



Avista Corp.
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May 12, 2016

Ms. Jean D. Jewell
Idaho Public Utilities Commission
472 W. Washington Street
Boise, Idaho 83702

Dear Ms. Jewell:

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 through March 2016. 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 first quarter of 2016.

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

Sincerely,

Patrick Ehrbar
Manager, Rates and Tariffs
Enc.

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Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2016

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2016)
AVU-E-15-05 FCA Base - Rates Effective 1/1/2016

Line No.	Source	Revised		1st Quarter 2016		
		Jan-16	Feb-16	Mar-16	Total	
(a)	(b)	(c)	(d)	(e)		
Residential Group						
1	Total Actual Billed Customers	Revenue Reports	104,670	104,648	104,774	
2	Total Actual Usage (kWhs)	Revenue Reports	131,084,155	99,743,059	98,974,038	
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 12,085,367	\$ 9,213,041	\$ 9,117,089	
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 553,519	\$ 553,172	\$ 553,009	
5						
6	Existing Customers					
7	Actual Customers on System During Test Year	(1) - (22)	103,142	103,066	103,063	309,271
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$81.83	\$67.92	\$68.55	\$72.77
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 8,439,893	\$ 7,000,497	\$ 7,064,569	\$ 22,504,959
10						
11	Actual Base Rate Revenue	(3) - (26)	\$ 11,955,335	\$ 9,096,479	\$ 9,014,924	
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 545,690	\$ 545,145	\$ 544,518	
13	Actual Usage (kWhs)	(2) - (28)	129,678,964	98,491,957	97,884,970	
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281	
15	Variable Power Supply Revenue	(13) x (14)	\$ 2,957,977	\$ 2,246,602	\$ 2,232,756	
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 8,451,668	\$ 6,304,732	\$ 6,237,650	\$ 20,994,050
17	Residential Revenue Per Customer Received		\$81.94	\$61.17	\$60.52	\$67.88
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (11,775)	\$ 695,765	\$ 826,919	\$ 1,510,909
19						
20						
21	New Customers					
22	Actual Customers New Since Test Year	Revenue Reports	1,528	1,582	1,711	4,821
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$50.78	\$42.15	\$42.54	\$45.02
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 77,594	\$ 66,684	\$ 72,784	\$ 217,062
25						
26	Actual Base Rate Revenue	Revenue Reports	\$ 130,032	\$ 116,562	\$ 102,165	
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 7,830	\$ 8,027	\$ 8,491	
28	Actual Usage (kWhs)	Revenue Reports	1,405,191	1,251,102	1,089,068	
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281	
30	Variable Power Supply Revenue	(28) x (29)	\$ 32,052	\$ 28,538	\$ 24,842	
31	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02421	\$ 0.02421	\$ 0.02421	
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 34,025	\$ 30,294	\$ 26,371	
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 56,125	\$ 49,703	\$ 42,462	\$ 148,290
34	Residential Revenue Per Customer Received		\$36.73	\$31.42	\$24.82	\$30.76
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 21,469	\$ 16,981	\$ 30,322	\$ 68,772
36						
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 9,694	\$ 712,746	\$ 857,241	\$ 1,579,681
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 68	\$ (4,020)	\$ (4,778)	\$ (8,730)
39		Customer Deposit Rate	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ 4	\$ 303	\$ 954	\$ 1,262
41	Monthly Residential Deferral Totals		\$ 9,766	\$ 709,029	\$ 853,417	\$ 1,572,213
42						
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 9,766	\$ 718,796	\$ 1,572,213	

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2016

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2016)
AVU-E-15-05 FCA Base - Rates Effective 1/1/2016

