



**Avista Corp.**  
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August 14, 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 April, May and June 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 2nd quarter of 2019.

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

Sincerely,

Patrick Ehrbar  
Director of Regulatory Affairs  
Enc.

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Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd 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	Apr-19			May-19			Jun-19			1st Quarter 2019 Total	2nd Quarter 2019 Total	2019 YTD Total
		(a)	(b)	(f)	(g)	(h)	(i)	(j)	(k)	(l)			
<b>Residential Group</b>													
1	Total Actual Billed Customers			109,351	109,463	109,289	327,954	328,103	656,057				
2	Total Actual Usage (KWhs)			86,846,329	75,004,327	76,912,929	373,022,912	238,763,585	611,786,497				
3	Total Actual Base Rate Revenue			\$ 8,527,323	\$ 7,435,786	\$ 7,458,531	\$ 35,630,474	\$ 23,421,640	\$ 59,052,114				
4	Total Actual Fixed Charge Revenue			\$ 659,669	\$ 660,926	\$ 659,935	\$ 1,974,763	\$ 1,980,529	\$ 3,955,293				
<b>Existing Customers</b>													
5	Actual Customers on System During Test Year		(1) - (16)	105,147	104,972	104,775	316,090	314,894	630,984				
6	Monthly Fixed Cost Adj. Revenue per Customer		Page 3	\$ 55.83	\$ 45.75	\$ 42.76	\$ 72.51	\$ 48.12	\$ 60.34				
7	Fixed Cost Adjustment Revenue		(3) x (6)	\$ 5,870,349	\$ 4,802,768	\$ 4,479,875	\$ 22,920,962	\$ 15,152,992	\$ 38,073,954				
8	Actual Base Rate Revenue		(3) - (19)	\$ 8,253,751	\$ 7,211,702	\$ 7,240,421	\$ 34,599,623	\$ 22,705,874	\$ 57,305,497				
9	Actual Fixed Charge Revenue		(4) - (20)	\$ 635,373	\$ 635,150	\$ 633,835	\$ 1,905,078	\$ 1,904,358	\$ 3,809,436				
10	Actual Usage (KWhs)		(2) - (21)	84,070,535	72,764,469	74,737,987	362,439,678	231,572,991	594,012,670				
11	Load Change Adjustment Rate (\$/KWh)		Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499				
12	Variable Power Supply Revenue		(10) x (11)	\$ 2,100,923	\$ 1,818,384	\$ 1,867,702	\$ 9,057,368	\$ 5,787,009	\$ 14,844,377				
13	Customer Fixed Cost Adjustment Revenue		(8) - (9) - (12)	\$ 5,517,455	\$ 4,758,168	\$ 4,738,884	\$ 23,637,178	\$ 15,014,507	\$ 38,651,685				
14	Residential Revenue Per Customer Received			\$52.47	\$45.33	\$45.23	\$74.78	\$47.68	\$61.26				
15	Existing Customer Deferral - Surcharge (Rebate)		(7) - (13)	\$ 352,894	\$ 44,599	\$ (259,009)	\$ (716,216)	\$ 138,485	\$ (577,731)				
<b>New Customers</b>													
16	Actual Customers New Since Test Year			4,204	4,491	4,514	11,864	13,209	25,073				
17	Monthly Fixed Cost Adj. Revenue per Customer		Page 3	\$33.42	\$27.39	\$25.59	\$43.29	\$28.69	\$35.60				
18	Fixed Cost Adjustment Revenue		(16) x (17)	\$ 140,498	\$ 122,999	\$ 115,534	\$ 513,565	\$ 379,030	\$ 892,595				
19	Actual Base Rate Revenue			\$ 273,572	\$ 224,084	\$ 218,110	\$ 1,030,851	\$ 715,766	\$ 1,746,617				
20	Actual Usage (KWhs)			24,295	25,776	26,100	69,685	76,172	145,857				
21	Variable Power Supply Revenue		Page 1	2,775,794	2,339,858	2,174,942	10,583,234	7,190,593	17,773,827				
22	Load Change Adjustment Rate (\$/KWh)		Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499							
23	Variable Power Supply Revenue		(21) x (22)	\$ 69,367	\$ 55,974	\$ 54,352	\$ 261,000	\$ 176,172	\$ 437,528				
24	Fixed Production and Transmission Rate per KWh		Page 1	\$ 0.02628	\$ 0.02628	\$ 0.02628							
25	Fixed Production and Transmission Revenue		(23) x (24)	\$ 72,948	\$ 58,863	\$ 57,157	\$ 289,851	\$ 203,099	\$ 542,947				
26	Customer Fixed Cost Adjustment Revenue		(19) - (20) - (23) - (25)	\$ 106,962	\$ 83,470	\$ 80,501	\$ 418,563	\$ 270,933	\$ 689,496				
27	Residential Revenue Per Customer Received			\$25.44	\$18.59	\$17.83	\$35.28	\$20.51	\$27.50				
28	New Customer Deferral - Surcharge (Rebate)		(7) - (26)	\$ 33,536	\$ 39,529	\$ 35,033	\$ 95,002	\$ 108,097	\$ 203,099				
29	Total Residential Deferral - Surcharge (Rebate)		(15) + (28)	\$ 386,430	\$ 84,128	\$ (223,976)	\$ (621,215)	\$ 246,582	\$ (374,632)				
30	Deferral - Revenue Related Expenses		Rev Cost Factor	\$ (2,256)	\$ (491)	\$ 1,308	\$ 3,627	\$ (1,440)	\$ 2,187				
31			Customer Deposit Rate	2.00%	2.00%	2.00%							
32	Interest on Deferral		Avg Balance Calc	\$ (708)	\$ (319)	\$ (435)	\$ 991	\$ (1,462)	\$ (471)				
33	Monthly Residential Deferral Totals			\$ 383,467	\$ 83,318	\$ (223,104)	\$ (616,597)	\$ 243,881	\$ (372,916)				
34	Cumulative Residential Deferral (Rebate)/Surcharge		Σ((29), (30), (32))	\$ (233,131)	\$ (149,812)	\$ (372,916)							

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd 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	2019			2019 YTD Total
		Apr-19	May-19	Jun-19	
<b>Non-Residential Group</b>					
1	Total Actual Billed Customers	24,413	24,580	24,357	73,198
2	Total Actual Usage (KWhs)	86,397,637	84,253,492	89,798,729	277,229,434
3	Total Actual Base Rate Revenue	\$ 7,860,197	\$ 7,693,115	\$ 7,971,966	\$ 24,659,190
4	Total Actual Fixed Charge Revenue	\$ 756,577	\$ 760,901	\$ 752,209	\$ 2,270,650
<b>Existing Customers</b>					
5	Actual Customers on System During Test Year	(1) - (16)	23,365	23,481	23,219
6	Monthly Fixed Cost Adj Revenue per Customer	Page 3	\$200 89	\$208 96	\$196 96
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 4,693,816	\$ 4,906,486	\$ 4,573,180
8	Actual Base Rate Revenue	(3) - (19)	\$ 7,658,309	\$ 7,509,074	\$ 7,789,237
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 735,948	\$ 739,430	\$ 730,607
10	Actual Usage (KWhs)	(2) - (21)	84,304,106	82,396,892	87,954,755
11	Load Change Adjustment Rate (\$/KWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,106,760	\$ 2,059,098	\$ 2,197,989
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 4,815,601	\$ 4,710,546	\$ 4,860,661
14	Non-Residential Revenue Per Customer Received		\$206 10	\$200 61	\$209 34
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ (121,786)	\$ 195,940	\$ (287,481)
<b>New Customers</b>					
16	Actual Customers New Since Test Year	Revenue Reports	1,048	1,099	1,138
17	Monthly Fixed Cost Adj Revenue per Customer	Page 3	\$104 10	\$108 28	\$102 06
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 109,097	\$ 118,999	\$ 116,147
19	Actual Base Rate Revenue	Revenue Reports	\$ 201,889	\$ 184,041	\$ 182,709
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 20,629	\$ 21,471	\$ 21,603
21	Actual Usage (KWhs)	Revenue Reports	2,093,531	1,856,601	1,843,974
22	Load Change Adjustment Rate (\$/KWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499
23	Variable Power Supply Revenue	(21) x (22)	\$ 52,317	\$ 46,396	\$ 46,081
24	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02696	\$ 0.02696	\$ 0.02696
25	Customer Fixed Cost Adjustment Revenue	(23) x (24)	\$ 56,442	\$ 50,054	\$ 49,714
26	Non-Residential Revenue Per Customer Received	(19) - (20) - (23) - (25)	\$ 72,501	\$ 66,119	\$ 65,312
27	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 36,597	\$ 52,880	\$ 50,836
28	Total Non-Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ (85,189)	\$ 248,820	\$ (236,645)
29	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 497	\$ (1,453)	\$ 1,382
30	Customer Deposit Rate	Avg Balance Calc	2.00%	2.00%	2.00%
31	Interest on Deferral		\$ 229	\$ 365	\$ 376
32	Monthly Non-Residential Deferral Totals		\$ (84,463)	\$ 247,732	\$ (234,888)
33	Cumulative Non-Residential Deferral (Rebate)/Surcharge		\$ 95,323	\$ 343,055	\$ 108,168
34	Total Cumulative Deferral	Res Invc(34) = Non-Res Invc(34)	\$ (137,807)	\$ 193,243	\$ (264,748)

