



Avista Corp.
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August 14, 2017

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

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IDAHO PUBLIC
UTILITIES COMMISSION

Dear Diane:

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

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

The report consists of spreadsheets showing the monthly revenue deferral calculations for April, May and June 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 2nd quarter of 2017.

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

Sincerely,

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.	Source	2017						1st Quarter	2nd Quarter	2017 YTD	
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Total	Total	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
Residential Group											
1	Total Actual Billed Customers	Revenue Reports	105,837	105,929	105,939	105,734	105,611	105,458	317,705	316,803	634,508
2	Total Actual Usage (kWhs)	Revenue Reports	156,261,419	111,712,998	109,522,782	87,208,482	81,254,247	69,755,030	377,497,199	238,217,759	615,714,958
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 14,796,751	\$ 10,619,060	\$ 10,384,205	\$ 8,334,941	\$ 7,750,389	\$ 6,720,450	\$ 35,800,017	\$ 22,805,780	\$ 58,605,796
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 585,033	\$ 612,694	\$ 613,267	\$ 613,178	\$ 614,122	\$ 613,682	\$ 1,810,994	\$ 1,840,982	\$ 3,651,976
Existing Customers											
7	Actual Customers on System During Test Year	(1) - (22)	104,280	104,279	104,199	103,838	103,593	103,298	312,758	310,729	623,487
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$84.19	\$66.34	\$69.52	\$ 52.20	\$ 48.53	\$ 43.13	\$73.35	\$47.96	\$60.70
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 8,778,981	\$ 6,918,034	\$ 7,244,001	\$ 5,420,452	\$ 5,027,498	\$ 4,455,605	\$ 22,941,017	\$ 14,903,556	\$ 37,844,572
11	Actual Base Rate Revenue	(3) - (26)	\$ 14,634,199	\$ 10,480,618	\$ 10,252,238	\$ 8,213,872	\$ 7,649,280	\$ 6,629,301	\$ 35,367,056	\$ 22,492,453	\$ 57,859,508
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 576,652	\$ 603,624	\$ 603,673	\$ 602,748	\$ 603,173	\$ 601,937	\$ 1,783,949	\$ 1,807,859	\$ 3,591,807
13	Actual Usage (kWhs)	(2) - (28)	154,534,152	110,270,291	108,153,026	85,959,869	80,225,490	68,840,778	372,957,469	235,026,137	607,983,606
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	(13) x (14)	\$ 3,733,545	\$ 2,664,130	\$ 2,612,977	\$ 2,076,790	\$ 1,938,248	\$ 1,663,193	\$ 9,010,652	\$ 5,678,231	\$ 14,688,884
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 10,324,003	\$ 7,212,864	\$ 7,035,588	\$ 5,534,333	\$ 5,107,859	\$ 4,364,171	\$ 24,572,455	\$ 15,006,362	\$ 39,578,817
17	Residential Revenue Per Customer Received		\$99.00	\$69.17	\$67.52	\$53.30	\$49.31	\$42.25	\$78.57	\$48.29	\$63.48
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (1,545,021)	\$ (294,830)	\$ 208,413	\$ (113,881)	\$ (80,360)	\$ 91,434	\$ (1,631,438)	\$ (102,807)	\$ (1,734,245)
New Customers											
22	Actual Customers New Since Test Year	Revenue Reports	1,557	1,650	1,740	1,896	2,018	2,160	4,947	6,074	11,021
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$52.23	\$41.16	\$43.13	\$32.38	\$30.11	\$26.76	\$45.33	\$29.63	\$36.68
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 81,317	\$ 67,907	\$ 75,043	\$ 61,399	\$ 60,756	\$ 57,798	\$ 224,267	\$ 179,954	\$ 404,221
26	Actual Base Rate Revenue	Revenue Reports	\$ 162,552	\$ 138,443	\$ 131,966	\$ 121,069	\$ 101,109	\$ 91,149	\$ 432,961	\$ 313,327	\$ 746,288
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 8,382	\$ 9,070	\$ 9,594	\$ 10,430	\$ 10,949	\$ 11,745	\$ 27,045	\$ 33,123	\$ 60,169
28	Actual Usage (kWhs)	Revenue Reports	1,727,267	1,442,707	1,369,756	1,248,613	1,028,757	914,252	4,539,730	3,191,622	7,731,352
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
30	Variable Power Supply Revenue	(28) x (29)	\$ 41,731	\$ 34,856	\$ 33,093	\$ 30,166	\$ 24,855	\$ 22,088	\$ 102,459	\$ 80,245	\$ 182,704
31	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 42,480	\$ 35,482	\$ 33,688	\$ 30,708	\$ 25,301	\$ 22,485	\$ 102,459	\$ 80,245	\$ 182,704
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 69,959	\$ 59,035	\$ 55,591	\$ 49,764	\$ 40,004	\$ 34,831	\$ 184,585	\$ 124,599	\$ 309,185
34	Residential Revenue Per Customer Received		\$44.93	\$35.78	\$31.95	\$26.25	\$19.82	\$16.13	\$37.31	\$20.51	\$28.05
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 11,357	\$ 8,872	\$ 19,452	\$ 11,635	\$ 20,752	\$ 22,967	\$ 39,682	\$ 55,355	\$ 95,036
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (1,533,664)	\$ (285,958)	\$ 227,865	\$ (102,246)	\$ (59,608)	\$ 114,402	\$ (1,591,756)	\$ (47,452)	\$ (1,639,208)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 10,312	\$ 1,923	\$ (1,532)	\$ 687	\$ 401	\$ (769)	\$ 10,703	\$ 319	\$ 11,022
39	Customer Deposit Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ (635)	\$ (1,388)	\$ (1,414)	\$ (1,363)	\$ (1,431)	\$ (1,409)	\$ (3,437)	\$ (4,203)	\$ (7,640)
41	Monthly Residential Deferral Totals		\$ (1,523,986)	\$ (285,423)	\$ 224,919	\$ (102,921)	\$ (60,638)	\$ 112,223	\$ (1,584,490)	\$ (51,336)	\$ (1,635,826)
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (1,523,986)	\$ (1,809,409)	\$ (1,584,490)	\$ (1,687,411)	\$ (1,748,049)	\$ (1,635,826)			

