



**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 4<sup>th</sup> 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 4<sup>th</sup> 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 4<sup>th</sup> 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  
Enc.

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Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 4th 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	(a)				(b)		(c)		(d)		(e)		(f)	
		Residential Group				Existing Customers		New Customers		2016		2016		2016 YTD	
		Oct-16	Nov-16	Dec-16	1st Quarter 2016	2nd Quarter 2016	3rd Quarter 2016	4th Quarter 2016	Total	Total	Total	Total	Total	Total	Total
1	Total Actual Billed Customers	105,147	105,535	105,688	314,092	313,446	314,208	316,370	1,258,116						
2	Total Actual Usage (kWhs)	80,992,789	95,557,350	146,303,167	329,801,252	219,552,523	235,559,935	322,853,306	1,107,767,016						
3	Total Actual Base Rate Revenue	\$ 7,436,056	\$ 8,848,555	\$ 13,395,203	\$ 30,415,496	\$ 20,351,929	\$ 21,861,194	\$ 29,679,814	\$ 102,308,433						
4	Total Actual Fixed Charge Revenue	\$ 556,077	\$ 557,408	\$ 558,799	\$ 1,659,700	\$ 1,663,106	\$ 1,668,076	\$ 1,672,284	\$ 6,663,166						
6	<b>Existing Customers</b>														
7	Actual Customers on System During Test Year	102,582	102,788	102,848	309,271	307,555	306,981	308,218	1,232,025						
8	Monthly Fixed Cost Adj. Revenue per Customer	\$ 50.46	\$ 68.56	\$ 89.73	\$ 72.77	\$ 49.75	\$ 45.06	\$ 69.60	\$ 59.33						
9	Fixed Cost Adjustment Revenue	\$ 5,176,169	\$ 7,046,669	\$ 9,228,419	\$ 22,504,959	\$ 15,299,991	\$ 13,834,078	\$ 21,451,257	\$ 73,090,285						
10	Actual Base Rate Revenue	\$ 7,325,556	\$ 8,702,621	\$ 13,169,282	\$ 30,066,737	\$ 20,102,109	\$ 21,544,677	\$ 29,197,459	\$ 100,910,983						
11	Actual Fixed Charge Revenue	\$ 543,143	\$ 543,458	\$ 544,319	\$ 1,635,353	\$ 1,633,774	\$ 1,631,989	\$ 1,630,919	\$ 6,532,035						
12	Actual Usage (kWhs)	79,836,191	94,008,743	143,867,490	326,055,891	216,955,202	232,255,810	317,712,424	1,092,979,327						
13	Load Change Adjustment Rate (\$/kWh)	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281						
14	Variable Power Supply Revenue	\$ 1,821,064	\$ 2,144,339	\$ 3,281,617	\$ 7,437,335	\$ 4,948,748	\$ 5,297,755	\$ 7,247,020	\$ 24,930,858						
15	Customer Fixed Cost Adjustment Revenue	\$ 4,961,350	\$ 6,014,823	\$ 9,343,346	\$ 20,994,050	\$ 13,519,587	\$ 14,614,933	\$ 20,319,519	\$ 69,448,089						
16	Residential Revenue Per Customer Received	\$ 48.36	\$ 58.52	\$ 90.85	\$ 67.88	\$ 43.96	\$ 47.61	\$ 65.93	\$ 56.37						
17	Existing Customer Deferral - Surcharge (Rebate)	\$ 214,819	\$ 1,031,846	\$ (114,927)	\$ 1,510,909	\$ 1,780,404	\$ (780,855)	\$ 1,131,738	\$ 3,642,196						
21	<b>New Customers</b>														
22	Actual Customers New Since Test Year	2,565	2,747	2,840	4,821	5,891	7,227	8,152	26,091						
23	Monthly Fixed Cost Adj. Revenue per Customer	\$ 31.31	\$ 42.54	\$ 55.68	\$ 45.02	\$ 30.59	\$ 27.79	\$ 43.59	\$ 36.54						