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd 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	2019			2019 YTD			
		Apr-19	May-19	Jun-19	1st Quarter Total	2nd Quarter Total	Total	
<b>Residential Group</b>								
1	Total Actual Billed Customers	83,998	84,107	83,969	251,382	252,074	503,456	
2	Total Actual Usage (Therms)	4,435,648	2,161,978	1,473,041	29,624,953	8,070,667	37,695,621	
3	Total Actual Base Rate Revenue	\$ 2,573,374	\$ 1,485,925	\$ 1,195,063	\$ 14,881,950	\$ 5,254,362	\$ 20,136,313	
4	Total Actual Fixed Charge Revenue	\$ 506,309	\$ 507,081	\$ 506,584	\$ 1,512,764	\$ 1,519,974	\$ 3,032,738	
<b>Existing Customers</b>								
6	Actual Customers on System During Test Year	(1) - (22)	79,218	79,122	78,885	237,923	237,225	
7	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 25.87	\$ 14.52	\$ 8.95	\$47.31	\$16.46	\$31.91
8	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,049,341	\$ 1,149,232	\$ 706,158	\$ 11,256,353	\$ 3,904,730	\$ 15,161,083
9	Actual Base Rate Revenue	(3) - (26)	\$ 2,407,150	\$ 1,380,001	\$ 1,125,331	\$ 14,070,617	\$ 4,912,483	\$ 18,983,100
10	Actual Fixed Charge Revenue	(4) - (27)	\$ 478,402	\$ 478,262	\$ 476,871	\$ 1,433,652	\$ 1,433,535	\$ 2,867,187
11	Actual Usage (Therms)	(2) - (28)	4,137,907	1,995,950	1,386,898	28,040,604	7,520,755	35,561,359
12	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 1,928,748	\$ 901,739	\$ 648,461	\$ 12,656,964	\$ 3,478,948	\$ 16,115,912
13	Residential Revenue Per Customer Received	Page 3	\$24.35	\$11.40	\$8.22	\$53.11	\$14.67	\$33.92
14	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 120,592	\$ 247,493	\$ 57,697	\$ (1,380,612)	\$ 425,782	\$ (954,830)
<b>New Customers</b>								
15	Actual Customers New Since Test Year	Revenue Reports	4,780	4,985	5,084	13,459	14,849	28,308
16	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$24.42	\$13.71	\$8.45	\$44.54	\$15.36	\$29.23
17	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 116,739	\$ 68,355	\$ 42,965	\$ 599,481	\$ 228,059	\$ 827,540
18	Actual Base Rate Revenue	Revenue Reports	\$ 166,224	\$ 105,924	\$ 69,732	\$ 811,333	\$ 341,880	\$ 1,153,213
19	Actual Fixed Charge Revenue	Revenue Reports	\$ 27,907	\$ 28,820	\$ 29,713	\$ 79,112	\$ 86,439	\$ 165,551
20	Actual Usage (Therms)	Revenue Reports	297,741	166,028	86,143	1,584,349	549,913	2,134,262
21	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02599	\$ 0.02599	\$ 0.02599			
22	Customer Fixed Cost Adjustment Revenue	(30) x (31)	\$ 7,739	\$ 4,315	\$ 2,239			
23	New Customer Deferral - Surcharge (Rebate)	(26) - (27) - (30) - (32)	\$ 130,578	\$ 72,789	\$ 37,780	\$ 691,043	\$ 241,148	\$ 932,190
24	Total Residential Deferral - Surcharge (Rebate)	(18) + (33)	\$ 106,753	\$ 243,059	\$ 62,882	\$ (1,472,173)	\$ 412,693	\$ (1,059,480)
25	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (623)	\$ (1,419)	\$ (367)	\$ 8,596	\$ (2,410)	\$ 6,186
26	Interest on Deferral	Customer Deposit Rate	2.00%	2.00%	2.00%			
27	Monthly Residential Deferral Totals	Avg Balance Calc	\$ (2,357)	\$ (2,071)	\$ (1,821)	\$ (3,737)	\$ (6,249)	\$ (9,987)
28	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ (1,363,542)	\$ (1,123,974)	\$ (1,063,281)			

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd 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	2019			2019 YTD Total
		1st Quarter 2019 Total	2nd Quarter 2019 Total	2019 YTD Total	
<b>Non-Residential Group</b>					
1	Total Actual Billed Customers				
2	Total Actual Usage (Therms)	1,922,603	1,217,628	1,139,613	9,871,474
3	Total Actual Base Rate Revenue	\$ 587,216	\$ 419,046	\$ 378,881	\$ 2,593,906
4	Total Actual Fixed Charge Revenue	\$ 160,631	\$ 160,376	\$ 158,927	\$ 479,451
<b>Existing Customers</b>					
7	Actual Customers on System During Test Year	(1) - (22)			
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$254.63	\$204.35	\$157.31
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 376,593	\$ 300,797	\$ 230,139
11	Actual Base Rate Revenue	(3) - (26)	\$ 569,977	\$ 405,204	\$ 367,568
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 156,694	\$ 156,049	\$ 154,397
13	Actual Usage (Therms)	(2) - (28)	1,860,302	1,169,743	1,102,711
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 413,283	\$ 249,155	\$ 213,170
17	Non-Residential Revenue Per Customer Received		\$279.45	\$169.26	\$145.71
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (36,691)	\$ 51,642	\$ 16,969
<b>New Customers</b>					
22	Actual Customers New Since Test Year	Revenue Reports	32	34	35
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$220.86	\$177.25	\$136.45
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 7,068	\$ 6,026	\$ 4,776
26	Actual Base Rate Revenue	Revenue Reports	\$ 17,239	\$ 13,842	\$ 11,314
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 3,937	\$ 4,326	\$ 4,529
28	Actual Usage (Therms)	Revenue Reports	62,301	47,885	36,902
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02781	\$ 0.02781	\$ 0.02781
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 1,733	\$ 1,332	\$ 1,026
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 11,569	\$ 8,184	\$ 5,758
34	Non-Residential Revenue Per Customer Received		\$361.54	\$240.70	\$164.51
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (4,502)	\$ (2,157)	\$ (982)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (41,192)	\$ 49,484	\$ 15,987
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 241	\$ (289)	\$ (93)
39		Customer Deposit Rate	2.00%	2.00%	2.00%
40	Interest on Deferral	Avg Balance Calc	\$ (518)	\$ (512)	\$ (459)
41	Monthly Non-Residential Deferral Totals		\$ (41,470)	\$ 48,683	\$ 15,435
42					\$ (290,523)
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	21(37), (38), (40))	\$ (331,993)	\$ (283,310)	\$ (267,875)
44	Total Cumulative Deferral	Res line(43) + Non-Res line (43)	\$ (1,695,535)	\$ (1,407,284)	\$ (1,331,156)

FCA Deferred Revenue

Jurisdiction: ID

Ferc Acct	Ferc Acct Desc	Service	Accounting	Beginning	Monthly Activity	Ending Balance
186328	REG ASSET-DECOUPLING DEFERRED	ED	201904	-616,597.28	383,466.72	-233,130.56
	REG ASSET-DECOUPLING DEFERRED		201905	-233,130.56	83,318.10	-149,812.46
	REG ASSET-DECOUPLING DEFERRED		201906	-149,812.46	-223,103.50	-372,915.96
	<b>243,681.32</b>					
	REG ASSET-DECOUPLING DEFERRED	GD	201904	-1,467,314.39	103,772.37	-1,363,542.02
	REG ASSET-DECOUPLING DEFERRED		201905	-1,363,542.02	239,568.23	-1,123,973.79
	REG ASSET-DECOUPLING DEFERRED		201906	-1,123,973.79	60,693.27	-1,063,280.52
	<b>404,033.87</b>					
186338	REG ASSET NON-RES DECOUPLING D	ED	201904	179,786.30	-84,462.86	95,323.44
	REG ASSET NON-RES DECOUPLING D		201905	95,323.44	247,732.01	343,055.45
	REG ASSET NON-RES DECOUPLING D		201906	343,055.45	-234,887.91	108,167.54
	<b>-71,618.76</b>					
	REG ASSET NON-RES DECOUPLING D	GD	201904	-290,522.89	-41,470.27	-331,993.16
	REG ASSET NON-RES DECOUPLING D		201905	-331,993.16	48,683.21	-283,309.95
	REG ASSET NON-RES DECOUPLING D		201906	-283,309.95	15,434.56	-267,875.39
	<b>22,647.50</b>					
	<b>-48,971.26</b>					

Prior Year FCA

Jurisdiction: ID

Ferc Acct	Ferc Acct Desc	Service	Accounting	Beginning	Monthly Activity	Ending Balance
182329	REG ASSET-DECOUPLING PRIOR YE	ED	201904	1,762,260.22	2,937.10	1,765,197.32
	REG ASSET-DECOUPLING PRIOR YE		201905	1,765,197.32	2,942.00	1,768,139.32
	REG ASSET-DECOUPLING PRIOR YE		201906	1,768,139.32	2,946.90	1,771,086.22
	<b>8,826.00</b>					
	REG ASSET-DECOUPLING PRIOR YE	GD	201904	560,255.99	933.76	561,189.75
	REG ASSET-DECOUPLING PRIOR YE		201905	561,189.75	935.32	562,125.07
	REG ASSET-DECOUPLING PRIOR YE		201906	562,125.07	936.88	563,061.95
	<b>2,805.96</b>					
182339	REG ASSET- NON RES DECOUPLING	ED	201904	1,428,520.65	2,380.87	1,430,901.52
	REG ASSET- NON RES DECOUPLING		201905	1,430,901.52	2,384.84	1,433,286.36
	REG ASSET- NON RES DECOUPLING		201906	1,433,286.36	2,388.81	1,435,675.17
	<b>7,154.52</b>					
	REG ASSET- NON RES DECOUPLING	GD	201904	-138,587.63	-230.98	-138,818.61
	REG ASSET- NON RES DECOUPLING		201905	-138,818.61	-231.36	-139,049.97
	REG ASSET- NON RES DECOUPLING		201906	-139,049.97	-231.75	-139,281.72
	<b>-694.09</b>					
	<b>6,460.43</b>					

Deferred Revenue Approved for Recovery

Surcharge

Ferc Acct	Ferc Acct Desc	Service	Accounting	Beginning	Monthly Activity	Ending Balance
182328	REG ASSET- DECOUPLING SURCHARG	ED	201904	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		201905	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		201906	0.00	0.00	0.00
	<b>0.00</b>					
	REG ASSET- DECOUPLING SURCHARG	GD	201904	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		201905	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		201906	0.00	0.00	0.00
	<b>0.00</b>					
182338	REG ASSET - NON RES DECOUPLING	ED	201904	316,127.78	-47,039.31	316,127.78
	REG ASSET - NON RES DECOUPLING		201905	316,127.78	-45,920.27	270,207.51
	REG ASSET - NON RES DECOUPLING		201906	270,207.51	-49,096.37	221,111.14
	<b>-142,055.95</b>					
	REG ASSET - NON RES DECOUPLING	GD	201904	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		201905	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		201906	0.00	0.00	0.00
	<b>0.00</b>					
	REG ASSET - NON RES DECOUPLING		201906	0.00	0.00	0.00
	<b>-142,055.95</b>					

Rebate

Ferc Acct	Ferc Acct Desc	Service	Accounting	Beginning	Monthly Activity	Ending Balance
254328	REG LIABILITY DECOUPLING REBAT	ED	201904	-633,132.45	150,643.05	-633,132.45
	REG LIABILITY DECOUPLING REBAT		201905	-633,132.45	130,177.08	-502,955.37
	REG LIABILITY DECOUPLING REBAT		201906	-502,955.37	133,725.26	-369,230.11
	<b>414,545.39</b>					
	REG LIABILITY DECOUPLING REBAT	GD	201904	-62,767.90	33,617.65	-62,767.90
	REG LIABILITY DECOUPLING REBAT		201905	-62,767.90	16,374.01	-46,393.89
	REG LIABILITY DECOUPLING REBAT		201906	-46,393.89	11,125.26	-35,268.63
	<b>61,116.92</b>					
	REG LIABILITY DECOUPLING REBAT		201906	0.00	0.00	0.00
	<b>475,662.31</b>					

