



**Avista Corp.**  
1411 East Mission P.O. Box 3727  
Spokane, Washington 99220-0500  
Telephone 509-489-0500  
Toll Free 800-727-9170

November 14, 2016

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

Dear Ms. Jewell:

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

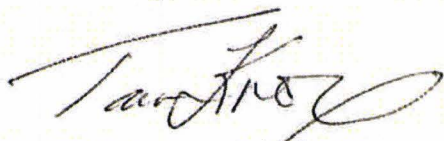
Attached for filing with the Commission is an electronic copy of Avista's Electric and Natural Gas Fixed Cost Adjustment Mechanism Quarterly Report.

The report consists of spreadsheets showing the monthly revenue deferral calculations for July, August and September 2016. In addition, Avista has provided illustrative revenue deferral calculations for the non-residential electric group on a rate schedule basis as required in the Settlement Stipulation approved by the Commission in the above referenced docket. The other electric and natural gas groups consist of only one rate schedule each and therefore would not change under the rate schedule assumption.

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 3rd quarter of 2016.

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

Sincerely,



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

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UTILITIES COMMISSION

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

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

Line No.	Source	Jul-16	Aug-16	Sep-16	1st Quarter	2nd Quarter	3rd Quarter	2016 YTD	
					2016	2016	2016	Total	
(a)	(b)	(i)	(j)	(k)	Total	Total	Total	Total	
<b>Residential Group</b>									
1	Total Actual Billed Customers	Revenue Reports	104,487	104,613	105,108				
2	Total Actual Usage (kWhs)	Revenue Reports	85,459,015	88,077,699	62,023,221				
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 7,879,253	\$ 8,154,876	\$ 5,827,065				
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 554,778	\$ 556,348	\$ 556,950				
6	<u>Existing Customers</u>								
7	Actual Customers on System During Test Year	(1) - (22)	102,265	102,160	102,556	309,271	307,555	306,981	923,807
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 49.88	\$ 50.44	\$ 34.91	\$72.77	\$49.75	\$45.06	\$55.90
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 5,100,872	\$ 5,153,327	\$ 3,579,879	\$ 22,504,959	\$ 15,299,991	\$ 13,834,078	\$ 51,639,028
11	Actual Base Rate Revenue	(3) - (26)	\$ 7,787,144	\$ 8,041,125	\$ 5,716,409				
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 543,735	\$ 544,234	\$ 544,020				
13	Actual Usage (kWhs)	(2) - (28)	84,501,465	86,885,426	60,868,919				
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281				
15	Variable Power Supply Revenue	(13) x (14)	\$ 1,927,478	\$ 1,981,857	\$ 1,388,420				
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 5,315,931	\$ 5,515,034	\$ 3,783,969	\$ 20,994,050	\$ 13,519,587	\$ 14,614,933	\$ 49,128,570
17	Residential Revenue Per Customer Received		\$51.98	\$53.98	\$36.90	\$67.88	\$43.96	\$47.61	\$53.18
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (215,058)	\$ (361,707)	\$ (204,090)	\$ 1,510,909	\$ 1,780,404	\$ (780,855)	\$ 2,510,458
21	<u>New Customers</u>								
22	Actual Customers New Since Test Year	Revenue Reports	2,222	2,453	2,552	4,821	5,891	7,227	17,939
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$30.95	\$31.30	\$21.66	\$45.02	\$30.59	\$27.79	\$33.34
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 68,780	\$ 76,791	\$ 55,283	\$ 217,062	\$ 180,232	\$ 200,854	\$ 598,149
26	Actual Base Rate Revenue	Revenue Reports	\$ 92,109	\$ 113,751	\$ 110,656				
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 11,044	\$ 12,114	\$ 12,929				
28	Actual Usage (kWhs)	Revenue Reports	957,550	1,192,273	1,154,302				
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281				
30	Variable Power Supply Revenue	(28) x (29)	\$ 21,842	\$ 27,196	\$ 26,330				
31	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02421	\$ 0.02421	\$ 0.02421				
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 23,186	\$ 28,870	\$ 27,950				
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 36,037	\$ 45,572	\$ 43,447	\$ 148,290	\$ 98,351	\$ 125,056	\$ 371,697
34	Residential Revenue Per Customer Received		\$16.22	\$18.58	\$17.02	\$30.76	\$0.55	\$0.62	\$0.62
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 32,743	\$ 31,219	\$ 11,836	\$ 68,772	\$ 81,881	\$ 75,798	\$ 226,451
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (182,315)	\$ (330,488)	\$ (192,254)	\$ 1,579,681	\$ 1,862,285	\$ (705,057)	\$ 2,736,909
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 1,243	\$ 2,090	\$ 1,179	\$ (8,730)	\$ (10,287)	\$ 4,512	\$ (14,505)
39		Customer Deposit Rate	1.00%	1.00%	1.00%				
40	Interest on Deferral	Avg Balance Calc	\$ 2,784	\$ 2,574	\$ 2,359	\$ 1,262	\$ 6,825	\$ 7,717	\$ 15,804
41	<b>Monthly Residential Deferral Totals</b>		<b>\$ (178,289)</b>	<b>\$ (325,824)</b>	<b>\$ (188,715)</b>	<b>\$ 1,572,213</b>	<b>\$ 1,858,823</b>	<b>\$ (692,828)</b>	<b>\$ 2,738,208</b>
42									
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 3,252,747	\$ 2,926,923	\$ 2,738,208				

