Avista Corp.

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

February 22, 2017

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

Dear Ms. Hanian:

**RE**: AVU-E-15-05/AVU-G-15-01

Electric and Natural Gas Fixed Cost Adjustment Mechanism Quarterly Report

On February 14, 2017, Avista provided its Electric and Natural Gas Fixed Cost Adjustment Mechanism Quarterly Report for 4th quarter 2016 confidentially as the Company had not at that time released its earnings for 2016. The Company's 2016 earnings have since been released and the 4th quarter Electric and Natural Gas Fixed Cost Adjustment Mechanism Quarterly Report is no longer confidential. Please supplement the February 14 filing with this unrestricted version.

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 October, November and December 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 4th quarter of 2016.

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

Sincerely,

Patrick Ehrbar

Senior Manager, Rates and Tariffs

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

iii											1st Quarter 2016		2nd Quarter 2016		3rd Quarter 2016		4th Quarter 2016	2016	2016 YTD	
No.			Source	A = 1		Oct-16		Nov-16		Dec-16	Total	2 21	Total	- 1	Total		Total	T	Total	
		(a)	(q)	1		(1)	150	(m)		(u)	Q 100		S 8			h! v				
	Res	Residential Group																		
1	Total Actual Billed Customers	ustomers	Revenue Reports	ts		105,147		105,535		105,688	314	314,092	313,446	146	314,208	80	316,370	F	1,258,116	
7	Total Actual Usage (kWhs)	cWhs)	Revenue Reports	ts	80,	80,992,789	95.	95,557,350	146	146,303,167	329,801,252	,252	219,552,523	523	235,559,935		322,853,306	1,107	1,107,767,016	
3	Total Actual Base Rate Revenue	te Revenue	Revenue Reports	ts \$	\$ 7,	7,436,056	8	8,848,555	\$ 13	13,395,203	30,415,496	,496	20,351,929	926	21,861,194		29,679,814	102	102,308,433	
4)	Total Actual Fixed Charge Revenue	harge Revenue	Revenue Reports	ts g	60	556,077	69	557,408	69	558,799	1,659,700	,700	1,663,106	901	1,668,076		1,672,284	Ü	6,663,166	
9	Exis	Existing Customers																		
7	Actual Customers on	Actual Customers on System During Test Year	(1) - (22)			102,582		102,788		102,848	308	309,271	307,555	555	306,981	31	308,218		1,232,025	
8	Monthly Fixed Cost A	Monthly Fixed Cost Adj. Revenue per Customer	Page 3		69	50.46	69	68.56	69	89.73	S	\$72.77	\$4	\$49.75	\$45.06	90	09.69\$		\$59.33	
6	Fixed Cost Adjustment Revenue	nt Revenue	(7) x (8)	-	\$ 5,	5,176,169	2 7	7,046,669	\$	9,228,419	\$ 22,504,959		\$ 15,299,991	\$ 166	13,834,078	€9	21,451,257	3 73	73,090,285	
ΞΞ	Actual Base Rate Revenue	/enue	(3) - (26)	9)	7,	7,325,556	8	8,702,621	\$ 13	13,169,282	\$ 30,066,737		\$ 20,102,109	\$ 601	21,544,677	69	29,197,459	\$ 100	100,910,983	
12	Actual Fixed Charge Revenue	Revenue	(4) - (27)	91	60	543,143	69	543,458	69	544,319	\$ 1,635,353		\$ 1,633,774	774 \$	1,631,989	69	1,630,919	49	6,532,035	
13	Actual Usage (kWhs)	100	(2) - (28)		79,	161,836,191	94,	94,008,743	143	43,867,490	326,055,891	168	216,955,202	202	232,255,810		317,712,424	1,092	092,979,327	
14	Load Change Adjustment Rate (\$/kWh)	nent Rate (\$/kWh)	Page 1	91	65	0.02281	69	0.02281	69		\$ 0.02	0.02281	\$ 0.02281	281 \$	0.02281	\$ 18	0.02281	40	0.02281	
15	Variable Power Supply Revenue	ly Revenue	$(13) \times (14)$	97	\$ 1,	1,821,064	\$ 2,	2,144,339	8	3,281,617	\$ 7,437,335	,335	\$ 4,948,748	748 \$	5,297,755	69	7,247,020	\$ 24	24,930,858	
16	Customer Fixed Cost	Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	ş (ı	\$ 4,	4,961,350	\$ 6,	6,014,823	\$	9,343,346	\$ 20,994,050		\$ 13,519,587	\$ 185	14,614,933	69	20,319,519	99 8	68,448,089	
17	Residentia	Residential Revenue Per Customer Received	sived			\$48.36		\$58.52		\$90.85	5	\$67.88	\$4	\$43.96	\$47.61	19	\$65.93		\$56.37	
18	Existing Customer De	Existing Customer Deferral - Surcharge (Rebate)	(9) - (10)	<b>5</b> 7	65	214,819	\$ 1,	1,031,846	8	(114,927)	\$ 1,510,909	\$ 606'	1,780,404	104 \$	(780,855)	8	1,131,738 \$	\$	3,642,196	
21	\ <u>\</u>	New Customers																		
22	Actual Customers New Since Test Year	w Since Test Year	Revenue Reports	ts		2,565		2,747		2,840	4	4,821	5,5	5,891	7,227	72	8,152		26,091	
23	Monthly Fixed Cost A	Monthly Fixed Cost Adj. Revenue per Customer	Page 3			\$31.31		\$42.54		\$55.68	\$	\$45.02	\$3	\$30.59	\$27.79	62	\$43.59		\$36.54	
24	Fixed Cost Adjustment Revenue	nt Revenue	$(22) \times (23)$	91	64	80,321	69	116,870	69	158,144	\$ 217	217,062 \$	180,232	232 \$	200,854	\$ \$	355,335 \$	10	953,484	
26	Actual Base Rate Revenue	'enue	Revenue Reports	ts §	40	110,499	69	145,935	69	225,921	\$ 348	348,759 \$	249,820	320 \$	316,516	\$ 9	482,355		1,397,451	
27	Actual Fixed Charge Revenue	Revenue	Revenue Reports	ts	50	12,934	69	13,950	69	14,481	\$ 24	24,347 \$	29,332	332 \$	36,087	87 \$	41,364		131,131	
28	Actual Usage (kWhs)		Revenue Reports	ts	1,	,156,598	-,	548,607	71	2,435,677	\$ 3,745,361	,361 \$	2,5	321 \$	3,304,125	\$ 52		\$ 14	14,787,689	
29	Load Change Adjustment Rate (\$/kWh)	nent Rate (\$/kWh)	Page 1	91	60	0.02281	8	0.02281	69	0.02281										
30	Variable Power Supply Revenue	ly Revenue	$(28) \times (29)$	<b>3</b> 1	64	26,382	69	35,324	69	55,558										
31	Fixed Production and	Fixed Production and Transmission Rate per kWh	Page 1	91	64	0.02421	69	0.02421	€9	0.02421										
32	Fixed Production and	Fixed Production and Transmission Revenue	$(30) \times (31)$	97	64	28,006	69	37,498	€9	58,977										
33	Customer Fixed Cost	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	(32) \$	64	43,178	69	59,163	69	906'96	\$ 148	148,290 \$		98,351 \$	125,056	\$ 99	199,246		570,944	
34	Residential	Residential Revenue Per Customer Received	ived			\$16.83		\$21.54		\$34.12	\$	\$30.76	\$10	\$16.70	\$17.30	30	\$24.44		\$0.60	
35	New Customer Defen	New Customer Deferral - Surcharge (Rebate)	(6) - (33)	91	69	37,143	69	57,707	69	61,239	\$ 89	68,772 \$		81,881 \$	75,798	\$ 80	\$ 680,951		382,540	
37	Total Residential Defe	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	5	\$	251,962	\$ 1,	1,089,553	\$	(53,688)	1,579,681		\$ 1,862,285	\$ 585	(705,057)	\$ (19	1,287,827	7 5	4,024,736	
38	Deferral - Revenue Related Expenses	elated Expenses	Rev Conv Factor	\$	\$	(1,241) \$	65	(5,962)	<del>\$</del>	664	8) \$	(8,730) \$	(10,287)	\$ (187	4,512	2 \$	(6,539)	66	(21,045)	
39			Customer Deposit Rate	t Rate		1.00%		1.00%		1.00%										
40	Interest on Deferral		Avg Balance Calc	57	\$	2,386	\$	2,944	69	3,376	\$ 1	1,262 \$		6,825 \$	717,7	\$ 1	8,707	\$	24,511	
41	Monthly Residential Deferral Totals	Deferral Totals		37	66	253,107 8	\$ 1,	1,086,536	8	(49,648)	\$ 1,572	,572,213	\$ 1,858,823	823 \$	(692,828)	\$ (8)	1,289,995	5	4,028,203	
42	Cumulative Recidenti	Cimilativa Recidential Deferral (Rehate)/Gurcharae	(100) (38) (40))		c	7 001 315	3	4 077 850	9	4 028 203										
ř	Cultulative resident	iai Deicitai (neoate)i outenaig								,020,200										