Ferc Acct	Ferc Acct Desc	Service	Accounting	Beginning	Monthly Activity	Ending Balance
254338	REG LIABILITY NON RES DECOUPLI	ED	201904	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		201905	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		201906	0.00	0.00	0.00
	<b>0.00</b>					
	REG LIABILITY NON RES DECOUPLI	GD	201904	-82,124.34	20,242.24	-82,124.34
	REG LIABILITY NON RES DECOUPLI		201905	-82,124.34	12,790.85	-69,333.49
	REG LIABILITY NON RES DECOUPLI		201906	-69,333.49	11,983.87	-57,349.62
	<b>45,016.96</b>					
	REG LIABILITY NON RES DECOUPLI		201906	0.00	0.00	0.00
	<b>45,016.96</b>					

Accumulated Deferred Income Tax

Ferc Acct	Ferc Acct Desc	Service	Accounting	Beginning	Monthly Activity	Ending Balance
283328	ADFIT DECOUPLING DEFERRED REV	ED	201904	-575,670.28	-85,664.37	-575,670.28
	ADFIT DECOUPLING DEFERRED REV		201905	-575,670.28	-88,333.09	-664,003.37
	ADFIT DECOUPLING DEFERRED REV		201906	-664,003.37	77,285.63	-586,717.74
	<b>-96,711.83</b>					
	ADFIT DECOUPLING DEFERRED REV	GD	201904	297,791.78	-24,541.60	297,791.78
	ADFIT DECOUPLING DEFERRED REV		201905	297,791.78	-66,805.25	230,986.53
	ADFIT DECOUPLING DEFERRED REV		201906	230,986.53	-20,987.84	209,998.69
	<b>-112,334.69</b>					
	ADFIT DECOUPLING DEFERRED REV		201906	-209,046.52		-209,046.52

Jurisdiction: ID

Ferc Acct	Ferc Acct Desc	Service	Accounting	Beginning	Monthly Activity	Ending Balance
			Period	Balance	Activity	Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201904	617,587.92	-384,174.24	233,413.68
	RESIDENTIAL DECOUPLING DEFERRE		201905	233,413.68	-83,636.95	149,776.73
	RESIDENTIAL DECOUPLING DEFERRE		201906	149,776.73	222,668.26	372,444.99
<b>-245,142.93</b>						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201904	-179,180.44	84,691.93	-94,488.51
	NON-RES DECOUPLING DEFERRED RE		201905	-94,488.51	-247,367.00	-341,855.51
	NON-RES DECOUPLING DEFERRED RE		201906	-341,855.51	235,263.62	-106,591.89
<b>72,588.55</b>						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201904	1,463,577.33	-106,129.45	1,357,447.88
	RESIDENTIAL DECOUPLING DEFERRE		201905	1,357,447.88	-241,639.43	1,115,808.45
	RESIDENTIAL DECOUPLING DEFERRE		201906	1,115,808.45	-62,514.46	1,053,293.99
<b>-410,283.34</b>						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201904	289,627.43	40,951.94	330,579.37
	NON-RES DECOUPLING DEFERRED RE		201905	330,579.37	-49,195.54	281,383.83
	NON-RES DECOUPLING DEFERRED RE		201906	281,383.83	-15,893.50	265,490.33
<b>-24,137.10</b>						

Amort of Prior Period Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting	Beginning	Monthly Activity	Ending Balance
			Period	Balance	Activity	Balance
456329	AMORTIZATION RES DECOUPLING DE	ED	201904	-652,119.66	-151,822.82	-803,942.48
	AMORTIZATION RES DECOUPLING DE		201905	-803,942.48	-131,123.03	-935,065.51
	AMORTIZATION RES DECOUPLING DE		201906	-935,065.51	-134,451.48	-1,069,516.99
<b>-417,397.33</b>						
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201904	152,703.30	47,604.92	200,308.22
	AMORTIZATION NON-RES DECOUPLIN		201905	200,308.22	46,408.48	246,716.70
	AMORTIZATION NON-RES DECOUPLIN		201906	246,716.70	49,505.46	296,222.16
<b>143,518.86</b>						
495329	AMORTIZATION RES DECOUPLING DE	GD	201904	-225,693.47	-33,750.17	-259,443.64
	AMORTIZATION RES DECOUPLING DE		201905	-259,443.64	-16,464.90	-275,908.54
	AMORTIZATION RES DECOUPLING DE		201906	-275,908.54	-11,193.26	-287,101.80
<b>-61,408.33</b>						
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201904	-104,628.21	-20,395.85	-125,024.06
	AMORTIZATION NON-RES DECOUPLIN		201905	-125,024.06	-12,916.96	-137,941.02
	AMORTIZATION NON-RES DECOUPLIN		201906	-137,941.02	-12,089.35	-150,030.37
<b>-45,402.16</b>						



Jurisdiction: ID

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
419328	INTEREST INCOME - DECOUPLING	BD	201904	-20,151.80	-6,112.65	-26,264.45
			201905	-26,264.45	-6,180.06	-32,444.51
			201906	-32,444.51	-6,120.51	-38,565.02
<b>-18,413.22</b>						
	INTEREST INCOME - DECOUPLING	GD	201904	-2,791.98	-933.76	-3,725.74
			201905	-3,725.74	-935.32	-4,661.06
			201906	-4,661.06	-936.88	-5,597.94
<b>-2,805.96</b>						
413128	INTEREST EXPENSE - DECOUPLING	BD	201904	5,964.74	1,887.29	7,852.03
			201905	7,852.03	1,264.80	9,116.83
			201906	9,116.83	1,161.46	10,278.29
<b>4,313.55</b>						
	INTEREST EXPENSE - DECOUPLING	GD	201904	7,108.35	3,392.52	10,500.87
			201905	10,500.87	3,031.89	13,532.76
			201906	13,532.76	2,685.36	16,218.12
<b>9,109.77</b>						
<b>13,423.32</b>						

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 REVE	BD	201904	0.00	0.00	0.00
			201905	0.00	0.00	0.00
			201906	0.00	0.00	0.00
<b>0.00</b>						
253312	CONTRA DECOUPLING DEFERRED REVE	GD	201904	0.00	0.00	0.00
			201905	0.00	0.00	0.00
			201906	0.00	0.00	0.00
<b>0.00</b>						
456311	CONTRA DECOUPLING DEFERRED	ED	201904	0.00	0.00	0.00
			201905	0.00	0.00	0.00
			201906	0.00	0.00	0.00
<b>0.00</b>						
495311	CONTRA DECOUPLING DEFERRED	GD	201904	0.00	0.00	0.00
			201905	0.00	0.00	0.00
			201906	0.00	0.00	0.00
<b>0.00</b>						

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	90	(22)	68	1.2%	1.2%
Change in Use per Customer	\$5.68	-\$2.25	\$3.43		\$3.43
Change in FCA Revenue per Customer	-\$5.68	\$2.25	-\$3.43		-\$3.43
Deferral per Average Customer					
Electric Non-Residential	(175)	(195)	(370)	-1.7%	(370)
Change in Use per Customer	-\$7.39	\$2.99	-\$4.39		-\$4.39
Change in FCA Revenue per Customer	\$7.39	-\$2.99	\$4.39		\$4.39
Deferral per Average Customer					
Natural Gas Residential	48	(10)	48	9.2%	48
Change in Use per Customer	\$17.57	-\$4.91	\$12.63		\$12.63
Change in FCA Revenue per Customer	-\$17.57	\$4.91	-\$12.63		-\$12.63
Deferral per Average Customer					
Natural Gas Non-Residential	786	(97)	691	8.0%	691
Change in Use per Customer	\$192.72	-\$16.13	\$177.05		\$177.05
Change in FCA Revenue per Customer	-\$192.72	\$16.13	-\$177.05		-\$177.05
Deferral per Average Customer					

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 12/31/2021 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.

**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	1st Quarter 2019			2nd Quarter 2019			2019 YTD		
		Apr-19	May-19	Jun-19	Total	Total	Total	Total		
Schedule 11/12										
1	Total Actual Billed Customers									
2	Total Actual Usage (kWhs)	21,917	22,056	21,866	65,694	65,839	131,533			
3	Total Actual Base Rate Revenue	29,698,395	27,949,414	29,317,039	107,251,588	86,964,848	194,216,436			
4	Total Actual Fixed Charge Revenue	3,141,838	3,000,341	3,040,023	10,829,418	9,182,201	20,011,619			
5		287,588	289,258	286,978	861,040	863,824	1,724,864			
<u>Existing Customers</u>										
6	Actual Customers on System During Test Year	(1) - (22)	20,916	21,004	20,776	62,860	62,696	125,556		
7	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	88.45	91.90	84.59	\$110.46	\$88.32	\$99.41		
8	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 1,850,101	\$ 1,930,169	\$ 1,757,345	\$ 6,943,287	\$ 5,537,615	\$ 12,480,902		
9	Actual Base Rate Revenue	(3) - (26)	\$ 3,021,620	\$ 2,892,822	\$ 2,930,925	\$ 10,421,418	\$ 8,845,367	\$ 19,266,785		
10	Actual Fixed Charge Revenue	(4) - (27)	\$ 274,503	\$ 275,343	\$ 272,939	\$ 823,913	\$ 822,785	\$ 1,646,698		
11	Actual Usage (kWhs)	(2) - (28)	28,580,210	26,971,709	28,339,390	103,326,705	83,891,309	187,218,014		
12	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499		
13	Variable Power Supply Revenue	(13) x (14)	\$ 714,219	\$ 674,023	\$ 708,201	\$ 2,582,134	\$ 2,096,444	\$ 4,678,578		
14	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,032,898	\$ 1,943,456	\$ 1,949,785	\$ 7,015,371	\$ 5,926,138	\$ 12,941,509		
15	Residential Revenue Per Customer Received		\$97.19	\$92.53	\$93.85	\$111.60	\$94.52	\$103.07		
16	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (182,797)	\$ (13,287)	\$ (192,440)	\$ (72,084)	\$ (388,523)	\$ (460,607)		
<u>New Customers</u>										
17	Actual Customers New Since Test Year	Revenue Reports	1,001	1,052	1,090	2,834	3,143	5,977		
18	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$50.48	\$52.44	\$48.27	\$62.97	\$50.37	\$56.34		
19	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 50,528	\$ 55,169	\$ 52,614	\$ 178,449	\$ 158,311	\$ 336,760		
20	Actual Base Rate Revenue	Revenue Reports	\$ 120,218	\$ 107,519	\$ 109,098	\$ 408,000	\$ 336,835	\$ 744,834		
21	Actual Fixed Charge Revenue	Revenue Reports	\$ 13,085	\$ 13,914	\$ 14,040	\$ 37,127	\$ 41,039	\$ 78,167		
22	Load Change Adjustment Rate (\$/kWh)	Page 1	1,118,185	977,705	977,649	3,924,883	3,073,538	6,998,421		
23	Variable Power Supply Revenue	(28) x (29)	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499		
24	Fixed Production and Transmission Rate per kWh	Page 1	\$ 27,943	\$ 24,433	\$ 24,431	\$ 24,431	\$ 24,431	\$ 24,431		
25	Fixed Production and Transmission Revenue	(30) x (31)	\$ 0.02976	\$ 0.02976	\$ 0.02976	\$ 0.02976	\$ 0.02976	\$ 0.02976		
26	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 45,908	\$ 40,071	\$ 41,528	\$ 155,969	\$ 127,507	\$ 283,476		
27	Residential Revenue Per Customer Received		\$45.86	\$38.09	\$38.10	\$55.04	\$40.57	\$47.43		
28	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 4,621	\$ 15,097	\$ 11,087	\$ 22,479	\$ 30,805	\$ 53,284		
29	Total Schedule 11/12 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (178,176)	\$ 1,811	\$ (181,353)	\$ (49,604)	\$ (357,719)	\$ (407,323)		
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 1,040	\$ (11)	\$ 1,059	\$ 290	\$ 2,088	\$ 2,378		
31	Interest on Deferral	Customer Deposit Rate	2.00%	2.00%	2.00%	23	23	(1,132)		
32	Monthly Schedule 11/12 Deferral Totals	Avg Balance Calc	\$ (177,366)	\$ 1,424	\$ (180,820)	\$ (49,291)	\$ (356,762)	\$ (406,053)		
33	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ (226,657)	\$ (225,233)	\$ (406,053)					