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

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

Line No.	Source				1st Quarter	2nd Quarter	3rd Quarter	2016 YTD	
		Jul-16	Aug-16	Sep-16	2016 Total	2016 Total	2016 Total	Total	Total
(a)	(b)	(i)	(j)	(k)					
<b>Non-Residential Group</b>									
1	Total Actual Billed Customers	Revenue Reports	23,629	23,632	23,619				
2	Total Actual Usage (kWhs)	Revenue Reports	98,437,211	99,925,300	82,705,010				
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,381,430	\$ 8,467,144	7,191,678				
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 622,977	\$ 625,686	627,571				
6	<u>Existing Customers</u>								
7	Actual Customers on System During Test Year	(1) - (22)	23,019	22,986	22,958	69,032	68,884	68,963	206,879
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$246.10	\$236.29	\$195.26	\$232.84	\$224.27	\$225.90	\$227.68
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 5,664,981	\$ 5,431,321	\$ 4,482,778	\$ 16,073,528	\$ 15,448,616	\$ 15,579,079	\$ 47,101,223
11	Actual Base Rate Revenue	(3) - (26)	\$ 8,259,354	\$ 8,319,602	\$ 7,007,580				
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 611,136	\$ 611,811	\$ 612,437				
13	Actual Usage (kWhs)	(2) - (28)	97,143,410	98,390,361	80,693,598				
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281				
15	Variable Power Supply Revenue	(13) x (14)	\$ 2,215,841	\$ 2,244,284	\$ 1,840,621				
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 5,432,377	\$ 5,463,507	\$ 4,554,523	\$ 15,323,092	\$ 14,732,747	\$ 15,450,406	\$ 45,506,246
17	Non-Residential Revenue Per Customer Received		\$236.00	\$237.69	\$198.38	\$221.97	\$213.88	\$224.04	\$219.97
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 232,604	\$ (32,186)	\$ (71,745)	\$ 750,436	\$ 715,868	\$ 128,673	\$ 1,594,977
21	<u>New Customers</u>								
22	Actual Customers New Since Test Year	Revenue Reports	610	646	661	1,439	1,618	1,917	4,974
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$132.49	\$127.21	\$105.12	\$125.24	\$120.78	\$121.27	\$122.26
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 80,818	\$ 82,175	\$ 69,484	\$ 180,218	\$ 195,417	\$ 232,477	\$ 608,112
26	Actual Base Rate Revenue	Revenue Reports	\$ 122,076	\$ 147,542	\$ 184,098				
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 11,841	\$ 13,875	\$ 15,134				
28	Actual Usage (kWhs)	Revenue Reports	1,293,801	1,534,939	2,011,412				
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281				
30	Variable Power Supply Revenue	(28) x (29)	\$ 29,512	\$ 35,012	\$ 45,880				
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02615	\$ 0.02615	\$ 0.02615				
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 33,826	\$ 40,131	\$ 52,588				
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 46,897	\$ 58,524	\$ 70,495	\$ 117,280	\$ 107,780	\$ 175,916	\$ 400,976
34	Non-Residential Revenue Per Customer Received		\$76.88	\$90.59	\$106.65	\$81.50	\$66.61	\$0.76	\$80.61
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 33,921	\$ 23,652	\$ (1,012)	\$ 62,939	\$ 87,636	\$ 56,561	\$ 207,136
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 266,525	\$ (8,535)	\$ (72,757)	\$ 813,374	\$ 803,505	\$ 185,234	\$ 1,802,113
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (1,344)	\$ 186	\$ 415	\$ (4,336)	\$ (4,136)	\$ (743)	\$ (9,216)
39		Customer Deposit Rate	1.00%	1.00%	1.00%				
40	Interest on Deferral	Avg Balance Calc	\$ 1,454	\$ 1,562	\$ 1,530	\$ 978	\$ 3,032	\$ 4,547	\$ 8,556
41	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 266,636</b>	<b>\$ (6,786)</b>	<b>\$ (70,812)</b>	<b>\$ 810,016</b>	<b>\$ 802,400</b>	<b>\$ 189,037</b>	<b>\$ 1,801,454</b>
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40))	\$ 1,879,052	\$ 1,872,266	\$ 1,801,454				