Line No.	Source	1st Quarter 2016				
		Revised Jan-16	Revised Feb-16	Mar-16	Total	
(a)	(b)	(c)	(d)	(e)		
Non-Residential Group						
1	Total Actual Billed Customers	Revenue Reports	23,447	23,529	23,495	
2	Total Actual Usage (kWhs)	Revenue Reports	95,022,514	90,491,945	87,656,637	
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,164,841	\$ 7,828,182	\$ 7,631,858	
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 624,354	\$ 625,100	\$ 620,881	
5						
6	<u>Existing Customers</u>					
7	Actual Customers on System During Test Year	(1) - (22)	22,992	23,039	23,001	69,032
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$240.83	\$230.84	\$226.86	\$232.84
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 5,537,260	\$ 5,318,374	\$ 5,217,894	\$ 16,073,528
10						
11	Actual Base Rate Revenue	(3) - (26)	\$ 8,060,169	\$ 7,730,448	\$ 7,535,183	
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 616,088	\$ 616,213	\$ 611,909	
13	Actual Usage (kWhs)	(2) - (28)	93,898,660	89,456,107	86,636,339	
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281	
15	Variable Power Supply Revenue	(13) x (14)	\$ 2,141,828	\$ 2,040,494	\$ 1,976,175	
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 5,302,253	\$ 5,073,741	\$ 4,947,099	\$ 15,323,092
17	Non-Residential Revenue Per Customer Received		\$230.61	\$220.22	\$215.08	\$221.97
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 235,007	\$ 244,633	\$ 270,795	\$ 750,436
19						
20						
21	<u>New Customers</u>					
22	Actual Customers New Since Test Year	Revenue Reports	455	490	494	1,439
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$129.65	\$124.27	\$122.13	\$125.24
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 58,992	\$ 60,895	\$ 60,331	\$ 180,218
25						
26	Actual Base Rate Revenue	Revenue Reports	\$ 104,672	\$ 97,734	\$ 96,675	
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 8,266	\$ 8,887	\$ 8,972	
28	Actual Usage (kWhs)	Revenue Reports	1,123,854	1,035,838	1,020,298	
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281	
30	Variable Power Supply Revenue	(28) x (29)	\$ 25,635	\$ 23,627	\$ 23,273	
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)	\$ 29,383	\$ 27,082	\$ 26,676	
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 41,388	\$ 38,138	\$ 37,754	\$ 117,280
34	Non-Residential Revenue Per Customer Received		\$90.96	\$77.83	\$76.43	\$81.50
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 17,605	\$ 22,757	\$ 22,577	\$ 62,939
36						
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 252,612	\$ 267,390	\$ 293,372	\$ 813,374
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (1,358)	\$ (1,413)	\$ (1,565)	\$ (4,336)
39		Customer Deposit Rate	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ 105	\$ 320	\$ 553	\$ 978
41	Monthly Non-Residential Deferral Totals		\$ 251,359	\$ 266,297	\$ 292,361	\$ 810,016
42						
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 251,359	\$ 517,656	\$ 810,016	
44	Total Cumulative Deferral	Res line(43) +Non-Res line (43)	\$ 261,125	\$ 1,236,451	\$ 2,382,229	

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2016

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2016)
AVU-G-15-01 FCA Base - Rates Effective 1/1/2016

Line No.	Source	Revised			1st Quarter 2016	
		Jan-16	Feb-16	Mar-16	Total	
(a)	(b)	(c)	(d)	(e)	(o)	
Residential Group						
1	Total Actual Billed Customers	Revenue Reports	78,021	78,174	78,273	
2	Total Actual Usage (Therms)	Revenue Reports	8,841,051	6,461,869	5,909,720	
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 4,615,976	\$ 3,501,267	\$ 3,242,492	
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 373,823	\$ 412,062	\$ 412,462	
5						
6	<u>Existing Customers</u>					
7	Actual Customers on System During Test Year	(1) - (22)	76,205	76,196	76,143	228,544
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$56.04	\$48.88	\$42.77	\$49.23
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 4,270,786	\$ 3,724,522	\$ 3,256,487	\$ 11,251,795
10						
11	Actual Base Rate Revenue	(3) - (26)	\$ 4,515,207	\$ 3,412,777	\$ 3,163,589	
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 365,036	\$ 401,916	\$ 401,728	
13	Actual Usage (Therms)	(2) - (28)	8,643,785	6,297,692	5,766,947	
14						
15						
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 4,150,171	\$ 3,010,862	\$ 2,761,861	\$ 9,922,894
17	Residential Revenue Per Customer Received		\$54.46	\$39.51	\$36.27	\$43.42
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 120,615	\$ 713,660	\$ 494,626	\$ 1,328,901
19						
20						
21	<u>New Customers</u>					
22	Actual Customers New Since Test Year	Revenue Reports	1,816	1,978	2,130	5,924
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$52.79	\$46.05	\$40.29	\$46.04
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 95,875	\$ 91,081	\$ 85,815	\$ 272,770
25						
26	Actual Base Rate Revenue	Revenue Reports	\$ 100,770	\$ 88,490	\$ 78,902	
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 8,787	\$ 10,146	\$ 10,734	
28	Actual Usage (Therms)	Revenue Reports	197,266	164,177	142,773	
29						
30						
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02769	\$ 0.02769	\$ 0.02769	
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 5,462	\$ 4,546	\$ 3,953	
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 86,521	\$ 73,798	\$ 64,215	\$ 224,534
34	Residential Revenue Per Customer Received		\$47.64	\$37.31	\$30.15	\$37.90
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 9,354	\$ 17,283	\$ 21,600	\$ 48,237
36						
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 129,969	\$ 730,943	\$ 516,226	\$ 1,377,138
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (697)	\$ (4,124)	\$ (2,858)	\$ (7,678)
39		Customer Deposit Rate	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ 54	\$ 411	\$ 928	\$ 1,392
41	Monthly Residential Deferral Totals		\$ 129,326	\$ 727,230	\$ 514,295	\$ 1,370,852
42						
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 129,326	\$ 856,556	\$ 1,370,852	