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

		2016 2016	2016	2016	2016	2016 YTD
Nov-16	Dec-16	Total	Total	Total	Total	Total
(m)	(u)	7.0		1000		
23,620	23,625	70,471	70,502	70,880	70,826	282,679
87,290,071	102,742,188 2	273,171,096	266,375,910	281,067,521	281,502,127	1,102,116,654
\$ 7,529,910	\$ 8,663,649	23,624,881	22,865,542	24,040,253	24,026,631	94,557,306
\$ 624,980	621,978	1,870,335	1,872,139	1,876,234	1,873,327	7,492,035
22,916	22,869	69,032	68,884	68,963	68,683	275,562
\$228.50	\$229.70	\$232.84	\$224.27	\$225.90	\$233.97	\$229.24
\$ 5,584,364	5,253,066 \$	16,073,528	\$ 15,448,616	\$ 15,579,079	\$ 16,069,530	\$ 63,170,754
\$ 7,363,742	8,461,810 \$	23,325,800	\$ 22,583,812	\$ 23,586,536	\$ 23,511,646	\$ 93,007,794
\$ 609,408	605,173 \$		\$ 1,842,070	\$ 1,835,384	\$ 1,826,506	\$ 7,348,170
85,506,890	100,539,180	269,991,106	263,436,869	276,227,369	275,923,571	1,085,578,915
\$ 0.02281	0.02281	0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281
\$ 1,950,412	2,293,299 \$	6,158,497	\$ 6,008,995	\$ 6,300,746	\$ 6,293,817	\$ 24,762,055
\$ 4,803,922	5,563,339 \$	15,323,092	\$ 14,732,747	\$ 15,450,406	\$ 15,391,323	\$ 60,897,569
\$209.63	\$243.27	\$221.97	\$213.88	\$224.04	\$224.09	\$220.99
\$ 780,442	(310,272) \$	750,436	\$ 715,868	\$ 128,673	\$ 678,207	\$ 2,273,185
704	756	1,439	1,618	1,917	2,143	7,117
\$123.01 \$131.19	\$123.66	\$125.24	\$120.78	\$121.27	\$125.93	\$123.36
\$ 92,358	93,488 \$	180,218	\$ 195,417	\$ 232,477	\$ 269,863	\$ 877,975
\$ 166,168	201,839 \$	299,081	\$ 281,730	\$ 453,716	\$ 514,985	\$ 1,549,512
\$ 15,573	16,805 \$	26,124	30,069	\$ 40,850	\$ 46,821	\$ 143,865
1,783,181	2,203,008 \$	3,179,990	\$ 2,939,041	\$ 4,840,152	\$ 5,578,556	\$ 16,537,739
\$ 0.02281	0.02281					
\$ 40,674	50,251					
\$ 0.02615	0.02615					
\$ 46,621	\$ 57,598					
\$ 63,300	3 77,186 \$	117,280	\$ 107,780	\$ 175,916	\$ 195,066	\$ 596,042
16.68\$ 16.67\$	\$102.10	\$81.50	\$66.61	\$0.76	\$0.72	\$83.75
\$ 29,058	\$ 16,301 \$	62,939	\$ 87,636	\$ 56,561	\$ 74,797	\$ 281,932
237,474 \$ 809,501	\$ (1293,971) \$	813,374	\$ 803,505	185,234	\$ 753,004	\$ 2,555,117
(1,202) \$ (4,509)	\$ 1,793 \$	(4,336)	\$ (4,136)	\$ (743)	\$ (3,919)	\$ (13,134)
1.00% 1.00%	1.00%					
1,600 \$ 2,035	\$ 2,250 \$	876	\$ 3,032	\$ 4,547	\$ 5,885	\$ 14,441
S 807,026	\$ (826,682)	810,016	\$ 802,400	\$ 189,037	\$ 754,970	\$ 2,556,424
\$ 2,846,351	\$ 2,556,424					

