

The Avista logo is located in the top left corner of the document. It consists of the word "AVISTA" in a bold, sans-serif font, with a stylized graphic element to its right that resembles a cross or a star shape.

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Toll Free 800-727-9170

November 14, 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

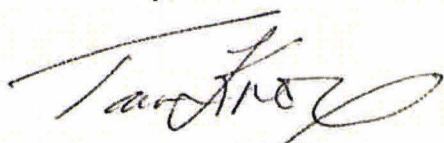
Attached for filing with the Commission is an electronic copy of Avista's Electric and Natural Gas Fixed Cost Adjustment Mechanism Quarterly Report.

The report consists of spreadsheets showing the monthly revenue deferral calculations for July, August and September 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 3rd quarter of 2016.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Tara Knox", is located below the "Sincerely," text.

Tara Knox on behalf of
Patrick Ehrbar
Senior Manager, Rates and Tariffs
Enc.

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IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
(a)	(b)	(i)	(j)	(k)				
Residential Group								
1	Total Actual Billed Customers	Revenue Reports	104,487	104,613	105,108			
2	Total Actual Usage (kWhs)	Revenue Reports	85,459,015	88,077,699	62,023,221			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 7,879,253	\$ 8,154,876	\$ 5,827,065			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 554,778	\$ 556,348	\$ 556,950			
6	<u>Existing Customers</u>							
7	Actual Customers on System During Test Year	(1) - (22)	102,265	102,160	102,556	309,271	307,555	306,981
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 49.88	\$ 50.44	\$ 34.91	\$72.77	\$49.75	\$45.06
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 5,100,872	\$ 5,153,327	\$ 3,579,879	\$ 22,504,959	\$ 15,299,991	\$ 13,834,078
11	Actual Base Rate Revenue	(3) - (26)	\$ 7,787,144	\$ 8,041,125	\$ 5,716,409			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 543,735	\$ 544,234	\$ 544,020			
13	Actual Usage (kWhs)	(2) - (28)	84,501,465	86,885,426	60,868,919			
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
15	Variable Power Supply Revenue	(13) x (14)	\$ 1,927,478	\$ 1,981,857	\$ 1,388,420			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 5,315,931	\$ 5,515,034	\$ 3,783,969	\$ 20,994,050	\$ 13,519,587	\$ 14,614,933
17	Residential Revenue Per Customer Received		\$51.98	\$53.98	\$36.90	\$67.88	\$43.96	\$47.61
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (215,058)	\$ (361,707)	\$ (204,090)	\$ 1,510,909	\$ 1,780,404	\$ (780,855)
21	<u>New Customers</u>							
22	Actual Customers New Since Test Year	Revenue Reports	2,222	2,453	2,552	4,821	5,891	7,227
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$30.95	\$31.30	\$21.66	\$45.02	\$30.59	\$27.79
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 68,780	\$ 76,791	\$ 55,283	\$ 217,062	\$ 180,232	\$ 200,854
26	Actual Base Rate Revenue	Revenue Reports	\$ 92,109	\$ 113,751	\$ 110,656			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 11,044	\$ 12,114	\$ 12,929			
28	Actual Usage (kWhs)	Revenue Reports	957,550	1,192,273	1,154,302			
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
30	Variable Power Supply Revenue	(28) x (29)	\$ 21,842	\$ 27,196	\$ 26,330			
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)	\$ 23,186	\$ 28,870	\$ 27,950			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 36,037	\$ 45,572	\$ 43,447	\$ 148,290	\$ 98,351	\$ 125,056
34	Residential Revenue Per Customer Received		\$16.22	\$18.58	\$17.02	\$30.76	\$0.55	\$0.62
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 32,743	\$ 31,219	\$ 11,836	\$ 68,772	\$ 81,881	\$ 75,798
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (182,315)	\$ (330,488)	\$ (192,254)	\$ 1,579,681	\$ 1,862,285	\$ (705,057)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 1,243	\$ 2,090	\$ 1,179	\$ (8,730)	\$ (10,287)	\$ 4,512
39	Customer Deposit Rate		1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 2,784	\$ 2,574	\$ 2,359	\$ 1,262	\$ 6,825	\$ 7,717
41	Monthly Residential Deferral Totals		\$ (178,289)	\$ (325,824)	\$ (188,715)	\$ 1,572,213	\$ 1,858,823	\$ (692,828)
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 3,252,747	\$ 2,926,923	\$ 2,738,208			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
(a)	(b)	(i)	(j)	(k)				
Non-Residential Group								
1	Total Actual Billed Customers	Revenue Reports	23,629	23,632	23,619			