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	2017						1st Quarter	2nd Quarter	2017 YTD	
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Total	Total	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
Non-Residential Group											
1	Total Actual Billed Customers	Revenue Reports	23,655	23,668	23,746	23,685	23,696	23,835	71,069	71,216	142,285
2	Total Actual Usage (kWhs)	Revenue Reports	98,242,198	89,643,702	94,186,354	79,664,723	87,613,539	84,382,747	282,072,254	251,661,009	533,733,263
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,598,397	\$ 7,984,633	\$ 8,296,308	\$ 7,164,355	\$ 7,703,908	\$ 7,535,162	\$ 24,879,338	\$ 22,403,425	\$ 47,282,764
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 671,262	\$ 719,542	\$ 730,524	\$ 724,029	\$ 725,574	\$ 730,240	\$ 2,121,328	\$ 2,179,842	\$ 4,301,170
Existing Customers											
7	Actual Customers on System During Test Year	(1) - (22)	23,268	23,253	23,307	23,239	23,214	23,302	69,828	69,755	139,583
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$209.09	\$218.32	\$220.33	\$202.70	\$211.66	\$215.45	\$215.91	\$209.94	\$212.93
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 4,865,022	\$ 5,076,540	\$ 5,135,162	\$ 4,710,466	\$ 4,913,399	\$ 5,020,504	\$ 15,076,724	\$ 14,644,369	\$ 29,721,093
11	Actual Base Rate Revenue	(3) - (26)	\$ 8,479,313	\$ 7,839,959	\$ 8,170,747	\$ 7,065,241	\$ 7,587,224	\$ 7,435,504	\$ 24,490,019	\$ 22,087,969	\$ 46,577,988
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 662,421	\$ 709,184	\$ 719,039	\$ 712,468	\$ 711,558	\$ 717,397	\$ 2,090,644	\$ 2,141,423	\$ 4,232,067
13	Actual Usage (kWhs)	(2) - (28)	96,930,786	88,092,346	92,844,847	78,652,626	86,348,020	83,336,646	277,867,979	248,337,292	526,205,271
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	(13) x (14)	\$ 2,341,848	\$ 2,128,311	\$ 2,243,132	\$ 1,900,247	\$ 2,086,168	\$ 2,013,413	\$ 6,713,290	\$ 5,999,829	\$ 12,713,119
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 5,475,043	\$ 5,002,464	\$ 5,208,577	\$ 4,452,525	\$ 4,789,498	\$ 4,704,694	\$ 15,686,085	\$ 13,946,717	\$ 29,632,802
17	Non-Residential Revenue Per Customer Received		\$235.30	\$215.13	\$223.48	\$191.60	\$206.32	\$201.90	\$224.64	\$199.94	\$212.30
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (610,022)	\$ 74,076	\$ (73,415)	\$ 257,941	\$ 123,902	\$ 315,809	\$ (609,361)	\$ 697,652	\$ 88,291
New Customers											
22	Actual Customers New Since Test Year	Revenue Reports	387	415	439	446	482	533	1,241	1,461	2,702
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$116.50	\$121.64	\$122.76	\$112.94	\$117.93	\$120.04	\$120.43	\$117.18	\$118.67
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 45,084	\$ 50,480	\$ 53,891	\$ 50,369	\$ 56,841	\$ 63,983	\$ 149,456	\$ 171,194	\$ 320,650
26	Actual Base Rate Revenue	Revenue Reports	\$ 119,085	\$ 144,673	\$ 125,561	\$ 99,115	\$ 116,684	\$ 99,658	\$ 389,319	\$ 315,457	\$ 704,776
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 8,841	\$ 10,358	\$ 11,485	\$ 11,560	\$ 14,016	\$ 12,843	\$ 30,684	\$ 38,419	\$ 69,103
28	Actual Usage (kWhs)	Revenue Reports	1,311,412	1,551,356	1,341,507	1,012,097	1,265,519	1,046,101	4,204,275	3,323,717	7,527,992
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
30	Variable Power Supply Revenue	(28) x (29)	\$ 31,684	\$ 37,481	\$ 32,411	\$ 24,452	\$ 30,575	\$ 25,274	\$ 102,506	\$ 84,316	\$ 186,822
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 32,865	\$ 38,879	\$ 33,620	\$ 25,364	\$ 31,715	\$ 26,216	\$ 105,037	\$ 86,216	\$ 191,253
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 45,695	\$ 57,957	\$ 48,045	\$ 37,738	\$ 40,378	\$ 35,325	\$ 151,697	\$ 113,440	\$ 265,137
34	Non-Residential Revenue Per Customer Received		\$118.07	\$139.65	\$109.44	\$84.61	\$83.77	\$66.28	\$122.24	\$77.65	\$98.13
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (611)	\$ (7,476)	\$ 5,846	\$ 12,632	\$ 16,464	\$ 28,659	\$ (2,241)	\$ 7,754	\$ 55,513
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (610,632)	\$ 66,600	\$ (67,569)	\$ 270,573	\$ 140,365	\$ 344,468	\$ (611,602)	\$ 755,406	\$ 143,804
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 4,106	\$ (448)	\$ 454	\$ (1,819)	\$ (944)	\$ (2,316)	\$ 4,112	\$ (5,079)	\$ (967)
39	Customer Deposit Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ (253)	\$ (478)	\$ (479)	\$ (395)	\$ (226)	\$ (25)	\$ (1,210)	\$ (646)	\$ (1,856)
41	Monthly Non-Residential Deferral Totals		\$ (606,779)	\$ 65,674	\$ (67,594)	\$ 268,358	\$ 139,196	\$ 342,127	\$ (608,699)	\$ 749,681	\$ 140,982
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (606,779)	\$ (541,105)	\$ (608,699)	\$ (340,341)	\$ (201,145)	\$ 140,982			

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	2017						2017 YTD Total			
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
Residential Group											
1	Total Actual Billed Customers	Revenue Reports	79,942	79,924	80,012	79,995	79,923	80,011	239,878	239,929	479,807
2	Total Actual Usage (Therms)	Revenue Reports	12,030,330	8,205,105	7,018,804	4,807,641	2,613,794	1,233,197	27,254,239	8,654,632	35,908,871
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 6,186,931	\$ 4,331,284	\$ 3,774,813	\$ 2,723,320	\$ 1,666,731	\$ 990,960	14,293,027	5,381,010	19,674,038
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 421,632	\$ 421,576	\$ 422,315	\$ 422,681	\$ 422,633	\$ 423,841	1,265,523	1,269,155	2,534,678
Existing Customers											
7	Actual Customers on System During Test Year	(1) - (22)	76,070	75,938	75,914	75,755	75,566	75,469	227,922	226,790	454,712
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$56.04	\$48.88	\$42.77	\$ 24.66	\$ 16.04	\$ 10.18	\$49.24	\$16.97	\$33.14
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 4,263,220	\$ 3,711,910	\$ 3,246,694	\$ 1,867,851	\$ 1,212,097	\$ 768,345	\$ 11,221,824	\$ 3,848,293	\$ 15,070,117
11	Actual Base Rate Revenue	(3) - (26)	\$ 5,901,730	\$ 4,105,302	\$ 3,585,147	\$ 2,574,562	\$ 1,560,693	\$ 929,021	\$ 13,592,179	\$ 5,064,277	\$ 18,656,456
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 401,606	\$ 401,053	\$ 401,299	\$ 400,967	\$ 400,348	\$ 400,670	\$ 1,203,958	\$ 1,201,984	\$ 2,405,942
13	Actual Usage (Therms)	(2) - (28)	11,474,943	7,774,786	6,665,582	4,541,559	2,438,376	1,152,000	25,915,311	8,131,935	34,047,246
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 5,500,125	\$ 3,704,248	\$ 3,183,848	\$ 2,173,595	\$ 1,160,345	\$ 528,352	\$ 12,388,221	\$ 3,862,293	\$ 16,250,514
17	Residential Revenue Per Customer Received		\$72.30	\$48.78	\$41.94	\$28.69	\$15.36	\$7.00	\$54.35	\$17.03	\$35.74
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (1,236,905)	\$ 7,662	\$ 62,846	\$ (305,744)	\$ 51,752	\$ 239,993	\$ (1,166,397)	\$ (14,000)	\$ (1,180,397)
New Customers											
22	Actual Customers New Since Test Year	Revenue Reports	3,872	3,986	4,098	4,240	4,357	4,542	11,956	13,139	25,095
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$52.79	\$46.05	\$40.29	\$23.23	\$15.11	\$9.59	\$46.26	\$15.82	\$30.32
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 204,420	\$ 183,543	\$ 165,103	\$ 98,483	\$ 65,836	\$ 43,561	\$ 553,066	\$ 207,879	\$ 760,946
26	Actual Base Rate Revenue	Revenue Reports	\$ 285,200	\$ 225,982	\$ 189,666	\$ 148,758	\$ 106,037	\$ 61,938	\$ 700,849	\$ 316,733	\$ 1,017,582
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 20,026	\$ 20,522	\$ 21,017	\$ 21,714	\$ 22,285	\$ 23,171	\$ 61,565	\$ 67,171	\$ 128,736
28	Actual Usage (Therms)	Revenue Reports	555,387	430,319	353,222	266,082	175,418	81,197	1,338,928	\$ 522,697	\$ 1,861,625
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769		
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 15,378	\$ 11,915	\$ 9,780	\$ 7,368	\$ 4,857	\$ 2,248			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 249,796	\$ 193,545	\$ 158,869	\$ 119,676	\$ 78,895	\$ 36,519	\$ 602,210	\$ 235,090	\$ 837,300
34	Residential Revenue Per Customer Received		\$64.51	\$48.56	\$38.77	\$28.23	\$18.11	\$8.04	\$50.37	\$17.89	\$33.37
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (45,376)	\$ (10,002)	\$ 6,234	\$ (21,193)	\$ (13,059)	\$ 7,042	\$ (49,144)	\$ (27,210)	\$ (76,354)
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (1,282,281)	\$ (2,340)	\$ 69,080	\$ (326,938)	\$ 38,692	\$ 247,035	\$ (1,215,540)	\$ (41,210)	\$ (1,256,751)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 7,409	\$ 14	\$ (399)	\$ 1,889	\$ (224)	\$ (1,427)	\$ 7,023	\$ 238	\$ 7,262
39	Customer Deposit Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ (531)	\$ (1,064)	\$ (1,037)	\$ (1,145)	\$ (1,265)	\$ (1,148)	\$ (2,632)	\$ (3,558)	\$ (6,190)
41	Monthly Residential Deferral Totals		\$ (1,275,403)	\$ (3,390)	\$ 67,643	\$ (326,193)	\$ 37,204	\$ 244,460	\$ (1,211,149)	\$ (44,530)	\$ (1,255,679)
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (1,275,403)	\$ (1,278,793)	\$ (1,211,149)	\$ (1,537,342)	\$ (1,500,139)	\$ (1,255,679)			