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2016

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2016)
AVU-G-15-01 FCA Base - Rates Effective 1/1/2016

Line No.	Source	Revised			1st Quarter 2016	
		Jan-16	Feb-16	Mar-16	Total	
(a)	(b)	(c)	(d)	(e)	(o)	
Non-Residential Group						
1	Total Actual Billed Customers	Revenue Reports	1,411	1,416	1,430	
2	Total Actual Usage (Therms)	Revenue Reports	2,846,717	2,341,568	2,149,728	
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 823,502	\$ 706,758	\$ 646,144	
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 138,163	\$ 142,689	\$ 144,145	
5						
6	<u>Existing Customers</u>					
7	Actual Customers on System During Test Year	(1) - (22)	1,393	1,399	1,412	4,204
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$502.94	\$448.14	\$403.10	\$451.17
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 700,601	\$ 626,949	\$ 569,173	\$ 1,896,723
10						
11	Actual Base Rate Revenue	(3) - (26)	\$ 810,126	\$ 696,225	\$ 632,509	
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 136,349	\$ 140,976	\$ 142,331	
13	Actual Usage (Therms)	(2) - (28)	2,811,724	2,314,794	2,109,170	
14						
15						
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 673,776	\$ 555,249	\$ 490,178	\$ 1,719,203
17	Non-Residential Revenue Per Customer Received		\$483.69	\$396.89	\$347.15	\$408.94
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 26,825	\$ 71,700	\$ 78,995	\$ 177,520
19						
20						
21	<u>New Customers</u>					
22	Actual Customers New Since Test Year	Revenue Reports	18	17	18	53
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$436.28	\$388.74	\$349.67	\$391.62
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 7,853	\$ 6,609	\$ 6,294	\$ 20,756
25						
26	Actual Base Rate Revenue	Revenue Reports	\$ 13,377	\$ 10,533	\$ 13,635	
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 1,814	\$ 1,713	\$ 1,814	
28	Actual Usage (Therms)	Revenue Reports	34,993	26,774	40,558	
29						
30						
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02869	\$ 0.02869	\$ 0.02869	
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 1,004	\$ 768	\$ 1,163	
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 10,560	\$ 8,052	\$ 10,658	\$ 29,270
34	Non-Residential Revenue Per Customer Received		\$586.64	\$473.67	\$592.12	\$552.27
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (2,706)	\$ (1,444)	\$ (4,364)	\$ (8,514)
36						
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 24,118	\$ 70,256	\$ 74,631	\$ 169,006
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (155)	\$ (414)	\$ (456)	\$ (1,026)
39		Customer Deposit Rate	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ 10	\$ 49	\$ 109	\$ 168
41	Monthly Non-Residential Deferral Totals		\$ 23,973	\$ 69,891	\$ 74,283	\$ 168,148
42						
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 23,973	\$ 93,865	\$ 168,148	
44	Total Cumulative Deferral	Res line(43) +Non-Res line (43)	\$ 153,300	\$ 950,421	\$ 1,539,000	

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2016

Balance Sheet Accounts

GL Account Balance Accounting Period : '201601, 201602, 201603'