24	Fixed Cost Adjustment Revenue	\$ 80,321	\$ 116,870	\$ 158,144	\$ 217,062	\$ 180,232	\$ 200,854	\$ 355,335	\$ 953,484						
26	Actual Base Rate Revenue	\$ 110,499	\$ 145,935	\$ 225,921	\$ 348,759	\$ 249,820	\$ 249,820	\$ 482,355	\$ 1,397,451						
27	Actual Fixed Charge Revenue	\$ 12,934	\$ 13,950	\$ 14,481	\$ 24,347	\$ 29,332	\$ 36,087	\$ 41,364	\$ 131,131						
28	Actual Usage (kWhs)	1,156,598	1,548,607	2,435,677	3,745,361	2,597,321	3,304,125	5,140,882	14,787,689						
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281						
30	Variable Power Supply Revenue	\$ 26,382	\$ 35,324	\$ 55,558	\$ 148,290	\$ 98,351	\$ 125,056	\$ 199,246	\$ 570,944						
31	Fixed Production and Transmission Rate per kWh	\$ 0.02421	\$ 0.02421	\$ 0.02421	\$ 0.02421	\$ 0.02421	\$ 0.02421	\$ 0.02421	\$ 0.02421						
32	Fixed Production and Transmission Revenue	\$ 28,006	\$ 37,498	\$ 58,977	\$ 96,906	\$ 116,700	\$ 148,290	\$ 170,300	\$ 500,000						
33	Customer Fixed Cost Adjustment Revenue	\$ 43,178	\$ 59,163	\$ 96,906	\$ 148,290	\$ 98,351	\$ 125,056	\$ 199,246	\$ 570,944						
34	Residential Revenue Per Customer Received	\$ 16.83	\$ 21.54	\$ 34.12	\$ 30.76	\$ 16.70	\$ 17.30	\$ 24.44	\$ 30.60						
35	New Customer Deferral - Surcharge (Rebate)	\$ 37,143	\$ 57,707	\$ 61,239	\$ 68,772	\$ 81,881	\$ 75,798	\$ 156,089	\$ 382,540						
36	Total Residential Deferral - Surcharge (Rebate)	\$ 251,962	\$ 1,089,553	\$ (53,688)	\$ 1,579,681	\$ 1,862,285	\$ (705,057)	\$ 1,287,827	\$ 4,024,736						
37	Deferral - Revenue Related Expenses	\$ (1,241)	\$ (5,962)	\$ 664	\$ (8,730)	\$ (10,287)	\$ 4,512	\$ (6,539)	\$ (21,045)						
38	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%						
39	Avg Balance Calc	\$ 2,386	\$ 2,944	\$ 3,376	\$ 1,262	\$ 6,825	\$ 7,717	\$ 8,707	\$ 24,511						
40	Monthly Residential Deferral Totals	\$ 253,107	\$ 1,086,536	\$ (49,648)	\$ 1,572,213	\$ 1,858,823	\$ (692,828)	\$ 1,289,995	\$ 4,028,203						
41	Cumulative Residential Deferral (Rebate)/Surcharge	\$ 2,991,315	\$ 4,077,850	\$ 4,028,203	\$ 2,991,315	\$ 4,077,850	\$ 4,028,203	\$ 2,991,315	\$ 4,077,850						
42															
43															

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 4th 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	(a)				(b)				2016 YTD		
		Oct-16	Nov-16	Dec-16	Total	1st Quarter 2016	2nd Quarter 2016	3rd Quarter 2016	4th Quarter 2016	Total	Total	
<b>Non-Residential Group</b>												
1	Total Actual Billed Customers											
2	Total Actual Usage (kWhs)	23,581	23,620	23,625	70,471	70,502	70,880	70,826	70,826	282,679		
3	Total Actual Base Rate Revenue	91,469,868	87,290,071	102,742,188	273,171,096	266,375,910	281,067,521	281,502,127	281,502,127	1,102,116,654		
4	Total Actual Fixed Charge Revenue	7,833,071	7,529,910	8,063,649	23,626,630	22,865,542	24,040,253	24,026,631	24,026,631	94,557,306		
5	Total Actual Fixed Charge Revenue	626,369	624,980	621,978	1,870,335	1,872,139	1,876,234	1,873,327	1,873,327	7,492,035		
<b>Existing Customers</b>												