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

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

Line No.	Source	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
(a)	(b)	(i)	(j)	(k)	(o)	(p)	(q)	(s)
<b>Residential Group</b>								
1	Total Actual Billed Customers	Revenue Reports	78,357	78,634	78,840			
2	Total Actual Usage (Therms)	Revenue Reports	1,156,092	1,109,728	1,373,262			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 969,492	\$ 974,511	\$ 1,078,460			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 414,823	\$ 416,205	\$ 416,782			
6	<b>Existing Customers</b>							
7	Actual Customers on System During Test Year	(1) - (22)	75,545	75,661	75,711	228,544	227,433	226,917
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 6.35	\$ 6.24	\$ 7.56	\$49.23	\$16.97	\$6.72
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 479,809	\$ 472,342	\$ 572,542	\$ 11,251,795	\$ 3,860,226	\$ 1,524,693
11	Actual Base Rate Revenue	(3) - (26)	\$ 937,099	\$ 944,571	\$ 1,043,054			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 400,613	\$ 401,223	\$ 400,780			
13	Actual Usage (Therms)	(2) - (28)	1,118,005	1,078,398	1,332,621			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 536,486	\$ 543,348	\$ 642,274	\$ 9,922,894	\$ 2,678,251	\$ 1,722,107
17	Residential Revenue Per Customer Received		\$7.10	\$7.18	\$8.48	\$43.42	\$11.78	\$7.59
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (56,677)	\$ (71,006)	\$ (69,732)	\$ 1,328,901	\$ 1,181,975	\$ (197,414)
21	<b>New Customers</b>							
22	Actual Customers New Since Test Year	Revenue Reports	2,812	2,973	3,129	5,924	7,341	8,914
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$5.98	\$5.88	\$7.12	\$46.04	\$15.53	\$6.35
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 16,824	\$ 17,484	\$ 22,290	\$ 272,770	\$ 114,017	\$ 56,599
26	Actual Base Rate Revenue	Revenue Reports	\$ 32,393	\$ 29,940	\$ 35,406			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 14,210	\$ 14,982	\$ 16,001			
28	Actual Usage (Therms)	Revenue Reports	38,087	31,330	40,641			
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02769	\$ 0.02769	\$ 0.02769			
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 1,055	\$ 867	\$ 1,125			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 17,129	\$ 14,091	\$ 18,280	\$ 224,534	\$ 92,652	\$ 49,499
34	Residential Revenue Per Customer Received		\$6.09	\$4.74	\$5.84	\$37.90	\$12.62	\$5.55
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (305)	\$ 3,393	\$ 4,011	\$ 48,237	\$ 21,365	\$ 7,099
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (56,981)	\$ (67,612)	\$ (65,721)	\$ 1,377,138	\$ 1,203,340	\$ (190,315)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 327	\$ 410	\$ 403	\$ (7,678)	\$ (6,829)	\$ 1,141
39	Customer Deposit Rate		1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 2,120	\$ 2,070	\$ 2,017	\$ 1,392	\$ 5,363	\$ 6,208
41	<b>Monthly Residential Deferral Totals</b>		<b>\$ (54,534)</b>	<b>\$ (65,132)</b>	<b>\$ (63,301)</b>	<b>\$ 1,370,852</b>	<b>\$ 1,201,874</b>	<b>\$ (182,967)</b>
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 2,518,192	\$ 2,453,060	\$ 2,389,759			

