



Avista Corp.
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May 15, 2017

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

Dear Commission Secretary:

RE: AVU-E-15-05/AVU-G-15-01
Electric and Natural Gas Fixed Cost Adjustment Mechanism
Quarterly Report

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

The report consists of spreadsheets showing the monthly revenue deferral calculations for January, February and March 2017. In addition, Avista has provided illustrative revenue deferral calculations for the non-residential electric group on a rate schedule basis as required in the Settlement Stipulation approved by the Commission in the above referenced docket. The other electric and natural gas groups consist of only one rate schedule each and therefore would not change under the rate schedule assumption.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 1st quarter of 2017.

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

Sincerely,

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

Patrick Ehrbar
Senior Manager, Rates and Tariffs
Enc.

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2017

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2017)
AVU-E-16-03 FCA Base - Rates Effective 1/1/2017

Line No.	(a)	Source (b)	2017 YTD			
			Jan-17 (c)	Feb-17 (d)	Mar-17 (e)	
			2017 Total	2017 Total	2017 YTD Total	
Residential Group						
1	Total Actual Billed Customers	Revenue Reports	105,837	105,929	105,939	317,705
2	Total Actual Usage (kWhs)	Revenue Reports	156,261,419	111,712,998	109,522,782	377,497,199
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 14,796,751	\$ 10,619,060	\$ 10,384,205	\$ 35,800,017
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 585,033	\$ 612,694	\$ 613,267	\$ 1,810,994
Existing Customers						
7	Actual Customers on System During Test Year	(1) - (22)	104,280	104,279	104,199	312,758
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$84.19	\$66.34	\$69.52	\$73.35
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 8,778,981	\$ 6,918,034	\$ 7,244,001	\$ 22,941,017
10	Actual Base Rate Revenue	(3) - (26)	\$ 14,634,199	\$ 10,480,618	\$ 10,252,238	\$ 35,367,056
11	Actual Fixed Charge Revenue	(4) - (27)	\$ 576,652	\$ 603,624	\$ 603,673	\$ 1,783,949
12	Actual Usage (kWhs)	(2) - (28)	154,534,152	110,270,291	108,153,026	372,957,469
13	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
14	Variable Power Supply Revenue	(13) x (14)	\$ 3,733,545	\$ 2,664,130	\$ 2,612,977	\$ 9,010,652
15	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 10,324,003	\$ 7,212,864	\$ 7,035,588	\$ 24,572,455
16	Residential Revenue Per Customer Received		\$99.00	\$69.17	\$67.52	\$78.57
17	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (1,545,021)	\$ (294,830)	\$ 208,413	\$ (1,631,438)
New Customers						
21	Actual Customers New Since Test Year	Revenue Reports	1,557	1,650	1,740	4,947
22	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$52.23	\$41.16	\$43.13	\$45.33
23	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 81,317	\$ 67,907	\$ 75,043	\$ 224,267
24	Actual Base Rate Revenue	Revenue Reports	\$ 162,552	\$ 138,443	\$ 131,966	\$ 432,961
25	Actual Fixed Charge Revenue	Revenue Reports	\$ 8,382	\$ 9,070	\$ 9,594	\$ 27,045
26	Actual Usage (kWhs)	Revenue Reports	1,727,267	1,442,707	1,369,756	4,539,730
27	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
28	Variable Power Supply Revenue	(28) x (29)	\$ 41,731	\$ 34,856	\$ 33,093	\$ 110,680
29	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459
30	Fixed Production and Transmission Revenue	(30) x (31)	\$ 42,480	\$ 35,482	\$ 33,688	\$ 111,650
31	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 69,959	\$ 59,035	\$ 55,591	\$ 184,585
32	Residential Revenue Per Customer Received		\$44.93	\$35.78	\$31.95	\$37.31
33	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 11,357	\$ 8,872	\$ 19,452	\$ 39,682
34	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (1,533,664)	\$ (285,958)	\$ 227,865	\$ (1,591,756)
35	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 10,312	\$ 1,923	\$ (1,532)	\$ 10,703
36	Customer Deposit Rate	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%
37	Avg Balance Calc	Avg Balance Calc	\$ (635)	\$ (1,388)	\$ (1,414)	\$ (3,437)
38	Interest on Deferral		\$ (1,523,986)	\$ (285,423)	\$ 224,919	\$ (1,584,490)
39	Monthly Residential Deferral Totals		\$ (1,523,986)	\$ (285,423)	\$ 224,919	\$ (1,584,490)
40	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (1,523,986)	\$ (1,809,409)	\$ (1,584,490)	\$ (4,917,885)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2017

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2017)
AVU-E-16-03 FCA Base - Rates Effective 1/1/2017

