,977	\$ 418,563
32	Existing Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 62,438	\$ 22,962	\$ 9,602	\$ 95,002
33	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 857,449	\$ (808,600)	\$ (670,064)	\$ (621,215)
34	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (5,006)	\$ 4,721	\$ 3,912	\$ 3,627
35	Interest on Deferral	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%
36	Monthly Residential Deferral Totals	Avg Balance Calc	\$ 710	\$ 752	\$ (472)	\$ 991
37	Cumulative Residential Deferral (Rebate)/Surcharge		\$ 853,153	\$ (803,127)	\$ (666,624)	\$ (616,597)
38			\$ 853,153	\$ 50,026	\$ (616,597)	\$ (616,597)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction

Quarterly Report for 1st Quarter 2019

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2019)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2019, □
With Sch 72 Tax Reform Adj - Rates Effective 1/1/2019

Line No.	Source (b)	2019 YTD			
		Jan-19 (c)	Feb-19 (d)	Mar-19 (e)	
Non-Residential Group					
1	Total Actual Billed Customers	24,479	24,283	24,436	73,198
2	Total Actual Usage (kWhs)	94,053,098	97,656,465	85,519,871	277,229,434
3	Total Actual Base Rate Revenue	\$ 8,292,684	\$ 8,511,584	\$ 7,854,922	\$ 24,659,190
4	Total Actual Fixed Charge Revenue	\$ 760,609	\$ 751,030	\$ 759,012	\$ 2,270,650
Existing Customers					
6	Actual Customers on System During Test Year	23,517	23,284	23,425	70,226
7	Monthly Fixed Cost Adj. Revenue per Customer	\$221.16	\$215.94	\$208.37	\$215.16
8	Fixed Cost Adjustment Revenue	\$ 5,201,071	\$ 5,027,853	\$ 4,881,123	\$ 15,110,048
9	Actual Base Rate Revenue	\$ 8,073,143	\$ 8,279,042	\$ 7,617,125	\$ 23,969,309
10	Actual Fixed Charge Revenue	\$ 740,728	\$ 730,562	\$ 737,908	\$ 2,209,199
11	Actual Usage (kWhs)	91,652,390	95,180,403	82,994,476	269,827,269
12	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
13	Variable Power Supply Revenue	\$ 2,290,393	\$ 2,378,558	\$ 2,074,032	\$ 6,742,983
14	Customer Fixed Cost Adjustment Revenue	\$ 5,042,021	\$ 5,169,922	\$ 4,805,184	\$ 15,017,127
15	Non-Residential Revenue Per Customer Received	\$214.40	\$222.04	\$205.13	\$213.84
16	Existing Customer Deferral - Surcharge (Rebate)	\$ 159,050	\$ (142,068)	\$ 75,939	\$ 92,921
New Customers					
17	Actual Customers New Since Test Year	962	999	1,011	2,972
18	Monthly Fixed Cost Adj. Revenue per Customer	\$114.60	\$107.98	\$111.44	\$111.44
19	Fixed Cost Adjustment Revenue	\$ 110,250	\$ 111,785	\$ 109,165	\$ 331,199
20	Actual Base Rate Revenue	\$ 219,542	\$ 232,541	\$ 237,798	\$ 689,881
21	Actual Fixed Charge Revenue	\$ 19,880	\$ 20,467	\$ 21,103	\$ 61,451
22	Actual Usage (kWhs)	2,400,708	2,476,061	2,525,396	7,402,165
23	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
24	Variable Power Supply Revenue	\$ 59,994	\$ 61,877	\$ 63,110	\$ 185,000
25	Fixed Production and Transmission Revenue	\$ 0.02696	\$ 0.02696	\$ 0.02696	\$ 0.02696
26	Customer Fixed Cost Adjustment Revenue	\$ 64,723	\$ 66,755	\$ 68,085	\$ 200,000
27	Non-Residential Revenue Per Customer Received	\$ 74,945	\$ 83,443	\$ 85,500	\$ 243,887
28	Existing Customer Deferral - Surcharge (Rebate)	\$77.91	\$83.53	\$84.57	\$82.06
29	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 194,355	\$ (113,726)	\$ 99,604	\$ 180,233
30	Deferral - Revenue Related Expenses	\$ (1,135)	\$ 664	\$ (581)	\$ (1,052)
31	Interest on Deferral	\$ 161	\$ 228	\$ 217	\$ 606
32	Monthly Non-Residential Deferral Totals	\$ 193,381	\$ (112,834)	\$ 99,239	\$ 179,786
33	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ 193,381	\$ 80,547	\$ 179,786	\$ 179,786
34	Total Cumulative Deferral	\$ 1,046,535	\$ 130,573	\$ (436,811)	\$ (436,811)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2019