6	Actual Customers on System During Test Year	22,898	22,916	22,869	69,032	68,884	68,963	68,683	68,683	275,562		
7	Monthly Fixed Cost Adj. Revenue per Customer	\$228.50	\$243.69	\$229.70	\$322.84	\$224.27	\$225.90	\$233.97	\$233.97	\$229.24		
8	Fixed Cost Adjustment Revenue	\$ 5,232,100	\$ 5,584,364	\$ 5,253,066	\$ 16,073,528	\$ 15,448,616	\$ 15,579,079	\$ 16,069,530	\$ 16,069,530	\$ 63,170,754		
9	Actual Base Rate Revenue	\$ 7,686,094	\$ 7,363,742	\$ 8,461,810	\$ 23,513,646	\$ 22,583,812	\$ 23,586,536	\$ 23,511,646	\$ 23,511,646	\$ 93,007,794		
10	Actual Fixed Charge Revenue	\$ 611,926	\$ 609,408	\$ 605,173	\$ 1,826,506	\$ 1,842,070	\$ 1,835,384	\$ 1,826,506	\$ 1,826,506	\$ 7,348,170		
11	Actual Usage (kWhs)	89,877,501	85,506,890	100,539,180	269,991,106	263,436,869	276,227,369	275,923,571	275,923,571	1,085,578,915		
12	Load Change Adjustment Rate (\$/kWh)	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281		
13	Variable Power Supply Revenue	\$ 2,050,106	\$ 1,950,412	\$ 2,293,299	\$ 6,158,497	\$ 6,008,995	\$ 6,300,746	\$ 6,293,817	\$ 6,293,817	\$ 24,762,055		
14	Customer Fixed Cost Adjustment Revenue	\$ 5,024,062	\$ 4,803,922	\$ 5,563,339	\$ 15,323,092	\$ 14,732,747	\$ 15,450,406	\$ 15,391,323	\$ 15,391,323	\$ 60,897,569		
15	Non-Residential Revenue Per Customer Received	\$219.41	\$209.63	\$243.27	\$221.97	\$213.88	\$224.04	\$224.09	\$224.09	\$220.99		
16	Existing Customer Deferral - Surcharge (Rebate)	\$ 208,037	\$ 780,442	\$ (310,272)	\$ 750,436	\$ 715,868	\$ 128,673	\$ 678,207	\$ 678,207	\$ 2,273,185		
<b>New Customers</b>												
17	New Customers New Since Test Year	683	704	756	1,439	1,618	1,917	2,143	2,143	7,117		
18	Monthly Fixed Cost Adj. Revenue per Customer	\$123.01	\$131.19	\$123.66	\$125.24	\$120.78	\$121.27	\$125.93	\$125.93	\$123.36		
19	Fixed Cost Adjustment Revenue	\$ 84,017	\$ 92,358	\$ 93,488	\$ 180,218	\$ 195,417	\$ 232,477	\$ 269,863	\$ 269,863	\$ 877,975		
20	Actual Base Rate Revenue	\$ 146,978	\$ 166,168	\$ 201,839	\$ 299,081	\$ 281,730	\$ 453,716	\$ 514,985	\$ 514,985	\$ 1,549,512		
21	Actual Fixed Charge Revenue	\$ 14,443	\$ 15,573	\$ 16,805	\$ 26,124	\$ 30,069	\$ 40,850	\$ 46,821	\$ 46,821	\$ 143,865		
22	Actual Usage (kWhs)	1,592,367	1,783,181	2,203,008	3,179,990	2,939,041	4,840,152	5,578,556	5,578,556	16,537,739		
23	Load Change Adjustment Rate (\$/kWh)	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281		
24	Variable Power Supply Revenue	\$ 36,322	\$ 40,674	\$ 50,251	\$ 107,247	\$ 107,780	\$ 175,916	\$ 195,066	\$ 195,066	\$ 596,042		
25	Fixed Production and Transmission Rate per kWh	\$ 0.02615	\$ 0.02615	\$ 0.02615	\$ 0.02615	\$ 0.02615	\$ 0.02615	\$ 0.02615	\$ 0.02615	\$ 0.02615		
26	Fixed Production and Transmission Revenue	\$ 41,632	\$ 46,621	\$ 57,598	\$ 115,851	\$ 107,780	\$ 175,916	\$ 195,066	\$ 195,066	\$ 596,042		
27	Customer Fixed Cost Adjustment Revenue	\$ 54,580	\$ 63,300	\$ 77,186	\$ 117,280	\$ 107,780	\$ 175,916	\$ 195,066	\$ 195,066	\$ 596,042		