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd 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	1st Quarter 2019			2nd Quarter 2019			2019 YTD		
		Apr-19	May-19	Jun-19	Total	Total	Total	Total		
Schedule 21/22										
1	Total Actual Billed Customers									
2	Total Actual Usage (KWhs)	1,066	1,071	1,059	3,207		3,196	6,403		
3	Total Actual Base Rate Revenue	\$ 52,974,384	\$ 51,544,835	\$ 53,279,775	\$ 159,790,872		\$ 157,798,994	\$ 317,589,866		
4	Total Actual Fixed Charge Revenue	\$ 4,365,128	\$ 4,242,836	\$ 4,275,358	\$ 12,883,286		\$ 12,883,322	\$ 25,748,608		
5		\$ 453,248	\$ 455,643	\$ 449,466	\$ 1,362,437		\$ 1,358,357	\$ 2,720,793		
<i>Existing Customers</i>										
6	Actual Customers on System During Test Year	(1) - (22)	1,049	1,054	1,042	3,152		3,145	6,297	
7	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 2,277.36	\$ 2,313.73	\$ 2,116.20	\$ 7,044.263		\$ 7,032.702	\$ 14,076.965	
8	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,388,949	\$ 2,438,677	\$ 2,205,076	\$ 7,044,263		\$ 7,032,702	\$ 14,076,965	
9		(3) - (26)	\$ 4,293,042	\$ 4,178,893	\$ 4,215,872	\$ 12,612,674		\$ 12,687,807	\$ 25,300,481	
10	Actual Base Rate Revenue	(4) - (27)	\$ 446,023	\$ 448,418	\$ 442,241	\$ 1,339,062		\$ 1,336,682	\$ 2,675,743	
11	Actual Fixed Charge Revenue	(2) - (28)	\$ 52,101,664	\$ 50,801,115	\$ 52,567,335	\$ 156,630,116		\$ 155,470,114	\$ 312,100,230	
12	Actual Usage (KWhs)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499		\$ 0.02499	\$ 0.02499	
13	Load Change Adjustment Rate (\$/KWh)	(13) x (14)	\$ 1,302,021	\$ 1,269,520	\$ 1,313,658	\$ 3,914,187		\$ 3,885,198	\$ 7,799,385	
14	Variable Power Supply Revenue	(11) - (12) - (15)	\$ 2,544,998	\$ 2,460,956	\$ 2,459,974	\$ 7,359,425		\$ 7,465,928	\$ 14,825,353	
15	Customer Fixed Cost Adjustment Revenue		\$ 2,426,12	\$ 2,334,87	\$ 2,360,82	\$ 7,334,84		\$ 7,373,90	\$ 14,708,74	
16	Non-Residential Revenue Per Customer Received	(9) - (16)	\$ (156,049)	\$ (22,279)	\$ (254,897)	\$ (315,162)		\$ (433,226)	\$ (748,388)	
17	Existing Customer Deferral - Surcharge (Rebate)									
18										
19										
<i>New Customers</i>										
20	Actual Customers New Since Test Year	Revenue Reports	17	17	17	55		51	106	
21	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 1,025.56	\$ 1,041.94	\$ 952.98	\$ 3,005.63		\$ 3,006.82	\$ 6,006.21	
22	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 17,434	\$ 17,713	\$ 16,201	\$ 55,310		\$ 51,348	\$ 106,658	
23		Revenue Reports	\$ 72,086	\$ 63,943	\$ 59,485	\$ 252,613		\$ 195,515	\$ 448,127	
24	Actual Base Rate Revenue	Revenue Reports	\$ 7,225	\$ 7,225	\$ 7,225	\$ 23,375		\$ 21,675	\$ 45,050	
25	Actual Fixed Charge Revenue	Revenue Reports	\$ 872,720	\$ 743,720	\$ 712,440	\$ 3,160,756		\$ 2,328,880	\$ 5,489,636	
26	Actual Usage (KWhs)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499					
27	Load Change Adjustment Rate (\$/KWh)	(28) x (29)	\$ 21,809	\$ 18,586	\$ 17,804	\$ 57,804		\$ 51,348	\$ 106,658	
28	Variable Power Supply Revenue	Page 1 wtd avg	\$ 0.02615	\$ 0.02615	\$ 0.02615	\$ 0.02615		\$ 0.02615	\$ 0.02615	
29	Fixed Production and Transmission Rate per kWh	(30) x (31)	\$ 22,824	\$ 19,451	\$ 18,632	\$ 67,587		\$ 54,734	\$ 122,321	
30	Fixed Production and Transmission Revenue	(26) - (27) - (30) - (32)	\$ 20,228	\$ 18,682	\$ 15,824	\$ 61,228		\$ 51,073.21	\$ 115,539.7	
31	Customer Fixed Cost Adjustment Revenue	(9) - (33)	\$ 1,189.86	\$ 1,098.94	\$ 930.83	\$ 3,377		\$ 3,386	\$ (15,663)	
32	Non-Residential Revenue Per Customer Received	(18) + (35)	\$ (158,842)	\$ (23,248)	\$ (254,521)	\$ (327,439)		\$ (436,611)	\$ (764,051)	
33	Total Schedule 21/22 Deferral - Surcharge (Rebate)	Rev Conv Factor	\$ 977	\$ 136	\$ 1,486	\$ 1,912		\$ 2,549	\$ 4,461	
34	Deferral - Revenue Related Expenses	Customer Deposit Rate	2.00%	2.00%	2.00%					
35		Avg Balance Calc	\$ (675)	\$ (827)	\$ (1,059)	\$ (664)		\$ (2,561)	\$ (3,225)	
36	Interest on Deferral		\$ (158,590)	\$ (23,940)	\$ (254,094)	\$ (326,192)		\$ (436,623)	\$ (762,815)	
37	Monthly Schedule 21/22 Deferral Totals		\$ (484,782)	\$ (508,722)	\$ (762,815)					
38	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge									

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd 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			2019 YTD Total
		1st Quarter	2nd Quarter	Total	
		Apr-19	May-19	Jun-19	
Schedule 31/32					
1	Total Actual Billed Customers	1,430	1,433	1,432	4,297
2	Total Actual Usage (kWhs)	3,724,859	4,759,244	7,201,915	10,186,974
3	Total Actual Base Rate Revenue	\$ 353,231	\$ 449,938	\$ 656,585	\$ 964,486
4	Total Actual Fixed Charge Revenue	\$ 15,741	\$ 16,001	\$ 15,765	\$ 47,173
<i>Existing Customers</i>					
7	Actual Customers on System During Test Year	(1) - (22)	1,400	1,423	1,401
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$154.65	\$223.23	\$310.43
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 216,510	\$ 317,662	\$ 434,915
11	Actual Base Rate Revenue	(3) - (26)	\$ 343,647	\$ 437,359	\$ 642,460
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 15,422	\$ 15,669	\$ 15,427
13	Actual Usage (kWhs)	(2) - (28)	3,622,233	4,624,068	7,048,030
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499
15	Variable Power Supply Revenue	(13) x (14)	\$ 90,520	\$ 115,555	\$ 176,130
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 237,705	\$ 306,135	\$ 450,902
17	Non-Residential Revenue Per Customer Received		\$169.79	\$215.13	\$321.84
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (21,196)	\$ 11,527	\$ (15,987)
<i>New Customers</i>					
22	Actual Customers New Since Test Year	Revenue Reports	30	30	31
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$110.40	\$159.35	\$221.60
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 3,312	\$ 4,781	\$ 6,870
26	Actual Base Rate Revenue	Revenue Reports	\$ 9,585	\$ 12,579	\$ 14,126
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 319	\$ 332	\$ 338
28	Actual Usage (kWhs)	Revenue Reports	102,626	135,176	153,885
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499
30	Variable Power Supply Revenue	(28) x (29)	\$ 2,565	\$ 3,378	\$ 3,846
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.01860	\$ 0.01860	\$ 0.01860
32	Customer Fixed Cost Adjustment Revenue	(30) x (31)	\$ 1,909	\$ 2,514	\$ 2,862
33	Non-Residential Revenue Per Customer Received	(26) - (27) - (30) - (32)	\$ 4,792	\$ 6,354	\$ 7,080
34	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (1,480)	\$ (1,574)	\$ (210)
35	Total Schedule 31/32 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (22,676)	\$ 9,933	\$ (16,197)
37	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 132	\$ (58)	\$ 95
38	Interest on Deferral	Customer Deposit Rate	2.00%	2.00%	2.00%
39	Monthly Schedule 31/32 Deferral Totals	Avg Balance Calc	\$ 105	\$ 95	\$ 90
40	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (22,438)	\$ 9,990	\$ (16,013)
41	Total Cumulative Non-Residential Deferral if calculated by Schedule	Sch 11/12 line (43) +Sch 21/22 line (43) +Sch 31/32 line (43)	\$ (659,532)	\$ (672,058)	\$ (1,122,985)
44			\$ 51,907	\$ 61,897	\$ 45,883
			\$ 74,345	\$ 290	\$ 45,883