2	Total Actual Usage (kWhs)	Revenue Reports	98,437,211	99,925,300	82,705,010			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,381,430	\$ 8,467,144	7,191,678			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 622,977	\$ 625,686	627,571			
6	<u>Existing Customers</u>							
7	Actual Customers on System During Test Year	(1) - (22)	23,019	22,986	22,958	69,032	68,884	68,963
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$246.10	\$236.29	\$195.26	\$232.84	\$224.27	\$225.90
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 5,664,981	\$ 5,431,321	\$ 4,482,778	\$ 16,073,528	\$ 15,448,616	\$ 15,579,079
11	Actual Base Rate Revenue	(3) - (26)	\$ 8,259,354	\$ 8,319,602	\$ 7,007,580			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 611,136	\$ 611,811	\$ 612,437			
13	Actual Usage (kWhs)	(2) - (28)	97,143,410	98,390,361	80,693,598			
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
15	Variable Power Supply Revenue	(13) x (14)	\$ 2,215,841	\$ 2,244,284	\$ 1,840,621			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 5,432,377	\$ 5,463,507	\$ 4,554,523	\$ 15,323,092	\$ 14,732,747	\$ 15,450,406
17	Non-Residential Revenue Per Customer Received		\$236.00	\$237.69	\$198.38	\$221.97	\$213.88	\$224.04
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 232,604	\$ (32,186)	\$ (71,745)	\$ 750,436	\$ 715,868	\$ 128,673
21	<u>New Customers</u>							
22	Actual Customers New Since Test Year	Revenue Reports	610	646	661	1,439	1,618	1,917
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$132.49	\$127.21	\$105.12	\$125.24	\$120.78	\$121.27
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 80,818	\$ 82,175	\$ 69,484	\$ 180,218	\$ 195,417	\$ 232,477
26	Actual Base Rate Revenue	Revenue Reports	\$ 122,076	\$ 147,542	\$ 184,098			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 11,841	\$ 13,875	\$ 15,134			
28	Actual Usage (kWhs)	Revenue Reports	1,293,801	1,534,939	2,011,412			
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
30	Variable Power Supply Revenue	(28) x (29)	\$ 29,512	\$ 35,012	\$ 45,880			
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)	\$ 33,826	\$ 40,131	\$ 52,588			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 46,897	\$ 58,524	\$ 70,495	\$ 117,280	\$ 107,780	\$ 175,916
34	Non-Residential Revenue Per Customer Received		\$76.88	\$90.59	\$106.65	\$81.50	\$66.61	\$0.76
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 33,921	\$ 23,652	\$ (1,012)	\$ 62,939	\$ 87,636	\$ 56,561
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 266,525	\$ (8,535)	\$ (72,757)	\$ 813,374	\$ 803,505	\$ 185,234
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (1,344)	\$ 186	\$ 415	\$ (4,336)	\$ (4,136)	\$ (743)
39	Customer Deposit Rate		1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 1,454	\$ 1,562	\$ 1,530	\$ 978	\$ 3,032	\$ 4,547
41	Monthly Non-Residential Deferral Totals		\$ 266,636	\$ (6,786)	\$ (70,812)	\$ 810,016	\$ 802,400	\$ 189,037
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40))	\$ 1,879,052	\$ 1,872,266	\$ 1,801,454			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
(a)	(b)	(i)	(j)	(k)	(o)	(p)	(q)	(s)
Residential Group								
1	Total Actual Billed Customers	Revenue Reports	78,357	78,634	78,840			
2	Total Actual Usage (Therms)	Revenue Reports	1,156,092	1,109,728	1,373,262			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 969,492	\$ 974,511	\$ 1,078,460			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 414,823	\$ 416,205	\$ 416,782			
6	Existing Customers							
7	Actual Customers on System During Test Year	(1) - (22)	75,545	75,661	75,711	228,544	227,433	226,917
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 6.35	\$ 6.24	\$ 7.56	\$49.23	\$16.97	\$6.72
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 479,809	\$ 472,342	\$ 572,542	\$ 11,251,795	\$ 3,860,226	\$ 1,524,693
11	Actual Base Rate Revenue	(3) - (26)	\$ 937,099	\$ 944,571	\$ 1,043,054			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 400,613	\$ 401,223	\$ 400,780			
13	Actual Usage (Therms)	(2) - (28)	1,118,005	1,078,398	1,332,621			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 536,486	\$ 543,348	\$ 642,274	\$ 9,922,894	\$ 2,678,251	\$ 1,722,107
17	Residential Revenue Per Customer Received		\$7.10	\$7.18	\$8.48	\$43.42	\$11.78	\$7.59
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (56,677)	\$ (71,006)	\$ (69,732)	\$ 1,328,901	\$ 1,181,975	\$ (197,414)
21	New Customers							
22	Actual Customers New Since Test Year	Revenue Reports	2,812	2,973	3,129	5,924	7,341	8,914