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	2017						1st Quarter	2nd Quarter	2017 YTD	
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Total	Total	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(o)	(p)	(s)	
Non-Residential Group											
1	Total Actual Billed Customers	Revenue Reports	1,443	1,437	1,452	1,446	1,440	1,455	4,332	4,341	8,673
2	Total Actual Usage (Therms)	Revenue Reports	3,935,547	2,983,156	2,561,436	1,917,762	1,344,663	1,375,063	9,480,139	4,637,488	14,117,627
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 749,069	\$ 960,924	\$ 810,582	\$ 798,003	\$ 458,965	\$ 433,334	2,520,574	1,690,303	4,210,877
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 145,525	\$ 145,408	\$ 146,358	\$ 145,975	\$ 145,515	\$ 146,872	437,291	438,362	875,653
6	Existing Customers										
7	Actual Customers on System During Test Year	(1) - (22)	1,409	1,400	1,411	1,407	1,401	1,414	4,220	4,222	8,442
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$502.94	\$448.14	\$403.10	\$278.75	\$200.50	\$210.35	\$451.38	\$229.88	\$340.60
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 708,648	\$ 627,397	\$ 568,770	\$ 392,197	\$ 280,900	\$ 297,438	\$ 1,904,816	\$ 970,536	\$ 2,875,351
11	Actual Base Rate Revenue	(3) - (26)	\$ 722,292	\$ 938,005	\$ 789,641	\$ 782,488	\$ 446,103	\$ 399,562	\$ 2,449,939	\$ 1,628,153	\$ 4,078,092
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 137,502	\$ 138,021	\$ 140,404	\$ 142,093	\$ 141,586	\$ 142,943	\$ 415,927	\$ 426,621	\$ 842,548
13	Actual Usage (Therms)	(2) - (28)	3,849,239	2,910,773	2,495,124	1,868,881	1,305,775	1,225,216	9,255,136	4,399,871	13,655,007
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 584,790	\$ 799,984	\$ 649,237	\$ 640,395	\$ 304,517	\$ 256,620	\$ 2,034,012	\$ 1,201,532	\$ 3,235,544
17	Non-Residential Revenue Per Customer Received		\$415.04	\$571.42	\$460.13	\$455.15	\$217.36	\$181.48	\$481.99	\$284.59	\$383.27
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 123,858	\$ (172,587)	\$ (80,468)	\$ (248,198)	\$ (23,617)	\$ 40,819	\$ (129,196)	\$ (230,996)	\$ (360,192)
21	New Customers										
22	Actual Customers New Since Test Year	Revenue Reports	34	37	41	39	39	41	112	119	231
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$436.28	\$388.74	\$349.67	\$241.80	\$173.93	\$182.47	\$388.87	\$199.12	\$291.12
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 14,834	\$ 14,384	\$ 14,336	\$ 9,430	\$ 6,783	\$ 7,481	\$ 43,554	\$ 23,695	\$ 67,248
26	Actual Base Rate Revenue	Revenue Reports	\$ 26,777	\$ 22,918	\$ 20,940	\$ 15,515	\$ 12,862	\$ 33,772	\$ 70,636	\$ 62,149	\$ 132,785
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 8,023	\$ 7,387	\$ 5,954	\$ 3,882	\$ 3,929	\$ 3,929	\$ 21,365	\$ 11,741	\$ 33,105
28	Actual Usage (Therms)	Revenue Reports	86,308	72,383	66,312	48,881	38,888	149,848	225,003	237,617	462,620
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 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	\$ 1,402	\$ 1,116	\$ 4,298			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 16,278	\$ 13,455	\$ 13,084	\$ 10,231	\$ 7,818	\$ 25,544	\$ 42,817	\$ 43,593	\$ 86,410
34	Non-Residential Revenue Per Customer Received		\$478.77	\$363.65	\$319.11	\$262.33	\$200.45	\$623.03	\$382.29	\$366.33	\$374.07
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (1,444)	\$ 928	\$ 1,253	\$ (801)	\$ (1,035)	\$ (18,063)	\$ 737	\$ (19,898)	\$ (19,161)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 122,414	\$ (171,659)	\$ (79,215)	\$ (248,998)	\$ (24,652)	\$ 22,756	\$ (128,459)	\$ (250,894)	\$ (379,354)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (707)	\$ 992	\$ 458	\$ 1,439	\$ 142	\$ (131)	\$ 742	\$ 1,450	\$ 2,192
39	Customer Deposit Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 51	\$ 30	\$ (74)	\$ (210)	\$ (323)	\$ (324)	\$ 8	\$ (857)	\$ (849)
41	Monthly Non-Residential Deferral Totals		\$ 121,757	\$ (170,636)	\$ (78,831)	\$ (247,769)	\$ (24,832)	\$ 22,300	\$ (127,710)	\$ (250,301)	\$ (378,011)
42											
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ 121,757	\$ (48,879)	\$ (127,710)	\$ (375,479)	\$ (400,311)	\$ (378,011)			

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

Balance Sheet Accounts

GL Account Balance Accounting Period : '201704, 201705, 201706'

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	201704	-1,584,490.08	-102,920.86	-1,687,410.94	
	REG ASSET-DECOUPLING DEFERRED		201705	-1,687,410.94	-60,638.12	-1,748,049.06	
	REG ASSET-DECOUPLING DEFERRED		201706	-1,748,049.06	112,223.05	-1,635,826.01	
	-51,335.93						
	REG ASSET-DECOUPLING DEFERRED	GD	201704	-1,211,149.13	-326,193.30	-1,537,342.43	
	REG ASSET-DECOUPLING DEFERRED		201705	-1,537,342.43	37,203.74	-1,500,138.69	
REG ASSET-DECOUPLING DEFERRED	201706		-1,500,138.69	244,459.98	-1,255,678.71		
-44,529.58							
-95,865.51							
186338	REG ASSET NON-RES DECOUPLING D	ED	201704	-608,698.98	268,357.90	-340,341.08	
	REG ASSET NON-RES DECOUPLING D		201705	-340,341.08	139,195.86	-201,145.22	
	REG ASSET NON-RES DECOUPLING D		201706	-201,145.22	342,126.82	140,981.60	
	749,680.58						
	REG ASSET NON-RES DECOUPLING D	GD	201704	-127,709.75	-247,769.17	-375,478.92	
	REG ASSET NON-RES DECOUPLING D		201705	-375,478.92	-24,832.38	-400,311.30	
REG ASSET NON-RES DECOUPLING D	201706		-400,311.30	22,300.06	-378,011.24		
-250,301.49							
499,379.09							

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	201704	4,038,281.61	3,365.23	4,041,646.84	
	REG ASSET- DECOUPLING PRIOR YE		201705	4,041,646.84	3,368.04	4,045,014.88	
	REG ASSET- DECOUPLING PRIOR YE		201706	4,045,014.88	3,370.85	4,048,385.73	
	10,104.12						
	REG ASSET- DECOUPLING PRIOR YE	GD	201704	2,633,226.57	2,194.36	2,635,420.93	
	REG ASSET- DECOUPLING PRIOR YE		201705	2,635,420.93	2,196.18	2,637,617.11	
REG ASSET- DECOUPLING PRIOR YE	201706		2,637,617.11	2,198.01	2,639,815.12		
6,588.55							
16,692.67							
182339	REG ASSET - NON RES DECOUPLING	ED	201704	2,562,819.99	2,135.68	2,564,955.67	
	REG ASSET - NON RES DECOUPLING		201705	2,564,955.67	2,137.46	2,567,093.13	
	REG ASSET - NON RES DECOUPLING		201706	2,567,093.13	2,139.24	2,569,232.37	
	6,412.38						
	REG ASSET - NON RES DECOUPLING	GD	201704	501,504.22	417.92	501,922.14	
	REG ASSET - NON RES DECOUPLING		201705	501,922.14	418.27	502,340.41	
REG ASSET - NON RES DECOUPLING	201706		502,340.41	418.62	502,759.03		
1,254.81							
7,667.19							

GL Account Balance Accounting Period : '201704, 201705, 201706'

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	201704	-1,441,113.63	-80,026.78	-1,521,140.41	
	ADFIT DECOUPLING DEFERRED REV		201705	-1,521,140.41	-47,599.03	-1,568,739.44	
	ADFIT DECOUPLING DEFERRED REV		201706	-1,568,739.44	-178,040.08	-1,746,779.52	
	-305,665.89						
	ADFIT DECOUPLING DEFERRED REV	GD	201704	-509,716.57	166,137.37	-343,579.20	
	ADFIT DECOUPLING DEFERRED REV		201705	-343,579.20	-24,392.14	-367,971.34	
ADFIT DECOUPLING DEFERRED REV	201706		-367,971.34	-105,951.19	-473,922.53		
35,794.04							
-269,871.85							