28	Non-Residential Revenue Per Customer Received	\$79.91	\$89.91	\$102.10	\$81.50	\$66.61	\$0.76	\$0.72	\$0.72	\$83.75		
29	New Customer Deferral - Surcharge (Rebate)	\$ 29,437	\$ 29,058	\$ 16,301	\$ 62,939	\$ 87,636	\$ 56,561	\$ 74,797	\$ 74,797	\$ 281,932		
30	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 237,474	\$ 809,501	\$ (293,971)	\$ 813,374	\$ 803,505	\$ 185,234	\$ 753,004	\$ 753,004	\$ 2,555,117		
31	Deferral - Revenue Related Expenses	\$ (1,202)	\$ (4,509)	\$ 1,793	\$ (4,336)	\$ (4,136)	\$ (743)	\$ (3,919)	\$ (3,919)	\$ (13,134)		
32	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		
33	Avg Balance Calc	\$ 1,600	\$ 2,035	\$ 2,250	\$ 978	\$ 3,032	\$ 4,547	\$ 5,885	\$ 5,885	\$ 14,441		
34	Monthly Non-Residential Deferral Totals	\$ 237,872	\$ 807,026	\$ (289,928)	\$ 810,016	\$ 802,400	\$ 189,037	\$ 754,970	\$ 754,970	\$ 2,556,424		
35	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ 2,039,325	\$ 2,846,351	\$ 2,556,424								

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 4th 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	Oct-16	Nov-16	Dec-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	4th Quarter 2016 Total	2016 YTD Total
	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
<b>Residential Group</b>									
1	Total Actual Billed Customers	79,010	79,433	79,729	234,468	234,774	235,831	238,172	943,245
2	Total Actual Usage (Therms)	3,788,602	5,746,085	12,024,731	21,212,640	5,865,279	3,639,082	21,559,418	52,276,419
3	Total Actual Base Rate Revenue	\$ 2,238,672	\$ 3,177,629	\$ 6,143,532	\$ 11,359,735	\$ 4,018,364	\$ 3,022,464	\$ 11,559,833	\$ 29,960,396
4	Total Actual Fixed Charge Revenue	\$ 416,932	\$ 418,728	\$ 420,682	\$ 1,198,346	\$ 1,241,755	\$ 1,247,809	\$ 1,256,343	\$ 4,944,254
<b>Existing Customers</b>									
7	Actual Customers on System During Test Year	75,687	75,887	75,966	228,544	227,433	226,917	227,540	910,434
8	Monthly Fixed Cost Adj. Revenue per Customer	\$ 23.79	\$ 47.79	\$ 61.06	\$ 49.23	\$ 16.97	\$ 6.72	\$ 44.24	\$ 29.33
9	Fixed Cost Adjustment Revenue	\$ 1,800,825	\$ 3,626,405	\$ 4,638,771	\$ 11,251,795	\$ 3,860,226	\$ 1,524,693	\$ 10,066,001	\$ 26,702,715
11	Actual Base Rate Revenue	\$ 2,181,990	\$ 3,079,688	\$ 5,948,973	\$ 11,091,573	\$ 3,882,936	\$ 2,924,724	\$ 11,210,652	\$ 29,109,885
12	Actual Fixed Charge Revenue	\$ 400,234	\$ 400,647	\$ 401,542	\$ 1,168,679	\$ 1,204,685	\$ 1,202,617	\$ 1,202,423	\$ 4,778,404
13	Actual Usage (Therms)	3,704,860	5,578,824	11,657,332	20,708,424	5,659,176	3,529,024	20,941,016	50,837,640
16	Customer Fixed Cost Adjustment Revenue	\$ 1,781,757	\$ 2,679,041	\$ 5,547,431	\$ 9,922,894	\$ 2,678,251	\$ 1,722,107	\$ 10,008,229	\$ 24,331,482
17	Residential Revenue Per Customer Received	\$ 23.54	\$ 35.30	\$ 73.03	\$ 43.42	\$ 11.78	\$ 7.59	\$ 43.98	\$ 26.73
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 19,068	\$ 947,364	\$ (908,660)	\$ 1,328,901	\$ 1,181,975	\$ (197,414)	\$ 57,772	\$ 2,371,234
<b>New Customers</b>									