Line No.	Source (b)	2017 YTD		
		Jan-17 (c)	Feb-17 (d)	Mar-17 (e)
		2017 Total	2017 Total	2017 Total
Non-Residential Group				
<i>Existing Customers</i>				
1	Total Actual Billed Customers			71,069
2	Total Actual Usage (kWhs)	23,655	23,668	71,069
3	Total Actual Base Rate Revenue	98,242,198	89,643,702	282,072,254
4	Total Actual Fixed Charge Revenue	8,598,397	7,984,633	24,879,338
5		671,262	719,542	2,121,328
6				
7	Actual Customers on System During Test Year	23,268	23,253	69,828
8	Monthly Fixed Cost Adj. Revenue per Customer	\$209.09	\$218.32	\$215.91
9	Fixed Cost Adjustment Revenue	4,865,022	5,076,540	15,076,724
10		8,479,313	7,839,959	24,490,019
11	Actual Base Rate Revenue	662,421	709,184	2,090,644
12	Actual Fixed Charge Revenue	96,930,786	88,092,346	277,867,979
13	Actual Usage (kWhs)	0.02416	0.02416	0.02416
14	Load Change Adjustment Rate (\$/kWh)	2,341,848	2,128,311	6,713,290
15	Variable Power Supply Revenue	5,475,043	5,002,464	15,686,085
16	Customer Fixed Cost Adjustment Revenue	\$235.30	\$215.13	\$224.64
17	Non-Residential Revenue Per Customer Received	(610.022)	74.076	(609.361)
18	Existing Customer Deferral - Surcharge (Rebate)			
19				
20				
21	<i>New Customers</i>			
22	Actual Customers New Since Test Year	387	415	1,241
23	Monthly Fixed Cost Adj. Revenue per Customer	\$116.50	\$121.64	\$120.43
24	Fixed Cost Adjustment Revenue	45,084	50,480	149,456
25		119,085	144,673	389,319
26	Actual Base Rate Revenue	8,841	10,358	30,684
27	Actual Fixed Charge Revenue	1,311,412	1,551,356	4,204,275
28	Actual Usage (kWhs)	0.02416	0.02416	0.02416
29	Load Change Adjustment Rate (\$/kWh)	31,684	37,481	32,411
30	Variable Power Supply Revenue	0.02506	0.02506	0.02506
31	Fixed Production and Transmission Rate per kWh	32,865	38,879	33,620
32	Fixed Production and Transmission Revenue	45,695	57,957	48,045
33	Customer Fixed Cost Adjustment Revenue	\$118.07	\$139.65	\$122.24
34	Non-Residential Revenue Per Customer Received	(611)	(7,476)	(2,241)
35	New Customer Deferral - Surcharge (Rebate)			
36				
37	Total Non-Residential Deferral - Surcharge (Rebate)	(610,632)	66,600	(67,569)
38	Deferral - Revenue Related Expenses	4,106	(448)	454
39	Customer Deposit Rate	1.00%	1.00%	1.00%
40	Interest on Deferral	(253)	(478)	(479)
41	Monthly Non-Residential Deferral Totals	(606,779)	65,674	(608,699)
42	Cumulative Non-Residential Deferral (Rebate)/Surcharge	(606,779)	(541,105)	(608,699)

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2017

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2017)
AVU-G-15-01 FCA Base - Rates Effective 1/1/2016