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

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

Line No.	Source	1st Quarter 2016			2nd Quarter 2016	3rd Quarter 2016	2016 YTD	
		Jul-16	Aug-16	Sep-16	Total	Total	Total	
(a)	(b)	(i)	(j)	(k)	(o)	(p)	(q)	(s)
<b>Non-Residential Group</b>								
1	Total Actual Billed Customers	Revenue Reports	1,428	1,418	1,419			
2	Total Actual Usage (Therms)	Revenue Reports	1,073,939	1,314,216	1,021,109			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 367,027	\$ 410,151	\$ 357,221			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 143,722	\$ 143,739	\$ 143,225			
6	<u>Existing Customers</u>							
7	Actual Customers on System During Test Year	(1) - (22)	1,409	1,399	1,400	4,204	4,236	4,208
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$148.84	\$175.32	\$153.93	\$451.17	\$229.82	\$159.34
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 209,712	\$ 245,276	\$ 215,508	\$ 1,896,723	\$ 973,528	\$ 670,497
11	Actual Base Rate Revenue	(3) - (26)	\$ 359,378	\$ 402,632	\$ 350,817			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 141,915	\$ 141,825	\$ 141,281			
13	Actual Usage (Therms)	(2) - (28)	1,045,403	1,288,480	1,000,596			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 217,463	\$ 260,806	\$ 209,536	\$ 1,719,203	\$ 782,879	\$ 687,806
17	Non-Residential Revenue Per Customer Received		\$154.34	\$186.42	\$149.67	\$408.94	\$184.82	\$163.45
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (7,751)	\$ (15,530)	\$ 5,972	\$ 177,520	\$ 190,649	\$ (17,309)
21	<u>New Customers</u>							
22	Actual Customers New Since Test Year	Revenue Reports	19	19	19	53	48	57
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$129.11	\$152.09	\$133.53	\$391.62	\$198.16	\$138.24
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 2,453	\$ 2,890	\$ 2,537	\$ 20,756	\$ 9,512	\$ 7,880
26	Actual Base Rate Revenue	Revenue Reports	\$ 7,649	\$ 7,519	\$ 6,404			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 1,807	\$ 1,914	\$ 1,944			
28	Actual Usage (Therms)	Revenue Reports	28,536	25,736	20,513			
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02869	\$ 0.02869	\$ 0.02869			
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 819	\$ 738	\$ 588			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 5,023	\$ 4,867	\$ 3,871	\$ 29,270	\$ 6,669	\$ 13,761
34	Non-Residential Revenue Per Customer Received		\$264.38	\$256.14	\$203.73	\$552.27	\$138.93	\$241.42
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (2,570)	\$ (1,977)	\$ (1,334)	\$ (8,514)	\$ 2,843	\$ (5,881)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (10,321)	\$ (17,507)	\$ 4,638	\$ 169,006	\$ 193,493	\$ (23,190)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 45	\$ 90	\$ (35)	\$ (1,026)	\$ (1,102)	\$ 100
39	Customer Deposit Rate		1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 297	\$ 285	\$ 280	\$ 168	\$ 664	\$ 862
41	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ (9,980)</b>	<b>\$ (17,132)</b>	<b>\$ 4,884</b>	<b>\$ 168,148</b>	<b>\$ 193,055</b>	<b>\$ (22,227)</b>
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 351,223	\$ 334,091	\$ 338,976			