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$5.98	\$5.88	\$7.12	\$46.04	\$15.53	\$6.35
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 16,824	\$ 17,484	\$ 22,290	\$ 272,770	\$ 114,017	\$ 56,599
26	Actual Base Rate Revenue	Revenue Reports	\$ 32,393	\$ 29,940	\$ 35,406			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 14,210	\$ 14,982	\$ 16,001			
28	Actual Usage (Therms)	Revenue Reports	38,087	31,330	40,641			
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)	\$ 1,055	\$ 867	\$ 1,125			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 17,129	\$ 14,091	\$ 18,280	\$ 224,534	\$ 92,652	\$ 49,499
34	Residential Revenue Per Customer Received		\$6.09	\$4.74	\$5.84	\$37.90	\$12.62	\$5.55
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (305)	\$ 3,393	\$ 4,011	\$ 48,237	\$ 21,365	\$ 7,099
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (56,981)	\$ (67,612)	\$ (65,721)	\$ 1,377,138	\$ 1,203,340	\$ (190,315)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 327	\$ 410	\$ 403	\$ (7,678)	\$ (6,829)	\$ 1,141
39	Customer Deposit Rate		1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 2,120	\$ 2,070	\$ 2,017	\$ 1,392	\$ 5,363	\$ 6,208
41	Monthly Residential Deferral Totals		\$ (54,534)	\$ (65,132)	\$ (63,301)	\$ 1,370,852	\$ 1,201,874	\$ (182,967)
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 2,518,192	\$ 2,453,060	\$ 2,389,759			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd 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	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
(a)	(b)	(i)	(j)	(k)	(o)	(p)	(q)	(s)
Non-Residential Group								
1	Total Actual Billed Customers	Revenue Reports	1,428	1,418	1,419			
2	Total Actual Usage (Therms)	Revenue Reports	1,073,939	1,314,216	1,021,109			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 367,027	\$ 410,151	\$ 357,221			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 143,722	\$ 143,739	\$ 143,225			
6	<u>Existing Customers</u>							
7	Actual Customers on System During Test Year	(1) - (22)	1,409	1,399	1,400	4,204	4,236	4,208
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$148.84	\$175.32	\$153.93	\$451.17	\$229.82	\$159.34
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 209,712	\$ 245,276	\$ 215,508	\$ 1,896,723	\$ 973,528	\$ 670,497
11	Actual Base Rate Revenue	(3) - (26)	\$ 359,378	\$ 402,632	\$ 350,817			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 141,915	\$ 141,825	\$ 141,281			
13	Actual Usage (Therms)	(2) - (28)	1,045,403	1,288,480	1,000,596			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 217,463	\$ 260,806	\$ 209,536	\$ 1,719,203	\$ 782,879	\$ 687,806
17	Non-Residential Revenue Per Customer Received		\$154.34	\$186.42	\$149.67	\$408.94	\$184.82	\$163.45
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (7,751)	\$ (15,530)	\$ 5,972	\$ 177,520	\$ 190,649	\$ (17,309)
21	<u>New Customers</u>							
22	Actual Customers New Since Test Year	Revenue Reports	19	19	19	53	48	57
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$129.11	\$152.09	\$133.53	\$391.62	\$198.16	\$138.24
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 2,453	\$ 2,890	\$ 2,537	\$ 20,756	\$ 9,512	\$ 7,880
26	Actual Base Rate Revenue	Revenue Reports	\$ 7,649	\$ 7,519	\$ 6,404			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 1,807	\$ 1,914	\$ 1,944			
28	Actual Usage (Therms)	Revenue Reports	28,536	25,736	20,513			
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)	\$ 819	\$ 738	\$ 588			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 5,023	\$ 4,867	\$ 3,871	\$ 29,270	\$ 6,669	\$ 13,761
34	Non-Residential Revenue Per Customer Received		\$264.38	\$256.14	\$203.73	\$552.27	\$138.93	\$241.42
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (2,570)	\$ (1,977)	\$ (1,334)	\$ (8,514)	\$ 2,843	\$ (5,881)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (10,321)	\$ (17,507)	\$ 4,638	\$ 169,006	\$ 193,493	\$ (23,190)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 45	\$ 90	\$ (35)	\$ (1,026)	\$ (1,102)	\$ 100
39	Customer Deposit Rate		1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 297	\$ 285	\$ 280	\$ 168	\$ 664	\$ 862
41	Monthly Non-Residential Deferral Totals		\$ (9,980)	\$ (17,132)	\$ 4,884	\$ 168,148	\$ 193,055	\$ (22,227)
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 351,223	\$ 334,091	\$ 338,976			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2016