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

Income Statement Accounts

GL Account Balance Accounting Period : '201704, 201705, 201706'

Jurisdiction:ID

Deferred Revenue

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201704	1,581,053.47	101,558.14	1,682,611.61
	RESIDENTIAL DECOUPLING DEFERRE		201705	1,682,611.61	59,207.27	1,741,818.88
	RESIDENTIAL DECOUPLING DEFERRE		201706	1,741,818.88	-113,632.41	1,628,186.47
					47,133.00	
456338	NON-RES DECOUPLING DEFERRED RE	ED	201704	607,489.28	-268,753.17	338,736.11
	NON-RES DECOUPLING DEFERRED RE		201705	338,736.11	-139,421.39	199,314.72
	NON-RES DECOUPLING DEFERRED RE		201706	199,314.72	-342,151.88	-142,837.16
					-750,326.44	
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201704	1,208,517.09	325,048.57	1,533,565.66
	RESIDENTIAL DECOUPLING DEFERRE		201705	1,533,565.66	-38,468.83	1,495,096.83
	RESIDENTIAL DECOUPLING DEFERRE		201706	1,495,096.83	-245,607.76	1,249,489.07
					40,971.98	
495338	NON-RES DECOUPLING DEFERRED RE	GD	201704	127,717.26	247,559.60	375,276.86
	NON-RES DECOUPLING DEFERRED RE		201705	375,276.86	24,509.27	399,786.13
	NON-RES DECOUPLING DEFERRED RE		201706	399,786.13	-22,624.23	377,161.90
					249,444.64	

GL Account Balance Accounting Period : '201704, 201705, 201706'

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	201704	-16,475.29	-5,500.91	-21,976.20
	INT INC ON OTH DEFERRALS-IV FU		201705	-21,976.20	-5,505.50	-27,481.70
	INT INC ON OTH DEFERRALS-IV FU		201706	-27,481.70	-5,510.09	-32,991.79
					-16,516.50	
419605	INT INC ON OTH DEFERRALS-IV FU	GD	201704	-7,904.84	-2,612.28	-10,517.12
	INT INC ON OTH DEFERRALS-IV FU		201705	-10,517.12	-2,614.45	-13,131.57
	INT INC ON OTH DEFERRALS-IV FU		201706	-13,131.57	-2,616.63	-15,748.20
					-7,843.36	
					-24,359.86	
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201704	4,646.31	1,757.99	6,404.30
	INT EXP ON OTH DEFERRALS-IV FU		201705	6,404.30	1,656.38	8,060.68
	INT EXP ON OTH DEFERRALS-IV FU		201706	8,060.68	1,434.42	9,495.10
					4,848.79	
431605	INT EXP ON OTH DEFERRALS-IV FU	GD	201704	2,705.59	1,354.30	4,059.89
	INT EXP ON OTH DEFERRALS-IV FU		201705	4,059.89	1,588.20	5,648.09
	INT EXP ON OTH DEFERRALS-IV FU		201706	5,648.09	1,471.95	7,120.04
					4,414.45	
					9,263.24	
Net Interest Income						-15,096.62

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

Financial Reporting Contra Asset Accounts

GL Account Balance Accounting Period : '201704, 201705, 201706'

Jurisdiction:ID

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201704	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201705	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201706	0.00	0.00	0.00	
	0.00						
	CONTRA DECOUPLING DEFERRED REV	GD	201704	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201705	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201706	0.00	0.00	0.00	
	0.00						
	0.00						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201704	-290,445.00	57,710.00	-232,735.00	
	CONTRA DECOUPLED DEFERRED REVE		201705	-232,735.00	51,934.00	-180,801.00	
	CONTRA DECOUPLED DEFERRED REVE		201706	-180,801.00	48,826.00	-131,975.00	
	158,470.00						
	CONTRA DECOUPLED DEFERRED REVE	GD	201704	-339,539.00	96,672.00	-242,867.00	
	CONTRA DECOUPLED DEFERRED REVE		201705	-242,867.00	54,706.00	-188,161.00	
CONTRA DECOUPLED DEFERRED REVE	201706	-188,161.00	33,341.00	-154,820.00			
184,719.00							
343,189.00							
456311	CONTRA DECOUPLING DEFERRAL	ED	201704	-230,430.00	-57,710.00	-288,140.00	
	CONTRA DECOUPLING DEFERRAL		201705	-288,140.00	-51,934.00	-340,074.00	
	CONTRA DECOUPLING DEFERRAL		201706	-340,074.00	-48,826.00	-388,900.00	
-158,470.00							
-158,470.00							
495311	CONTRA DECOUPLING DEFERRAL	GD	201704	-558,673.00	-96,672.00	-655,345.00	
	CONTRA DECOUPLING DEFERRAL		201705	-655,345.00	-54,706.00	-710,051.00	
	CONTRA DECOUPLING DEFERRAL		201706	-710,051.00	-33,341.00	-743,392.00	
-184,719.00							
-184,719.00							

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 wtd Average	%
Electric Residential						
Change in Use per Customer	138	15			153	2.7%
Change in FCA Revenue per Customer	\$15.03	\$0.45			\$15.50	4.3%
Deferral per Average Customer	-\$15.03	-\$0.45			-\$15.50	
Electric Non-Residential						
Change in Use per Customer	343	(642)			(300)	-1.3%
Change in FCA Revenue per Customer	\$25.82	-\$31.82			-\$6.06	-0.5%
Deferral per Average Customer	-\$25.82	\$31.82			\$6.06	
Natural Gas Residential						
Change in Use per Customer	32	2			33	8.0%
Change in FCA Revenue per Customer	\$15.20	\$0.52			\$15.72	7.9%
Deferral per Average Customer	-\$15.20	-\$0.52			-\$15.72	
Natural Gas Non-Residential						
Change in Use per Customer	583	158			741	8.2%
Change in FCA Revenue per Customer	\$88.96	\$173.39			\$262.44	12.9%
Deferral per Average Customer	-\$88.96	-\$173.39			-\$262.44	