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd 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	2019			1st Quarter	2nd Quarter	2019 YTD	
		Apr-19	May-19	Jun-19	Total	Total	Total	
(a)	(b)	(f)	(g)	(h)				
<b>Residential Group</b>								
1	Total Actual Billed Customers	Revenue Reports	109,351	109,463	109,289	327,954	328,103	656,057
2	Total Actual Usage (kWhs)	Revenue Reports	86,846,329	75,004,327	76,912,929	373,022,912	238,763,585	611,786,497
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,527,323	\$ 7,435,786	\$ 7,458,531	\$ 35,630,474	\$ 23,421,640	\$ 59,052,114
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 659,669	\$ 660,926	\$ 659,935	\$ 1,974,763	\$ 1,980,529	\$ 3,955,293
<b>Existing Customers</b>								
5	Actual Customers on System During Test Year	(1) - (16)	105,147	104,972	104,775	316,090	314,894	630,984
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 55.83	\$ 45.75	\$ 42.76	\$72.51	\$48.12	\$60.34
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 5,870,349	\$ 4,802,768	\$ 4,479,875	\$ 22,920,962	\$ 15,152,992	\$ 38,073,954
8	Actual Base Rate Revenue	(3) - (19)	\$ 8,253,751	\$ 7,211,702	\$ 7,240,421	\$ 34,599,623	\$ 22,705,874	\$ 57,305,497
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 635,373	\$ 635,150	\$ 633,835	\$ 1,905,078	\$ 1,904,358	\$ 3,809,436
10	Actual Usage (kWhs)	(2) - (21)	84,070,535	72,764,469	74,737,987	362,439,678	231,572,991	594,012,670
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,100,923	\$ 1,818,384	\$ 1,867,702	\$ 9,057,368	\$ 5,787,009	\$ 14,844,377
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 5,517,455	\$ 4,758,168	\$ 4,738,884	\$ 23,637,178	\$ 15,014,507	\$ 38,651,685
14	Residential Revenue Per Customer Received		\$52.47	\$45.33	\$45.23	\$74.78	\$47.68	\$61.26
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ 352,894	\$ 44,599	\$ (259,009)	\$ (716,216)	\$ 138,485	\$ (577,731)
<b>New Customers</b>								
16	Actual Customers New Since Test Year	Revenue Reports	4,204	4,491	4,514	11,864	13,209	25,073
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$33.42	\$27.39	\$25.59	\$43.29	\$28.69	\$35.60
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 140,498	\$ 122,999	\$ 115,534	\$ 513,565	\$ 379,030	\$ 892,595
19	Actual Base Rate Revenue	Revenue Reports	\$ 273,572	\$ 224,084	\$ 218,110	\$ 1,030,851	\$ 715,766	\$ 1,746,617
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 24,295	\$ 25,776	\$ 26,100	\$ 69,685	\$ 76,172	\$ 145,857
21	Actual Usage (kWhs)	Revenue Reports	2,775,794	2,239,858	2,174,942	10,583,234	7,190,593	17,773,827
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
23	Variable Power Supply Revenue	(21) x (22)	\$ 69,367	\$ 55,974	\$ 54,352			
24	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02628	\$ 0.02628	\$ 0.02628			
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 72,948	\$ 58,863	\$ 57,157			
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 106,962	\$ 83,470	\$ 80,501	\$ 418,563	\$ 270,933	\$ 689,496
27	Residential Revenue Per Customer Received		\$25.44	\$18.59	\$17.83	\$35.28	\$20.51	\$27.50
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 33,536	\$ 39,529	\$ 35,033	\$ 95,002	\$ 108,097	\$ 203,099
29	Total Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ 386,430	\$ 84,128	\$ (223,976)	\$ (621,215)	\$ 246,582	\$ (374,632)
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (2,256)	\$ (491)	\$ 1,308	\$ 3,627	\$ (1,440)	\$ 2,187
31		Customer Deposit Rate	2.00%	2.00%	2.00%			
32	Interest on Deferral	Avg Balance Calc	\$ (708)	\$ (319)	\$ (435)	\$ 991	\$ (1,462)	\$ (471)
33	<b>Monthly Residential Deferral Totals</b>		<b>\$ 383,467</b>	<b>\$ 83,318</b>	<b>\$ (223,104)</b>	<b>\$ (616,597)</b>	<b>\$ 243,681</b>	<b>\$ (372,916)</b>
34	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((29), (30), (32))	\$ (233,131)	\$ (149,812)	\$ (372,916)			

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd 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	2019			1st Quarter	2nd Quarter	2019 YTD	
		Apr-19	May-19	Jun-19	Total	Total	Total	
(a)	(b)	(f)	(g)	(h)				
<b>Non-Residential Group</b>								
1	Total Actual Billed Customers	Revenue Reports	24,413	24,580	24,357	73,198	73,350	146,548
2	Total Actual Usage (kWhs)	Revenue Reports	86,397,637	84,253,492	89,798,729	277,229,434	260,449,859	537,679,293
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 7,860,197	\$ 7,693,115	\$ 7,971,966	\$ 24,659,190	\$ 23,525,278	\$ 48,184,468
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 756,577	\$ 760,901	\$ 752,209	\$ 2,270,650	\$ 2,269,687	\$ 4,540,337
<b>Existing Customers</b>								
5	Actual Customers on System During Test Year	(1) - (16)	23,365	23,481	23,219	70,226	70,065	140,291
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$200.89	\$208.96	\$196.96	\$215.16	\$202.29	\$208.73
7	Fixed Cost Adjustment Revenue	(5) x (6)	\$ 4,693,816	\$ 4,906,486	\$ 4,573,180	\$ 15,110,048	\$ 14,173,481	\$ 29,283,529
8	Actual Base Rate Revenue	(3) - (19)	\$ 7,658,309	\$ 7,509,074	\$ 7,789,257	\$ 23,969,309	\$ 22,956,640	\$ 46,925,949
9	Actual Fixed Charge Revenue	(4) - (20)	\$ 735,948	\$ 739,430	\$ 730,607	\$ 2,209,199	\$ 2,205,984	\$ 4,415,183
10	Actual Usage (kWhs)	(2) - (21)	84,304,106	82,396,892	87,954,755	269,827,269	254,655,753	524,483,022
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
12	Variable Power Supply Revenue	(10) x (11)	\$ 2,106,760	\$ 2,059,098	\$ 2,197,989	\$ 6,742,983	\$ 6,363,847	\$ 13,106,831
13	Customer Fixed Cost Adjustment Revenue	(8) - (9) - (12)	\$ 4,815,601	\$ 4,710,546	\$ 4,860,661	\$ 15,017,127	\$ 14,386,808	\$ 29,403,936
14	Non-Residential Revenue Per Customer Received		\$206.10	\$200.61	\$209.34	\$213.84	\$205.34	\$209.59
15	Existing Customer Deferral - Surcharge (Rebate)	(7) - (13)	\$ (121,786)	\$ 195,940	\$ (287,481)	\$ 92,921	\$ (213,327)	\$ (120,407)
<b>New Customers</b>								
16	Actual Customers New Since Test Year	Revenue Reports	1,048	1,099	1,138	2,972	3,285	6,257
17	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$104.10	\$108.28	\$102.06	\$111.44	\$104.79	\$107.95
18	Fixed Cost Adjustment Revenue	(16) x (17)	\$ 109,097	\$ 118,999	\$ 116,147	\$ 331,199	\$ 344,243	\$ 675,443
19	Actual Base Rate Revenue	Revenue Reports	\$ 201,889	\$ 184,041	\$ 182,709	\$ 689,881	\$ 568,638	\$ 1,258,519
20	Actual Fixed Charge Revenue	Revenue Reports	\$ 20,629	\$ 21,471	\$ 21,603	\$ 61,451	\$ 63,703	\$ 125,154
21	Actual Usage (kWhs)	Revenue Reports	2,093,531	1,856,601	1,843,974	7,402,165	5,794,105	13,196,270
22	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
23	Variable Power Supply Revenue	(21) x (22)	\$ 52,317	\$ 46,396	\$ 46,081	\$ 144,794	\$ 147,822	\$ 298,697
24	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02696	\$ 0.02696	\$ 0.02696	\$ 0.02696	\$ 0.02696	\$ 0.02696
25	Fixed Production and Transmission Revenue	(23) x (24)	\$ 56,442	\$ 50,054	\$ 49,714	\$ 176,260	\$ 157,512	\$ 333,772
26	Customer Fixed Cost Adjustment Revenue	(19) - (20) - (23) - (25)	\$ 72,501	\$ 66,119	\$ 65,312	\$ 243,887	\$ 203,931	\$ 447,819
27	Non-Residential Revenue Per Customer Received		\$69.18	\$60.16	\$57.39	\$82.06	\$62.08	\$71.57
28	New Customer Deferral - Surcharge (Rebate)	(7) - (26)	\$ 36,597	\$ 52,880	\$ 50,836	\$ 87,312	\$ 140,312	\$ 227,624
29	Total Non-Residential Deferral - Surcharge (Rebate)	(15) + (28)	\$ (85,189)	\$ 248,820	\$ (236,645)	\$ 180,233	\$ (73,015)	\$ 107,218
30	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 497	\$ (1,453)	\$ 1,382	\$ (1,052)	\$ 426	\$ (626)
31		Customer Deposit Rate	2.00%	2.00%	2.00%			
32	Interest on Deferral	Avg Balance Calc	\$ 229	\$ 365	\$ 376	\$ 606	\$ 970	\$ 1,576
33	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ (84,463)</b>	<b>\$ 247,732</b>	<b>\$ (234,888)</b>	<b>\$ 179,786</b>	<b>\$ (71,619)</b>	<b>\$ 108,168</b>
34	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(29), (30), (32))	\$ 95,323	\$ 343,055	\$ 108,168			
35	Total Cumulative Deferral	Res line(34) +Non-Res line (34)	\$ (137,807)	\$ 193,243	\$ (264,748)			