21	Actual Customers New Since Test Year	3,323	3,546	3,763	5,924	7,341	8,914	10,632	32,811
22	Monthly Fixed Cost Adj. Revenue per Customer	\$ 22.41	\$ 45.02	\$ 57.52	\$ 46.04	\$ 15.53	\$ 6.35	\$ 42.38	\$ 27.25
23	Fixed Cost Adjustment Revenue	\$ 74,481	\$ 159,629	\$ 216,462	\$ 272,770	\$ 114,017	\$ 56,599	\$ 450,571	\$ 893,957
26	Actual Base Rate Revenue	\$ 56,682	\$ 97,941	\$ 194,559	\$ 268,162	\$ 135,428	\$ 97,740	\$ 349,181	\$ 850,511
27	Actual Fixed Charge Revenue	\$ 16,699	\$ 18,082	\$ 19,140	\$ 29,667	\$ 37,070	\$ 45,193	\$ 53,921	\$ 165,850
28	Actual Usage (Therms)	83,742	167,261	367,399	504,216	206,103	110,058	618,402	1,438,779
31	Fixed Production and UG Storage Rate per Therm	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769
32	Fixed Production and UG Storage Revenue	\$ 2,319	\$ 4,631	\$ 10,173	\$ 10,173	\$ 10,173	\$ 10,173	\$ 10,173	\$ 40,695
33	Customer Fixed Cost Adjustment Revenue	\$ 37,664	\$ 75,228	\$ 165,245	\$ 224,534	\$ 92,652	\$ 49,499	\$ 278,138	\$ 644,822
34	Residential Revenue Per Customer Received	\$ 11.33	\$ 21.21	\$ 43.91	\$ 37.90	\$ 12.62	\$ 8.55	\$ 26.16	\$ 19.65
35	New Customer Deferral - Surcharge (Rebate)	\$ 36,817	\$ 84,400	\$ 51,217	\$ 48,237	\$ 21,365	\$ 7,099	\$ 172,434	\$ 249,135
37	Total Residential Deferral - Surcharge (Rebate)	\$ 55,885	\$ 1,031,764	\$ (857,444)	\$ 1,377,138	\$ 1,203,340	\$ (190,315)	\$ 230,205	\$ 2,620,369
38	Deferral - Revenue Related Expenses	\$ (110)	\$ (5,474)	\$ 5,250	\$ (7,678)	\$ (6,829)	\$ 1,141	\$ (334)	\$ (13,701)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 2,015	\$ 2,467	\$ 2,542	\$ 1,392	\$ 5,363	\$ 6,208	\$ 7,024	\$ 19,987
41	<b>Monthly Residential Deferral Totals</b>	<b>\$ 57,789</b>	<b>\$ 1,028,758</b>	<b>\$ (849,652)</b>	<b>\$ 1,370,852</b>	<b>\$ 1,201,874</b>	<b>\$ (182,967)</b>	<b>\$ 236,895</b>	<b>\$ 2,626,654</b>
42	Cumulative Residential Deferral (Rebate)/Surcharge	\$ 2,447,548	\$ 3,476,306	\$ 2,626,654	\$ 2,626,654	\$ 2,626,654	\$ 2,626,654	\$ 2,626,654	\$ 2,626,654

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 4th 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	2016				2016 YTD			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Total		
	(a)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
<b>Non-Residential Group</b>									
1	Total Actual Billed Customers								
2	Total Actual Usage (Therms)	1,420	1,423	1,408	4,257	4,284	4,265	4,251	17,057
3	Total Actual Base Rate Revenue	\$ 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 Actual Fixed Charge Revenue	\$ 495,324	\$ 588,976	\$ 913,607	\$ 2,176,405	\$ 1,223,285	\$ 1,134,398	\$ 1,997,908	\$ 6,531,996
6	<b>Existing Customers</b>								
7	Actual Customers on System During Test Year	1,397	1,401	1,381	4,204	4,236	4,208	4,179	16,827
8	Monthly Fixed Cost Adj. Revenue per Customer	\$332.26	\$411.65	\$478.17	\$451.17	\$229.82	\$159.34	\$407.09	\$311.52
9	Fixed Cost Adjustment Revenue	\$ 464,167	\$ 576,725	\$ 660,356	\$ 1,896,723	\$ 973,528	\$ 670,497	\$ 1,701,247	\$ 5,241,995