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2019)
AVU-G-17-01 FCA Base - Rates Effective 1/1/2019, □
With Sch 172 Tax Reform Adj - Rates Effective 1/1/2019

Line No.	Source	1st Quarter 2019				2019 YTD Total
		Jan-19	Feb-19	Mar-19	Total	
	(b)	(c)	(d)	(e)	(o)	(s)
Residential Group						
1	Total Actual Billed Customers	83,824	83,731	83,827	251,382	251,382
2	Total Actual Usage (Therms)	9,766,779	11,738,433	8,099,742	29,624,953	29,624,953
3	Total Actual Base Rate Revenue	\$ 5,235,010	\$ 5,722,434	\$ 3,924,506	\$ 14,881,950	\$ 14,881,950
4	Total Actual Fixed Charge Revenue	\$ 504,713	\$ 503,570	\$ 504,482	\$ 1,512,764	\$ 1,512,764
Existing Customers						
6	Actual Customers on System During Test Year	79,440	79,260	79,223	237,923	237,923
7	Monthly Fixed Cost Adj. Revenue per Customer	\$55.08	\$46.89	\$39.94	\$47.31	\$47.31
9	Fixed Cost Adjustment Revenue	\$ 4,375,787	\$ 3,716,632	\$ 3,163,934	\$ 11,256,353	\$ 11,256,353
11	Actual Base Rate Revenue	\$ 4,985,268	\$ 5,444,639	\$ 3,640,710	\$ 14,070,617	\$ 14,070,617
12	Actual Fixed Charge Revenue	\$ 478,550	\$ 477,487	\$ 477,616	\$ 1,433,652	\$ 1,433,652
13	Actual Usage (Therms)	9,277,436	11,216,505	7,546,664	28,040,604	28,040,604
16	Customer Fixed Cost Adjustment Revenue	\$ 4,506,718	\$ 4,967,153	\$ 3,163,094	\$ 12,636,964	\$ 12,636,964
17	Residential Revenue Per Customer Received	\$56.73	\$62.67	\$39.93	\$53.11	\$53.11
19	Existing Customer Deferral - Surcharge (Rebate)	\$ (130,932)	\$ (1,250,521)	\$ 841	\$ (1,380,612)	\$ (1,380,612)
New Customers						
21	Actual Customers New Since Test Year	4,384	4,471	4,604	13,459	13,459
22	Monthly Fixed Cost Adj. Revenue per Customer	\$52.00	\$44.27	\$37.70	\$44.54	\$44.54
24	Fixed Cost Adjustment Revenue	\$ 227,974	\$ 197,924	\$ 173,584	\$ 599,481	\$ 599,481
26	Actual Base Rate Revenue	\$ 249,742	\$ 277,795	\$ 283,796	\$ 811,333	\$ 811,333
27	Actual Fixed Charge Revenue	\$ 26,163	\$ 26,083	\$ 26,866	\$ 79,112	\$ 79,112
28	Actual Usage (Therms)	489,343	541,928	553,078	1,584,349	1,584,349
31	Fixed Production and UG Storage Rate per Therm	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599	\$ 0.02599
32	Fixed Production and UG Storage Revenue	\$ 12,719	\$ 14,085	\$ 14,375	\$ 41,179	\$ 41,179
33	Customer Fixed Cost Adjustment Revenue	\$ 210,861	\$ 237,626	\$ 242,555	\$ 691,043	\$ 691,043
34	Residential Revenue Per Customer Received	\$48.10	\$53.15	\$52.68	\$51.34	\$51.34
35	New Customer Deferral - Surcharge (Rebate)	\$ 17,113	\$ (39,703)	\$ (68,972)	\$ (91,562)	\$ (91,562)
37	Total Residential Deferral - Surcharge (Rebate)	\$ (113,819)	\$ (1,290,224)	\$ (68,131)	\$ (1,472,173)	\$ (1,472,173)
38	Deferral - Revenue Related Expenses	\$ 665	\$ 7,534	\$ 398	\$ 8,596	\$ 8,596
39	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%	2.00%
40	Interest on Deferral	\$ (94)	\$ (1,258)	\$ (2,385)	\$ (3,737)	\$ (3,737)
41	Monthly Residential Deferral Totals	\$ (113,249)	\$ (1,283,948)	\$ (70,118)	\$ (1,467,314)	\$ (1,467,314)
42						
43	Cumulative Residential Deferral (Rebate)/Surcharge	\$ (113,249)	\$ (1,397,196)	\$ (1,467,314)	\$ (1,467,314)	\$ (1,467,314)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2019