Line No.	Source	(c)	(d)	(e)	(o)	(s)
		Jan-17	Feb-17	Mar-17	1st Quarter 2017 Total	2017 YTD Total
Residential Group						
1	Total Actual Billed Customers	79,942	79,924	80,012	239,878	239,878
2	Total Actual Usage (Therms)	12,030,330	8,205,105	7,018,804	27,254,239	27,254,239
3	Total Actual Base Rate Revenue	\$ 6,186,931	\$ 4,331,284	\$ 3,774,813	\$ 14,293,027	\$ 14,293,027
4	Total Actual Fixed Charge Revenue	\$ 421,632	\$ 421,576	\$ 422,315	\$ 1,265,523	\$ 1,265,523
Existing Customers						
6	Actual Customers on System During Test Year	76,070	75,938	75,914	227,922	227,922
7	Monthly Fixed Cost Adj. Revenue per Customer	\$56.04	\$48.88	\$42.77	\$49.24	\$49.24
8	Fixed Cost Adjustment Revenue	\$ 4,263,220	\$ 3,711,910	\$ 3,246,694	\$ 11,221,824	\$ 11,221,824
10	Actual Base Rate Revenue	\$ 5,901,730	\$ 4,105,302	\$ 3,585,147	\$ 13,592,179	\$ 13,592,179
11	Actual Fixed Charge Revenue	\$ 401,606	\$ 401,053	\$ 401,299	\$ 1,203,958	\$ 1,203,958
12	Actual Usage (Therms)	11,474,943	7,774,786	6,665,582	25,915,311	25,915,311
13	Customer Fixed Cost Adjustment Revenue	\$ 5,500,125	\$ 3,704,248	\$ 3,183,848	\$ 12,388,221	\$ 12,388,221
16	Residential Revenue Per Customer Received	\$72.30	\$48.78	\$41.94	\$54.35	\$54.35
17	Existing Customer Deferral - Surcharge (Rebate)	\$ (1,236,905)	\$ 7,662	\$ 62,846	\$ (1,166,397)	\$ (1,166,397)
19						
New Customers						
21	Actual Customers New Since Test Year	3,872	3,986	4,098	11,956	11,956
22	Monthly Fixed Cost Adj. Revenue per Customer	\$52.79	\$46.05	\$40.29	\$46.26	\$46.26
23	Fixed Cost Adjustment Revenue	\$ 204,420	\$ 183,543	\$ 165,103	\$ 553,066	\$ 553,066
24	Actual Base Rate Revenue	\$ 285,200	\$ 225,982	\$ 189,666	\$ 700,849	\$ 700,849
26	Actual Fixed Charge Revenue	\$ 20,026	\$ 20,522	\$ 21,017	\$ 61,565	\$ 61,565
27	Actual Usage (Therms)	555,387	430,319	353,222	1,338,928	1,338,928
28	Customer Fixed Cost Adjustment Revenue	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769
30	Fixed Production and UG Storage Rate per Therm	\$ 15.378	\$ 11,915	\$ 9,780	\$ 602,210	\$ 602,210
31	Fixed Production and UG Storage Revenue	\$ 249,796	\$ 193,545	\$ 158,869	\$ 602,210	\$ 602,210
32	Customer Fixed Cost Adjustment Revenue	\$64.51	\$48.56	\$38.77	\$50.37	\$50.37
33	Residential Revenue Per Customer Received	\$ (45,376)	\$ (10,002)	\$ 6,234	\$ (49,144)	\$ (49,144)
34	New Customer Deferral - Surcharge (Rebate)					
35						
36						
37	Total Residential Deferral - Surcharge (Rebate)	\$ (1,282,281)	\$ (2,340)	\$ 69,080	\$ (1,215,540)	\$ (1,215,540)
38	Deferral - Revenue Related Expenses	\$ 7,409	\$ 14	\$ (399)	\$ 7,023	\$ 7,023
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ (531)	\$ (1,064)	\$ (1,037)	\$ (2,632)	\$ (2,632)
41	Monthly Residential Deferral Totals	\$ (1,275,403)	\$ (3,390)	\$ 67,643	\$ (1,211,149)	\$ (1,211,149)
42						
43	Cumulative Residential Deferral (Rebate)/Surcharge	\$ (1,275,403)	\$ (1,278,793)	\$ (1,211,149)		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2017

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Natural Gas Deferrals (Calendar Year 2017)
AVU-G-15-01 FCA Base - Rates Effective 1/1/2016

Line No.	Source	(b)	(c)	(d)	(e)	(o)	(s)
			Jan-17	Feb-17	Mar-17	1st Quarter 2017 Total	2017 YTD Total
Non-Residential Group							
1	Total Actual Billed Customers		1,443	1,437	1,452	4,332	4,332
2	Total Actual Usage (Therms)		3,935,547	2,983,156	2,561,436	9,480,139	9,480,139
3	Total Actual Base Rate Revenue		\$ 749,069	\$ 960,924	\$ 810,582	\$ 2,520,574	\$ 2,520,574
4	Total Actual Fixed Charge Revenue		\$ 145,525	\$ 145,408	\$ 146,358	\$ 437,291	\$ 437,291
Existing Customers							
6	Actual Customers on System During Test Year	(1) - (22)	1,409	1,400	1,411	4,220	4,220
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$502.94	\$448.14	\$403.10	\$451.38	\$451.38
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 708,648	\$ 627,397	\$ 568,770	\$ 1,904,816	\$ 1,904,816
11	Actual Base Rate Revenue	(3) - (26)	\$ 722,292	\$ 938,005	\$ 789,641	\$ 2,449,939	\$ 2,449,939
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 137,502	\$ 138,021	\$ 140,404	\$ 415,927	\$ 415,927
13	Actual Usage (Therms)	(2) - (28)	3,849,239	2,910,773	2,495,124	9,255,136	9,255,136
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 584,790	\$ 799,984	\$ 649,237	\$ 2,034,012	\$ 2,034,012
17	Non-Residential Revenue Per Customer Received		\$415.04	\$571.42	\$460.13	\$481.99	\$481.99
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 123,858	\$ (172,587)	\$ (80,468)	\$ (129,196)	\$ (129,196)
New Customers							
21	Actual Customers New Since Test Year		34	37	41	112	112
22	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$436.28	\$388.74	\$349.67	\$388.87	\$388.87
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 14,834	\$ 14,384	\$ 14,336	\$ 43,554	\$ 43,554
26	Actual Base Rate Revenue		\$ 26,777	\$ 22,918	\$ 20,940	\$ 70,636	\$ 70,636
27	Actual Fixed Charge Revenue		\$ 8,023	\$ 7,387	\$ 5,954	\$ 21,365	\$ 21,365
28	Actual Usage (Therms)		86,308	72,383	66,312	225,003	225,003
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 2,476	\$ 2,076	\$ 1,902	\$ 6,454	\$ 6,454
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 16,278	\$ 13,455	\$ 13,084	\$ 42,817	\$ 42,817
34	Non-Residential Revenue Per Customer Received		\$478.77	\$363.65	\$319.11	\$382.29	\$382.29
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (1,444)	\$ 928	\$ 1,253	\$ 737	\$ 737
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 122,414	\$ (171,659)	\$ (79,215)	\$ (128,459)	\$ (128,459)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (707)	\$ 992	\$ 458	\$ 742	\$ 742
39		Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	Avg Balance Calc	\$ 51	\$ 30	\$ (74)	\$ 8	\$ 8
41	Monthly Non-Residential Deferral Totals		\$ 121,757	\$ (170,636)	\$ (78,831)	\$ (127,710)	\$ (127,710)
42							
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 121,757	\$ (48,879)	\$ (127,710)		