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

No			2		21.40		Now 16	Dec 16		1st Quarter 2016		2016 Total	4 [	2016 Total	2016 Total	70	Total
No.			Source		Oct-16		NOV-10	Dec-10		Lotal		Lotal		otal	Lotal		Lotal
	(a)		(p)		(E)		(m)	(n)		(0)		(b)		(b)	(r)		(s)
	Residential Group																
Total Actual Billed Customers	d Customers		Revenue Reports		79 010		79 433	79 729		234 468		234 774		235.831	238.172		943.245
Total Actual Heade (Therms)	re (Therms)		Revenue Reports	"	3 788 602	4	5 746 085	12 024 731		21 212 640		5 865 279		3 639 082	21 559 418		52 276 419
Total Actual Base Bate Bayesia	Date Devenue		Pevenue Penorts	, ,	200,001,0	, "	3 177 620	6 6 143 532		11 359 735		4 018 364		3 022 464	11 559 833		39 960 396
Total Actual Base	A Class B		Personne Reports		416,022	9 6	410 770	200,011		11,555,155		10711765	1	3,022,404	1 756 343	•	4 044 254
I otal Actual Fixe	Total Actual Fixed Charge Kevenue		Kevenue Keports		410,937	A	410,720	3 470,097		1,198,340		1,241,733		1,247,809	1,230,343		4,344,234
	Existing Customers																
Actual Customers	Actual Customers on System During Test Year		(1) - (22)		75,687		75,887	75,966		228,544		227,433		226,917	227,540		910,434
Monthly Fixed Co	Monthly Fixed Cost Adj. Revenue per Customer		Page 3	89	23.79	69	47.79	\$ 61.06		\$49.23		\$16.97		\$6.72	\$44.24		\$29.33
Fixed Cost Adjustment Revenue	tment Revenue		$(7) \times (8)$	\$ 1,	1,800,825	\$	3,626,405	\$ 4,638,771	69	11,251,795	69	3,860,226	69	1,524,693 \$	10,066,001	59	26,702,715
Actual Base Rate Revenue	Revenue		(3) - (26)	\$ 2	2.181.990	8	3.079.688	\$ 5.948.973	69	11.091.573	69	3.882.936	69	2.924.724 \$	11.210.652	69	29,109,885
Actual Fixed Charge Revenue	rge Revenue		(4) - (27)		400.234	69	400,647	\$ 401.542	69	1,168,679	59	1.204.685	5	1.202.617 \$	1,202,423	69	4,778,404
Actual Usage (Therms)	terms)		(2) - (28)	w,	3,704,860	4)	5,578,824	11,657,332		20,708,424		5,659,176		3,529,024	20,941,016		50,837,640
6 Customer Fixed C	Customer Fixed Cost Adjustment Revenue		(11) - (12) -(15)	\$ 1,	1,781,757	\$	2,679,041	\$ 5,547,431	69	9,922,894	69	2,678,251	S	1,722,107 \$	10,008,229	8	24,331,482
Res	Residential Revenue Per Customer Received	eived			\$23.54		\$35.30	\$73.03		\$43.42		\$11.78		\$7.59	\$43.98	-	\$26.73
18 Existing Custome	Existing Customer Deferral - Surcharge (Rebate)		(9) - (16)	8	19,068	69	947,364	(099,866)	S	1,328,901	69	1,181,975	69	(197,414) \$	57,772	69	2,371,234
61																	
	New Customers																
Actual Customers	Actual Customers New Since Test Year		Revenue Reports		3,323		3,546	3,763		5,924		7,341		8,914	10,632		32,811
23 Monthly Fixed Co	Monthly Fixed Cost Adj. Revenue per Customer		Page 3		\$22.41		\$45.02	\$57.52		\$46.04		\$15.53		\$6.35	\$42.38	**	\$27.25
Fixed Cost Adjustment Revenue	tment Revenue		$(22) \times (23)$	69	74,481	S	159,629	\$ 216,462	69	272,770	69	114,017	8	\$ 665'95	450,571	69	893,957
Actual Base Rate Revenue	Revenue		Revenue Reports	8	56,682	69	97,941	\$ 194,559	S	268,162	8	135,428	S	97,740 \$	349,181	69	850,511
Actual Fixed Charge Revenue	rge Revenue		Revenue Reports	69	16,699	69	18,082	\$ 19,140	69	29,667	8	37,070	59	45,193 \$	53,921	S	165,850
28 Actual Usage (Therms)	ierms)		Revenue Reports		83,742		167,261	367,399	69	504,216	8	206,103	8	110,058 \$	618,402	89	1,438,779
31 Fixed Production	Fixed Production and UG Storage Rate per Therm		Page 1	89	0.02769	8	0.02769	\$ 0.02769									
Fixed Production	Fixed Production and UG Storage Revenue		$(30) \times (31)$	S	2,319	69	4,631	\$ 10,173									
33 Customer Fixed C	Customer Fixed Cost Adjustment Revenue		(26) - (27) - (30) - (32)	69	37,664	69	75,228	\$ 165,245	69	224,534	69	92,652	59	49,499 \$	278,138	8	644,822
Res	Residential Revenue Per Customer Received	eived			\$11.33		\$21.21	\$43.91		\$37.90		\$12.62		\$5.55	\$26.16		\$19.65
35 New Customer D	New Customer Deferral - Surcharge (Rebate)		(9) - (33)	69	36,817	69	84,400	\$ 51,217	8	48,237	69	21,365	S	\$ 660,7	172,434	69	249,135
		-	ACCOUNT OF THE PROPERTY OF THE		And an analysis of the Persons	000000000000000000000000000000000000000	and the second s	e a constant and a second a second and a second a second and a second a second and a second and a second and	STOCKED BOATS	THE SPECIAL PRINCIPAL SERVICES	Charlettering		Schoolspical			STOCKED STOCKED	
37 Total Residential	Total Residential Deferral - Surcharge (Rebate)		(18) + (35)	S	58,885	\$ 1		\$ (857,444)	S	1,377,138			S		230,205		2,620,369
38 Deferral - Revenu	Deferral - Revenue Related Expenses		Rev Conv Factor	S	(110)	S	(5,474)	\$ 5,250	89	(7,678)	8	(6,829)	8	1,141 \$	(334)	s (	(13,701)
39			Customer Deposit Rate		1.00%		1.00%	1.00%									
40 Interest on Deferral	ral	Y	Avg Balance Calc	89	2,015	\$	2,467	\$ 2,542	8	1,392	\$	5,363	\$	6,208 \$	7,024	s	19,987
41 Monthly Docider	Monthly Residential Deferral Totals			S	57,789	\$ 1	1,028,758	\$ (849,652)	s	1,370,852	S	1,201,874	8	(182,967) \$	236,895	S	2,626,654