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2019)
AVU-G-17-01 FCA Base - Rates Effective 1/1/2019, □
With Sch 172 Tax Reform Adj - Rates Effective 1/1/2019

Line No.	Source	1st Quarter 2019				2019 YTD Total
		Jan-19	Feb-19	Mar-19	Total	
(a)	(b)	(c)	(d)	(e)	(o)	(s)
Non-Residential Group						
1	Total Actual Billed Customers	1,511	1,511	1,513	4,535	4,535
2	Total Actual Usage (Therms)	3,269,759	3,778,824	2,822,891	9,871,474	9,871,474
3	Total Actual Base Rate Revenue	\$ 965,985	\$ 898,888	\$ 729,033	\$ 2,593,906	\$ 2,593,906
4	Total Actual Fixed Charge Revenue	\$ 157,849	\$ 160,720	\$ 160,882	\$ 479,451	\$ 479,451
Existing Customers						
6	Actual Customers on System During Test Year	1,481	1,481	1,480	4,442	4,442
8	Monthly Fixed Cost Adj. Revenue per Customer	\$444.18	\$408.07	\$352.19	\$401.49	\$401.49
9	Fixed Cost Adjustment Revenue	\$ 657,835	\$ 604,356	\$ 521,237	\$ 1,783,428	\$ 1,783,428
11	Actual Base Rate Revenue	\$ 946,941	\$ 876,481	\$ 700,920	\$ 2,524,341	\$ 2,524,341
12	Actual Fixed Charge Revenue	\$ 154,837	\$ 157,535	\$ 154,678	\$ 467,050	\$ 467,050
13	Actual Usage (Therms)	3,197,264	3,691,292	2,715,395	9,603,950	9,603,950
16	Customer Fixed Cost Adjustment Revenue	\$ 792,104	\$ 718,946	\$ 546,242	\$ 2,057,291	\$ 2,057,291
17	Non-Residential Revenue Per Customer Received	\$534.84	\$485.45	\$369.08	\$463.15	\$463.15
18	Existing Customer Deferral - Surcharge (Rebate)	\$ (134,269)	\$ (114,591)	\$ (25,004)	\$ (273,864)	\$ (273,864)
20						
New Customers						
22	Actual Customers New Since Test Year	30	30	33	93	93
23	Monthly Fixed Cost Adj. Revenue per Customer	\$385.28	\$353.96	\$305.48	\$346.86	\$346.86
24	Fixed Cost Adjustment Revenue	\$ 11,558	\$ 10,619	\$ 10,081	\$ 32,258	\$ 32,258
26	Actual Base Rate Revenue	\$ 19,044	\$ 22,407	\$ 28,113	\$ 69,564	\$ 69,564
27	Actual Fixed Charge Revenue	\$ 3,012	\$ 3,185	\$ 6,203	\$ 12,401	\$ 12,401
28	Actual Usage (Therms)	72,495	87,533	107,496	267,524	267,524
31	Fixed Production and UG Storage Rate per Therm	\$ 0.02781	\$ 0.02781	\$ 0.02781		
32	Fixed Production and UG Storage Revenue	\$ 2,016	\$ 2,435	\$ 2,990	\$ 49,723	\$ 49,723
33	Customer Fixed Cost Adjustment Revenue	\$ 14,016	\$ 16,787	\$ 18,920	\$ 534.65	\$ 534.65
34	Non-Residential Revenue Per Customer Received	\$467.21	\$559.55	\$573.33	\$534.65	\$534.65
35	New Customer Deferral - Surcharge (Rebate)	\$ (2,458)	\$ (6,168)	\$ (8,839)	\$ (17,465)	\$ (17,465)
37	Total Non-Residential Deferral - Surcharge (Rebate)	\$ (136,727)	\$ (120,759)	\$ (33,843)	\$ (291,328)	\$ (291,328)
38	Deferral - Revenue Related Expenses	\$ 798	\$ 705	\$ 198	\$ 1,701	\$ 1,701
39	Customer Deposit Rate	2.00%	2.00%	2.00%		
40	Interest on Deferral				\$ (895)	\$ (895)
41	Monthly Non-Residential Deferral Totals	\$ (136,042)	\$ (120,380)	\$ (34,101)	\$ (290,523)	\$ (290,523)
42						
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ (136,042)	\$ (256,422)	\$ (290,523)	\$ (290,523)	\$ (290,523)
44	Total Cumulative Deferral	\$ (249,290)	\$ (1,653,618)	\$ (1,757,837)		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2019
Balance Sheet Accounts