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. 0

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

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

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Line No.	Source	2017						2017 YTD Total			
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Total	Total	Total	
Schedule 11/12											
1	Total Actual Billed Customers	Revenue Reports	21,112	21,131	21,199	21,137	21,160	21,267	63,442	63,564	127,006
2	Total Actual Usage (kWhs)	Revenue Reports	39,463,590	33,294,934	33,123,613	27,701,593	28,079,859	26,845,519	105,882,137	82,626,971	188,509,108
3	Total Actual Base Rate Revenue	Revenue Reports	\$3,868,633	\$3,386,516	\$3,378,733	\$2,896,623	\$2,919,402	\$2,796,485	10,633,882	8,612,510	19,246,392
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 233,963	\$ 255,811	\$ 257,178	\$ 256,398	\$ 256,458	\$ 258,405	746,952	771,261	1,518,213
6	Existing Customers										
7	Actual Customers on System During Test Year	(1) - (22)	20,745	20,740	20,786	20,716	20,704	20,760	62,271	62,180	124,451
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$109.60	\$107.60	\$107.80	\$ 94.37	\$ 90.83	\$ 86.54	\$108.33	\$90.58	\$99.46
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$2,273,609	\$2,231,645	\$2,240,653	\$1,954,898	\$1,880,564	\$1,796,540	\$ 6,745,907	\$ 5,632,002	\$12,377,909
11	Actual Base Rate Revenue	(3) - (26)	\$3,795,118	\$3,314,840	\$3,319,164	\$2,839,529	\$2,868,979	\$2,742,636	\$10,429,121	\$ 8,451,145	\$18,880,266
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 229,924	\$ 251,155	\$ 252,193	\$ 251,327	\$ 251,079	\$ 252,452	\$ 733,272	\$ 754,858	\$ 1,488,130
13	Actual Usage (kWhs)	(2) - (28)	38,694,743	32,591,484	32,543,835	27,176,821	27,600,957	26,329,180	103,830,062	81,106,958	184,937,020
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	(13) x (14)	\$ 934,865	\$ 787,410	\$ 786,259	\$ 656,592	\$ 666,839	\$ 636,113	\$ 2,508,534	\$ 1,959,544	\$ 4,468,078
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$2,630,329	\$2,276,275	\$2,280,712	\$1,931,610	\$1,951,061	\$1,854,071	\$ 7,187,315	\$ 5,736,743	\$12,924,058
17	Residential Revenue Per Customer Received		\$126.79	\$109.75	\$109.72	\$93.24	\$94.24	\$89.31	\$115.42	\$92.26	\$103.85
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (356,720)	\$ (44,630)	\$ (40,059)	\$ 23,288	\$ (70,497)	\$ (57,531)	\$ (441,409)	\$ (104,740)	\$ (546,149)
21	New Customers										
22	Actual Customers New Since Test Year	Revenue Reports	367	391	413	421	456	507	1,171	1,384	2,555
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$65.20	\$64.02	\$64.13	\$56.14	\$54.04	\$51.49	\$64.43	\$53.74	\$58.64
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 23,930	\$ 25,030	\$ 26,487	\$ 23,636	\$ 24,642	\$ 26,103	\$ 75,447	\$ 74,381	\$ 149,828
26	Actual Base Rate Revenue	Revenue Reports	\$ 73,515	\$ 71,676	\$ 59,569	\$ 57,094	\$ 50,423	\$ 53,848	\$ 204,761	\$ 161,365	\$ 366,126
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 4,400	\$ 4,656	\$ 4,985	\$ 5,070	\$ 5,379	\$ 5,953	\$ 13,681	\$ 16,403	\$ 30,083
28	Actual Usage (kWhs)	Revenue Reports	768,847	703,450	579,778	524,772	478,902	516,339	\$ 2,052,075	\$ 1,520,013	\$ 3,572,088
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
30	Variable Power Supply Revenue	(28) x (29)	\$ 18,575	\$ 16,995	\$ 14,007	\$ 12,678	\$ 11,570	\$ 12,475	\$ 83,275	\$ 65,109	\$ 148,383
31	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 21,816	\$ 19,960	\$ 16,451	\$ 14,890	\$ 13,589	\$ 14,651	\$ 71,111	\$ 47,040	\$ 118,151
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 29,084	\$ 30,064	\$ 24,126	\$ 24,454	\$ 19,884	\$ 20,770	\$ 83,275	\$ 65,109	\$ 148,383
34	Residential Revenue Per Customer Received		\$79.25	\$76.89	\$58.42	\$58.09	\$43.61	\$40.97	\$71.11	\$47.04	\$58.08
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (5,154)	\$ (5,034)	\$ 2,361	\$ (818)	\$ 4,757	\$ 5,333	\$ (7,828)	\$ 9,273	\$ 1,445
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (361,874)	\$ (49,664)	\$ (37,698)	\$ 22,470	\$ (65,740)	\$ (52,197)	\$ (449,236)	\$ (95,468)	\$ (544,704)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 2,399	\$ 300	\$ 269	\$ (157)	\$ 474	\$ 387	\$ 2,968	\$ 704	\$ 3,672
39	Customer Deposit Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ (150)	\$ (320)	\$ (357)	\$ (363)	\$ (381)	\$ (431)	\$ (827)	\$ (1,175)	\$ (2,002)
41	Monthly Schedule 11/12 Deferral Totals		\$ (359,625)	\$ (49,684)	\$ (37,785)	\$ 21,950	\$ (65,647)	\$ (52,241)	\$ (447,095)	\$ (95,939)	\$ (543,034)
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (359,625)	\$ (409,309)	\$ (447,095)	\$ (425,145)	\$ (490,792)	\$ (543,034)			

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

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

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Line No.	Source	1st Quarter 2017						2nd Quarter 2017		2017 YTD Total	
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Total	Total		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
Schedule 21/22											
1	Total Actual Billed Customers	Revenue Reports	1,140	1,122	1,144	1,135	1,137	1,136	3,406	3,408	6,814
2	Total Actual Usage (kWhs)	Revenue Reports	\$5,161,763	\$2,278,786	\$7,177,117	\$8,746,220	\$5,793,581	\$1,945,202	164,617,666	156,485,003	321,102,669
3	Total Actual Base Rate Revenue	Revenue Reports	\$4,397,273	\$4,223,798	\$4,555,800	\$3,969,568	\$4,437,467	\$4,225,618	13,176,870	12,632,653	25,809,524
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 424,723	\$ 449,607	\$ 459,333	\$ 453,493	\$ 455,132	\$ 457,464	1,333,664	1,366,089	2,699,753
Existing Customers											
7	Actual Customers on System During Test Year	(1) - (22)	1,127	1,106	1,127	1,119	1,120	1,119	3,360	3,358	6,718
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$2,177.69	\$2,305.52	\$2,347.40	\$2,187.73	\$2,315.57	\$2,320.10	\$2,276.69	\$2,274.48	\$2,275.58
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$2,454,251	\$2,549,908	\$2,645,515	\$2,448,071	\$2,593,436	\$2,596,195	\$ 7,649,674	\$ 7,637,702	\$15,287,376
11	Actual Base Rate Revenue	(3) - (26)	\$4,353,100	\$4,175,909	\$4,508,838	\$3,928,746	\$4,372,121	\$4,180,727	\$13,037,847	\$12,481,594	\$25,519,441
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 419,985	\$ 443,983	\$ 452,921	\$ 447,093	\$ 446,585	\$ 450,664	\$ 1,316,889	\$ 1,344,343	\$ 2,661,232
13	Actual Usage (kWhs)	(2) - (28)	54,634,323	51,727,026	56,636,277	48,271,020	55,015,901	51,424,442	162,997,626	154,711,363	317,708,989
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	(13) x (14)	\$1,319,965	\$1,249,725	\$1,368,332	\$1,166,228	\$1,329,184	\$1,242,415	\$ 3,938,023	\$ 3,737,827	\$ 7,675,849
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$2,613,150	\$2,482,201	\$2,687,584	\$2,315,424	\$2,596,351	\$2,487,648	\$ 7,782,935	\$ 7,399,424	\$15,182,360
17	Non-Residential Revenue Per Customer Received		\$2,318.68	\$2,244.30	\$2,384.72	\$2,069.19	\$2,318.17	\$2,223.10	\$2,316.35	\$2,203.52	\$2,259.95
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (158,899)	\$ 67,707	\$ (42,070)	\$ 132,646	\$ (2,915)	\$ 108,547	\$ (133,261)	\$ 238,278	\$ 105,016
New Customers											
22	Actual Customers New Since Test Year	Revenue Reports	13	16	17	16	17	17	46	50	96
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$1,097.99	\$1,162.44	\$1,183.56	\$1,103.05	\$1,167.51	\$1,169.79	\$1,152.03	\$1,147.66	\$1,149.75
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 14,274	\$ 18,599	\$ 20,120	\$ 17,649	\$ 19,848	\$ 19,887	\$ 52,993	\$ 57,383	\$110,376
26	Actual Base Rate Revenue	Revenue Reports	\$ 44,173	\$ 47,888	\$ 46,962	\$ 40,823	\$ 65,347	\$ 44,890	\$ 139,023	\$ 151,060	\$ 290,083
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 4,739	\$ 5,624	\$ 6,412	\$ 6,400	\$ 8,547	\$ 6,800	\$ 16,775	\$ 21,747	\$ 38,522
28	Actual Usage (kWhs)	Revenue Reports	527,440	551,760	540,840	475,200	777,680	520,760	\$ 1,620,040	\$ 1,773,640	\$ 3,393,680
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
30	Variable Power Supply Revenue	(28) x (29)	\$ 12,743	\$ 13,331	\$ 13,067	\$ 11,481	\$ 18,789	\$ 12,582			
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407			
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 12,695	\$ 13,281	\$ 13,018	\$ 11,438	\$ 18,719	\$ 12,535			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 13,995	\$ 15,653	\$ 14,465	\$ 11,504	\$ 19,293	\$ 12,974	\$ 44,114	\$ 43,770	\$ 87,884
34	Non-Residential Revenue Per Customer Received		\$1,076.57	\$978.31	\$850.91	\$718.99	\$1,134.85	\$763.18	\$959.00	\$875.41	\$915.46
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 278	\$ 2,946	\$ 5,655	\$ 6,145	\$ 555	\$ 6,912	\$ 8,879	\$ 13,613	\$ 22,492
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (158,620)	\$ 70,653	\$ (36,415)	\$ 138,791	\$ (2,360)	\$ 115,459	\$ (124,382)	\$ 251,891	\$ 127,508
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 1,068	\$ (455)	\$ 283	\$ (892)	\$ 20	\$ (730)	\$ 896	\$ (1,602)	\$ (706)
39	Interest on Deferral	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ (66)	\$ (102)	\$ (88)	\$ (46)	\$ 11	\$ 58	\$ (256)	\$ 23	\$ (233)
41	Monthly Schedule 21/22 Deferral Totals		\$ (157,618)	\$ 70,095	\$ (36,220)	\$ 137,854	\$ (2,330)	\$ 114,787	\$ (123,742)	\$ 250,311	\$ 126,569
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (157,618)	\$ (87,522)	\$ (123,742)	\$ 14,112	\$ 11,782	\$ 126,569			