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd 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	2nd Quarter	2019 YTD	
		Apr-19	May-19	Jun-19	2019 Total	2019 Total	2019 Total	
(a)	(b)	(f)	(g)	(h)	(o)	(p)	(s)	
<b>Residential Group</b>								
1	Total Actual Billed Customers	Revenue Reports	83,998	84,107	83,969	251,382	252,074	503,456
2	Total Actual Usage (Therms)	Revenue Reports	4,435,648	2,161,978	1,473,041	29,624,953	8,070,667	37,695,621
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 2,573,374	\$ 1,485,925	\$ 1,195,063	\$ 14,881,950	\$ 5,254,362	\$ 20,136,313
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 506,309	\$ 507,081	\$ 506,584	\$ 1,512,764	\$ 1,519,974	\$ 3,032,738
6	<u>Existing Customers</u>							
7	Actual Customers on System During Test Year	(1) - (22)	79,218	79,122	78,885	237,923	237,225	475,148
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 25.87	\$ 14.52	\$ 8.95	\$47.31	\$16.46	\$31.91
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,049,341	\$ 1,149,232	\$ 706,158	\$ 11,256,353	\$ 3,904,730	\$ 15,161,083
11	Actual Base Rate Revenue	(3) - (26)	\$ 2,407,150	\$ 1,380,001	\$ 1,125,331	\$ 14,070,617	\$ 4,912,483	\$ 18,983,100
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 478,402	\$ 478,262	\$ 476,871	\$ 1,433,652	\$ 1,433,535	\$ 2,867,187
13	Actual Usage (Therms)	(2) - (28)	4,137,907	1,995,950	1,386,898	28,040,604	7,520,755	35,561,359
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 1,928,748	\$ 901,739	\$ 648,461	\$ 12,636,964	\$ 3,478,948	\$ 16,115,912
17	Residential Revenue Per Customer Received		\$24.35	\$11.40	\$8.22	\$53.11	\$14.67	\$33.92
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 120,592	\$ 247,493	\$ 57,697	\$ (1,380,612)	\$ 425,782	\$ (954,830)
21	<u>New Customers</u>							
22	Actual Customers New Since Test Year	Revenue Reports	4,780	4,985	5,084	13,459	14,849	28,308
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$24.42	\$13.71	\$8.45	\$44.54	\$15.36	\$29.23
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 116,739	\$ 68,355	\$ 42,965	\$ 599,481	\$ 228,059	\$ 827,540
26	Actual Base Rate Revenue	Revenue Reports	\$ 166,224	\$ 105,924	\$ 69,732	\$ 811,333	\$ 341,880	\$ 1,153,213
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 27,907	\$ 28,820	\$ 29,713	\$ 79,112	\$ 86,439	\$ 165,551
28	Actual Usage (Therms)	Revenue Reports	297,741	166,028	86,143	1,584,349	549,913	2,134,262
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02599	\$ 0.02599	\$ 0.02599			
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 7,739	\$ 4,315	\$ 2,239			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 130,578	\$ 72,789	\$ 37,780	\$ 691,043	\$ 241,148	\$ 932,190
34	Residential Revenue Per Customer Received		\$27.32	\$14.60	\$7.43	\$51.34	\$16.24	\$32.93
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (13,839)	\$ (4,434)	\$ 5,184	\$ (91,562)	\$ (13,089)	\$ (104,650)
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 106,753	\$ 243,059	\$ 62,882	\$ (1,472,173)	\$ 412,693	\$ (1,059,480)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (623)	\$ (1,419)	\$ (367)	\$ 8,596	\$ (2,410)	\$ 6,186
39	Customer Deposit Rate		2.00%	2.00%	2.00%			
40	Interest on Deferral	Avg Balance Calc	\$ (2,357)	\$ (2,071)	\$ (1,821)	\$ (3,737)	\$ (6,249)	\$ (9,987)
41	<b>Monthly Residential Deferral Totals</b>		<b>\$ 103,772</b>	<b>\$ 239,568</b>	<b>\$ 60,693</b>	<b>\$ (1,467,314)</b>	<b>\$ 404,034</b>	<b>\$ (1,063,281)</b>
42								
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (1,363,542)	\$ (1,123,974)	\$ (1,063,281)			



Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 2nd 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	2nd Quarter	2019 YTD	
		Apr-19	May-19	Jun-19	2019 Total	2019 Total	2019 Total	
(a)	(b)	(f)	(g)	(h)	(o)	(p)	(s)	
<b>Non-Residential Group</b>								
1	Total Actual Billed Customers	Revenue Reports	1,511	1,506	1,498	4,535	4,515	9,050
2	Total Actual Usage (Therms)	Revenue Reports	1,922,603	1,217,628	1,139,613	9,871,474	4,279,843	14,151,317
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 587,216	\$ 419,046	\$ 378,881	\$ 2,593,906	\$ 1,385,144	\$ 3,979,050
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 160,631	\$ 160,376	\$ 158,927	\$ 479,451	\$ 479,933	\$ 959,384
6	<u>Existing Customers</u>							
7	Actual Customers on System During Test Year	(1) - (22)	1,479	1,472	1,463	4,442	4,414	8,856
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$254.63	\$204.35	\$157.31	\$401.49	\$205.60	\$303.86
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 376,593	\$ 300,797	\$ 230,139	\$ 1,783,428	\$ 907,529	\$ 2,690,956
11	Actual Base Rate Revenue	(3) - (26)	\$ 569,977	\$ 405,204	\$ 367,568	\$ 2,524,341	\$ 1,342,749	\$ 3,867,091
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 156,694	\$ 156,049	\$ 154,397	\$ 467,050	\$ 467,141	\$ 934,191
13	Actual Usage (Therms)	(2) - (28)	1,860,302	1,169,743	1,102,711	9,603,950	4,132,756	13,736,706
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 413,283	\$ 249,155	\$ 213,170	\$ 2,057,291	\$ 875,609	\$ 2,932,900
17	Non-Residential Revenue Per Customer Received		\$279.43	\$169.26	\$145.71	\$463.15	\$198.37	\$331.18
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (36,691)	\$ 51,642	\$ 16,969	\$ (273,864)	\$ 31,920	\$ (241,944)
21	<u>New Customers</u>							
22	Actual Customers New Since Test Year	Revenue Reports	32	34	35	93	101	194
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$220.86	\$177.25	\$136.45	\$346.86	\$176.93	\$258.39
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 7,068	\$ 6,026	\$ 4,776	\$ 32,258	\$ 17,869	\$ 50,127
26	Actual Base Rate Revenue	Revenue Reports	\$ 17,239	\$ 13,842	\$ 11,314	\$ 69,564	\$ 42,394	\$ 111,959
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 3,937	\$ 4,326	\$ 4,529	\$ 12,401	\$ 12,793	\$ 25,193
28	Actual Usage (Therms)	Revenue Reports	62,301	47,885	36,902	267,524	147,087	414,612
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02781	\$ 0.02781	\$ 0.02781			
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 1,733	\$ 1,332	\$ 1,026			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 11,569	\$ 8,184	\$ 5,758	\$ 49,723	\$ 25,511	\$ 75,234
34	Non-Residential Revenue Per Customer Received		\$361.54	\$240.70	\$164.51	\$534.65	\$252.58	\$387.80
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (4,502)	\$ (2,157)	\$ (982)	\$ (17,465)	\$ (7,641)	\$ (25,106)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (41,192)	\$ 49,484	\$ 15,987	\$ (291,328)	\$ 24,279	\$ (267,050)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 241	\$ (289)	\$ (93)	\$ 1,701	\$ (142)	\$ 1,559
39		Customer Deposit Rate	2.00%	2.00%	2.00%			
40	Interest on Deferral	Avg Balance Calc	\$ (518)	\$ (512)	\$ (459)	\$ (895)	\$ (1,490)	\$ (2,385)
41	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ (41,470)</b>	<b>\$ 48,683</b>	<b>\$ 15,435</b>	<b>\$ (290,523)</b>	<b>\$ 22,648</b>	<b>\$ (267,875)</b>
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (331,993)	\$ (283,310)	\$ (267,875)			
44	Total Cumulative Deferral	Res line(43) +Non-Res line (43)	\$ (1,695,535)	\$ (1,407,284)	\$ (1,331,156)			

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**Balance Sheet Accounts**

GL Account Balance Accounting Period : '201904, 201905, 201906'

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	201904	-616,597.28	383,466.72	-233,130.56	
	REG ASSET-DECOUPLING DEFERRED		201905	-233,130.56	83,318.10	-149,812.46	
	REG ASSET-DECOUPLING DEFERRED		201906	-149,812.46	-223,103.50	-372,915.96	
	<b>243,681.32</b>						
	REG ASSET-DECOUPLING DEFERRED	GD	201904	-1,467,314.39	103,772.37	-1,363,542.02	
	REG ASSET-DECOUPLING DEFERRED		201905	-1,363,542.02	239,568.23	-1,123,973.79	
	REG ASSET-DECOUPLING DEFERRED		201906	-1,123,973.79	60,693.27	-1,063,280.52	
	<b>404,033.87</b>						
	<b>647,715.19</b>						
186338	REG ASSET NON-RES DECOUPLING D	ED	201904	179,786.30	-84,462.86	95,323.44	
	REG ASSET NON-RES DECOUPLING D		201905	95,323.44	247,732.01	343,055.45	
	REG ASSET NON-RES DECOUPLING D		201906	343,055.45	-234,887.91	108,167.54	
	<b>-71,618.76</b>						
	REG ASSET NON-RES DECOUPLING D	GD	201904	-290,522.89	-41,470.27	-331,993.16	
	REG ASSET NON-RES DECOUPLING D		201905	-331,993.16	48,683.21	-283,309.95	
	REG ASSET NON-RES DECOUPLING D		201906	-283,309.95	15,434.56	-267,875.39	
	<b>22,647.50</b>						
	<b>-48,971.26</b>						

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	201904	1,762,260.22	2,937.10	1,765,197.32	
	REG ASSET- DECOUPLING PRIOR YE		201905	1,765,197.32	2,942.00	1,768,139.32	
	REG ASSET- DECOUPLING PRIOR YE		201906	1,768,139.32	2,946.90	1,771,086.22	
	<b>8,826.00</b>						
	REG ASSET- DECOUPLING PRIOR YE	GD	201904	560,255.99	933.76	561,189.75	
	REG ASSET- DECOUPLING PRIOR YE		201905	561,189.75	935.32	562,125.07	
	REG ASSET- DECOUPLING PRIOR YE		201906	562,125.07	936.88	563,061.95	
	<b>2,805.96</b>						
	<b>11,631.96</b>						
182339	REG ASSET - NON RES DECOUPLING	ED	201904	1,428,520.65	2,380.87	1,430,901.52	
	REG ASSET - NON RES DECOUPLING		201905	1,430,901.52	2,384.84	1,433,286.36	
	REG ASSET - NON RES DECOUPLING		201906	1,433,286.36	2,388.81	1,435,675.17	
	<b>7,154.52</b>						
	REG ASSET - NON RES DECOUPLING	GD	201904	-138,587.63	-230.98	-138,818.61	
	REG ASSET - NON RES DECOUPLING		201905	-138,818.61	-231.36	-139,049.97	
	REG ASSET - NON RES DECOUPLING		201906	-139,049.97	-231.75	-139,281.72	
	<b>-694.09</b>						
	<b>6,460.43</b>						