Balance Sheet Accounts

GL Account Balance Accounting Period : '201607, 201608, 201609'

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	201607	3,431,035.78	-178,288.89	3,252,746.89
	REG ASSET-DECOUPLING DEFERRED		201608	3,252,746.89	-325,824.12	2,926,922.77
	REG ASSET-DECOUPLING DEFERRED		201609	2,926,922.77	-188,714.96	2,738,207.81
	Electric Service			Sum: -692,827.97		
	REG ASSET-DECOUPLING DEFERRED	GD	201607	2,572,725.58	-54,533.52	2,518,192.06
	REG ASSET-DECOUPLING DEFERRED		201608	2,518,192.06	-65,131.61	2,453,060.45
	REG ASSET-DECOUPLING DEFERRED		201609	2,453,060.45	-63,301.38	2,389,759.07
	Natural Gas Service			Sum: -182,966.51		
	FERC Acct 186328			Sum: -875,794.48		
186338	REG ASSET NON-RES DECOUPLING D	ED	201607	1,612,416.49	266,635.65	1,879,052.14
	REG ASSET NON-RES DECOUPLING D		201608	1,879,052.14	-6,786.37	1,872,265.77
	REG ASSET NON-RES DECOUPLING D		201609	1,872,265.77	-70,812.19	1,801,453.58
	Electric Service			Sum: 189,037.09		
	REG ASSET NON-RES DECOUPLING D	GD	201607	361,202.90	-9,979.55	351,223.35
	REG ASSET NON-RES DECOUPLING D		201608	351,223.35	-17,131.96	334,091.39
	REG ASSET NON-RES DECOUPLING D		201609	334,091.39	4,884.14	338,975.53
	Natural Gas Service			Sum: -22,227.37		
	FERC Acct 186338			Sum: -708,984.76		

GL Account Balance Accounting Period : '201607, 201608, 201609'

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	201607	-1,765,208.27	-30,921.36	-1,796,129.63
	ADFIT DECOUPLING DEFERRED REV		201608	-1,796,129.63	116,413.67	-1,679,715.96
	ADFIT DECOUPLING DEFERRED REV		201609	-1,679,715.96	90,834.50	-1,588,881.46
	Electric Service			Sum: 176,326.81		
	ADFIT DECOUPLING DEFERRED REV	GD	201607	-746,841.06	8,959.32	-737,881.74
	ADFIT DECOUPLING DEFERRED REV		201608	-737,881.74	12,649.55	-725,232.19
	ADFIT DECOUPLING DEFERRED REV		201609	-725,232.19	4,768.83	-720,463.36
	Natural Gas Service			Sum: 26,377.70		
	FERC Acct 283328			Sum: 202,704.51		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2016