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

**Balance Sheet Accounts**

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

Jurisdiction:ID

**FCA Deferred Revenue**

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

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

Jurisdiction:ID

**FCA Accumulated Deferred Taxes**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
283328	ADFIT DECOUPLING DEFERRED REV	ED	201607	-1,765,208.27	-30,921.36	-1,796,129.63	
	ADFIT DECOUPLING DEFERRED REV		201608	-1,796,129.63	116,413.67	-1,679,715.96	
	ADFIT DECOUPLING DEFERRED REV		201609	-1,679,715.96	90,834.50	-1,588,881.46	
	<b>Electric Service</b>				<b>Sum: 176,326.81</b>		
	ADFIT DECOUPLING DEFERRED REV	GD	201607	-746,841.06	8,959.32	-737,881.74	
	ADFIT DECOUPLING DEFERRED REV		201608	-737,881.74	12,649.55	-725,232.19	
	ADFIT DECOUPLING DEFERRED REV		201609	-725,232.19	4,768.83	-720,463.36	
	<b>Natural Gas Service</b>				<b>Sum: 26,377.70</b>		
	<b>FERC Acct 283328</b>				<b>Sum: 202,704.51</b>		

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

**Income Statement Accounts**

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

Jurisdiction:ID

**FCA Deferred Revenue**

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

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

Jurisdiction:ID

**FCA Interest Income or Expense**

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

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

**Financial Reporting Contra Asset Accounts**

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

Jurisdiction:ID

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



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

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for the 1st, 2nd and 3rd quarters of 2016. The similarity of the percentage change indicates that the mechanism is working as intended.

Summarized Quarterly and Year to Date Use per Customer and Fixed Cost Adjustment Revenue  
Per Customer. Change versus Authorized

	Q1	Q2	Q3	Q4	YTD Average	%
<b>Electric Residential</b>						
Change in Use per Customer	(270)	(222)	151		(341)	-4.3%
Change in FCA Revenue per Customer	-\$15.09	-\$17.37	\$7.63		-\$24.83	-5.0%
Deferral per Average Customer	\$15.09	\$17.37	-\$7.63		\$24.83	
<b>Electric Non-Residential</b>						
Change in Use per Customer	(705)	(407)	50		(1,062)	-2.9%
Change in FCA Revenue per Customer	-\$34.63	-\$31.18	-\$5.60		-\$71.41	-3.5%
Deferral per Average Customer	\$34.63	\$31.18	\$5.60		\$71.41	
<b>Natural Gas Residential</b>						
Change in Use per Customer	(38)	(32)	4		(66)	-14.3%
Change in FCA Revenue per Customer	-\$17.62	-\$15.59	\$2.61		-\$30.60	-14.0%
Deferral per Average Customer	\$17.62	\$15.59	-\$2.61		\$30.60	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	(809)	(586)	265		(1,130)	-10.1%
Change in FCA Revenue per Customer	-\$119.10	-\$135.02	\$12.34		-\$241.78	-9.6%
Deferral per Average Customer	\$119.10	\$135.02	-\$12.34		\$241.78	

2) If the FCA mechanism had been determined by schedule the electric residential and both natural gas groups would not change. The electric non-residential group would consist of three separate rate schedule groups. Pages 9 through 11 of this report show the illustrative calculations for the electric non-residential group on a by schedule basis.

3) The contra asset accounting shown on page 7 is for financial reporting purposes only. Generally Accepted Accounting Principles allow revenue recognition from alternative revenue programs up to the amount expected to be collected within 24 months following the end of the annual period in which they are recognized. Due to the 3% annual rate increase limitation a portion of the 2016 natural gas surcharge may not be fully recovered by 12/31/2018 and therefore is not recognizable as income for financial reporting purposes in 2016. The income statement impact of the contra deferral will be eliminated for normalized Idaho results reporting.