GL Account Balance Accounting Period : '201901, 201902, 201903'

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	201901	1,753,478.22	-900,325.07	853,153.15	
	REG ASSET-DECOUPLING DEFERRED		201902	853,153.15	-803,126.91	50,026.24	
	REG ASSET-DECOUPLING DEFERRED		201903	50,026.24	-666,623.52	-616,597.28	
	-2,370,075.50						
	REG ASSET-DECOUPLING DEFERRED	GD	201901	557,464.01	-670,712.56	-113,248.55	
	REG ASSET-DECOUPLING DEFERRED		201902	-113,248.55	-1,283,947.72	-1,397,196.27	
	REG ASSET-DECOUPLING DEFERRED		201903	-1,397,196.27	-70,118.12	-1,467,314.39	
	-2,024,778.40						
	-4,394,853.90						
186338	REG ASSET NON-RES DECOUPLING D	ED	201901	1,421,401.79	-1,228,020.39	193,381.40	
	REG ASSET NON-RES DECOUPLING D		201902	193,381.40	-112,834.17	80,547.23	
	REG ASSET NON-RES DECOUPLING D		201903	80,547.23	99,239.07	179,786.30	
	-1,241,615.49						
	REG ASSET NON-RES DECOUPLING D	GD	201901	-137,896.99	1,855.25	-136,041.74	
	REG ASSET NON-RES DECOUPLING D		201902	-136,041.74	-120,380.27	-256,422.01	
	REG ASSET NON-RES DECOUPLING D		201903	-256,422.01	-34,100.88	-290,522.89	
	-152,625.90						
	-1,394,241.39						

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	201901	0.00	1,756,400.68	1,756,400.68	
	REG ASSET- DECOUPLING PRIOR YE		201902	1,756,400.68	2,927.33	1,759,328.01	
	REG ASSET- DECOUPLING PRIOR YE		201903	1,759,328.01	2,932.21	1,762,260.22	
	1,762,260.22						
	REG ASSET- DECOUPLING PRIOR YE	GD	201901	0.00	558,393.12	558,393.12	
	REG ASSET- DECOUPLING PRIOR YE		201902	558,393.12	930.66	559,323.78	
	REG ASSET- DECOUPLING PRIOR YE		201903	559,323.78	932.21	560,255.99	
	560,255.99						
	2,322,516.21						
182339	REG ASSET - NON RES DECOUPLING	ED	201901	0.00	1,423,770.79	1,423,770.79	
	REG ASSET - NON RES DECOUPLING		201902	1,423,770.79	2,372.95	1,426,143.74	
	REG ASSET - NON RES DECOUPLING		201903	1,426,143.74	2,376.91	1,428,520.65	
	1,428,520.65						
	REG ASSET - NON RES DECOUPLING	GD	201901	0.00	-138,126.82	-138,126.82	
	REG ASSET - NON RES DECOUPLING		201902	-138,126.82	-230.21	-138,357.03	
	REG ASSET - NON RES DECOUPLING		201903	-138,357.03	-230.60	-138,587.63	
	-138,587.63						
	1,289,933.02						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2019

**Deferred Revenue Approved for Recovery
Surcharge**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182328	REG ASSET- DECOUPLING SURCHARG	ED	201901	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201902	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201903	0.00	0.00	0.00	
	0.00						
	REG ASSET- DECOUPLING SURCHARG	GD	201901	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201902	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201903	0.00	0.00	0.00	
	0.00						
	0.00						
182338	REG ASSET - NON RES DECOUPLING	ED	201901	513,687.70	-51,000.20	462,687.50	
	REG ASSET - NON RES DECOUPLING		201902	462,687.50	-53,098.70	409,588.80	
	REG ASSET - NON RES DECOUPLING		201903	409,588.80	-46,421.71	363,167.09	
	-150,520.61						
	REG ASSET - NON RES DECOUPLING	GD	201901	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		201902	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		201903	0.00	0.00	0.00	
	0.00						
	-150,520.61						