Income Statement Accounts

GL Account Balance Accounting Period : '201607, 201608, 201609'

Jurisdiction:ID

FCA Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201607	-3,422,948.68	181,072.64	-3,241,876.04
	RESIDENTIAL DECOUPLING DEFERRE		201608	-3,241,876.04	328,397.91	-2,913,478.13
	RESIDENTIAL DECOUPLING DEFERRE		201609	-2,913,478.13	191,074.45	-2,722,403.68
	FERC Acct 456328			Sum: 700,545.00		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201607	-1,608,406.80	-265,181.48	-1,873,588.28
	NON-RES DECOUPLING DEFERRED RE		201608	-1,873,588.28	8,348.77	-1,865,239.51
	NON-RES DECOUPLING DEFERRED RE		201609	-1,865,239.51	72,342.27	-1,792,897.24
	FERC Acct 456338			Sum: -184,490.44		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201607	-2,565,970.51	56,653.85	-2,509,316.66
	RESIDENTIAL DECOUPLING DEFERRE		201608	-2,509,316.66	67,202.10	-2,442,114.56
	RESIDENTIAL DECOUPLING DEFERRE		201609	-2,442,114.56	65,318.38	-2,376,796.18
	FERC Acct 495328			Sum: 189,174.33		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201607	-360,370.79	10,276.27	-350,094.52
	NON-RES DECOUPLING DEFERRED RE		201608	-350,094.52	17,417.39	-332,677.13
	NON-RES DECOUPLING DEFERRED RE		201609	-332,677.13	-4,603.81	-337,280.94
	FERC Acct 495338			Sum: 23,089.85		

GL Account Balance Accounting Period : '201607, 201608, 201609'

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	201607	-12,096.79	-4,237.92	-16,334.71
	INT INC ON OTH DEFERRALS-IV FU		201608	-16,334.71	-4,136.19	-20,470.90
	INT INC ON OTH DEFERRALS-IV FU		201609	-20,470.90	-3,889.57	-24,360.47
	Electric Service			Sum: -12,263.68		
	INT INC ON OTH DEFERRALS-IV FU	GD	201607	-7,587.18	-2,417.05	-10,004.23
	INT INC ON OTH DEFERRALS-IV FU		201608	-10,004.23	-2,355.92	-12,360.15
	INT INC ON OTH DEFERRALS-IV FU		201609	-12,360.15	-2,297.33	-14,657.48
	Natural Gas Service			Sum: -7,070.30		
FERC Acct 419605			Sum: -19,333.98			
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201607	0.00	0.00	0.00
	INT EXP ON OTH DEFERRALS-IV FU		201608	0.00	0.00	0.00
	INT EXP ON OTH DEFERRALS-IV FU		201609	0.00	0.00	0.00
	Electric Service			Sum: 0.00		
	INT EXP ON OTH DEFERRALS-IV FU	GD	201607	0.00	0.00	0.00
	INT EXP ON OTH DEFERRALS-IV FU		201608	0.00	0.00	0.00
	INT EXP ON OTH DEFERRALS-IV FU		201609	0.00	0.00	0.00
	Natural Gas Service			Sum: 0.00		
FERC Acct 431605			Sum: 0.00			
Net Interest Income			Sum: -19,333.98			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2016

Financial Reporting Contra Asset Accounts

GL Account Balance Accounting Period : '201607, 201608, 201609'