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

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

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Line No.	Source	2017						2017 YTD Total			
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
Schedule 31/32											
1	Total Actual Billed Customers	Revenue Reports	1,403	1,415	1,403	1,413	1,399	1,432	4,221	4,244	8,465
2	Total Actual Usage (kWhs)	Revenue Reports	3,616,845	4,069,982	3,885,624	3,216,910	3,740,099	5,592,026	11,572,451	12,549,035	24,121,486
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 332,492	\$ 374,319	\$ 361,774	\$ 298,164	\$ 347,039	\$ 513,060	1,068,585	1,158,262	2,226,848
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 12,576	\$ 14,124	\$ 14,013	\$ 14,138	\$ 13,984	\$ 14,370	40,712	42,492	83,204
Existing Customers											
7	Actual Customers on System During Test Year	(1) - (22)	1,396	1,407	1,394	1,404	1,390	1,423	4,197	4,217	8,414
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$91.32	\$153.50	\$143.31	\$166.32	\$244.21	\$368.72	\$129.43	\$260.29	\$195.02
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 127,481	\$ 215,968	\$ 199,775	\$ 233,513	\$ 339,450	\$ 524,683	\$ 543,224	\$ 1,097,646	\$ 1,640,870
11	Actual Base Rate Revenue	(3) - (26)	\$ 331,095	\$ 349,210	\$ 342,745	\$ 296,966	\$ 346,124	\$ 512,141	\$ 1,023,051	\$ 1,155,231	\$ 2,178,281
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 12,513	\$ 14,046	\$ 13,924	\$ 14,048	\$ 13,894	\$ 14,280	\$ 40,484	\$ 42,222	\$ 82,706
13	Actual Usage (kWhs)	(2) - (28)	3,601,720	3,773,836	3,664,735	3,204,785	3,731,162	5,583,024	11,040,291	12,518,971	23,559,262
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	(13) x (14)	\$ 87,018	\$ 91,176	\$ 88,540	\$ 77,428	\$ 90,145	\$ 134,886	\$ 266,733	\$ 302,458	\$ 569,192
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 231,564	\$ 243,988	\$ 240,281	\$ 205,491	\$ 242,085	\$ 362,975	\$ 715,834	\$ 810,550	\$ 1,526,384
17	Non-Residential Revenue Per Customer Received		\$165.88	\$173.41	\$172.37	\$146.36	\$174.16	\$255.08	\$170.56	\$192.21	\$181.41
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (104,084)	\$ (28,020)	\$ (40,506)	\$ 28,022	\$ 97,365	\$ 161,709	\$ (172,610)	\$ 287,096	\$ 114,486
New Customers											
22	Actual Customers New Since Test Year	Revenue Reports	7	8	9	9	9	9	24	27	51
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$67.17	\$112.90	\$105.41	\$122.33	\$179.62	\$271.20	\$96.75	\$191.05	\$146.68
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 470	\$ 903	\$ 949	\$ 1,101	\$ 1,617	\$ 2,441	\$ 2,322	\$ 5,158	\$ 7,481
26	Actual Base Rate Revenue	Revenue Reports	\$ 1,397	\$ 25,109	\$ 19,029	\$ 1,198	\$ 914	\$ 919	\$ 45,535	\$ 3,032	\$ 48,566
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 63	\$ 77	\$ 89	\$ 90	\$ 90	\$ 90	\$ 228	\$ 270	\$ 498
28	Actual Usage (kWhs)	Revenue Reports	15,125	296,146	220,889	12,125	8,937	9,002	\$ 532,160	\$ 30,064	\$ 562,224
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
30	Variable Power Supply Revenue	(28) x (29)	\$ 365	\$ 7,155	\$ 5,337	\$ 293	\$ 216	\$ 217			
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 255	\$ 4,999	\$ 3,729	\$ 205	\$ 151	\$ 152			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 713	\$ 12,878	\$ 9,875	\$ 610	\$ 458	\$ 460	\$ 23,466	\$ 1,528	\$ 24,994
34	Non-Residential Revenue Per Customer Received		\$101.92	\$1,609.69	\$1,097.26	\$67.81	\$50.86	\$51.07	\$977.77	\$56.58	\$490.08
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (243)	\$ (11,974)	\$ (8,927)	\$ 491	\$ 1,159	\$ 1,981	\$ (21,144)	\$ 3,631	\$ (17,514)
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (104,327)	\$ (39,994)	\$ (49,433)	\$ 28,513	\$ 98,524	\$ 163,690	\$ (193,754)	\$ 290,727	\$ 96,973
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 700	\$ 188	\$ 272	\$ (188)	\$ (655)	\$ (1,087)	\$ 1,161	\$ (1,930)	\$ (770)
39	Interest on Deferral	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%			
40	Avg Balance Calc		\$ (43)	\$ (103)	\$ (140)	\$ (149)	\$ (96)	\$ 12	\$ (286)	\$ (233)	\$ (520)
41	Monthly Schedule 31/32 Deferral Totals		\$ (103,671)	\$ (39,909)	\$ (49,301)	\$ 28,175	\$ 97,773	\$ 162,614	\$ (192,880)	\$ 288,563	\$ 95,683
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (103,671)	\$ (143,579)	\$ (192,880)	\$ (164,704)	\$ (66,931)	\$ 95,683			
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)	\$ (620,913)	\$ (640,411)	\$ (763,716)	\$ (575,737)	\$ (545,941)	\$ (320,781)			