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	201901	-1,430,402.17	223,213.47	-1,207,188.70	
	REG LIABILITY DECOUPLING REBAT		201902	-1,207,188.70	222,925.13	-984,263.57	
	REG LIABILITY DECOUPLING REBAT		201903	-984,263.57	200,488.07	-783,775.50	
	646,626.67						
	REG LIABILITY DECOUPLING REBAT	GD	201901	-321,057.10	73,972.25	-247,084.85	
	REG LIABILITY DECOUPLING REBAT		201902	-247,084.85	89,234.26	-157,850.59	
	REG LIABILITY DECOUPLING REBAT		201903	-157,850.59	61,465.04	-96,385.55	
	224,671.55						
	871,298.22						
254338	REG LIABILITY NON RES DECOUPLI	ED	201901	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201902	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201903	0.00	0.00	0.00	
	0.00						
	REG LIABILITY NON RES DECOUPLI	GD	201901	-206,231.52	34,299.67	-171,931.85	
	REG LIABILITY NON RES DECOUPLI		201902	-171,931.85	39,814.37	-132,117.48	
	REG LIABILITY NON RES DECOUPLI		201903	-132,117.48	29,750.90	-102,366.58	
	103,864.94						
	103,864.94						

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	201901	-474,214.76	-257,048.25	-731,263.01	
	ADFIT DECOUPLING DEFERRED REV		201902	-731,263.01	155,575.22	-575,687.79	
	ADFIT DECOUPLING DEFERRED REV		201903	-575,687.79	85,681.88	-490,005.91	
	-15,791.15						
	ADFIT DECOUPLING DEFERRED REV	GD	201901	22,621.50	29,467.01	52,088.51	
	ADFIT DECOUPLING DEFERRED REV		201902	52,088.51	267,661.57	319,750.08	
	ADFIT DECOUPLING DEFERRED REV		201903	319,750.08	2,583.30	322,333.38	
	299,711.88						
	283,920.73						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2019
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	201901	0.00	-852,442.78	-852,442.78
	RESIDENTIAL DECOUPLING DEFERRE		201902	-852,442.78	803,878.93	-48,563.85
	RESIDENTIAL DECOUPLING DEFERRE		201903	-48,563.85	666,151.77	617,587.92
617,587.92						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201901	0.00	-193,220.38	-193,220.38
	NON-RES DECOUPLING DEFERRED RE		201902	-193,220.38	113,062.25	-80,158.13
	NON-RES DECOUPLING DEFERRED RE		201903	-80,158.13	-99,022.31	-179,180.44
-179,180.44						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201901	0.00	113,154.25	113,154.25
	RESIDENTIAL DECOUPLING DEFERRE		201902	113,154.25	1,282,690.06	1,395,844.31
	RESIDENTIAL DECOUPLING DEFERRE		201903	1,395,844.31	67,733.02	1,463,577.33
1,463,577.33						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201901	0.00	135,928.47	135,928.47
	NON-RES DECOUPLING DEFERRED RE		201902	135,928.47	120,053.49	255,981.96
	NON-RES DECOUPLING DEFERRED RE		201903	255,981.96	33,645.47	289,627.43
289,627.43						

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	201901	0.00	-225,409.63	-225,409.63
	AMORTIZATION RES DECOUPLING DE		201902	-225,409.63	-224,749.82	-450,159.45
	AMORTIZATION RES DECOUPLING DE		201903	-450,159.45	-201,960.21	-652,119.66
-652,119.66						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201901	0.00	51,813.17	51,813.17
	AMORTIZATION NON-RES DECOUPLIN		201902	51,813.17	53,824.99	105,638.16
	AMORTIZATION NON-RES DECOUPLIN		201903	105,638.16	47,065.14	152,703.30
152,703.30						
495329	AMORTIZATION RES DECOUPLING DE	GD	201901	0.00	-74,445.31	-74,445.31
	AMORTIZATION RES DECOUPLING DE		201902	-74,445.31	-89,571.43	-164,016.74
	AMORTIZATION RES DECOUPLING DE		201903	-164,016.74	-61,676.73	-225,693.47
-225,693.47						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201901	0.00	-34,614.54	-34,614.54
	AMORTIZATION NON-RES DECOUPLIN		201902	-34,614.54	-40,067.53	-74,682.07
	AMORTIZATION NON-RES DECOUPLIN		201903	-74,682.07	-29,946.14	-104,628.21
-104,628.21						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2019