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**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	201904	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201905	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	REG ASSET- DECOUPLING SURCHARG	GD	201904	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201905	0.00	0.00	0.00	
	REG ASSET- DECOUPLING SURCHARG		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
182338	REG ASSET - NON RES DECOUPLING	ED	201904	363,167.09	-47,039.31	316,127.78	
	REG ASSET - NON RES DECOUPLING		201905	316,127.78	-45,920.27	270,207.51	
	REG ASSET - NON RES DECOUPLING		201906	270,207.51	-49,096.37	221,111.14	
	<b>-142,055.95</b>						
	REG ASSET - NON RES DECOUPLING	GD	201904	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		201905	0.00	0.00	0.00	
	REG ASSET - NON RES DECOUPLING		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>-142,055.95</b>						

**Rebate**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
254328	REG LIABILITY DECOUPLING REBAT	ED	201904	-783,775.50	150,643.05	-633,132.45	
	REG LIABILITY DECOUPLING REBAT		201905	-633,132.45	130,177.08	-502,955.37	
	REG LIABILITY DECOUPLING REBAT		201906	-502,955.37	133,725.26	-369,230.11	
	<b>414,545.39</b>						
	REG LIABILITY DECOUPLING REBAT	GD	201904	-96,385.55	33,617.65	-62,767.90	
	REG LIABILITY DECOUPLING REBAT		201905	-62,767.90	16,374.01	-46,393.89	
	REG LIABILITY DECOUPLING REBAT		201906	-46,393.89	11,125.26	-35,268.63	
	<b>61,116.92</b>						
	<b>475,662.31</b>						
254338	REG LIABILITY NON RES DECOUPLI	ED	201904	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201905	0.00	0.00	0.00	
	REG LIABILITY NON RES DECOUPLI		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	REG LIABILITY NON RES DECOUPLI	GD	201904	-102,366.58	20,242.24	-82,124.34	
	REG LIABILITY NON RES DECOUPLI		201905	-82,124.34	12,790.85	-69,333.49	
	REG LIABILITY NON RES DECOUPLI		201906	-69,333.49	11,983.87	-57,349.62	
	<b>45,016.96</b>						
	<b>45,016.96</b>						

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**Accumulated Deferred Income Tax**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
283328	ADFIT DECOUPLING DEFERRED REV	ED	201904	-490,005.91	-85,664.37	-575,670.28	
	ADFIT DECOUPLING DEFERRED REV		201905	-575,670.28	-88,333.09	-664,003.37	
	ADFIT DECOUPLING DEFERRED REV		201906	-664,003.37	77,285.63	-586,717.74	
	<b>-96,711.83</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	201904	322,333.38	-24,541.60	297,791.78	
	ADFIT DECOUPLING DEFERRED REV		201905	297,791.78	-66,805.25	230,986.53	
	ADFIT DECOUPLING DEFERRED REV		201906	230,986.53	-20,987.84	209,998.69	
	<b>-112,334.69</b>						
	<b>-209,046.52</b>						

Avista Corporation Fixed Cost Adjustment Mechanism  
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**Income Statement Accounts**

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**Deferred Revenue**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201904	617,587.92	-384,174.24	233,413.68
	RESIDENTIAL DECOUPLING DEFERRE		201905	233,413.68	-83,636.95	149,776.73
	RESIDENTIAL DECOUPLING DEFERRE		201906	149,776.73	222,668.26	372,444.99
				<b>-245,142.93</b>		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201904	-179,180.44	84,691.93	-94,488.51
	NON-RES DECOUPLING DEFERRED RE		201905	-94,488.51	-247,367.00	-341,855.51
	NON-RES DECOUPLING DEFERRED RE		201906	-341,855.51	235,263.62	-106,591.89
				<b>72,588.55</b>		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201904	1,463,577.33	-106,129.45	1,357,447.88
	RESIDENTIAL DECOUPLING DEFERRE		201905	1,357,447.88	-241,639.43	1,115,808.45
	RESIDENTIAL DECOUPLING DEFERRE		201906	1,115,808.45	-62,514.46	1,053,293.99
				<b>-410,283.34</b>		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201904	289,627.43	40,951.94	330,579.37
	NON-RES DECOUPLING DEFERRED RE		201905	330,579.37	-49,195.54	281,383.83
	NON-RES DECOUPLING DEFERRED RE		201906	281,383.83	-15,893.50	265,490.33
				<b>-24,137.10</b>		

**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	201904	-652,119.66	-151,822.82	-803,942.48
	AMORTIZATION RES DECOUPLING DE		201905	-803,942.48	-131,123.03	-935,065.51
	AMORTIZATION RES DECOUPLING DE		201906	-935,065.51	-134,451.48	-1,069,516.99
				<b>-417,397.33</b>		
456339	AMORTIZATION NON-RES DECOUPLIN	ED	201904	152,703.30	47,604.92	200,308.22
	AMORTIZATION NON-RES DECOUPLIN		201905	200,308.22	46,408.48	246,716.70
	AMORTIZATION NON-RES DECOUPLIN		201906	246,716.70	49,505.46	296,222.16
				<b>143,518.86</b>		
495329	AMORTIZATION RES DECOUPLING DE	GD	201904	-225,693.47	-33,750.17	-259,443.64
	AMORTIZATION RES DECOUPLING DE		201905	-259,443.64	-16,464.90	-275,908.54
	AMORTIZATION RES DECOUPLING DE		201906	-275,908.54	-11,193.26	-287,101.80
				<b>-61,408.33</b>		
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201904	-104,628.21	-20,395.85	-125,024.06
	AMORTIZATION NON-RES DECOUPLIN		201905	-125,024.06	-12,916.96	-137,941.02
	AMORTIZATION NON-RES DECOUPLIN		201906	-137,941.02	-12,089.35	-150,030.37
				<b>-45,402.16</b>		

Avista Corporation Fixed Cost Adjustment Mechanism  
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**Interest Expense/Income**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419328	INTEREST INCOME - DECOUPLING□	ED	201904	-20,151.80	-6,112.65	-26,264.45	
	INTEREST INCOME - DECOUPLING□		201905	-26,264.45	-6,180.06	-32,444.51	
	INTEREST INCOME - DECOUPLING□		201906	-32,444.51	-6,120.51	-38,565.02	
	<b>-18,413.22</b>						
	INTEREST INCOME - DECOUPLING□	GD	201904	-2,791.98	-933.76	-3,725.74	
	INTEREST INCOME - DECOUPLING□		201905	-3,725.74	-935.32	-4,661.06	
	INTEREST INCOME - DECOUPLING□		201906	-4,661.06	-936.88	-5,597.94	
	<b>-2,805.96</b>						
	<b>-21,219.18</b>						
431328	INTEREST EXPENSE - DECOUPLING□	ED	201904	5,964.74	1,887.29	7,852.03	
	INTEREST EXPENSE - DECOUPLING□		201905	7,852.03	1,264.80	9,116.83	
	INTEREST EXPENSE - DECOUPLING□		201906	9,116.83	1,161.46	10,278.29	
	<b>4,313.55</b>						
	INTEREST EXPENSE - DECOUPLING□	GD	201904	7,108.35	3,392.52	10,500.87	
	INTEREST EXPENSE - DECOUPLING□		201905	10,500.87	3,031.89	13,532.76	
	INTEREST EXPENSE - DECOUPLING□		201906	13,532.76	2,685.36	16,218.12	
	<b>9,109.77</b>						
	<b>13,423.32</b>						

**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	201904	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201905	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	201904	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201905	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201904	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201905	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	201904	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201905	0.00	0.00	0.00	
	CONTRA DECOUPLED DEFERRED REVE		201906	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
456311	CONTRA DECOUPLING DEFERRAL	ED	201904	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201905	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201906	0.00	0.00	0.00	
	<b>0.00</b>						
<b>0.00</b>							
495311	CONTRA DECOUPLING DEFERRAL	GD	201904	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201905	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRAL		201906	0.00	0.00	0.00	
	<b>0.00</b>						
<b>0.00</b>							

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	%
<b>Electric Residential</b>						
Change in Use per Customer	90	(22)			68	1.2%
Change in FCA Revenue per Customer	\$5.68	-\$2.25			\$3.43	1.0%
Deferral per Average Customer	-\$5.68	\$2.25			-\$3.43	
<b>Electric Non-Residential</b>						
Change in Use per Customer	(175)	(195)			(370)	-1.7%
Change in FCA Revenue per Customer	-\$7.39	\$2.99			-\$4.39	-0.4%
Deferral per Average Customer	\$7.39	-\$2.99			\$4.39	
<b>Natural Gas Residential</b>						
Change in Use per Customer	48	(10)			48	9.2%
Change in FCA Revenue per Customer	\$17.57	-\$4.91			\$12.63	6.6%
Deferral per Average Customer	-\$17.57	\$4.91			-\$12.63	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	786	(97)			691	8.0%
Change in FCA Revenue per Customer	\$192.72	-\$16.13			\$177.05	9.8%
Deferral per Average Customer	-\$192.72	\$16.13			-\$177.05	

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 12/31/2021 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  
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**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**