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

No.  1 Total 2 Total 3 Total 4 Total		Source	Oct-16	Nov-16	Doc-16					1	
1 Total 2 Total 3 Total					01-227	Total	Total	Total	Total	Total	
1 Total 2 Total 3 Total	(a)	(p)	(D)	(m)	(u)	(0)	(d)	(b)	(r)	(s)	
1 Total 2 Total 3 Total	Non-Residential Group										
2 Total 3 Total 4 Total	Total Actual Billed Customers	Revenue Reports	1,420	1,423	1,408	4,257	4,284	4,265	4,251	17,057	
3 Total	Total Actual Usage (Therms)	Revenue Reports	1,724,188	2,045,717	3,422,458	7,338,013	3,511,133	3,409,264	7,192,363	21,450,773	
4 Total	Total Actual Base Rate Revenue	Revenue Reports	\$ 495,324 \$	588,976	913,607	2,176,405	1,223,285	1,134,398	1,997,908	6,531,996	
	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 143,493 \$	143,369	3 143,035	424,996	432,678	430,687	429,897	1,718,258	
9	Existing Customers										
7 Actu	Actual Customers on System During Test Year	(1) - (22)	1,397	1,401	1,381	4,204	4,236	4,208	4,179	16,827	
8 Mon	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$332.26	\$411.65	\$478.17	\$451.17	\$229.82	\$159.34	\$407.09	\$311.52	2
9 Fixed	Fixed Cost Adjustment Revenue	$(7) \times (8)$	\$ 464,167 \$	576,725	\$ 956,099	1,896,723	\$ 973,528 \$	\$ 670,497	\$ 1,701,247	\$ 5,241,995	15
11 Actu	Actual Base Rate Revenue	(3) - (26)	\$ 488,274	583,389	\$ 900,823 \$	2,138,860	\$ 1,210,293 \$	\$ 1,112,827	\$ 1.972,485	\$ 6,434,465	
12 Actu	Actual Fixed Charge Revenue	(4) - (27)	\$ 142,963	141,230	\$ 138,300 \$	419,657	\$ 427,415 \$		\$ 422,493	\$ 1,694,585	
13 Actu	Actual Usage (Therms)	(2) - (28)	1,707,862	2,030,538	3,384,178	7,235,688	3,474,206	3,334,479	7,122,578	21,166,951	
16 Custo	Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	\$ 345,311	442,159	\$ 762,523 \$	1,719,203	\$ 782,879 \$	\$ 687,806	\$ 1,549,993	\$ 4,739,880	
17	Non-Residential Revenue Per Customer Received		\$247.18	\$315.60	\$552.15	\$408.94	\$184.82	\$163.45	\$370.90	\$281.68	8
18 Exist	Existing Customer Deferral - Surcharge (Rebate)	(9) - (10)	\$ 118,856 \$	134,565	\$ (102,167) \$	177,520	\$ 190,649 \$	\$ (17,309)	\$ 151,255	\$ 502,115	15
20											
21	New Customers										
22 Actu	Actual Customers New Since Test Year	Revenue Reports	23	22	27	53	48	57	72	230	_
23 Mon	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$288.22	\$357.09	\$414.79	\$391.62	\$198.16	\$138.24	\$356.73	\$277.53	3
24 Fixed	Fixed Cost Adjustment Revenue	$(22) \times (23)$	\$ 6,629 \$	7,856	\$ 661,11	20,756	\$ 9,512 \$	\$ 7,880	\$ 25,685	\$ 63,832	
26 Actu	Actual Base Rate Revenue	Revenue Reports	\$ 7,050 \$	5,587	\$ 12,785 \$	37,545	\$ 12,992 \$	\$ 21,572	\$ 25,422	\$ 97,531	
27 Actu	Actual Fixed Charge Revenue	Revenue Reports	\$ 530	3,139	\$ 4,735 \$	5,340	\$ 5,264 \$	\$ 5,666	7,404	\$ 23,673	
28 Actu	Actual Usage (Therms)	Revenue Reports	16,326	15,179	38,280 \$	102,325	\$ 36,927 \$	\$ 74,785	\$ 69,785	\$ 283,822	•
31 Fixed	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	\$ 0.02869	0.02869	\$ 0.02869						
32 Fixed	Fixed Production and UG Storage Revenue	$(30) \times (31)$	\$ 468	435	860'1 \$						
33 Cust	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 6,052	3,012	\$ 6,952 \$	29,270	\$ 699.9	13,761	\$ 16,017	\$ 65,716	,-
34	Non-Residential Revenue Per Customer Received		\$263.14	\$136.93	\$257.48	\$552.27	\$138.93	\$241.42	\$222.45	\$285.72	7
35 New	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 577	\$ 4,844	\$ 4,247 \$	(8,514)	\$ 2,843 \$	\$ (5,881)	899'6	\$ (1,884)	(1
37 Total	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ 119,433	\$ 139,409	\$ (616,76) \$	900'691	\$ 193,493	\$ (23,190)	\$ 160,922	\$ 500,231	
38 Defe	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (687)	(778)	\$ 065 \$	(1,026)	\$ (1,102)	001 \$	\$ (874)	\$ (2,901)	
39		Customer Deposit Rate	1.00%	1.00%	1.00%						
40 Inter	Interest on Deferral	Avg Balance Calc	\$ 332	\$ 439	\$ 457 \$	168	\$ 664	\$ 862	\$ 1,228	\$ 2,923	
41 Mon	Monthly Non-Residential Deferral Totals		S 870,011 S	139,071	s (96,872) s	168,148 \$	\$ 193,055	\$ (722,227)	\$ 161,277	\$ 500,253	-

<sup>597,125 \$ 500,253</sup> \$ 458,054 \$  $\Sigma((37), (38), (40))$ 43 Cumulative Non-Residential Deferral (Rebate)/Surcharge

# **Balance Sheet Accounts**

GL Account Balance Accounting Period: '201610, 201611, 201612'

# 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	201610	2,738,207.81	253,106.94	2,991,314.75
	REG ASSET-DECOUPLING DEFERRED		201611	2,991,314.75	1,086,535.63	4,077,850.38
137	REG ASSET-DECOUPLING DEFERRED	1.77	201612	4,077,850.38	-49,647.67	4,028,202.71
1. A. V.				Sum	1,289,994.90	
	REG ASSET-DECOUPLING DEFERRED	GD	201610	2,389,759.07	57,789.25	2,447,548.32
	REG ASSET-DECOUPLING DEFERRED		201611	2,447,548.32	1,028,757.65	3,476,305.97
100	REG ASSET-DECOUPLING DEFERRED		201612	3,476,305.97	-849,651.51	2,626,654.46
i Ar i i				Sui	m: 236,895.39	
				Sum	1,526,890.29	
186338	REG ASSET NON-RES DECOUPLING D	ED	201610	1,801,453.58	237,871.69	2,039,325.27
1.11	REG ASSET NON-RES DECOUPLING D		201611	2,039,325.27	807,026.07	2,846,351.34
1	REG ASSET NON-RES DECOUPLING D		201612	2,846,351.34	-289,927.74	2,556,423.60
			SEP RESIDE	Sui	m: 754,970.02	
7	REG ASSET NON-RES DECOUPLING D	GD	201610	338,975.53	119,078.36	458,053.89
1	REG ASSET NON-RES DECOUPLING D	111	201611	458,053.89	139,070.62	597,124.51
	REG ASSET NON-RES DECOUPLING D		201612	597,124.51	-96,871.96	500,252.55
				Sui	m: 161,277.02	
				Sui	m: 916,247.04	

GL Account Balance Accounting Period: '201610, 201611, 201612'