Jurisdiction:ID

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
253311	CONTRA DECOUPLING DEFERRED REV	GD	201607	-800,097.00	38,915.00	-761,182.00
	CONTRA DECOUPLING DEFERRED REV		201608	-761,182.00	46,122.00	-715,060.00
	CONTRA DECOUPLING DEFERRED REV		201609	-715,060.00	44,792.00	-670,268.00
	Natural Gas Service			Sum: 129,829.00		
FERC Acct 253311			Sum: 129,829.00			
495311	CONTRA DECOUPLING DEFERRAL	GD	201607	800,097.00	-38,915.00	761,182.00
	CONTRA DECOUPLING DEFERRAL		201608	761,182.00	-46,122.00	715,060.00
	CONTRA DECOUPLING DEFERRAL		201609	715,060.00	-44,792.00	670,268.00
	Natural Gas Service			Sum: -129,829.00		
FERC Acct 495311			Sum: -129,829.00			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2016

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for the 1st, 2nd and 3rd quarters 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	YTD Average	%
Electric Residential						
Change in Use per Customer	(270)	(222)	151		(341)	-4.3%
Change in FCA Revenue per Customer	-\$15.09	-\$17.37	\$7.63		-\$24.83	-5.0%
Deferral per Average Customer	\$15.09	\$17.37	-\$7.63		\$24.83	
Electric Non-Residential						
Change in Use per Customer	(705)	(407)	50		(1,062)	-2.9%
Change in FCA Revenue per Customer	-\$34.63	-\$31.18	-\$5.60		-\$71.41	-3.5%
Deferral per Average Customer	\$34.63	\$31.18	\$5.60		\$71.41	
Natural Gas Residential						
Change in Use per Customer	(38)	(32)	4		(66)	-14.3%
Change in FCA Revenue per Customer	-\$17.62	-\$15.59	\$2.61		-\$30.60	-14.0%
Deferral per Average Customer	\$17.62	\$15.59	-\$2.61		\$30.60	
Natural Gas Non-Residential						
Change in Use per Customer	(809)	(586)	265		(1,130)	-10.1%
Change in FCA Revenue per Customer	-\$119.10	-\$135.02	\$12.34		-\$241.78	-9.6%
Deferral per Average Customer	\$119.10	\$135.02	-\$12.34		\$241.78	

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 9 through 11 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 7 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 the 2016 natural gas surcharge may not be fully recovered by 12/31/2018 and therefore is not recognizable as income for financial reporting purposes in 2016. The income statement impact of the contra deferral will be eliminated for normalized Idaho results reporting.

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2016

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	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
(a)	(b)	(i)	(j)	(k)				
Schedule 11/12								
1	Total Actual Billed Customers	Revenue Reports	21,074	21,084	21,057			
2	Total Actual Usage (kWhs)	Revenue Reports	31,090,677	31,623,372	24,636,310			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,108,843	\$ 3,143,124	\$ 2,527,968			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 213,711	\$ 213,873	\$ 213,813			
6	Existing Customers							
7	Actual Customers on System During Test Year	(1) - (22)	20,502	20,476	20,439	61,466	61,372	61,417
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 100.17	\$ 103.00	\$ 83.12	\$114.67	\$96.95	\$95.44
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,053,713	\$ 2,109,054	\$ 1,698,952	\$ 7,048,256	\$ 5,949,924	\$ 5,861,720
11	Actual Base Rate Revenue	(3) - (26)	\$ 3,045,335	\$ 3,060,272	\$ 2,451,297			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 208,041	\$ 207,760	\$ 207,625			
13	Actual Usage (kWhs)	(2) - (28)	30,492,198	30,850,881	23,898,833			
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
15	Variable Power Supply Revenue	(13) x (14)	\$ 695,527	\$ 703,709	\$ 545,132			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,141,767	\$ 2,148,804	\$ 1,698,540	\$ 6,758,562	\$ 5,622,234	\$ 5,989,110
17	Residential Revenue Per Customer Received		\$104.47	\$104.94	\$83.10	\$109.96	\$91.61	\$97.52
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (88,053)	\$ (39,750)	\$ 413	\$ 289,694	\$ 327,690	\$ (127,391)
21	New Customers							
22	Actual Customers New Since Test Year	Revenue Reports	572	608	618	1,362	1,531	1,798
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$57.79	\$59.43	\$47.96	\$66.02	\$55.86	\$54.96
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 33,057	\$ 36,131	\$ 29,637	\$ 89,918	\$ 85,514	\$ 98,826
26	Actual Base Rate Revenue	Revenue Reports	\$ 63,509	\$ 82,853	\$ 76,671			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 5,671	\$ 6,114	\$ 6,188			
28	Actual Usage (kWhs)	Revenue Reports	598,479	772,491	737,477			
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
30	Variable Power Supply Revenue	(28) x (29)	\$ 13,651	\$ 17,621	\$ 16,822			
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)	\$ 17,943	\$ 23,160	\$ 22,110			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 26,244	\$ 35,958	\$ 31,551	\$ 70,837	\$ 60,938	\$ 93,753
34	Residential Revenue Per Customer Received		\$45.88	\$59.14	\$51.05	\$52.01	\$0.71	\$0.95
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 6,814	\$ 172	\$ (1,914)	\$ 19,082	\$ 24,576	\$ 5,072
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (81,240)	\$ (39,578)	\$ (1,501)	\$ 308,775	\$ 352,266	\$ (122,318)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 509	\$ 230	\$ (2)	\$ (1,674)	\$ (1,893)	\$ 736
39	Customer Deposit Rate		1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 516	\$ 466	\$ 450	\$ 469	\$ 1,348	\$ 1,431
41	Monthly Schedule 11/12 Deferral Totals		\$ (80,215)	\$ (38,882)	\$ (1,054)	\$ 307,571	\$ 351,721	\$ (120,151)
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 579,076	\$ 540,194	\$ 539,141			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2016