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2017

Balance Sheet Accounts

GL Account Balance Accounting Period : '201701, 201702, 201703'

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	201701	4,028,202.71	-5,552,188.71	-1,523,986.00	
	REG ASSET-DECOUPLING DEFERRED		201702	-1,523,986.00	-285,423.35	-1,809,409.35	
	REG ASSET-DECOUPLING DEFERRED		201703	-1,809,409.35	224,919.27	-1,584,490.08	
	Sum: -5,612,692.79						
	REG ASSET-DECOUPLING DEFERRED	GD	201701	2,626,654.46	-3,902,319.47	-1,275,665.01	
	REG ASSET-DECOUPLING DEFERRED		201702	-1,275,665.01	-3,127.52	-1,278,792.53	
REG ASSET-DECOUPLING DEFERRED	201703		-1,278,792.53	67,643.40	-1,211,149.13		
Sum: -3,837,803.59							
Sum: -9,450,496.38							
186338	REG ASSET NON-RES DECOUPLING D	ED	201701	2,556,423.60	-3,163,202.69	-606,779.09	
	REG ASSET NON-RES DECOUPLING D		201702	-606,779.09	65,674.16	-541,104.93	
	REG ASSET NON-RES DECOUPLING D		201703	-541,104.93	-67,594.05	-608,698.98	
	Sum: -3,165,122.58						
	REG ASSET NON-RES DECOUPLING D	GD	201701	500,252.55	-378,503.81	121,748.74	
	REG ASSET NON-RES DECOUPLING D		201702	121,748.74	-170,627.98	-48,879.24	
REG ASSET NON-RES DECOUPLING D	201703		-48,879.24	-78,830.51	-127,709.75		
Sum: -627,962.30							
Sum: -3,793,084.88							

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	201701	0.00	4,031,559.55	4,031,559.55	
	REG ASSET- DECOUPLING PRIOR YE		201702	4,031,559.55	3,359.63	4,034,919.18	
	REG ASSET- DECOUPLING PRIOR YE		201703	4,034,919.18	3,362.43	4,038,281.61	
	Sum: 4,038,281.61						
	REG ASSET- DECOUPLING PRIOR YE	GD	201701	0.00	2,628,843.34	2,628,843.34	
	REG ASSET- DECOUPLING PRIOR YE		201702	2,628,843.34	2,190.70	2,631,034.04	
REG ASSET- DECOUPLING PRIOR YE	201703		2,631,034.04	2,192.53	2,633,226.57		
Sum: 2,633,226.57							
Sum: 6,671,508.18							
182339	REG ASSET - NON RES DECOUPLING	ED	201701	0.00	2,558,553.95	2,558,553.95	
	REG ASSET - NON RES DECOUPLING		201702	2,558,553.95	2,132.13	2,560,686.08	
	REG ASSET - NON RES DECOUPLING		201703	2,560,686.08	2,133.91	2,562,819.99	
	Sum: 2,562,819.99						
	REG ASSET - NON RES DECOUPLING	GD	201701	0.00	500,669.43	500,669.43	
	REG ASSET - NON RES DECOUPLING		201702	500,669.43	417.22	501,086.65	
REG ASSET - NON RES DECOUPLING	201703		501,086.65	417.57	501,504.22		
Sum: 501,504.22							
Sum: 3,064,324.21							

GL Account Balance Accounting Period : '201701, 201702, 201703'