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

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

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

Line No.	Source				1st Quarter	2nd Quarter	3rd Quarter	2016 YTD	
		Jul-16	Aug-16	Sep-16	2016 Total	2016 Total	2016 Total	Total	Total
(a)	(b)	(i)	(j)	(k)					
<b>Schedule 11/12</b>									
1	Total Actual Billed Customers	Revenue Reports	21,074	21,084	21,057				
2	Total Actual Usage (kWhs)	Revenue Reports	31,090,677	31,623,372	24,636,310				
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,108,843	\$ 3,143,124	\$ 2,527,968				
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 213,711	\$ 213,873	\$ 213,813				
6	<u>Existing Customers</u>								
7	Actual Customers on System During Test Year	(1) - (22)	20,502	20,476	20,439	61,466	61,372	61,417	184,255
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$ 100.17	\$ 103.00	\$ 83.12	\$114.67	\$96.95	\$95.44	\$102.36
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,053,713	\$ 2,109,054	\$ 1,698,952	\$ 7,048,256	\$ 5,949,924	\$ 5,861,720	\$ 18,859,900
11	Actual Base Rate Revenue	(3) - (26)	\$ 3,045,335	\$ 3,060,272	\$ 2,451,297				
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 208,041	\$ 207,760	\$ 207,625				
13	Actual Usage (kWhs)	(2) - (28)	30,492,198	30,850,881	23,898,833				
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281				
15	Variable Power Supply Revenue	(13) x (14)	\$ 695,527	\$ 703,709	\$ 545,132				
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,141,767	\$ 2,148,804	\$ 1,698,540	\$ 6,758,562	\$ 5,622,234	\$ 5,989,110	\$ 18,369,907
17	Residential Revenue Per Customer Received		\$104.47	\$104.94	\$83.10	\$109.96	\$91.61	\$97.52	\$99.70
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (88,053)	\$ (39,750)	\$ 413	\$ 289,694	\$ 327,690	\$ (127,391)	\$ 489,993
21	<u>New Customers</u>								
22	Actual Customers New Since Test Year	Revenue Reports	572	608	618	1,362	1,531	1,798	4,691
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$57.79	\$59.43	\$47.96	\$66.02	\$55.86	\$54.96	\$58.46
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 33,057	\$ 36,131	\$ 29,637	\$ 89,918	\$ 85,514	\$ 98,826	\$ 274,258
26	Actual Base Rate Revenue	Revenue Reports	\$ 63,509	\$ 82,853	\$ 76,671				
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 5,671	\$ 6,114	\$ 6,188				
28	Actual Usage (kWhs)	Revenue Reports	598,479	772,491	737,477				
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281				
30	Variable Power Supply Revenue	(28) x (29)	\$ 13,651	\$ 17,621	\$ 16,822				
31	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02998	\$ 0.02998	\$ 0.02998				
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 17,943	\$ 23,160	\$ 22,110				
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 26,244	\$ 35,958	\$ 31,551	\$ 70,837	\$ 60,938	\$ 93,753	\$ 225,528
34	Residential Revenue Per Customer Received		\$45.88	\$59.14	\$51.05	\$52.01	\$0.71	\$0.95	\$0.82
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 6,814	\$ 172	\$ (1,914)	\$ 19,082	\$ 24,576	\$ 5,072	\$ 48,730
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (81,240)	\$ (39,578)	\$ (1,501)	\$ 308,775	\$ 352,266	\$ (122,318)	\$ 538,723
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 509	\$ 230	\$ (2)	\$ (1,674)	\$ (1,893)	\$ 736	\$ (2,831)
39	Customer Deposit Rate		1.00%	1.00%	1.00%				
40	Interest on Deferral	Avg Balance Calc	\$ 516	\$ 466	\$ 450	\$ 469	\$ 1,348	\$ 1,431	\$ 3,249
41	<b>Monthly Schedule 11/12 Deferral Totals</b>		<b>\$ (80,215)</b>	<b>\$ (38,882)</b>	<b>\$ (1,054)</b>	<b>\$ 307,571</b>	<b>\$ 351,721</b>	<b>\$ (120,151)</b>	<b>\$ 539,141</b>
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 579,076	\$ 540,194	\$ 539,141				