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	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
(a)	(b)	(i)	(j)	(k)				
Schedule 21/22								
1	Total Actual Billed Customers	Revenue Reports	1,138	1,140	1,147			
2	Total Actual Usage (kWhs)	Revenue Reports	58,616,584	56,874,688	51,393,482			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 4,517,961	\$ 4,432,862	\$ 4,084,689			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 397,927	\$ 399,817	\$ 402,407			
6	Existing Customers							
7	Actual Customers on System During Test Year	(1) - (22)	1,118	1,117	1,121	3,383	3,379	3,356
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$2,636.76	\$2,428.61	\$2,100.15	\$2,451.48	\$2,457.78	\$2,388.24
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,947,897	\$ 2,712,756	\$ 2,354,266	\$ 8,293,365	\$ 8,304,835	\$ 8,014,919
11	Actual Base Rate Revenue	(3) - (26)	\$ 4,461,192	\$ 4,370,162	\$ 3,978,937			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 391,909	\$ 392,175	\$ 393,592			
13	Actual Usage (kWhs)	(2) - (28)	57,939,144	56,133,288	50,136,677			
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
15	Variable Power Supply Revenue	(13) x (14)	\$ 1,321,592	\$ 1,280,400	\$ 1,143,618			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,747,692	\$ 2,697,587	\$ 2,441,727	\$ 7,864,320	\$ 8,160,722	\$ 7,887,006
17	Non-Residential Revenue Per Customer Received		\$2,457.69	\$2,415.03	\$2,178.17	\$2,324.66	\$2,415.13	\$2,350.12
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 200,205	\$ 15,169	\$ (87,461)	\$ 429,046	\$ 144,113	\$ 127,913
21	New Customers							
22	Actual Customers New Since Test Year	Revenue Reports	20	23	26	37	43	69
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$1,285.56	\$1,184.07	\$1,023.93	\$1,195.41	\$1,197.53	\$1,153.15
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 25,711	\$ 27,234	\$ 26,622	\$ 44,230	\$ 51,494	\$ 79,567
26	Actual Base Rate Revenue	Revenue Reports	\$ 56,769	\$ 62,700	\$ 105,752			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 6,018	\$ 7,642	\$ 8,815			
28	Actual Usage (kWhs)	Revenue Reports	677,440	741,400	1,256,805			
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
30	Variable Power Supply Revenue	(28) x (29)	\$ 15,452	\$ 16,911	\$ 28,668			
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)	\$ 16,848	\$ 18,439	\$ 31,257			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 18,451	\$ 19,708	\$ 37,013	\$ 40,067	\$ 42,198	\$ 75,171
34	Non-Residential Revenue Per Customer Received		\$922.53	\$856.87	\$1,423.56	\$1,082.90	\$0.82	\$0.94
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 7,260	\$ 7,526	\$ (10,390)	\$ 4,163	\$ 9,296	\$ 4,396
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	(18) + (35)	\$ 207,465	\$ 22,695	\$ (97,852)	\$ 433,208	\$ 153,409	\$ 132,308
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (1,157)	\$ (88)	\$ 505	\$ (2,479)	\$ (833)	\$ (739)
39	Customer Deposit Rate		1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 573	\$ 669	\$ 639	\$ 408	\$ 1,158	\$ 1,881
41	Monthly Schedule 21/22 Deferral Totals		\$ 206,882	\$ 23,277	\$ (96,708)	\$ 431,138	\$ 153,735	\$ 133,451
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 791,754	\$ 815,030	\$ 718,323			