Jurisdiction:ID

Accumulated Deferred Income Tax

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
283328	ADFIT DECOUPLING DEFERRED REV	ED	201701	-2,122,312.94	712,841.81	-1,409,471.13
	ADFIT DECOUPLING DEFERRED REV		201702	-1,409,471.13	50,360.25	-1,359,110.88
	ADFIT DECOUPLING DEFERRED REV		201703	-1,359,110.88	-82,002.75	-1,441,113.63
Sum: 681,199.31						
ADFIT DECOUPLING DEFERRED REV	GD	201701	-780,043.30	324,448.07	-455,595.23	
ADFIT DECOUPLING DEFERRED REV		201702	-455,595.23	-2,183.44	-457,778.67	
ADFIT DECOUPLING DEFERRED REV		201703	-457,778.67	-51,937.90	-509,716.57	
Sum: 270,326.73						
Sum: 951,526.04						

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2017

Income Statement Accounts

GL Account Balance Accounting Period : '201701, 201702, 201703'

Jurisdiction:ID

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201701	0.00	1,523,351.27	1,523,351.27
	RESIDENTIAL DECOUPLING DEFERRE		201702	1,523,351.27	284,035.01	1,807,386.28
	RESIDENTIAL DECOUPLING DEFERRE		201703	1,807,386.28	-226,332.81	1,581,053.47
Sum: 1,581,053.47						
456338	NON-RES DECOUPLING DEFERRED RE	ED	201701	0.00	606,526.37	606,526.37
	NON-RES DECOUPLING DEFERRED RE		201702	606,526.37	-66,152.25	540,374.12
	NON-RES DECOUPLING DEFERRED RE		201703	540,374.12	67,115.16	607,489.28
Sum: 607,489.28						
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201701	0.00	1,275,133.70	1,275,133.70
	RESIDENTIAL DECOUPLING DEFERRE		201702	1,275,133.70	2,063.83	1,277,197.53
	RESIDENTIAL DECOUPLING DEFERRE		201703	1,277,197.53	-68,680.44	1,208,517.09
Sum: 1,208,517.09						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201701	0.00	-121,698.03	-121,698.03
	NON-RES DECOUPLING DEFERRED RE		201702	-121,698.03	170,658.33	48,960.30
	NON-RES DECOUPLING DEFERRED RE		201703	48,960.30	78,756.96	127,717.26
Sum: 127,717.26						

GL Account Balance Accounting Period : '201701, 201702, 201703'

Jurisdiction:ID

Interest Expense/Income

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
419605	INT INC ON OTH DEFERRALS-IV FU	ED	201701	0.00	-5,487.19	-5,487.19	
	INT INC ON OTH DEFERRALS-IV FU		201702	-5,487.19	-5,491.76	-10,978.95	
	INT INC ON OTH DEFERRALS-IV FU		201703	-10,978.95	-5,496.34	-16,475.29	
	Sum: -16,475.29						
		INT INC ON OTH DEFERRALS-IV FU	GD	201701	0.00	-2,656.47	-2,656.47
		INT INC ON OTH DEFERRALS-IV FU		201702	-2,656.47	-2,638.27	-5,294.74
INT INC ON OTH DEFERRALS-IV FU		201703		-5,294.74	-2,610.10	-7,904.84	
Sum: -7,904.84							
Sum: -24,380.13							
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201701	0.00	887.45	887.45	
	INT EXP ON OTH DEFERRALS-IV FU		201702	887.45	1,866.43	2,753.88	
	INT EXP ON OTH DEFERRALS-IV FU		201703	2,753.88	1,892.43	4,646.31	
	Sum: 4,646.31						
		INT EXP ON OTH DEFERRALS-IV FU	GD	201701	0.00	531.31	531.31
		INT EXP ON OTH DEFERRALS-IV FU		201702	531.31	1,063.69	1,595.00
INT EXP ON OTH DEFERRALS-IV FU		201703		1,595.00	1,110.59	2,705.59	
Sum: 2,705.59							
Sum: 7,351.90							
Net Interest Income					Sum:	-17,028.23	

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2017

Financial Reporting Contra Asset Accounts

GL Account Balance Accounting Period : '201701, 201702, 201703'

Jurisdiction: ID

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201701	-520,875.00	520,875.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201702	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201703	0.00	0.00	0.00	
	Sum: 520,875.00						
	CONTRA DECOUPLING DEFERRED REV	GD	201701	-898,212.00	898,212.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201702	0.00	0.00	0.00	
CONTRA DECOUPLING DEFERRED REV	201703		0.00	0.00	0.00		
Sum: 898,212.00							
Sum: 1,419,087.00							
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201701	0.00	-432,288.00	-432,288.00	
	CONTRA DECOUPLED DEFERRED REVE		201702	-432,288.00	70,371.00	-361,917.00	
	CONTRA DECOUPLED DEFERRED REVE		201703	-361,917.00	71,472.00	-290,445.00	
	Sum: -290,445.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	201701	0.00	-673,896.00	-673,896.00	
	CONTRA DECOUPLED DEFERRED REVE		201702	-673,896.00	177,386.00	-496,510.00	
CONTRA DECOUPLED DEFERRED REVE	201703		-496,510.00	156,971.00	-339,539.00		
Sum: -339,539.00							
Sum: -629,984.00							
456311	CONTRA DECOUPLING DEFERRAL	ED	201701	0.00	-88,587.00	-88,587.00	
	CONTRA DECOUPLING DEFERRAL		201702	-88,587.00	-70,371.00	-158,958.00	
	CONTRA DECOUPLING DEFERRAL		201703	-158,958.00	-71,472.00	-230,430.00	
	Sum: -230,430.00						
Sum: -230,430.00							
495311	CONTRA DECOUPLING DEFERRAL	GD	201701	0.00	-224,316.00	-224,316.00	
	CONTRA DECOUPLING DEFERRAL		201702	-224,316.00	-177,386.00	-401,702.00	
	CONTRA DECOUPLING DEFERRAL		201703	-401,702.00	-156,971.00	-558,673.00	
	Sum: -558,673.00						
Sum: -558,673.00							