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

Line No.	Source	Apr-19	May-19	Jun-19	1st Quarter 2019 Total	2nd Quarter 2019 Total	2019 YTD Total
(a)	(b)	(f)	(g)	(h)			
<b>Schedule 11/12</b>							
1	Total Actual Billed Customers	Revenue Reports	21,917	22,056	21,866	65,694	131,533
2	Total Actual Usage (kWhs)	Revenue Reports	29,698,395	27,949,414	29,317,039	107,251,588	194,216,436
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,141,838	\$ 3,000,341	\$ 3,040,023	\$ 10,829,418	\$ 20,011,619
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 287,588	\$ 289,258	\$ 286,978	\$ 861,040	\$ 1,724,864
6	<b>Existing Customers</b>						
7	Actual Customers on System During Test Year	(1) - (22)	20,916	21,004	20,776	62,860	125,556
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 88.45	\$ 91.90	\$ 84.59	\$110.46	\$99.41
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 1,850,101	\$ 1,930,169	\$ 1,757,345	\$ 6,943,287	\$ 12,480,902
11	Actual Base Rate Revenue	(3) - (26)	\$ 3,021,620	\$ 2,892,822	\$ 2,930,925	\$ 10,421,418	\$ 19,266,785
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 274,503	\$ 275,343	\$ 272,939	\$ 823,913	\$ 1,646,698
13	Actual Usage (kWhs)	(2) - (28)	28,580,210	26,971,709	28,339,390	103,326,705	187,218,014
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
15	Variable Power Supply Revenue	(13) x (14)	\$ 714,219	\$ 674,023	\$ 708,201	\$ 2,582,134	\$ 4,678,578
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,032,898	\$ 1,943,456	\$ 1,949,785	\$ 7,015,371	\$ 12,941,509
17	Residential Revenue Per Customer Received		\$97.19	\$92.53	\$93.85	\$111.60	\$103.07
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (182,797)	\$ (13,287)	\$ (192,440)	\$ (72,084)	\$ (460,607)
21	<b>New Customers</b>						
22	Actual Customers New Since Test Year	Revenue Reports	1,001	1,052	1,090	2,834	5,977
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$50.48	\$52.44	\$48.27	\$62.97	\$56.34
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 50,528	\$ 55,169	\$ 52,614	\$ 178,449	\$ 336,760
26	Actual Base Rate Revenue	Revenue Reports	\$ 120,218	\$ 107,519	\$ 109,098	\$ 408,000	\$ 744,834
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 13,085	\$ 13,914	\$ 14,040	\$ 37,127	\$ 78,167
28	Actual Usage (kWhs)	Revenue Reports	1,118,185	977,705	977,649	3,924,883	6,998,421
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499		
30	Variable Power Supply Revenue	(28) x (29)	\$ 27,943	\$ 24,433	\$ 24,431		
31	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02976	\$ 0.02976	\$ 0.02976		
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 33,282	\$ 29,100	\$ 29,099		
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 45,908	\$ 40,071	\$ 41,528	\$ 155,969	\$ 283,476
34	Residential Revenue Per Customer Received		\$45.86	\$38.09	\$38.10	\$55.04	\$47.43
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 4,621	\$ 15,097	\$ 11,087	\$ 22,479	\$ 53,284
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (178,176)	\$ 1,811	\$ (181,353)	\$ (49,604)	\$ (407,323)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 1,040	\$ (11)	\$ 1,059	\$ 290	\$ 2,378
39		Customer Deposit Rate	2.00%	2.00%	2.00%		
40	Interest on Deferral	Avg Balance Calc	\$ (230)	\$ (376)	\$ (526)	\$ 23	\$ (1,108)
41	<b>Monthly Schedule 11/12 Deferral Totals</b>		<b>\$ (177,366)</b>	<b>\$ 1,424</b>	<b>\$ (180,820)</b>	<b>\$ (49,291)</b>	<b>\$ (406,053)</b>
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ (226,657)	\$ (225,233)	\$ (406,053)		

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**Avista Utilities**  
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**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**

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

Line No.	Source	Apr-19	May-19	Jun-19	1st Quarter 2019 Total	2nd Quarter 2019 Total	2019 YTD Total
(a)	(b)	(f)	(g)	(h)			
<b>Schedule 21/22</b>							
1	Total Actual Billed Customers	Revenue Reports	1,066	1,071	1,059	3,207	6,403
2	Total Actual Usage (kWhs)	Revenue Reports	52,974,384	51,544,835	53,279,775	159,790,872	317,589,866
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 4,365,128	\$ 4,242,836	\$ 4,275,358	\$ 12,865,286	\$ 25,748,608
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 453,248	\$ 455,643	\$ 449,466	\$ 1,362,437	\$ 2,720,793
6	<b>Existing Customers</b>						
7	Actual Customers on System During Test Year	(1) - (22)	1,049	1,054	1,042	3,152	6,297
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$2,277.36	\$2,313.73	\$2,116.20	\$2,234.86	\$2,235.50
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,388,949	\$ 2,438,677	\$ 2,205,076	\$ 7,044,263	\$ 14,076,965
11	Actual Base Rate Revenue	(3) - (26)	\$ 4,293,042	\$ 4,178,893	\$ 4,215,872	\$ 12,612,674	\$ 25,300,481
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 446,023	\$ 448,418	\$ 442,241	\$ 1,339,062	\$ 2,675,743
13	Actual Usage (kWhs)	(2) - (28)	52,101,664	50,801,115	52,567,335	156,630,116	312,100,230
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
15	Variable Power Supply Revenue	(13) x (14)	\$ 1,302,021	\$ 1,269,520	\$ 1,313,658	\$ 3,914,187	\$ 7,799,385
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,544,998	\$ 2,460,956	\$ 2,459,974	\$ 7,359,425	\$ 14,825,353
17	Non-Residential Revenue Per Customer Received		\$2,426.12	\$2,334.87	\$2,360.82	\$2,334.84	\$2,373.90
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (156,049)	\$ (22,279)	\$ (254,897)	\$ (315,162)	\$ (748,388)
21	<b>New Customers</b>						
22	Actual Customers New Since Test Year	Revenue Reports	17	17	17	55	106
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$1,025.56	\$1,041.94	\$952.98	\$1,005.63	\$1,006.82
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 17,434	\$ 17,713	\$ 16,201	\$ 55,310	\$ 106,658
26	Actual Base Rate Revenue	Revenue Reports	\$ 72,086	\$ 63,943	\$ 59,485	\$ 252,613	\$ 448,127
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 7,225	\$ 7,225	\$ 7,225	\$ 23,375	\$ 45,050
28	Actual Usage (kWhs)	Revenue Reports	872,720	743,720	712,440	3,160,756	5,489,636
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499		
30	Variable Power Supply Revenue	(28) x (29)	\$ 21,809	\$ 18,586	\$ 17,804		
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02615	\$ 0.02615	\$ 0.02615		
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 22,824	\$ 19,451	\$ 18,632		
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 20,228	\$ 18,682	\$ 15,824	\$ 67,587	\$ 122,321
34	Non-Residential Revenue Per Customer Received		\$1,189.86	\$1,098.94	\$930.83	\$1,228.85	\$1,153.97
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (2,793)	\$ (969)	\$ 377	\$ (12,277)	\$ (15,663)
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (158,842)	\$ (23,248)	\$ (254,521)	\$ (327,439)	\$ (764,051)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 927	\$ 136	\$ 1,486	\$ 1,912	\$ 4,461
39	Customer Deposit Rate		2.00%	2.00%	2.00%		
40	Interest on Deferral	Avg Balance Calc	\$ (675)	\$ (827)	\$ (1,059)	\$ (664)	\$ (3,225)
41	<b>Monthly Schedule 21/22 Deferral Totals</b>		<b>\$ (158,590)</b>	<b>\$ (23,940)</b>	<b>\$ (254,094)</b>	<b>\$ (326,192)</b>	<b>\$ (762,815)</b>
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ (484,782)	\$ (508,722)	\$ (762,815)		



Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

Quarterly Report for 2nd Quarter 2019

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

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

Line No.	Source	Apr-19	May-19	Jun-19	1st Quarter 2019 Total	2nd Quarter 2019 Total	2019 YTD Total	
(a)	(b)	(f)	(g)	(h)				
<b>Schedule 31/32</b>								
1	Total Actual Billed Customers	Revenue Reports	1,430	1,453	1,432	4,297	4,315	8,612
2	Total Actual Usage (kWhs)	Revenue Reports	3,724,859	4,759,244	7,201,915	10,186,974	15,686,017	25,872,991
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 353,231	\$ 449,938	\$ 656,585	\$ 964,486	\$ 1,459,755	\$ 2,424,241
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 15,741	\$ 16,001	\$ 15,765	\$ 47,173	\$ 47,507	\$ 94,680
6	<b>Existing Customers</b>							
7	Actual Customers on System During Test Year	(1) - (22)	1,400	1,423	1,401	4,214	4,224	8,438
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$154.65	\$223.23	\$310.43	\$171.20	\$229.42	\$200.34
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 216,510	\$ 317,662	\$ 434,915	\$ 721,418	\$ 969,087	\$ 1,690,505
11	Actual Base Rate Revenue	(3) - (26)	\$ 343,647	\$ 437,359	\$ 642,460	\$ 935,218	\$ 1,423,466	\$ 2,358,683
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 15,422	\$ 15,669	\$ 15,427	\$ 46,224	\$ 46,518	\$ 92,742
13	Actual Usage (kWhs)	(2) - (28)	3,622,233	4,624,068	7,048,030	9,870,448	15,294,330	25,164,778
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499	\$ 0.02499
15	Variable Power Supply Revenue	(13) x (14)	\$ 90,520	\$ 115,555	\$ 176,130	\$ 246,662	\$ 382,205	\$ 628,868
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 237,705	\$ 306,135	\$ 450,902	\$ 642,331	\$ 994,742	\$ 1,637,074
17	Non-Residential Revenue Per Customer Received		\$169.79	\$215.13	\$321.84	\$152.43	\$235.50	\$194.01
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (21,196)	\$ 11,527	\$ (15,987)	\$ 79,087	\$ (25,656)	\$ 53,431
21	<b>New Customers</b>							
22	Actual Customers New Since Test Year	Revenue Reports	30	30	31	83	91	174
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$110.40	\$159.35	\$221.60	\$122.55	\$164.42	\$144.45
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 3,312	\$ 4,781	\$ 6,870	\$ 10,172	\$ 14,962	\$ 25,134
26	Actual Base Rate Revenue	Revenue Reports	\$ 9,585	\$ 12,579	\$ 14,126	\$ 29,269	\$ 36,289	\$ 65,558
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 319	\$ 332	\$ 338	\$ 949	\$ 989	\$ 1,938
28	Actual Usage (kWhs)	Revenue Reports	102,626	135,176	153,885	316,526	391,687	708,213
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02499	\$ 0.02499	\$ 0.02499			
30	Variable Power Supply Revenue	(28) x (29)	\$ 2,565	\$ 3,378	\$ 3,846			
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.01860	\$ 0.01860	\$ 0.01860			
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 1,909	\$ 2,514	\$ 2,862			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 4,792	\$ 6,354	\$ 7,080	\$ 14,523	\$ 18,227	\$ 32,750
34	Non-Residential Revenue Per Customer Received		\$159.74	\$211.81	\$228.39	\$174.97	\$200.29	\$188.22
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (1,480)	\$ (1,574)	\$ (210)	\$ (4,351)	\$ (3,265)	\$ (7,616)
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (22,676)	\$ 9,953	\$ (16,197)	\$ 74,736	\$ (28,920)	\$ 45,815
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 132	\$ (58)	\$ 95	\$ (436)	\$ 169	\$ (267)
39	Customer Deposit Rate		2.00%	2.00%	2.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 105	\$ 95	\$ 90	\$ 46	\$ 290	\$ 336
41	<b>Monthly Schedule 31/32 Deferral Totals</b>		<b>\$ (22,438)</b>	<b>\$ 9,990</b>	<b>\$ (16,013)</b>	<b>\$ 74,345</b>	<b>\$ (28,462)</b>	<b>\$ 45,883</b>
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 51,907	\$ 61,897	\$ 45,883			
44	<b>Total Cumulative Non-Residential Deferral if calculated by Schedule</b>	Sch 11/12 line (43) +Sch 21/22 line (43) +Sch 31/32 line (43)	<b>\$ (659,532)</b>	<b>\$ (672,058)</b>	<b>\$ (1,122,985)</b>			