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 3rd Quarter 2016

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	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
(a)	(b)	(i)	(j)	(k)				
Schedule 31/32								
1	Total Actual Billed Customers	Revenue Reports	1,417	1,408	1,415			
2	Total Actual Usage (kWhs)	Revenue Reports	8,729,950	8,458,372	6,675,218			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 754,625	\$ 726,076	\$ 579,022			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 11,339	\$ 11,297	\$ 11,351			
6	Existing Customers							
7	Actual Customers on System During Test Year	(1) - (22)	1,399	1,393	1,398	4,183	4,133	4,190
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$406.29	\$411.93	\$264.02	\$163.04	\$232.11	\$360.70
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 568,404	\$ 573,815	\$ 369,095	\$ 681,987	\$ 959,308	\$ 1,511,314
11	Actual Base Rate Revenue	(3) - (26)	\$ 752,826	\$ 724,086	\$ 577,347			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 11,179	\$ 11,177	\$ 11,220			
13	Actual Usage (kWhs)	(2) - (28)	8,712,068	8,437,324	6,658,088			
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
15	Variable Power Supply Revenue	(13) x (14)	\$ 198,722	\$ 192,455	\$ 151,871			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 542,925	\$ 520,454	\$ 414,255	\$ 700,210	\$ 949,791	\$ 1,477,634
17	Non-Residential Revenue Per Customer Received		\$388.08	\$373.62	\$296.32	\$167.39	\$229.81	\$352.66
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 25,479	\$ 53,361	\$ (45,161)	\$ (18,223)	\$ 9,517	\$ 33,680
21	New Customers							
22	Actual Customers New Since Test Year	Revenue Reports	18	15	17	40	44	50
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$296.07	\$300.18	\$192.39	\$118.45	\$172.93	\$262.06
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 5,329	\$ 4,503	\$ 3,271	\$ 4,738	\$ 7,609	\$ 13,103
26	Actual Base Rate Revenue	Revenue Reports	\$ 1,799	\$ 1,990	\$ 1,675			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 160	\$ 120	\$ 131			
28	Actual Usage (kWhs)	Revenue Reports	17,882	21,048	17,130			
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
30	Variable Power Supply Revenue	(28) x (29)	\$ 408	\$ 480	\$ 391			
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)	\$ 315	\$ 371	\$ 302			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 916	\$ 1,019	\$ 851	\$ 1,554	\$ 1,399	\$ 2,785
34	Non-Residential Revenue Per Customer Received		\$50.87	\$67.90	\$50.06	\$38.85	\$0.18	\$0.21
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 4,414	\$ 3,484	\$ 2,420	\$ 3,184	\$ 6,210	\$ 10,317
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	(18) + (35)	\$ 29,893	\$ 56,845	\$ (42,741)	\$ (15,039)	\$ 15,727	\$ 43,997
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (147)	\$ (308)	\$ 261	\$ 105	\$ (55)	\$ (195)
39	Customer Deposit Rate		1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 13	\$ 49	\$ 55	\$ 59	\$ (21)	\$ 117
41	Monthly Schedule 31/32 Deferral Totals		\$ 29,759	\$ 56,586	\$ (42,425)	\$ (14,875)	\$ 15,651	\$ 43,920
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 30,535	\$ 87,121	\$ 44,696			
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)	\$ 1,401,365	\$ 1,442,346	\$ 1,302,159			