Avista Corporation Fixed Cost Adjustment Mechanism
Idaho Jurisdiction
Quarterly Report for 1st Quarter 2017

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2017. 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	138				138	4.0%
Change in FCA Revenue per Customer	\$15.03				\$15.03	6.9%
Deferral per Average Customer	-\$15.03				-\$15.03	
Electric Non-Residential						
Change in Use per Customer	343				343	3.0%
Change in FCA Revenue per Customer	\$25.82				\$25.82	4.0%
Deferral per Average Customer	-\$25.82				-\$25.82	
Natural Gas Residential						
Change in Use per Customer	32				32	10.2%
Change in FCA Revenue per Customer	\$15.20				\$15.20	10.3%
Deferral per Average Customer	-\$15.20				-\$15.20	
Natural Gas Non-Residential						
Change in Use per Customer	583				583	9.7%
Change in FCA Revenue per Customer	\$88.96				\$88.96	6.6%
Deferral per Average Customer	-\$88.96				-\$88.96	

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 surcharge may not be fully recovered by 12/31/2018 and therefore was not recognizable as income for financial reporting purposes in 2016. The 2017 entries reflect the recognition of 2016 amounts expected to be recovered during 2019. The income statement impact of the contra deferral 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 2017)
AVU-E-16-03 FCA Base - Rates Effective 1/1/2017

Line No.	Source	2017				2017 YTD Total
		Jan-17	Feb-17	Mar-17	Total	
Schedule 11/12						
1	Total Actual Billed Customers	21,112	21,131	21,199	63,442	
2	Total Actual Usage (kWhs)	39,463,590	33,294,934	33,123,613	105,882,137	
3	Total Actual Base Rate Revenue	\$ 3,868,633	\$ 3,386,516	\$ 3,378,733	\$ 10,633,882	
4	Total Actual Fixed Charge Revenue	\$ 233,963	\$ 255,811	\$ 257,178	\$ 746,952	
Existing Customers						
6	Actual Customers on System During Test Year	20,745	20,740	20,786	62,271	
7	Monthly Fixed Cost Adj. Revenue per Customer	\$109.60	\$107.60	\$107.80	\$108.33	
8	Fixed Cost Adjustment Revenue	\$ 2,273,609	\$ 2,231,645	\$ 2,240,653	\$ 6,745,907	
9	Actual Base Rate Revenue	\$ 3,795,118	\$ 3,314,840	\$ 3,319,164	\$ 10,429,121	
10	Actual Fixed Charge Revenue	\$ 229,924	\$ 251,155	\$ 252,193	\$ 733,272	
11	Actual Usage (kWhs)	38,694,743	32,591,484	32,543,835	103,830,062	
12	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	
13	Variable Power Supply Revenue	\$ 934,865	\$ 787,410	\$ 786,259	\$ 2,508,534	
14	Customer Fixed Cost Adjustment Revenue	\$ 2,630,329	\$ 2,276,275	\$ 2,280,712	\$ 7,187,315	
15	Residential Revenue Per Customer Received	\$126.79	\$109.75	\$109.72	\$115.42	
16	Existing Customer Deferral - Surcharge (Rebate)	\$ (356,720)	\$ (44,630)	\$ (40,059)	\$ (441,409)	
New Customers						
20	Actual Customers New Since Test Year	367	391	413	1,171	
21	Monthly Fixed Cost Adj. Revenue per Customer	\$65.20	\$64.02	\$64.13	\$64.43	
22	Fixed Cost Adjustment Revenue	\$ 23,930	\$ 25,030	\$ 26,487	\$ 75,447	
23	Actual Base Rate Revenue	\$ 73,515	\$ 71,676	\$ 59,569	\$ 204,761	
24	Actual Fixed Charge Revenue	\$ 4,040	\$ 4,656	\$ 4,985	\$ 13,681	
25	Actual Usage (kWhs)	768,847	703,450	579,778	2,052,075	
26	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	
27	Variable Power Supply Revenue	\$ 18,575	\$ 16,995	\$ 14,007	\$ 50,577	
28	Fixed Production and Transmission Rate per kWh	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	
29	Fixed Production and Transmission Revenue	\$ 21,816	\$ 19,960	\$ 16,451	\$ 58,227	
30	Customer Fixed Cost Adjustment Revenue	\$ 29,084	\$ 30,064	\$ 24,126	\$ 83,275	
31	Residential Revenue Per Customer Received	\$79.25	\$76.89	\$58.42	\$71.11	
32	New Customer Deferral - Surcharge (Rebate)	\$ (5,154)	\$ (5,034)	\$ 2,361	\$ (7,828)	
33	Total Schedule 11/12 Deferral - Surcharge (Rebate)	\$ (361,874)	\$ (49,664)	\$ (37,698)	\$ (449,236)	
34	Deferral - Revenue Related Expenses	\$ 2,399	\$ 300	\$ 269	\$ 2,968	
35	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	
36	Avg Balance Calc	\$ (150)	\$ (320)	\$ (357)	\$ (827)	
37	Interest on Deferral	\$ (359,625)	\$ (49,684)	\$ (37,785)	\$ (447,095)	
38	Monthly Schedule 11/12 Deferral Totals	\$ (359,625)	\$ (49,684)	\$ (37,785)	\$ (447,095)	
39	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	\$ (359,625)	\$ (409,309)	\$ (447,095)	\$ (1,216,029)	