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

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Line No.	Source	Schedule 11/12												1st Quarter 2017 Total	2nd Quarter 2017 Total	2017 YTD Total	
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17										
		(a)															
		Schedule 11/12															
1	Total Actual Billed Customers	21,112	21,131	21,199	21,137	21,160	21,267	63,442	63,564	127,006							
2	Total Actual Usage (KWhs)	39,463,590	33,294,934	33,123,613	27,701,593	28,079,859	26,845,519	105,882,137	82,626,971	188,509,108							
3	Total Actual Base Rate Revenue	\$ 3,868,633	\$ 3,386,516	\$ 3,378,733	\$ 2,896,623	\$ 2,919,402	\$ 2,796,485	10,633,882	8,612,510	19,246,392							
4	Total Actual Fixed Charge Revenue	\$ 233,963	\$ 255,811	\$ 257,178	\$ 256,398	\$ 256,458	\$ 258,405	746,952	771,261	1,518,213							
		(b)															
		Existing Customers															
5	Actual Customers on System During Test Year	(1) - (22)	20,745	20,740	20,786	20,716	20,704	20,760	62,271	62,180	124,451						
6	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$109.60	\$107.60	\$107.80	\$ 94.37	\$ 90.83	\$ 86.54	\$108.33	\$90.58	\$99.46						
7	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,273,609	\$ 2,231,645	\$ 2,240,653	\$ 1,954,898	\$ 1,880,564	\$ 1,796,540	\$ 6,745,907	\$ 5,632,002	\$ 12,377,909						
8	Actual Base Rate Revenue	(3) - (26)	\$ 3,795,118	\$ 3,314,840	\$ 3,319,164	\$ 2,839,529	\$ 2,868,979	\$ 2,742,636	\$ 10,429,121	\$ 8,451,145	\$ 18,880,266						
9	Actual Fixed Charge Revenue	(4) - (27)	\$ 229,924	\$ 251,155	\$ 252,193	\$ 251,327	\$ 251,079	\$ 252,452	\$ 733,272	\$ 754,858	\$ 1,488,130						
10	Actual Usage (KWhs)	(2) - (28)	38,694,743	32,591,484	32,543,835	27,176,821	27,600,957	26,329,180	103,830,062	81,106,958	184,937,020						
11	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416						
12	Variable Power Supply Revenue	(13) x (14)	\$ 934,865	\$ 787,410	\$ 786,259	\$ 656,592	\$ 666,839	\$ 636,113	\$ 2,508,534	\$ 1,959,544	\$ 4,468,078						
13	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,630,329	\$ 2,276,275	\$ 2,280,712	\$ 1,931,610	\$ 1,951,061	\$ 1,854,071	\$ 7,187,315	\$ 5,736,743	\$ 12,924,058						
14	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 126,720	\$ 109,75	\$ 109,72	\$ 93,24	\$ 94,24	\$ 89,31	\$ 115,42	\$ 92,26	\$ 103,85						
15	Residential Revenue Per Customer Received		\$ 356,720	\$ 44,630	\$ 40,059	\$ 23,288	\$ 70,497	\$ 57,531	\$ 441,409	\$ 104,740	\$ 546,149						
16			New Customers														
17	Actual Customers New Since Test Year	Revenue Reports	367	391	413	421	456	507	1,171	1,384	2,555						
18	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$65.20	\$64.02	\$64.13	\$56.14	\$54.04	\$51.49	\$64.43	\$53.74	\$58.64						
19	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 23,930	\$ 25,030	\$ 26,487	\$ 23,636	\$ 24,642	\$ 26,103	\$ 75,447	\$ 74,381	\$ 149,828						
20	Actual Base Rate Revenue	Revenue Reports	\$ 73,515	\$ 71,676	\$ 59,569	\$ 57,094	\$ 50,423	\$ 53,848	\$ 204,761	\$ 161,365	\$ 366,126						
21	Actual Fixed Charge Revenue	Revenue Reports	\$ 4,040	\$ 4,656	\$ 4,985	\$ 5,070	\$ 5,379	\$ 5,953	\$ 13,681	\$ 16,403	\$ 30,083						
22	Actual Usage (KWhs)	Revenue Reports	768,847	703,450	579,778	524,772	478,902	516,339	2,052,075	1,520,013	3,572,088						
23	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416						
24	Variable Power Supply Revenue	(28) x (29)	\$ 18,575	\$ 16,995	\$ 14,007	\$ 12,678	\$ 11,570	\$ 12,475	\$ 44,923	\$ 37,417	\$ 82,340						
25	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838						
26	Fixed Production and Transmission Revenue	(30) x (31)	\$ 21,816	\$ 19,960	\$ 16,451	\$ 14,890	\$ 13,589	\$ 14,651	\$ 41,875	\$ 36,109	\$ 77,984						
27	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 29,084	\$ 30,064	\$ 24,126	\$ 24,454	\$ 19,884	\$ 20,770	\$ 83,275	\$ 65,109	\$ 148,383						
28	Residential Revenue Per Customer Received		\$ 79,25	\$ 76,89	\$ 58,42	\$ 58,09	\$ 43,61	\$ 40,97	\$ 71,11	\$ 47,04	\$ 58,08						
29	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (5,154)	\$ (5,034)	\$ 2,361	\$ (818)	\$ 4,757	\$ 5,333	\$ (7,828)	\$ 9,273	\$ 1,445						
30	Total Schedule 11/12 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (361,874)	\$ (49,664)	\$ (37,698)	\$ 22,470	\$ (65,740)	\$ (52,197)	\$ (449,236)	\$ (95,468)	\$ (544,704)						
31	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 2,399	\$ 300	\$ 269	\$ (157)	\$ 474	\$ 387	\$ 2,968	\$ 704	\$ 3,672						
32	Customer Deposit Rate	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%						
33	Interest on Deferral	Avg Balance Calc	\$ (150)	\$ (320)	\$ (357)	\$ (363)	\$ (381)	\$ (431)	\$ (827)	\$ (1,175)	\$ (2,002)						
34	Monthly Schedule 11/12 Deferral Totals		\$ (359,625)	\$ (49,684)	\$ (37,785)	\$ 21,950	\$ (65,647)	\$ (52,241)	\$ (447,095)	\$ (95,939)	\$ (543,034)						
35	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge		\$ (359,625)	\$ (409,309)	\$ (447,095)	\$ (425,145)	\$ (490,792)	\$ (543,034)									
36			\$ (37)	\$ (38)	\$ (40)												

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

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

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Line No.	Source	Schedule 21/22						1st Quarter 2017 Total	2nd Quarter 2017 Total	2017 YTD Total
		Jan-17 (a)	Feb-17 (b)	Mar-17 (c)	Apr-17 (d)	May-17 (e)	Jun-17 (f)			
Existing Customers										
1	Total Actual Billed Customers									
2	Total Actual Usage (KWhs)	1,140	1,122	1,144	1,135	1,137	1,136	3,406	3,408	6,814
3	Total Actual Base Rate Revenue	\$ 55,161,763	\$ 52,278,786	\$ 57,177,117	\$ 48,746,220	\$ 55,793,581	\$ 51,945,202	\$ 164,617,666	\$ 156,485,003	\$ 321,102,669
4	Total Actual Fixed Charge Revenue	\$ 4,397,273	\$ 4,223,798	\$ 4,555,800	\$ 3,969,568	\$ 4,437,467	\$ 4,225,618	\$ 13,176,870	\$ 12,632,653	\$ 25,809,524
5	Revenue Reports	\$ 424,723	\$ 449,607	\$ 459,333	\$ 453,493	\$ 455,132	\$ 457,464	1,333,664	1,366,089	2,699,753
New Customers										
6	Actual Customers on System During Test Year	1,127	1,106	1,127	1,119	1,120	1,119	3,360	3,358	6,718
7	Monthly Fixed Cost Adj. Revenue per Customer	\$ 2,177.69	\$ 2,305.52	\$ 2,347.40	\$ 2,187.73	\$ 2,315.57	\$ 2,320.10	\$ 2,276.69	\$ 2,274.48	\$ 2,275.58
8	Fixed Cost Adjustment Revenue	\$ 2,454,251	\$ 2,549,908	\$ 2,645,515	\$ 2,448,071	\$ 2,593,436	\$ 2,596,195	\$ 7,649,674	\$ 7,637,702	\$ 15,287,376
9	Revenue Reports	\$ 4,353,100	\$ 4,175,909	\$ 4,508,838	\$ 3,928,746	\$ 4,372,121	\$ 4,180,727	\$ 13,037,847	\$ 12,481,594	\$ 25,519,441
10	Actual Base Rate Revenue	\$ 419,985	\$ 443,983	\$ 452,921	\$ 447,093	\$ 446,585	\$ 450,664	\$ 1,316,889	\$ 1,344,343	\$ 2,661,232
11	Actual Fixed Charge Revenue	\$ 54,634,323	\$ 51,727,026	\$ 56,636,277	\$ 48,271,020	\$ 55,015,901	\$ 51,424,442	\$ 162,997,626	\$ 154,711,363	\$ 317,708,989
12	Revenue Reports	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
13	Actual Usage (KWhs)	\$ 1,319,965	\$ 1,249,725	\$ 1,368,332	\$ 1,166,228	\$ 1,329,184	\$ 1,242,415	\$ 3,938,023	\$ 3,737,827	\$ 7,675,849
14	Load Change Adjustment Rate (\$/KWh)	\$ 2,613,150	\$ 2,482,201	\$ 2,687,584	\$ 2,315,424	\$ 2,596,351	\$ 2,487,648	\$ 7,782,935	\$ 7,399,424	\$ 15,182,360
15	Variable Power Supply Revenue	\$ 2,318,688	\$ 2,244,300	\$ 2,384,720	\$ 2,069,190	\$ 2,318,117	\$ 2,223,100	\$ 2,316,335	\$ 2,203,520	\$ 2,259,950
16	Customer Fixed Cost Adjustment Revenue	\$ (158,899)	\$ 67,707	\$ (42,070)	\$ 132,646	\$ (2,915)	\$ 108,547	\$ (133,261)	\$ 238,278	\$ 105,016
17	Non-Residential Revenue Per Customer Received									
18	Existing Customer Deferral - Surcharge (Rebate)									
19	Revenue Reports	\$ 1,097,999	\$ 1,162,444	\$ 1,183,556	\$ 1,103,055	\$ 1,167,511	\$ 1,169,790	\$ 1,152,033	\$ 1,147,666	\$ 1,149,750
20	Page 3	\$ 14,274	\$ 18,599	\$ 20,120	\$ 17,649	\$ 19,848	\$ 19,887	\$ 52,993	\$ 57,383	\$ 110,376
21	Monthly Fixed Cost Adj. Revenue per Customer									
22	Fixed Cost Adjustment Revenue	\$ 44,173	\$ 47,888	\$ 46,962	\$ 40,823	\$ 65,347	\$ 44,890	\$ 139,023	\$ 151,060	\$ 290,083
23	Actual Base Rate Revenue	\$ 4,739	\$ 5,624	\$ 6,412	\$ 6,400	\$ 8,547	\$ 6,800	\$ 16,775	\$ 21,747	\$ 38,522
24	Actual Fixed Charge Revenue	\$ 527,440	\$ 511,760	\$ 540,840	\$ 475,200	\$ 777,680	\$ 520,760	\$ 1,620,040	\$ 1,773,640	\$ 3,393,680
25	Revenue Reports	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
26	Actual Usage (KWhs)	\$ 12,743	\$ 13,331	\$ 13,067	\$ 11,481	\$ 18,789	\$ 12,582	\$ 44,114	\$ 43,770	\$ 87,884
27	Load Change Adjustment Rate (\$/KWh)	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407
28	Variable Power Supply Revenue	\$ 12,695	\$ 13,281	\$ 13,018	\$ 11,438	\$ 18,719	\$ 12,535	\$ 39,590	\$ 38,751	\$ 78,341
29	Fixed Production and Transmission Rate per kWh	\$ 13,995	\$ 15,653	\$ 14,465	\$ 11,504	\$ 19,293	\$ 12,974	\$ 44,114	\$ 43,770	\$ 87,884
30	Customer Fixed Cost Adjustment Revenue	\$ 1,076,570	\$ 978,310	\$ 850,910	\$ 718,990	\$ 1,134,850	\$ 763,180	\$ 959,000	\$ 875,410	\$ 915,460
31	Non-Residential Revenue Per Customer Received	\$ 278	\$ 2,946	\$ 5,655	\$ 6,145	\$ 555	\$ 6,912	\$ 8,879	\$ 13,613	\$ 22,492
32	Existing Customer Deferral - Surcharge (Rebate)									
33	Revenue Reports	\$ (158,620)	\$ 70,653	\$ (36,415)	\$ 138,791	\$ (2,360)	\$ 115,459	\$ (124,382)	\$ 251,891	\$ 127,508
34	Page 1	\$ 1,068	\$ (455)	\$ 283	\$ (892)	\$ 20	\$ (730)	\$ 896	\$ (1,602)	\$ (706)
35	Monthly Fixed Cost Adj. Revenue per Customer									
36	Fixed Cost Adjustment Revenue	\$ 1,000%	\$ 1,000%	\$ 1,000%	\$ 1,000%	\$ 1,000%	\$ 1,000%	\$ 1,000%	\$ 1,000%	\$ 1,000%
37	Actual Base Rate Revenue	\$ (66)	\$ (102)	\$ (88)	\$ (46)	\$ 11	\$ 58	\$ (256)	\$ 23	\$ (233)
38	Actual Fixed Charge Revenue	\$ (157,618)	\$ 70,095	\$ (36,220)	\$ 137,854	\$ (2,330)	\$ 114,787	\$ (123,742)	\$ 250,311	\$ 126,569
39	Revenue Reports	\$ (157,618)	\$ 87,522	\$ (123,742)	\$ 14,112	\$ 11,782	\$ 126,569			
40	Customer Deposit Rate									
41	Avg Balance Calc									
42	Monthly Schedule 21/22 Deferral Totals									
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge									