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	201601	0.00	10,081.46	10,081.46	
	REG ASSET-DECOUPLING DEFERRED		201602	10,081.46	709,634.02	719,715.48	
	REG ASSET-DECOUPLING DEFERRED		201603	719,715.48	852,497.48	1,572,212.96	
	Electric Service				Sum: 1,572,212.96		
	REG ASSET-DECOUPLING DEFERRED	GD	201601	0.00	129,551.01	129,551.01	
	REG ASSET-DECOUPLING DEFERRED		201602	129,551.01	727,376.19	856,927.20	
	REG ASSET-DECOUPLING DEFERRED		201603	856,927.20	513,924.55	1,370,851.75	
	Natural Gas Service				Sum: 1,370,851.75		
	FERC Acct 186328				Sum: 2,943,064.71		
186338	REG ASSET NON-RES DECOUPLING D	ED	201601	0.00	366,763.60	366,763.60	
	REG ASSET NON-RES DECOUPLING D		201602	366,763.60	346,412.69	713,176.29	
	REG ASSET NON-RES DECOUPLING D		201603	713,176.29	96,839.96	810,016.25	
	Electric Service				Sum: 810,016.25		
	REG ASSET NON-RES DECOUPLING D	GD	201601	0.00	24,006.91	24,006.91	
	REG ASSET NON-RES DECOUPLING D		201602	24,006.91	69,882.78	93,889.69	
	REG ASSET NON-RES DECOUPLING D		201603	93,889.69	74,258.32	168,148.01	
	Natural Gas Service				Sum: 168,148.01		
	FERC Acct 186338				Sum: 978,164.26		

GL Account Balance Accounting Period : '201601, 201602, 201603'

Jurisdiction:ID

FCA Accumulated Deferred Taxes

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
283328	ADFIT DECOUPLING DEFERRED REV	ED	201601	0.00	-131,840.80	-131,840.80	
	ADFIT DECOUPLING DEFERRED REV		201602	-131,840.80	-369,616.35	-501,457.15	
	ADFIT DECOUPLING DEFERRED REV		201603	-501,457.15	-332,323.05	-833,780.20	
	Electric Service				Sum: -833,780.20		
	ADFIT DECOUPLING DEFERRED REV	GD	201601	0.00	-53,722.90	-53,722.90	
	ADFIT DECOUPLING DEFERRED REV		201602	-53,722.90	-279,040.64	-332,763.54	
	ADFIT DECOUPLING DEFERRED REV		201603	-332,763.54	-205,886.41	-538,649.95	
	Natural Gas Service				Sum: -538,649.95		
	FERC Acct 283328				Sum: -1,372,430.15		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2016

Income Statement Accounts

GL Account Balance Accounting Period : '201601, 201602, 201603'

Jurisdiction:ID

FCA Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201601	0.00	-10,077.26	-10,077.26
	RESIDENTIAL DECOUPLING DEFERRE		201602	-10,077.26	-709,330.06	-719,407.32
	RESIDENTIAL DECOUPLING DEFERRE		201603	-719,407.32	-851,543.94	-1,570,951.26
FERC Acct 456328				Sum: -1,570,951.26		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201601	0.00	-366,610.85	-366,610.85
	NON-RES DECOUPLING DEFERRED RE		201602	-366,610.85	-345,962.90	-712,573.75
	NON-RES DECOUPLING DEFERRED RE		201603	-712,573.75	-96,464.56	-809,038.31
FERC Acct 456338				Sum: -809,038.31		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201601	0.00	-129,497.05	-129,497.05
	RESIDENTIAL DECOUPLING DEFERRE		201602	-129,497.05	-726,965.33	-856,462.38
	RESIDENTIAL DECOUPLING DEFERRE		201603	-856,462.38	-512,997.19	-1,369,459.57
FERC Acct 495328				Sum: -1,369,459.57		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201601	0.00	-23,996.91	-23,996.91
	NON-RES DECOUPLING DEFERRED RE		201602	-23,996.91	-69,833.68	-93,830.59
	NON-RES DECOUPLING DEFERRED RE		201603	-93,830.59	-74,149.23	-167,979.82
FERC Acct 495338				Sum: -167,979.82		

GL Account Balance Accounting Period : '201601, 201602, 201603'