### 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	201610	-1,588,881.46	-171,842.52	-1,760,723.98
17	ADFIT DECOUPLING DEFERRED REV		201611	-1,760,723.98	-530,268.10	-2,290,992.08
	ADFIT DECOUPLING DEFERRED REV		201612	-2,290,992.08	168,679.14	-2,122,312.94
				Sum	: -533,431.48	
	ADFIT DECOUPLING DEFERRED REV	GD	201610	-720,463.36	-35,294.56	-755,757.92
L ATT	ADFIT DECOUPLING DEFERRED REV		201611	-755,757.92	-128,234.15	-883,992.07
	ADFIT DECOUPLING DEFERRED REV		201612	-883,992.07	103,948.77	-780,043.30
				Su	m: -59,579.94	<b>建筑和</b>
			7612.57	Sum	: -593,011.42	

# **Income Statement Accounts**

GL Account Balance Accounting Period: '201610, 201611, 201612'

Jurisdiction:ID

### **Deferred Revenue**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201610	-2,722,403.68	-250,720.63	-2,973,124.31
man <sub>alo</sub> an	RESIDENTIAL DECOUPLING DEFERRE		201611	-2,973,124.31	-1,083,591.37	-4,056,715.68
151	RESIDENTIAL DECOUPLING DEFERRE	mar.	201612	-4,056,715.68	53,023.79	-4,003,691.89
15 25 ET 2				Sum:	-1,281,288.21	
456338	NON-RES DECOUPLING DEFERRED RE	ED	201610	-1,792,897.24	-236,272.03	-2,029,169.27
-	NON-RES DECOUPLING DEFERRED RE		201611	-2,029,169.27	-804,991.22	-2,834,160.49
	NON-RES DECOUPLING DEFERRED RE		201612	-2,834,160.49	292,177.96	-2,541,982.53
				Sun	n: -749,085.29	
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201610	-2,376,796.18	-55,774.54	-2,432,570.72
	RESIDENTIAL DECOUPLING DEFERRE		201611	-2,432,570.72	-1,026,290.41	-3,458,861.13
	RESIDENTIAL DECOUPLING DEFERRE		201612	-3,458,861.13	852,193.35	-2,606,667.78
				Sun	n: -229,871.60	
495338	NON-RES DECOUPLING DEFERRED RE	GD	201610	-337,280.94	-118,746.40	-456,027.34
	NON-RES DECOUPLING DEFERRED RE	1.0	201611	-456,027.34	-138,631.15	-594,658.49
	NON-RES DECOUPLING DEFERRED RE		201612	-594,658.49	97,329.01	-497,329.48
				Sun	n: -160,048.54	

GL Account Balance Accounting Period: '201610, 201611, 201612'

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	201610	-24,360.47	-3,985.97	-28,346.44
	INT INC ON OTH DEFERRALS-IV FU		201611	-28,346.44	-4,979.11	-33,325.55
- [12]	INT INC ON OTH DEFERRALS-IV FU		201612	-33,325.55	-5,626.34	-38,951.89
1. H.				Su	m: -14,591.42	
	INT INC ON OTH DEFERRALS-IV FU	GD	201610	-14,657.48	-2,346.67	-17,004.15
	INT INC ON OTH DEFERRALS-IV FU		201611	-17,004.15	-2,906.71	-19,910.86
ha # 7-05	INT INC ON OTH DEFERRALS-IV FU		201612	-19,910.86	-2,998.89	-22,909.75
u Bu E'-				Sı	um: -8,252.27	
40.12				Su	m: -22,843.69	
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201610	0.00	0.00	0.00
	INT EXP ON OTH DEFERRALS-IV FU		201611	0.00	0.00	0.00
To the Birth	INT EXP ON OTH DEFERRALS-IV FU		201612	0.00	0.00	0.00
					Sum: 0.00	
ere <sub>sp</sub> er	INT EXP ON OTH DEFERRALS-IV FU	GD	201610	0.00	0.00	0.00
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	INT EXP ON OTH DEFERRALS-IV FU		201611	0.00	0.00	0.00
a direction	INT EXP ON OTH DEFERRALS-IV FU		201612	0.00	0.00	0.00
					Sum: 0.00	
		a Parties			Sum: 0.00	
	Net Interest Incon	10		Sui	m: -19,333.98	

# **Financial Reporting Contra Asset Accounts**

GL Account Balance Accounting Period: '201610, 201611, 201612'

# Jurisdiction:ID

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
253311	CONTRA DECOUPLING DEFERRED REV	ED	201611	0.00	-378,510.00	-378,510.00
	CONTRA DECOUPLING DEFERRED REV		201612	-378,510.00	-142,365.00	-520,875.00
			17 / 47 17 38	Sum	: -520,875.00	
m har	CONTRA DECOUPLING DEFERRED REV	GD	201610	-670,268.00	-76,026.00	-746,294.00
	CONTRA DECOUPLING DEFERRED REV		201611	-746,294.00	-801,445.00	-1,547,739.00
	CONTRA DECOUPLING DEFERRED REV	1	201612	-1,547,739.00	649,527.00	-898,212.00
				Sum	: -227,944.00	医多生性 医二
				Sum	: -748,819.00	
495311	CONTRA DECOUPLING DEFERRAL	GD	201610	670,268.00	76,026.00	746,294.00
	CONTRA DECOUPLING DEFERRAL		201611	746,294.00	801,445.00	1,547,739.00
-	CONTRA DECOUPLING DEFERRAL		201612	1,547,739.00	-649,527.00	898,212.00
I PIL		Err E		Sur	n: 227,944.00	
				Sur	n: 227,944.00	

### **NOTES**

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2016. The similarity of the percentage change indicates that the mechanism is working as intended.

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

					YTD	
	Q1	Q2	Q3	Q4	Average	%
Electric Residential						
Change in Use per Customer	(270)	(222)	151	(179)	(130)	-4.7%
Change in FCA Revenue per Customer	-\$15.09	-\$17.37	\$7.63	-\$11.02	(9)	-5.1%
Deferral per Average Customer	\$15.09	\$17.37	-\$7.63	\$11.02	9	
Electric Non-Residential						
Change in Use per Customer	(705)	(407)	50	(342)	(351)	-2.9%
Change in FCA Revenue per Customer	-\$34.63	-\$31.18	-\$5.60	-\$29.62	(25)	-3.7%
Deferral per Average Customer	\$34.63	\$31.18	\$5.60	\$29.62	25	
Natural Gas Residential						
Change in Use per Customer	(38)	(32)	4	(2)	(17)	-9.2%
Change in FCA Revenue per Customer	-\$17.62	-\$15.59	\$2.61	-\$0.76	(8)	-8.9%
Deferral per Average Customer	\$17.62	\$15.59	-\$2.61	\$0.76	8	
Natural Gas Non-Residential						
Change in Use per Customer	(809)	(586)	265	(283)	(353)	-8.5%
Change in FCA Revenue per Customer	-\$119.10	-\$135.02	\$12.34	-\$108.58	(88)	-9.4%
Deferral per Average Customer	\$119.10	\$135.02	-\$12.34	\$108.58	88	

- 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 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