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

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

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

Line No.	Source				1st Quarter 2016	2nd Quarter 2016	3rd Quarter 2016	2016 YTD
		Jul-16	Aug-16	Sep-16	Total	Total	Total	Total
(a)	(b)	(i)	(j)	(k)				
<b>Schedule 21/22</b>								
1	Total Actual Billed Customers	Revenue Reports	1,138	1,140	1,147			
2	Total Actual Usage (kWhs)	Revenue Reports	58,616,584	56,874,688	51,393,482			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 4,517,961	\$ 4,432,862	\$ 4,084,689			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 397,927	\$ 399,817	\$ 402,407			
6	<b>Existing Customers</b>							
7	Actual Customers on System During Test Year	(1) - (22)	1,118	1,117	1,121	3,383	3,379	3,356
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$2,636.76	\$2,428.61	\$2,100.15	\$2,451.48	\$2,457.78	\$2,388.24
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,947,897	\$ 2,712,756	\$ 2,354,266	\$ 8,293,365	\$ 8,304,835	\$ 8,014,919
11	Actual Base Rate Revenue	(3) - (26)	\$ 4,461,192	\$ 4,370,162	\$ 3,978,937			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 391,909	\$ 392,175	\$ 393,592			
13	Actual Usage (kWhs)	(2) - (28)	57,939,144	56,133,288	50,136,677			
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
15	Variable Power Supply Revenue	(13) x (14)	\$ 1,321,592	\$ 1,280,400	\$ 1,143,618			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,747,692	\$ 2,697,587	\$ 2,441,727	\$ 7,864,320	\$ 8,160,722	\$ 7,887,006
17	Non-Residential Revenue Per Customer Received		\$2,457.69	\$2,415.03	\$2,178.17	\$2,324.66	\$2,415.13	\$2,350.12
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 200,205	\$ 15,169	\$ (87,461)	\$ 429,046	\$ 144,113	\$ 127,913
21	<b>New Customers</b>							
22	Actual Customers New Since Test Year	Revenue Reports	20	23	26	37	43	69
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$1,285.56	\$1,184.07	\$1,023.93	\$1,195.41	\$1,197.53	\$1,153.15
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 25,711	\$ 27,234	\$ 26,622	\$ 44,230	\$ 51,494	\$ 79,567
26	Actual Base Rate Revenue	Revenue Reports	\$ 56,769	\$ 62,700	\$ 105,752			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 6,018	\$ 7,642	\$ 8,815			
28	Actual Usage (kWhs)	Revenue Reports	677,440	741,400	1,256,805			
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
30	Variable Power Supply Revenue	(28) x (29)	\$ 15,452	\$ 16,911	\$ 28,668			
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02487	\$ 0.02487	\$ 0.02487			
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 16,848	\$ 18,439	\$ 31,257			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 18,451	\$ 19,708	\$ 37,013	\$ 40,067	\$ 42,198	\$ 75,171
34	Non-Residential Revenue Per Customer Received		\$922.53	\$856.87	\$1,423.56	\$1,082.90	\$0.82	\$0.94
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 7,260	\$ 7,526	\$ (10,390)	\$ 4,163	\$ 9,296	\$ 4,396
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	(18) + (35)	\$ 207,465	\$ 22,695	\$ (97,852)	\$ 433,208	\$ 153,409	\$ 132,308
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (1,157)	\$ (88)	\$ 505	\$ (2,479)	\$ (833)	\$ (739)
39	Customer Deposit Rate		1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 573	\$ 669	\$ 639	\$ 408	\$ 1,158	\$ 1,881
41	<b>Monthly Schedule 21/22 Deferral Totals</b>		<b>\$ 206,882</b>	<b>\$ 23,277</b>	<b>\$ (96,708)</b>	<b>\$ 431,138</b>	<b>\$ 153,735</b>	<b>\$ 133,451</b>
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 791,754	\$ 815,030	\$ 718,323			