Jurisdiction:ID

FCA Interest Income or Expense

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419605	INT INC ON OTH DEFERRALS-IV FU	ED	201601	0.00	-156.95	-156.95	
	INT INC ON OTH DEFERRALS-IV FU		201602	-156.95	-753.75	-910.70	
	INT INC ON OTH DEFERRALS-IV FU		201603	-910.70	-1,328.94	-2,239.64	
	Electric Service				Sum: -2,239.64		
	INT INC ON OTH DEFERRALS-IV FU	GD	201601	0.00	-63.96	-63.96	
	INT INC ON OTH DEFERRALS-IV FU		201602	-63.96	-459.96	-523.92	
INT INC ON OTH DEFERRALS-IV FU	201603		-523.92	-1,036.45	-1,560.37		
Natural Gas Service				Sum: -1,560.37			
FERC Acct 419605				Sum: -3,800.01			
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201601	0.00	0.00	0.00	
	INT EXP ON OTH DEFERRALS-IV FU		201602	0.00	0.00	0.00	
	INT EXP ON OTH DEFERRALS-IV FU		201603	0.00	0.00	0.00	
	Electric Service				Sum: 0.00		
	INT EXP ON OTH DEFERRALS-IV FU	GD	201601	0.00	0.00	0.00	
	INT EXP ON OTH DEFERRALS-IV FU		201602	0.00	0.00	0.00	
INT EXP ON OTH DEFERRALS-IV FU	201603		0.00	0.00	0.00		
Natural Gas Service				Sum: 0.00			
FERC Acct 431605				Sum: 0.00			
Net Interest Income				Sum: -3,800.01			

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NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for the 1st quarter of 2016. 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	Annual Average	%
Electric Residential						
Change in Use per Customer	(270)				(270)	-7.9%
Change in FCA Revenue per Customer	-\$15.09				-\$15.09	-7.0%
Deferral per Average Customer	\$15.09				\$15.09	
Electric Non-Residential						
Change in Use per Customer	(705)				(705)	-5.7%
Change in FCA Revenue per Customer	-\$34.63				-\$34.63	-5.0%
Deferral per Average Customer	\$34.63				\$34.63	
Natural Gas Residential						
Change in Use per Customer	(38)				(38)	-12.2%
Change in FCA Revenue per Customer	-\$17.62				-\$17.62	-11.9%
Deferral per Average Customer	\$17.62				\$17.62	
Natural Gas Non-Residential						
Change in Use per Customer	(809)				(809)	-13.5%
Change in FCA Revenue per Customer	-\$119.10				-\$119.10	-8.8%
Deferral per Average Customer	\$119.10				\$119.10	

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 8 through 10 of this report show the illustrative calculations for the electric non-residential group on a by schedule basis.

3) The accounting entries for January and February were adjusted in March due to a revision to the programming of the New Customer Report. January and February reports were re-run with the corrected query and the revised results incorporated into the revised January and February deferral calculations shown on pages 1 through 4 of this report.

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AVU-E-15-05 FCA Base - Rates Effective 1/1/2016