Jurisdiction:ID

Interest Expense/Income

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
419328	INTEREST INCOME - DECOUPLING□	ED	201901	0.00	-1,684.36	-1,684.36
	INTEREST INCOME - DECOUPLING□		201902	-1,684.36	-12,298.13	-13,982.49
	INTEREST INCOME - DECOUPLING□		201903	-13,982.49	-6,169.31	-20,151.80
	-20,151.80					
	INTEREST INCOME - DECOUPLING□	GD	201901	0.00	0.00	0.00
			201902	0.00	-1,859.77	-1,859.77
201903			-1,859.77	-932.21	-2,791.98	
-2,791.98						
-22,943.78						
431328	INTEREST EXPENSE - DECOUPLING□	ED	201901	0.00	2,196.16	2,196.16
	INTEREST EXPENSE - DECOUPLING□		201902	2,196.16	1,824.69	4,020.85
	INTEREST EXPENSE - DECOUPLING□		201903	4,020.85	1,943.89	5,964.74
	5,964.74					
	INTEREST EXPENSE - DECOUPLING□	GD	201901	0.00	995.50	995.50
			201902	995.50	2,634.81	3,630.31
201903			3,630.31	3,478.04	7,108.35	
7,108.35						
13,073.09						

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	201901	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		201902	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		201903	0.00	0.00	0.00
	0.00					
	CONTRA DECOUPLING DEFERRED REV	GD	201901	0.00	0.00	0.00
			201902	0.00	0.00	0.00
201903			0.00	0.00	0.00	
0.00						
0.00						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201901	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		201902	0.00	0.00	0.00
	CONTRA DECOUPLED DEFERRED REVE		201903	0.00	0.00	0.00
	0.00					
	CONTRA DECOUPLED DEFERRED REVE	GD	201901	0.00	0.00	0.00
			201902	0.00	0.00	0.00
201903			0.00	0.00	0.00	
0.00						
0.00						
456311	CONTRA DECOUPLING DEFERRAL	ED	201901	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		201902	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		201903	0.00	0.00	0.00
0.00						
0.00						
495311	CONTRA DECOUPLING DEFERRAL	GD	201901	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		201902	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRAL		201903	0.00	0.00	0.00
0.00						
0.00						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2019

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2019. 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	89				89	2.7%
Change in FCA Revenue per Customer	\$5.68				\$5.68	2.7%
Deferral per Average Customer	-\$5.68				-\$5.68	
Electric Non-Residential						
Change in Use per Customer	(174)				(174)	-1.5%
Change in FCA Revenue per Customer	-\$7.39				-\$7.39	-1.2%
Deferral per Average Customer	\$7.39				\$7.39	
Natural Gas Residential						
Change in Use per Customer	48				48	15.7%
Change in FCA Revenue per Customer	\$17.57				\$17.57	12.4%
Deferral per Average Customer	-\$17.57				-\$17.57	
Natural Gas Non-Residential						
Change in Use per Customer	786				786	13.7%
Change in FCA Revenue per Customer	\$192.72				\$192.72	16.0%
Deferral per Average Customer	-\$192.72				-\$192.72	

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 2019 surcharge may not be fully recovered by 12/31/202 and therefore would not be recognizable as income for financial reporting purposes in 2019. 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 1st Quarter 2019

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE
SCHEDULE

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2019)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2019
With Sch 72 Tax Reform Adj - Rates Effective 1/1/2019

Line No.	Schedule 11/12	Source	1st Quarter 2019			2019 YTD Total
			Jan-19	Feb-19	Mar-19	
	(a)	(b)	(c)	(d)	(e)	
1	Total Actual Billed Customers	Revenue Reports	21,957	21,809	21,928	65,694
2	Total Actual Usage (kWhs)	Revenue Reports	36,931,389	37,293,216	33,026,982	107,251,588
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,681,535	\$ 3,724,478	\$ 3,423,404	\$ 10,829,418
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 288,345	\$ 285,222	\$ 287,473	\$ 861,040
6	Existing Customers					
7	Actual Customers on System During Test Year	(1) - (22)	21,039	20,856	20,965	62,860
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$117.61	\$107.59	\$106.13	\$110.46
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,474,379	\$ 2,243,910	\$ 2,224,998	\$ 6,943,287
11	Actual Base Rate Revenue	(3) - (26)	\$ 3,554,293	\$ 3,588,306	\$ 3,278,819	\$ 10,421,418
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 276,399	\$ 272,723	\$ 274,790	\$ 823,913
13	Actual Usage (kWhs)	(2) - (28)	35,695,033	35,997,658	31,634,014	103,326,705
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
15	Variable Power Supply Revenue	(13) x (14)	\$ 892,019	\$ 899,581	\$ 790,534	\$ 2,582,134
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,385,875	\$ 2,416,001	\$ 2,213,495	\$ 7,015,371
17	Residential Revenue Per Customer Received		\$113.40	\$115.84	\$105.58	\$111.60
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 88,505	\$ (172,092)	\$ 11,504	\$ (72,084)
20						
21	New Customers					
22	Actual Customers New Since Test Year	Revenue Reports	918	953	963	2,834
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$67.12	\$61.40	\$60.56	\$62.97
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 61,612	\$ 58,513	\$ 58,324	\$ 178,449
26	Actual Base Rate Revenue	Revenue Reports	\$ 127,242	\$ 136,172	\$ 144,585	\$ 408,000
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 11,945	\$ 12,499	\$ 12,683	\$ 37,127
28	Actual Usage (kWhs)	Revenue Reports	1,236,356	1,295,558	1,392,969	3,924,883
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
30	Variable Power Supply Revenue	(28) x (29)	\$ 30,897	\$ 32,376	\$ 34,810	\$ 98,083
31	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02976	\$ 0.02976	\$ 0.02976	\$ 0.02976
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 36,799	\$ 38,561	\$ 41,460	\$ 116,820
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 47,601	\$ 52,736	\$ 55,632	\$ 155,969
34	Residential Revenue Per Customer Received		\$51.85	\$55.34	\$57.77	\$55.04
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 14,011	\$ 5,777	\$ 2,691	\$ 22,479
36						
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	(18) + (35)	\$ 102,516	\$ (166,315)	\$ 14,195	\$ (49,604)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (598)	\$ 971	\$ (83)	\$ 290
39	Customer Deposit Rate	Customer Deposit Rate	2.00%	2.00%	2.00%	2.00%
40	Interest on Deferral	Avg Balance Calc	\$ 85	\$ 32	\$ (94)	\$ 23
41	Monthly Schedule 11/12 Deferral Totals		\$ 102,002	\$ (165,312)	\$ 14,018	\$ (49,291)
42						
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ 102,002	\$ (63,310)	\$ (49,291)	\$ (49,291)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2019

**ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE
SCHEDULE**

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2019)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2019
With Sch 72 Tax Reform Adj - Rates Effective 1/1/2019

Line No.	Source	2019 YTD		
		Jan-19	Feb-19	Mar-19
		(c)	(d)	(e)
(a)				
Schedule 21/22				
1	Total Actual Billed Customers	1,073	1,063	1,071
2	Total Actual Usage (kWhs)	53,748,209	56,588,967	49,453,696
3	Total Actual Base Rate Revenue	\$ 4,292,229	\$ 4,435,198	\$ 4,135,490
4	Total Actual Fixed Charge Revenue	\$ 456,365	\$ 450,330	\$ 455,742
Existing Customers				
6	Actual Customers on System During Test Year	1,055	1,045	1,052
7	Monthly Fixed Cost Adj. Revenue per Customer	\$2,255.60	\$2,319.41	\$2,130.05
8	Fixed Cost Adjustment Revenue	\$ 2,379,660	\$ 2,423,785	\$ 2,240,818
11	Actual Base Rate Revenue	\$ 4,209,101	\$ 4,348,703	\$ 4,052,499
12	Actual Fixed Charge Revenue	\$ 448,715	\$ 442,680	\$ 447,667
13	Actual Usage (kWhs)	52,684,089	55,514,854	48,431,173
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02499
15	Variable Power Supply Revenue	\$ 1,316,575	\$ 1,387,316	\$ 1,210,295
16	Customer Fixed Cost Adjustment Revenue	\$ 2,443,811	\$ 2,518,707	\$ 2,394,537
17	Non-Residential Revenue Per Customer Received	\$2,316.41	\$2,410.25	\$2,276.18
18	Existing Customer Deferral - Surcharge (Rebate)	\$ (64.151)	\$ (94.922)	\$ (153.720)
New Customers				
22	Actual Customers New Since Test Year	18	18	19
23	Monthly Fixed Cost Adj. Revenue per Customer	\$1,015.76	\$1,044.49	\$959.22
24	Fixed Cost Adjustment Revenue	\$ 18,284	\$ 18,801	\$ 18,225
26	Actual Base Rate Revenue	\$ 83,127	\$ 86,495	\$ 82,991
27	Actual Fixed Charge Revenue	\$ 7,650	\$ 7,650	\$ 8,075
28	Actual Usage (kWhs)	1,064,120	1,074,113	1,022,523
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02499
30	Variable Power Supply Revenue	\$ 26,592	\$ 26,842	\$ 25,553
31	Fixed Production and Transmission Rate per kWh	\$ 0.02615	\$ 0.02615	\$ 0.02615
32	Fixed Production and Transmission Revenue	\$ 27,830	\$ 28,091	\$ 26,742
33	Customer Fixed Cost Adjustment Revenue	\$ 21,055	\$ 23,911	\$ 22,621
34	Non-Residential Revenue Per Customer Received	\$1,169.73	\$1,328.40	\$1,190.56
35	New Customer Deferral - Surcharge (Rebate)	\$ (2.771)	\$ (5.110)	\$ (4.395)
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	\$ (66,922)	\$ (100,032)	\$ (158,115)
38	Deferral - Revenue Related Expenses	\$ 391	\$ 584	\$ 923
39	Customer Deposit Rate	2.00%	2.00%	2.00%
40	Interest on Deferral	\$ (55)	\$ (194)	\$ (408)
41	Monthly Schedule 21/22 Deferral Totals	\$ (66,587)	\$ (99,642)	\$ (157,600)
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	\$ (66,587)	\$ (166,229)	\$ (323,829)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2019

**ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE
SCHEDULE**

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2019)
AVU-E-17-01 FCA Base - Rates Effective 1/1/2019
With Sch 72 Tax Reform Adj - Rates Effective 1/1/2019

Line No.	Source	2019 YTD		
		Jan-19	Feb-19	Mar-19
		(c)	(d)	(e)
Schedule 31/32				
1	Total Actual Billed Customers	1,449	1,411	775
2	Total Actual Usage (kWhs)	3,373,500	3,774,281	38,058,638
3	Total Actual Base Rate Revenue	\$ 317,524	\$ 351,907	\$ 295,055
4	Total Actual Fixed Charge Revenue	\$ 15,899	\$ 15,477	\$ 15,797
Existing Customers				
6	Actual Customers on System During Test Year	1,423	1,383	746
7	Monthly Fixed Cost Adj. Revenue per Customer	\$164.73	\$132.87	\$215.37
8	Fixed Cost Adjustment Revenue	\$ 234,408	\$ 183,764	\$ 160,669
9	Actual Base Rate Revenue	\$ 308,351	\$ 342,033	\$ 284,834
10	Actual Fixed Charge Revenue	\$ 15,614	\$ 15,159	\$ 15,451
11	Actual Usage (kWhs)	3,273,268	3,667,891	37,948,734
12	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02499
13	Variable Power Supply Revenue	\$ 81,799	\$ 91,661	\$ 948,339
14	Customer Fixed Cost Adjustment Revenue	\$ 210,938	\$ 235,213	\$ (678,956)
15	Non-Residential Revenue Per Customer Received	\$148.23	\$170.07	-\$910.13
16	Existing Customer Deferral - Surcharge (Rebate)	\$ 23,470	\$ (51,449)	\$ 839,625
New Customers				
17	Actual Customers New Since Test Year	26	28	29
18	Monthly Fixed Cost Adj. Revenue per Customer	\$117.59	\$94.85	\$153.74
19	Fixed Cost Adjustment Revenue	\$ 3,057	\$ 2,656	\$ 4,459
20	Actual Base Rate Revenue	\$ 9,173	\$ 9,875	\$ 10,221
21	Actual Fixed Charge Revenue	\$ 285	\$ 318	\$ 345
22	Actual Usage (kWhs)	100,232	106,390	109,904
23	Load Change Adjustment Rate (\$/kWh)	\$ 0.02499	\$ 0.02499	\$ 0.02499
24	Variable Power Supply Revenue	\$ 2,505	\$ 2,659	\$ 2,747
25	Fixed Production and Transmission Rate per kWh	\$ 0.01860	\$ 0.01860	\$ 0.01860
26	Fixed Production and Transmission Revenue	\$ 1,864	\$ 1,979	\$ 2,044
27	Customer Fixed Cost Adjustment Revenue	\$ 4,518	\$ 4,919	\$ 5,085
28	Non-Residential Revenue Per Customer Received	\$173.78	\$175.68	\$175.36
29	New Customer Deferral - Surcharge (Rebate)	\$ (1,461)	\$ (2,263)	\$ (627)
30	Total Schedule 31/32 Deferral - Surcharge (Rebate)	\$ 22,009	\$ (53,712)	\$ 838,998
31	Deferral - Revenue Related Expenses	\$ (128)	\$ 314	\$ (4,898)
32	Customer Deposit Rate	2.00%	2.00%	2.00%
33	Avg Balance Calc	\$ 18	\$ (8)	\$ 643
34	Interest on Deferral	\$ 21,898	\$ (53,407)	\$ 834,742
35	Monthly Schedule 31/32 Deferral Totals	\$ 21,898	\$ (53,407)	\$ 834,742
36	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	\$ 21,898	\$ (31,508)	\$ 803,234
37	Total Cumulative Non-Residential Deferral if calculated by Schedule	\$ 57,313	\$ (261,047)	\$ 430,114