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

**Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2017)
AVU-E-16-03 FCA Base - Rates Effective 1/1/2017**

Line No.	Source	2017 YTD			
		Jan-17	Feb-17	Mar-17	Total
(a) Schedule 21/22		(b)			
1	Total Actual Billed Customers	1,140	1,122	1,144	3,406
2	Total Actual Usage (kWhs)	55,161,763	52,278,786	57,177,117	164,617,666
3	Total Actual Base Rate Revenue	\$ 4,397,273	\$ 4,223,798	\$ 4,555,800	\$ 13,176,870
4	Total Actual Fixed Charge Revenue	\$ 424,723	\$ 449,607	\$ 459,333	\$ 1,333,664
Existing Customers		(c)			
6	Actual Customers on System During Test Year	1,127	1,106	1,127	3,360
7	Monthly Fixed Cost Adj. Revenue per Customer	\$2,177.69	\$2,305.52	\$2,347.40	\$2,276.69
8	Fixed Cost Adjustment Revenue	\$ 2,454,251	\$ 2,549,908	\$ 2,645,515	\$ 7,649,674
9	Actual Base Rate Revenue	\$ 4,353,100	\$ 4,175,909	\$ 4,508,838	\$ 13,037,847
10	Actual Fixed Charge Revenue	\$ 419,985	\$ 443,983	\$ 452,921	\$ 1,316,889
11	Actual Usage (kWhs)	54,634,323	51,727,026	56,636,277	162,997,626
12	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
13	Variable Power Supply Revenue	\$ 1,319,965	\$ 1,249,725	\$ 1,368,332	\$ 3,938,023
14	Customer Fixed Cost Adjustment Revenue	\$ 2,613,150	\$ 2,482,201	\$ 2,687,584	\$ 7,782,935
15	Non-Residential Revenue Per Customer Received	\$2,318.68	\$2,244.30	\$2,384.72	\$2,316.35
16	Existing Customer Deferral - Surcharge (Rebate)	\$ (158,899)	\$ 67,707	\$ (42,070)	\$ (133,261)
New Customers		(d)			
17	Actual Customers New Since Test Year	13	16	17	46
18	Monthly Fixed Cost Adj. Revenue per Customer	\$1,097.99	\$1,162.44	\$1,183.56	\$1,152.03
19	Fixed Cost Adjustment Revenue	\$ 14,274	\$ 18,599	\$ 20,120	\$ 52,993
20	Actual Base Rate Revenue	\$ 44,173	\$ 47,888	\$ 46,962	\$ 139,023
21	Actual Fixed Charge Revenue	\$ 4,739	\$ 5,624	\$ 6,412	\$ 16,775
22	Actual Usage (kWhs)	527,440	551,760	540,840	1,620,040
23	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
24	Variable Power Supply Revenue	\$ 12,743	\$ 13,331	\$ 13,067	\$ 39,141
25	Fixed Production and Transmission Revenue	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.07211
26	Customer Fixed Cost Adjustment Revenue	\$ 12,695	\$ 13,281	\$ 13,018	\$ 39,000
27	Non-Residential Revenue Per Customer Received	\$ 13,995	\$ 15,653	\$ 14,465	\$ 14,371
28	Existing Customer Deferral - Surcharge (Rebate)	\$1,076.57	\$978.31	\$850.91	\$959.00
29	New Customer Deferral - Surcharge (Rebate)	\$ 278	\$ 2,946	\$ 5,655	\$ 8,879
30	Total Schedule 21/22 Deferral - Surcharge (Rebate)	\$ (158,620)	\$ 70,653	\$ (36,415)	\$ (124,382)
31	Deferral - Revenue Related Expenses	\$ 1,068	\$ (455)	\$ 283	\$ 896
32	Interest on Deferral	\$ (66)	\$ (102)	\$ (88)	\$ (256)
33	Monthly Schedule 21/22 Deferral Totals	\$ (157,618)	\$ 70,095	\$ (36,220)	\$ (123,742)
34	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	\$ (157,618)	\$ (87,522)	\$ (123,742)	\$ (368,882)