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	<b>ECTRIC NON-RESIDENTIAL BY RATE SCHEDU</b>	
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A V 0-E-13-03 F CA Dase - Nates Effective 1/1/2010										
Line						1st Quarter 2016	2nd Quarter 2016	3rd Quarter 2016	4th Quarter 2016	2016 YTD
No.	Source		Oct-16	Nov-16	Dec-16	Total	Total	Total	Total	Total
(a)	(p)		(I)	(m)	(u)				10000	
Schedule 11/12										
1 Total Actual Billed Customers	Revenue Renorts		21 029	21 068	21 095	808 69	506 69	63.215	63 197	252 138
2 Total Actual Usage (kWhs)	Revenue Reports		28.667.056	28.801.421	37.959.998	97 525 752	79.807.617	87 350 359	95 428 475	360 112 203
3 Total Actual Base Rate Revenue	Revenue Reports	69	2,939,419 \$	2.948,213	\$ 3,710,301	9,743,748	8,184,771	8,779,936	9,597,933	36,306,388
4 Total Actual Fixed Charge Revenue	Revenue Reports	69	213,008 \$	213,145	\$ 213,610	636,414	639,026	641,397	639,763	2,556,600
6 Existing Customers										
7 Actual Customers on System During Test Year	(1) - (22)		20,388	20,408	20,388	61,466	61,372	61,417	61,184	245,439
8 Monthly Fixed Cost Adj. Revenue per Customer	Page 3	S	97.61 \$		\$ 124.10	\$114.67	\$96.95			\$104.41
9 Fixed Cost Adjustment Revenue	(7) x (8)	S	1,990,132 \$	2,246,168	\$ 2,530,225	\$ 7,048,256	\$ 5,949,924	\$ 5,861,720	\$ 6,766,525	\$ 25,626,425
11 Actual Base Rate Revenue	(3) - (26)	S	2.868.015 \$	2.863.691	\$ 3.601.173	\$ 9.564.716	\$ 8.034.200	\$ 8 556.903	\$ 9332879	\$ 35.488.700
12 Actual Fixed Charge Revenue	(4) - (27)	69	206,651 \$	205.862	\$ 206.253	\$ 622,198	\$ 623,631		\$ 618.766	\$ 2.488,021
13 Actual Usage (kWhs)	(2) - (28)		28,002,746	27,990,359	36.882,588	95.745.536	78,401,351	85.241.912	92.875.693	352,264,492
14 Load Change Adjustment Rate (\$/kWh)	Page 1	69	0.02281 \$	0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281
15 Variable Power Supply Revenue	$(13) \times (14)$	4	638,743 \$	638,460	\$ 841,292	\$ 2,183,956	\$ 1,788,335	\$ 1,944,368	\$ 2,118,495	\$ 8,035,153
16 Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	69	2,022,622 \$	2,019,369	\$ 2,553,628	\$ 6,758,562	\$ 5,622,234	\$ 5,989,110	\$ 6,595,619	\$ 24,965,526
17 Residential Revenue Per Customer Received			\$99.21	\$98.95	\$125.25	\$109.96	\$91.61	\$97.52	\$107.80	\$101.72
18 Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	8	(32,490) \$	226,799	\$ (23,403)	\$ 289,694	\$ 327,690	\$ (127,391)	\$ 170,906	\$ 668,899
20 21 Now Customore										
Actual Customers New	Revenue Reports		641	099	707	1367	1 531	1 708	2,008	0099
	Page 2		266733	000	07 116	2000	0000			6,014
	Page 3					200.05				\$60.14
24 Fixed Cost Adjustment Revenue	$(22) \times (23)$	69	36,099 \$	41,910	\$ 50,621	\$ 89,918	\$ 85,514	\$ 98,826	\$ 128,630	\$ 402,889
26 Actual Base Rate Revenue	Revenue Reports	S	71,403 \$	84,522	\$ 109,129	\$ 179,032	\$ 150,571	\$ 223,032	\$ 265,054	\$ 817,689
27 Actual Fixed Charge Revenue	Revenue Reports	8	6,357 \$	7,283	5 7,357	\$ 14,215	\$ 15,394	\$ 17,972	\$ 20,997	\$ 68,579
28 Actual Usage (kWhs)	Revenue Reports		664,310	811,062	1,077,410	\$ 1,780,216	\$ 1,406,266	\$ 2,108,447	\$ 2,552,782	\$ 7,847,711
29 Load Change Adjustment Rate (\$/kWh)	Page 1	\$	0.02281 \$	0.02281	\$ 0.02281					
30 Variable Power Supply Revenue	$(28) \times (29)$	49	15,153 \$	18,500	\$ 24,576					
31 Fixed Production and Transmission Rate per kWh	Page 1	<del>60</del>	0.02998	0.02998	\$ 0.02998					
32 Fixed Production and Transmission Revenue	$(30) \times (31)$	\$	\$ 716,61	24,316	\$ 32,302					
33 Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	69	\$ 776,62	34,422	\$ 44,894	\$ 70,837	\$ 60,938	\$ 93,753	\$ 109,293	\$ 334,821
34 Residential Revenue Per Customer Received			\$46.77	\$52.16	\$63.50	\$52.01	\$39.80	\$52.14	\$54.43	\$49.98
35 New Customer Deferral - Surcharge (Rebate)	(9) - (33)	S	6,122 \$	7,487	\$ 5,728	\$ 19,082	\$ 24,576	\$ 5,072	\$ 19,337	\$ 68,067
37 Total Schedule 11/12 Deferral - Surcharge (Rebate)	(18) + (35)	\$	(26,367) \$	234,287	\$ (17,676)	\$ 308,775	\$ 352,266	\$ (122,318)	\$ 190,244	\$ 728,967
38 Deferral - Revenue Related Expenses	Rev Conv Factor	S	188 \$	(1,310)	\$ 135	\$ (1,674)	\$ (1,893)	\$ 736	\$ (787)	\$ (3,819)
39	Customer Deposit Rate		1.00%	1.00%	1.00%					
40 Interest on Deferral	Avg Balance Calc	\$	438 \$	525	\$ 615	\$ 469	\$ 1,348	\$ 1,431	\$ 1,578	\$ 4,827
41 Monthly Schedule 11/12 Deferral Totals		8	(25,741) \$	233,501	\$ (16,925)	\$ 307,571	\$ 351,721	\$ (120,151)	\$ 190,835	\$ 729,975
42 43 Cimilative Schedule 11/12 Deferral (Rehate)/Surcharae	5((37) (38) (40))	v	\$ 13 399 \$	746 900	279977					
	((1) (10) (10))	•								