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

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

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

Line No.	Source	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
(a)	(b)	(i)	(j)	(k)				
<b>Schedule 31/32</b>								
1	Total Actual Billed Customers	Revenue Reports	1,417	1,408	1,415			
2	Total Actual Usage (kWhs)	Revenue Reports	8,729,950	8,458,372	6,675,218			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 754,625	\$ 726,076	\$ 579,022			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 11,339	\$ 11,297	\$ 11,351			
<b>Existing Customers</b>								
7	Actual Customers on System During Test Year	(1) - (22)	1,399	1,393	1,398	4,183	4,133	4,190
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$406.29	\$411.93	\$264.02	\$163.04	\$232.11	\$360.70
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 568,404	\$ 573,815	\$ 369,095	\$ 681,987	\$ 959,308	\$ 1,511,314
11	Actual Base Rate Revenue	(3) - (26)	\$ 752,826	\$ 724,086	\$ 577,347			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 11,179	\$ 11,177	\$ 11,220			
13	Actual Usage (kWhs)	(2) - (28)	8,712,068	8,437,324	6,658,088			
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
15	Variable Power Supply Revenue	(13) x (14)	\$ 198,722	\$ 192,455	\$ 151,871			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 542,925	\$ 520,454	\$ 414,255	\$ 700,210	\$ 949,791	\$ 1,477,634
17	Non-Residential Revenue Per Customer Received		\$388.08	\$373.62	\$296.32	\$167.39	\$229.81	\$352.66
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 25,479	\$ 53,361	\$ (45,161)	\$ (18,223)	\$ 9,517	\$ 33,680
<b>New Customers</b>								
22	Actual Customers New Since Test Year	Revenue Reports	18	15	17	40	44	50
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$296.07	\$300.18	\$192.39	\$118.45	\$172.93	\$262.06
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 5,329	\$ 4,503	\$ 3,271	\$ 4,738	\$ 7,609	\$ 13,103
26	Actual Base Rate Revenue	Revenue Reports	\$ 1,799	\$ 1,990	\$ 1,675			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 160	\$ 120	\$ 131			
28	Actual Usage (kWhs)	Revenue Reports	17,882	21,048	17,130			
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02281	\$ 0.02281	\$ 0.02281			
30	Variable Power Supply Revenue	(28) x (29)	\$ 408	\$ 480	\$ 391			
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.01764	\$ 0.01764	\$ 0.01764			
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 315	\$ 371	\$ 302			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 916	\$ 1,019	\$ 851	\$ 1,554	\$ 1,399	\$ 2,785
34	Non-Residential Revenue Per Customer Received		\$50.87	\$67.90	\$50.06	\$38.85	\$0.18	\$0.21
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 4,414	\$ 3,484	\$ 2,420	\$ 3,184	\$ 6,210	\$ 10,317
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	(18) + (35)	\$ 29,893	\$ 56,845	\$ (42,741)	\$ (15,039)	\$ 15,727	\$ 43,997
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (147)	\$ (308)	\$ 261	\$ 105	\$ (55)	\$ (195)
39		Customer Deposit Rate	1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ 13	\$ 49	\$ 55	\$ 59	\$ (21)	\$ 117
41	<b>Monthly Schedule 31/32 Deferral Totals</b>		<b>\$ 29,759</b>	<b>\$ 56,586</b>	<b>\$ (42,425)</b>	<b>\$ (14,875)</b>	<b>\$ 15,651</b>	<b>\$ 43,920</b>
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ 30,535	\$ 87,121	\$ 44,696			
44	<b>Total Cumulative Non-Residential Deferral if calculated by Schedule</b>	Sch 11/12 line (43) +Sch 21/22 line (43) +Sch 31/32 line (43)	<b>\$ 1,401,365</b>	<b>\$ 1,442,346</b>	<b>\$ 1,302,159</b>			