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY
RATE SCHEDULE

Line No.	Source	Revised		1st Quarter 2016		
		Jan-16	Feb-16	Mar-16	Total	
(a)	(b)	(c)	(d)	(e)		
Schedule 11/12						
1	Total Actual Billed Customers	Revenue Reports	20,896	20,972	20,960	
2	Total Actual Usage (kWhs)	Revenue Reports	35,042,120	31,166,559	31,317,073	
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,447,019	\$ 3,135,989	\$ 3,160,740	
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 211,628	\$ 212,542	\$ 212,243	
5						
6	<u>Existing Customers</u>					
7	Actual Customers on System During Test Year	(1) - (22)	20,466	20,508	20,492	61,466
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$123.75	\$111.36	\$108.91	\$114.67
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,532,667	\$ 2,283,777	\$ 2,231,812	\$ 7,048,256
10						
11	Actual Base Rate Revenue	(3) - (26)	\$ 3,383,574	\$ 3,077,910	\$ 3,103,232	
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 206,988	\$ 207,626	\$ 207,584	
13	Actual Usage (kWhs)	(2) - (28)	34,396,189	30,594,587	30,754,760	
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281	
15	Variable Power Supply Revenue	(13) x (14)	\$ 784,577	\$ 697,863	\$ 701,516	
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	\$ 2,392,009	\$ 2,172,421	\$ 2,194,132	\$ 6,758,562
17	Residential Revenue Per Customer Received		\$116.88	\$105.93	\$107.07	\$109.96
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 140,658	\$ 111,356	\$ 37,680	\$ 289,694
19						
20						
21	<u>New Customers</u>					
22	Actual Customers New Since Test Year	Revenue Reports	430	464	468	1,362
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$71.40	\$64.25	\$62.84	\$66.02
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 30,700	\$ 29,811	\$ 29,407	\$ 89,918
25						
26	Actual Base Rate Revenue	Revenue Reports	\$ 63,444	\$ 58,079	\$ 57,508	
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 4,640	\$ 4,916	\$ 4,660	
28	Actual Usage (kWhs)	Revenue Reports	645,931	571,972	562,313	
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281	
30	Variable Power Supply Revenue	(28) x (29)	\$ 14,734	\$ 13,047	\$ 12,826	
31	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02998	\$ 0.02998	\$ 0.02998	
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 19,366	\$ 17,148	\$ 16,859	
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 24,705	\$ 22,969	\$ 23,163	\$ 70,837
34	Residential Revenue Per Customer Received		\$57.45	\$49.50	\$49.49	\$52.01
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 5,995	\$ 6,843	\$ 6,244	\$ 19,082
36						
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	(18) + (35)	\$ 146,654	\$ 118,198	\$ 43,924	\$ 308,775
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (813)	\$ (643)	\$ (218)	\$ (1,674)
39		Customer Deposit Rate	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ 61	\$ 171	\$ 238	\$ 469
41	Monthly Schedule 11/12 Deferral Totals		\$ 145,902	\$ 117,725	\$ 43,944	\$ 307,571
42						
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 145,902	\$ 263,627	\$ 307,571	

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Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2016)
AVU-E-15-05 FCA Base - Rates Effective 1/1/2016

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY
RATE SCHEDULE

Line No.	Source	Revised				1st Quarter 2016	
		Jan-16	Feb-16	Mar-16	Total		
	(a)	(b)	(c)	(d)	(e)		
Schedule 21/22							
1	Total Actual Billed Customers	Revenue Reports	1,142	1,146	1,132		
2	Total Actual Usage (kWhs)	Revenue Reports	56,415,383	56,449,761	51,678,493		
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 4,401,422	\$ 4,435,933	\$ 4,054,375		
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 401,438	\$ 401,263	\$ 397,355		
5							
6	<u>Existing Customers</u>						
7	Actual Customers on System During Test Year	(1) - (22)	1,129	1,134	1,120		3,383
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$2,469.06	\$2,463.82	\$2,421.28		\$2,451.48
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,787,566	\$ 2,793,968	\$ 2,711,832	\$	8,293,365
10							
11	Actual Base Rate Revenue	(3) - (26)	\$ 4,361,015	\$ 4,397,476	\$ 4,016,310		
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 397,908	\$ 397,403	\$ 393,155		
13	Actual Usage (kWhs)	(2) - (28)	55,945,443	55,997,961	51,231,273		
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281		
15	Variable Power Supply Revenue	(13) x (14)	\$ 1,276,116	\$ 1,277,313	\$ 1,168,585		
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,686,991	\$ 2,722,759	\$ 2,454,570	\$	7,864,320
17	Non-Residential Revenue Per Customer Received		\$2,379.97	\$2,401.02	\$2,191.58		\$2,324.66
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 100,575	\$ 71,209	\$ 257,262	\$	429,046
19							
20							
21	<u>New Customers</u>						
22	Actual Customers New Since Test Year	Revenue Reports	13	12	12		37
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$1,203.79	\$1,201.24	\$1,180.50		\$1,195.41
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 15,649	\$ 14,415	\$ 14,166	\$	44,230
25							
26	Actual Base Rate Revenue	Revenue Reports	\$ 40,407	\$ 38,457	\$ 38,065		
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 3,530	\$ 3,860	\$ 4,200		
28	Actual Usage (kWhs)	Revenue Reports	469,940	451,800	447,220		
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281		
30	Variable Power Supply Revenue	(28) x (29)	\$ 10,719	\$ 10,306	\$ 10,201		
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02487	\$ 0.02487	\$ 0.02487		
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 11,687	\$ 11,236	\$ 11,122		
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 14,471	\$ 13,056	\$ 12,541	\$	40,067
34	Non-Residential Revenue Per Customer Received		\$1,113.13	\$1,087.97	\$1,045.09		\$1,082.90
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 1,179	\$ 1,359	\$ 1,625	\$	4,163
36							
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	(18) + (35)	\$ 101,753	\$ 72,568	\$ 258,887	\$	433,208
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (581)	\$ (411)	\$ (1,486)	\$	(2,479)
39		Customer Deposit Rate	1.00%	1.00%	1.00%		
40	Interest on Deferral	Avg Balance Calc	\$ 42	\$ 114	\$ 252	\$	408
41	Monthly Schedule 21/22 Deferral Totals		\$ 101,214	\$ 72,271	\$ 257,652	\$	431,138
42							
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 101,214	\$ 173,486	\$ 431,138		