# Avista Corporation Fixed Cost Adjustment Mechanism Idaho Jurisdiction

Quarterly Report for 4th Quarter 2016

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

Avista Offinies  Electric Fixed Cost Adjustment Mechanism (Idaho)  Non-Kesidential by Schedule Electric Deferral Scenario (Calendar Year 2016)	(Calendar Year 2016)		ELEC	ILLUSTRATIVE ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE	ILLUSTRATIVE ESIDENTIAL BY RA	TE SCHEDULE				
AV U-E-15-03 F.C.A. Base - Kates Ellective 1/1/2010 Line						1st Quarter 2016	2nd Quarter 2016	3rd Quarter 2016	4th Quarter 2016	2016 YTD
No.	Source		Oct-16	Nov-16	Dec-16	Total	Total	Total	Total	Total
(a) Schedule 21/22	(p)		€	(m)	(n)					
						2 420	,			00000
1 Total Actual Billed Custoffiers	revenue reports		1,144	1,141	1,11,1	3,420	2,422		214.6	670,61
2 Total Actual Osage (Kwns)	Kevenue Keports		58,046,410	105,186,501	007,515,10	164,543,637	1/1,0/1,897	Ξ.	1/5,542,9/1	0/8,043,239
Jotal Actual Base Kate Kevenue	Kevenue Keports	A		4,	4	12,891,730	13,355,468	_	13,475,987	52,758,697
4 I otal Actual Fixed Charge Revenue	Revenue Reports	A	402,045	399,607	397,090	1,200,057	1,199,263	1,200,150	1,198,742	4,798,212
6 Existing Customers										
7 Actual Customers on System During Test Year	(1) - (22)		1,120	1,116	1,100	3,383	3,379	3,356	3,336	13,454
8 Monthly Fixed Cost Adj. Revenue per Customer	Page 3		\$2,521.39	\$2,734.32	\$2,307.35	\$2,451.48	\$2,457.78	\$2,	\$2,	\$2,454.78
9 Fixed Cost Adjustment Revenue	$(7) \times (8)$	S	2,823,951	\$ 3,051,497	\$ 2,538,081	\$ 8,293,365	\$ 8,304,835	\$ 8,014,919	\$ 8,413,529	\$ 33,026,648
11 Actual Base Rate Revenue	(3) - (26)	S	4,391,497	\$ 4,272,788	\$ 4,572,161	\$ 12,774,801	\$ 13,227,177	\$ 12,810,291	\$ 13,236,445	\$ 52,048,714
12 Actual Fixed Charge Revenue	(4) - (27)	69	394.102	\$ 391,465	\$ 387.817	\$ 1.188.467	\$ 1.184.967	S		
13 Actual Usage (kWhs)	(2) = (28)		57 130 170	55 079 701	60 414 180	163 174 677	170 166 097	16	172 624 051	670 173 934
14 I and Chance Adjustment Date (CAMA)	(2) (2)	G	9 190000	10,000	201,111,00	00000	00000		100000	190000
14 Load Change Adjustinein Nate (SAWII)	rage 1	9 6	0.02201	1357.378	0.02201	0.02201	0.02201	9 6	0.02201	0.02201
15 variable Fower Supply Revenue		A				3,722,014	5,881,489	A	\$ 5,937,555	2 15,286,667
16 Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	8		\$ 2,624,955	\$ 2,806,297	\$ 7,864,320	\$ 8,160,722	S	69	\$ 32,037,555
17 Non-Residential Revenue Per Customer Received			\$2,405.59	\$2,352.11	\$2,551.18	\$2,324.66	\$2,415.13		\$2,435.70	\$2,381.27
18 Existing Customer Deferral - Surcharge (Rebate)	(9) - (10)	S	129,695	\$ 426,542	\$ (268,216)	\$ 429,046	\$ 144,113	\$ 127,913	\$ 288,022	\$ 989,093
21 Non Customore										
	c		,	30		ľ				200
22 Actual Customers New Since Lest Year	Kevenue Keports		47	57	17	10	43			577
23 Monthly Fixed Cost Adj. Revenue per Customer	Page 3		\$1,229.31	\$1,333.12	\$1,124.95	\$1,195.41	\$1,197.53	S	\$1,226.38	\$1,193.32
24 Fixed Cost Adjustment Revenue	$(22) \times (23)$	S	29,503 \$	33,328	\$ 30,374	\$ 44,230	\$ 51,494	\$ 79,567	\$ 93,205	\$ 268,496
26 Actual Base Rate Revenue	Revenue Reports	S	74,329 \$	74,894	90,319	\$ 116,929	\$ 128,291	\$ 225,221	\$ 239,542	\$ 709,983
27 Actual Fixed Charge Revenue	Revenue Reports	S	7,943 \$	8,142	\$ 9,273	\$ 11,590	\$ 14,297	\$ 22,475	\$ 25,358	\$ 73,720
28 Actual Usage (kWhs)	Revenue Reports		916,240	901,600	1,101,080	\$ 1,368,960	\$ 1,505,800	\$ 2,675,645	\$ 2,918,920	\$ 8,469,325
29 Load Change Adjustment Rate (\$/kWh)	Page 1	S	0.02281	\$ 0.02281	\$ 0.02281					
30 Variable Power Supply Revenue	$(28) \times (29)$	S	\$ 668.02	20,565	\$ 25,116					
31 Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	69	0.02487	\$ 0.02487	\$ 0.02487					
32 Fixed Production and Transmission Revenue	$(30) \times (31)$	S	22,787 \$	22,423	\$ 27,384					
33 Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	S	22,700 \$	23,764	\$ 28,546	\$ 40,067	\$ 42,198	171,171	\$ 75,009	\$ 232,446
34 Non-Residential Revenue Per Customer Received			\$945.82	\$950.55	\$1,057.25	\$1,082.90	\$981.34	4 \$1,089.44	96.986\$	\$1,033.09
35 New Customer Deferral - Surcharge (Rebate)	(9) - (33)	S	6,804 \$	9,564	\$ 1,828	\$ 4,163	\$ 9,296	\$ 4,396	\$ 18,196	\$ 36,051
37 Total Schedule 21/22 Deferral - Surcharge (Rebate)	(18) + (35)	S	136,499 \$	\$ 436,106	\$ (266,388)	\$ 433,208	\$ 153,409	\$ 132,308	\$ 306,217	\$ 1,025,143
38 Deferral - Revenue Related Expenses	Rev Conv Factor	S	\$ (749)	3 (2,465)	1,550	\$ (2,479)	\$ (833)	(622) \$ (	(1,664)	\$ (5,715)
39	Customer Deposit Rate		1.00%	1.00%	1.00%					
40 Interest on Deferral	Avg Balance Calc	\$	655 \$	893	\$ 964	\$ 408	\$ 1,158	1,881	\$ 2,512	\$ 5,960
41 Monthly Schedule 21/22 Deferral Totals		s	136,405 \$	\$ 434,535	\$ (263,874)	\$ 431,138	\$ 153,735	\$ 133,451	\$ 307,065	\$ 1,025,388
43 Cumulativa Schadula 21/22 Dafarral (Bahata)/Surchanga	V(27) (38) (40))	v	9 84 778	5 1 380 363	0 1 075 388					
	7(121), (20), (40))	9								