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2017)
AVU-E-16-03 FCA Base - Rates Effective 1/1/2017

Line No.	Source	1st Quarter 2017				2017 YTD Total
		Jan-17	Feb-17	Mar-17	Total	
(a) Schedule 31/32						
1	Total Actual Billed Customers					
2	Total Actual Usage (kWhs)	1,403	1,415	1,403	4,221	4,221
3	Total Actual Base Rate Revenue	\$ 3,616,845	\$ 4,069,982	\$ 3,885,624	\$ 11,572,451	\$ 11,572,451
4	Total Actual Fixed Charge Revenue	\$ 12,576	\$ 14,124	\$ 14,013	\$ 40,712	\$ 1,068,585
6	Existing Customers					
7	Actual Customers on System During Test Year	1,396	1,407	1,394	4,197	4,197
8	Monthly Fixed Cost Adj. Revenue per Customer	\$91.32	\$153.50	\$143.31	\$129.43	\$129.43
9	Fixed Cost Adjustment Revenue	\$ 127,481	\$ 215,968	\$ 199,775	\$ 543,224	\$ 543,224
11	Actual Base Rate Revenue	\$ 331,095	\$ 349,210	\$ 342,745	\$ 1,023,051	\$ 1,023,051
12	Actual Fixed Charge Revenue	\$ 12,513	\$ 14,046	\$ 13,924	\$ 40,484	\$ 40,484
13	Actual Usage (kWhs)	3,601,720	3,773,836	3,664,735	11,040,291	11,040,291
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	\$ 87,018	\$ 91,176	\$ 88,540	\$ 266,733	\$ 266,733
16	Customer Fixed Cost Adjustment Revenue	\$ 231,564	\$ 243,988	\$ 240,281	\$ 715,834	\$ 715,834
17	Non-Residential Revenue Per Customer Received	\$165.88	\$173.41	\$172.37	\$170.56	\$170.56
18	Existing Customer Deferral - Surcharge (Rebate)	\$ (104,084)	\$ (28,020)	\$ (40,506)	\$ (172,610)	\$ (172,610)
(b) New Customers						
21	Actual Customers New Since Test Year	7	8	9	24	24
22	Monthly Fixed Cost Adj. Revenue per Customer	\$67.17	\$112.90	\$105.41	\$96.75	\$96.75
24	Fixed Cost Adjustment Revenue	\$ 470	\$ 903	\$ 949	\$ 2,322	\$ 2,322
26	Actual Base Rate Revenue	\$ 1,397	\$ 25,109	\$ 19,029	\$ 45,535	\$ 45,535
27	Actual Fixed Charge Revenue	\$ 63	\$ 77	\$ 89	\$ 228	\$ 228
28	Actual Usage (kWhs)	15,125	296,146	220,889	532,160	532,160
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
30	Variable Power Supply Revenue	\$ 365	\$ 7,155	\$ 5,337	\$ 13,857	\$ 13,857
31	Fixed Production and Transmission Rate per kWh	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688
32	Fixed Production and Transmission Revenue	\$ 255	\$ 4,999	\$ 3,729	\$ 9,875	\$ 9,875
33	Customer Fixed Cost Adjustment Revenue	\$ 713	\$ 12,878	\$ 9,875	\$ 23,466	\$ 23,466
34	Non-Residential Revenue Per Customer Received	\$101.92	\$1,609.69	\$1,097.26	\$977.77	\$977.77
35	New Customer Deferral - Surcharge (Rebate)	\$ (243)	\$ (11,974)	\$ (8,927)	\$ (21,144)	\$ (21,144)
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	\$ (104,327)	\$ (39,994)	\$ (49,433)	\$ (193,754)	\$ (193,754)
38	Deferral - Revenue Related Expenses	\$ 700	\$ 188	\$ 272	\$ 1,161	\$ 1,161
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ (43)	\$ (103)	\$ (140)	\$ (286)	\$ (286)
41	Monthly Schedule 31/32 Deferral Totals	\$ (103,671)	\$ (39,909)	\$ (49,301)	\$ (192,880)	\$ (192,880)
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	\$ (103,671)	\$ (143,579)	\$ (192,880)	\$ (192,880)	\$ (192,880)
44	Total Cumulative Non-Residential Deferral if calculated by Schedule	\$ (620,913)	\$ (640,411)	\$ (763,716)	\$ (763,716)	\$ (763,716)