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

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Line No.	Source	1st Quarter 2017						2nd Quarter 2017		2017 YTD Total
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Total	Total	

Schedule 31/32											
1	Total Actual Billed Customers	1,403	1,415	1,403	1,413	1,399	1,432	4,221	4,244	8,465	
2	Total Actual Usage (KWhs)	3,616,845	4,069,982	3,885,624	3,216,910	3,740,099	5,592,026	11,572,451	12,549,035	24,121,486	
3	Total Actual Base Rate Revenue	\$ 332,492	\$ 374,319	\$ 361,774	\$ 298,164	\$ 347,039	\$ 513,060	1,068,585	1,158,262	2,226,848	
4	Total Actual Fixed Charge Revenue	\$ 12,576	\$ 14,124	\$ 14,013	\$ 14,138	\$ 13,984	\$ 14,370	40,712	42,492	83,204	
<u>Existing Customers</u>											
6	Actual Customers on System During Test Year	(1) - (22)	1,396	1,407	1,394	1,404	1,390	1,423	4,197	4,217	8,414
7	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$91.32	\$153.50	\$143.31	\$166.32	\$244.21	\$368.72	\$129.43	\$260.29	\$195.02
8	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 127,481	\$ 215,968	\$ 199,775	\$ 233,513	\$ 339,450	\$ 524,683	\$ 543,224	\$ 1,097,646	\$ 1,640,870
11	Actual Base Rate Revenue	(3) - (26)	\$ 331,095	\$ 349,210	\$ 342,745	\$ 296,966	\$ 346,124	\$ 512,141	\$ 1,023,051	\$ 1,155,231	\$ 2,178,281
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 12,513	\$ 14,046	\$ 13,924	\$ 14,048	\$ 13,894	\$ 14,280	\$ 40,484	\$ 42,222	\$ 82,706
13	Actual Usage (KWhs)	(2) - (28)	3,601,720	3,773,836	3,664,735	3,204,785	3,731,162	5,583,024	11,040,291	12,518,971	23,559,262
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	(13) x (14)	\$ 87,018	\$ 91,176	\$ 88,540	\$ 77,428	\$ 90,145	\$ 134,886	\$ 266,733	\$ 302,458	\$ 569,192
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 231,554	\$ 243,988	\$ 240,281	\$ 205,491	\$ 242,085	\$ 362,975	\$ 715,834	\$ 810,550	\$ 1,526,384
17	Non-Residential Revenue Per Customer Received		\$165.88	\$173.41	\$172.37	\$146.36	\$174.16	\$255.08	\$170.56	\$192.21	\$181.41
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (104,084)	\$ (28,020)	\$ (40,506)	\$ 28,022	\$ 97,365	\$ 161,709	\$ (172,610)	\$ 287,096	\$ 114,486
<u>New Customers</u>											
22	Actual Customers New Since Test Year	Revenue Reports	7	8	9	9	9	9	24	27	51
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$67.17	\$112.90	\$105.41	\$122.33	\$179.62	\$271.20	\$96.75	\$191.05	\$146.68
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 470	\$ 903	\$ 949	\$ 1,101	\$ 1,617	\$ 2,441	\$ 2,322	\$ 5,158	\$ 7,481
26	Actual Base Rate Revenue	Revenue Reports	\$ 1,397	\$ 25,109	\$ 19,029	\$ 1,198	\$ 914	\$ 919	\$ 45,535	\$ 3,032	\$ 48,566
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 63	\$ 77	\$ 89	\$ 90	\$ 90	\$ 228	\$ 270	\$ 498	
28	Actual Usage (KWhs)	Revenue Reports	15,125	296,146	220,889	12,125	8,937	9,002	532,160	30,064	562,224
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	
30	Variable Power Supply Revenue	(28) x (29)	\$ 365	\$ 7,155	\$ 5,337	\$ 293	\$ 216	\$ 217	\$ 1,161	\$ (1,930)	\$ (770)
31	Fixed Production and Transmission Rate per kWh	Page 1 w/d avg	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 255	\$ 4,999	\$ 3,729	\$ 205	\$ 151	\$ 152	\$ 23,466	\$ 1,528	\$ 24,994
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 713	\$ 12,878	\$ 9,875	\$ 610	\$ 458	\$ 460	\$ 23,977	\$ 56.58	\$ 490.08
34	Non-Residential Revenue Per Customer Received	(9) - (33)	\$101.92	\$128.09	\$109.726	\$67.81	\$50.86	\$51.07	\$97.77	\$36.11	\$17.514
35	New Customer Deferral - Surcharge (Rebate)		\$ (243)	\$ (11,974)	\$ (8,927)	\$ 491	\$ 1,159	\$ 1,981	\$ (21,144)	\$ 3,631	\$ (17,514)
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (104,327)	\$ (39,994)	\$ (49,433)	\$ 28,513	\$ 98,524	\$ 163,690	\$ (193,754)	\$ 290,727	\$ 96,973
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 700	\$ 188	\$ 272	\$ (188)	\$ (655)	\$ (1,087)	\$ 1,161	\$ (1,930)	\$ (770)
39		Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ (43)	\$ (103)	\$ (140)	\$ (149)	\$ (96)	\$ 12	\$ (286)	\$ (233)	\$ (520)
41	Monthly Schedule 31/32 Deferral Totals		\$ (103,671)	\$ (39,909)	\$ (49,301)	\$ 28,175	\$ 97,773	\$ 162,614	\$ (192,880)	\$ 288,563	\$ 95,683
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	S/(37), (38), (40)	\$ (103,671)	\$ (143,579)	\$ (192,880)	\$ (164,704)	\$ (66,931)	\$ 95,683			
44	Total Cumulative Non-Residential Deferral If calculated by Schedule	Sch 11/1/2 line (43) +Sch 21/22 line (43) +Sch 31/32 line (43)	\$ (620,913)	\$ (640,411)	\$ (763,716)	\$ (575,737)	\$ (545,941)	\$ (320,781)			