Avista Utilities Electric Fixed Co Non-Residential I AVU-E-15-05 FC

Non Non	Avista Cumues Electric Fixed Cost Adjustment Mechanism (Idaho) Non-Residential by Schedule Electric Deferral Scenario (Calendar Year 2016) AVIT & 14 04 ECA D. D. D. D. D. E. E. E. E. A. 11 (2015)	(Calendar Year 2016)		ELECT	ILLUSTRATIVE ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE	ILLUSTRATIVE RESIDENTIAL BY RAT	E SCHEDULE							
Line	O-E-15-05 F.CA Dase - Nates Effective 1/1/2010						1st Quarter 2016	2nd Quarter 2016		3rd Quarter 2016	4th Quarter 2016	irter 6	2016 YTD	9
No.		Source		Oct-16	Nov-16	Dec-16	Total	Total		Total	Total	=	Total	_
	(a)	(p)		(1)	(m)	(u)			W.					
	Schedule 31/32													
1	Total Actual Billed Customers	Revenue Reports		1,408	1,411	1,403	4,223	4,177	7	4,240		4,222	91	16,862
2	Total Actual Usage (kWhs)	Revenue Reports		4,756,402	2,507,349	3,266,930	11,101,707	14,896,396		23,863,540	10,530,681	0,681	60,392,324	2,324
3	Total Actual Base Rate Revenue	Revenue Reports	69	427,827 \$	234,015 \$	290,869	989,402	1,325,303	3	2,059,723	95	952,711	5,327	5,327,138
4 )	Total Actual Fixed Charge Revenue	Revenue Reports	S	11,316 \$	12,229 \$	11,278	33,865	33,850	0	33,987	3	34,822	136	136,523
9	Existing Customers													
7	Actual Customers on System During Test Year	(1) - (22)		1,390	1,392	1,381	4,183	4,133	3	4,190		4,163	16	16,669
∞	Monthly Fixed Cost Adj. Revenue per Customer	Page 3		\$233.64	\$118.26	\$135.24	\$163.04	\$232.11		\$360.70	S	\$162.42	\$2	\$229.65
6	Fixed Cost Adjustment Revenue	(7) x (8)	S	324,756 \$	164,614 \$	186,765	\$ 681,987	\$ 959,308	8	1,511,314	29 \$	676,135	3,828	3,828,744
Ξ	Actual Base Rate Revenue	(3) - (26)	69	426,582 \$	227,263 \$	288,477	\$ 986,283	\$ 1,322,434	4 \$	2,054,259	\$ 94	942,321	\$ 5,305	5,305,297
12	Actual Fixed Charge Revenue	(4) - (27)	S	11,173 \$	12,080 \$	11,104	\$ 33,546	\$ 33,471	1 8	33,576	\$	34,357	\$ 134	134,950
13	Actual Usage (kWhs)	(2) - (28)		4,744,585	2,436,830	3,242,412	11,070,893	14,869,421		23,807,480	10,42	10,423,827	60,171,621	1,621
14	Load Change Adjustment Rate (\$/kWh)	Page 1	8	0.02281 \$	0.02281 \$	0.02281	\$ 0.02281	\$ 0.02281	1 \$	0.02281	\$ 0.0	0.02281	0.0	0.02281
15	Variable Power Supply Revenue	$(13) \times (14)$	9	108,224 \$	55,584 \$	73,959	\$ 252,527	\$ 339,171	1 \$	543,049	\$ 23	237,767	\$ 1,372	1,372,515
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	4	307,185 \$	\$ 865,651	203,413	\$ 700,210	\$ 949,791	1 8	1,477,634	\$ 67	670,197	3,797	3,797,832
17	Non-Residential Revenue Per Customer Received			\$221.00	\$114.65	\$147.29	\$167.39	\$229.81	81	\$352.66	8	\$160.99	\$2	\$227.84
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (10)	S	17,571 \$	5,016 \$	(16,649)	\$ (18,223)	\$ 9,517	7 \$	33,680	S	5,938	\$ 30	30,912
21	New Customers													
22	Actual Customers New Since Test Year	Revenue Reports		18	61	22	40	4	44	50		59		193
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3		\$170.26	\$86.18	\$98.55	\$118.45	\$172.93	93	\$262.06	S	\$116.44	\$1	\$167.46
24	Fixed Cost Adjustment Revenue	$(22) \times (23)$	8	3,065 \$	1,637 \$	2,168	\$ 4,738	\$ 7,609	\$ 6	13,103	\$	6,870	32	32,320
26	Actual Base Rate Revenue	Revenue Reports	69	1,245 \$	6,753 \$	2,392	\$ 3,120	\$ 2,868	8	5,464	\$ 1	10,389	5 21	21,841
27	Actual Fixed Charge Revenue	Revenue Reports	69	143 \$	149 \$	174	319	\$ 378	8	411	\$	465		1,573
28	Actual Usage (kWhs)	Revenue Reports		11,817	70,519	24,518	\$ 30,814	\$ 26,975		56,060	\$ 10	106,854	\$ 220	220,703
29	Load Change Adjustment Rate (\$/kWh)	Page 1	8	0.02281 \$	0.02281 \$	0.02281								
30	Variable Power Supply Revenue	$(28) \times (29)$	8	270 \$	1,609 \$	559								
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	8	0.01764 \$	0.01764 \$	0.01764								
32	Fixed Production and Transmission Revenue	$(30) \times (31)$	8	208 \$	1,244 \$	433								
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	49	624 \$	3,751 \$	1,226	\$ 1,554	\$ 1,399	\$ 6	2,785	S	5,602	5 11	11,340
34	Non-Residential Revenue Per Customer Received			\$34.66	\$197.45	\$55.74	\$38.85	\$0.18	18	\$0.21		\$0.82		\$0.35
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	69	2,441 \$	(2,114) \$	942	\$ 3,184	\$ 6,210	\$ 0	10,317	S	1,268	\$ 20	20,980
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	(18) + (35)	\$	20,012 \$	2,902 \$	(15,707)	\$ (15,039)	\$ 15,727	2 2	43,997	S	7,207	\$ 51	51,892
38	Deferral - Revenue Related Expenses	Rev Conv Factor	S	(102) \$	\$ (29) \$	96	\$ 105	\$ (5	\$ (55)	(195)	S	(34)	S	(179)
39		Customer Deposit Rate		1.00%	1.00%	1.00%								
40	Interest on Deferral	Avg Balance Calc	S	46 \$	55 \$	50	\$ 59	\$ (2	(21) \$	117	\$	150	S	306
41	Monthly Schedule 31/32 Deferral Totals		8	\$ 956,61	2,928 \$	(15,561)	\$ (14,875)	\$ 15,651	1 8	43,920	S	7,323	\$ 52	52,019
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	$\Sigma((37), (38), (40))$	S	64,652 \$	\$ 085'29	52,019								
L	Total Cumulative Non-Residential Deferral if calculated	Sch 11/12 line (43) +Sch 21/22		1	1		ä							
4		line (43) +Sch 31/32 line (43)	69	1,432,779 \$	2,103,743 \$	1,807,382								