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Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
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AVU-E-15-05 FCA Base - Rates Effective 1/1/2016

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY
RATE SCHEDULE

Line No.	Source	1st Quarter 2016				
		Revised Jan-16	Revised Feb-16	Mar-16	Total	
(a)	(b)	(c)	(d)	(e)		
Schedule 31/32						
1	Total Actual Billed Customers	Revenue Reports	1,409	1,411	1,403	
2	Total Actual Usage (kWhs)	Revenue Reports	3,565,011	2,875,625	4,661,071	
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 316,400	\$ 256,259	\$ 416,743	
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 11,288	\$ 11,295	\$ 11,282	
5						
6	<u>Existing Customers</u>					
7	Actual Customers on System During Test Year	(1) - (22)	1,397	1,397	1,389	4,183
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$172.70	\$156.00	\$160.40	\$163.04
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 241,255	\$ 217,932	\$ 222,800	\$ 681,987
10						
11	Actual Base Rate Revenue	(3) - (26)	\$ 315,580	\$ 255,062	\$ 415,641	
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 11,192	\$ 11,184	\$ 11,170	
13	Actual Usage (kWhs)	(2) - (28)	3,557,028	2,863,559	4,650,306	
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281	
15	Variable Power Supply Revenue	(13) x (14)	\$ 81,136	\$ 65,318	\$ 106,073	
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 223,253	\$ 178,560	\$ 298,397	\$ 700,210
17	Non-Residential Revenue Per Customer Received		\$159.81	\$127.82	\$214.83	\$167.39
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 18,003	\$ 39,372	\$ (75,598)	\$ (18,223)
19						
20						
21	<u>New Customers</u>					
22	Actual Customers New Since Test Year	Revenue Reports	12	14	14	40
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$125.85	\$113.68	\$116.89	\$118.45
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 1,510	\$ 1,592	\$ 1,636	\$ 4,738
25						
26	Actual Base Rate Revenue	Revenue Reports	\$ 820	\$ 1,197	\$ 1,102	
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 96	\$ 111	\$ 112	
28	Actual Usage (kWhs)	Revenue Reports	7,983	12,066	10,765	
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281	
30	Variable Power Supply Revenue	(28) x (29)	\$ 182	\$ 275	\$ 246	
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.01764	\$ 0.01764	\$ 0.01764	
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 141	\$ 213	\$ 190	
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 401	\$ 598	\$ 555	\$ 1,554
34	Non-Residential Revenue Per Customer Received		\$33.45	\$42.73	\$39.62	\$38.85
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 1,109	\$ 993	\$ 1,082	\$ 3,184
36						
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	(18) + (35)	\$ 19,111	\$ 40,366	\$ (74,516)	\$ (15,039)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (104)	\$ (227)	\$ 437	\$ 105
39		Customer Deposit Rate	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ 8	\$ 33	\$ 18	\$ 59
41	Monthly Schedule 31/32 Deferral Totals		\$ 19,015	\$ 40,171	\$ (74,061)	\$ (14,875)
42						
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 19,015	\$ 59,186	\$ (14,875)	
44	Total Cumulative Non-Residential Deferral if calculated by Schedule	Sch 11/12 line (43) + Sch 21/22 line (43) + Sch 31/32 line (43)	\$ 266,131	\$ 496,298	\$ 723,834	