11	Actual Base Rate Revenue	\$ 488,274	\$ 583,389	\$ 900,823	\$ 2,138,860	\$ 1,210,293	\$ 1,112,827	\$ 1,972,485	\$ 6,434,465
12	Actual Fixed Charge Revenue	\$ 142,963	\$ 141,230	\$ 138,300	\$ 419,657	\$ 427,415	\$ 425,021	\$ 422,493	\$ 1,694,585
13	Actual Usage (Therms)	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	Customer Fixed Cost Adjustment Revenue	\$ 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
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 118,856	\$ 134,565	\$ (102,167)	\$ 177,520	\$ 190,649	\$ (17,309)	\$ 151,255	\$ 502,115
20									
<b>New Customers</b>									
21	Actual Customers New Since Test Year	23	22	27	53	48	57	72	230
22	Monthly Fixed Cost Adj. Revenue per Customer	\$288.22	\$357.09	\$414.79	\$391.62	\$198.16	\$138.24	\$356.73	\$277.53
23	Fixed Cost Adjustment Revenue	\$ 6,629	\$ 7,856	\$ 11,199	\$ 20,756	\$ 9,512	\$ 7,880	\$ 25,685	\$ 63,832
26	Actual Base Rate Revenue	\$ 7,050	\$ 5,587	\$ 12,785	\$ 37,545	\$ 12,992	\$ 21,572	\$ 25,422	\$ 97,531
27	Actual Fixed Charge Revenue	\$ 530	\$ 2,139	\$ 4,735	\$ 5,340	\$ 5,264	\$ 5,666	\$ 7,404	\$ 23,673
28	Actual Usage (Therms)	16,326	15,179	38,280	102,325	36,927	74,785	69,785	283,822
31	Fixed Production and UG Storage Rate per Therm	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869				
32	Fixed Production and UG Storage Revenue	\$ 468	\$ 435	\$ 1,098	\$ 29,270	\$ 6,669	\$ 13,761	\$ 16,017	\$ 65,716
33	Customer Fixed Cost Adjustment Revenue	\$ 6,052	\$ 3,012	\$ 6,952	\$ 5,340	\$ 5,264	\$ 5,666	\$ 7,404	\$ 23,673
34	Non-Residential Revenue Per Customer Received	\$263.14	\$136.93	\$257.48	\$552.27	\$138.93	\$241.42	\$222.45	\$285.72
35	New Customer Deferral - Surcharge (Rebate)	\$ 577	\$ 4,844	\$ 4,247	\$ (8,514)	\$ 2,843	\$ (5,881)	\$ 9,668	\$ (1,884)
37	Total Non-Residential Deferral - Surcharge (Rebate)	\$ 119,433	\$ 139,409	\$ (97,919)	\$ 169,006	\$ 193,493	\$ (23,190)	\$ 160,922	\$ 500,231
38	Deferral - Revenue Related Expenses	\$ (687)	\$ (778)	\$ 590	\$ (1,026)	\$ (1,102)	\$ 100	\$ (874)	\$ (2,901)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%				
40	Interest on Deferral	\$ 332	\$ 439	\$ 457	\$ 168	\$ 664	\$ 862	\$ 1,228	\$ 2,923
41	<b>Monthly Non-Residential Deferral Totals</b>	<b>\$ 119,078</b>	<b>\$ 139,071</b>	<b>\$ (96,872)</b>	<b>\$ 168,148</b>	<b>\$ 193,055</b>	<b>\$ (22,227)</b>	<b>\$ 161,277</b>	<b>\$ 500,253</b>
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ 458,054	\$ 597,125	\$ 500,253					

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 4th Quarter 2016

**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	
	REG ASSET-DECOUPLING DEFERRED		201612	4,077,850.38	-49,647.67	4,028,202.71	
	<b>Sum: 1,289,994.90</b>						
	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	
	REG ASSET-DECOUPLING DEFERRED		201612	3,476,305.97	-849,651.51	2,626,654.46	
	<b>Sum: 236,895.39</b>						
	<b>Sum: 1,526,890.29</b>						
186338	REG ASSET NON-RES DECOUPLING D	ED	201610	1,801,453.58	237,871.69	2,039,325.27	
	REG ASSET NON-RES DECOUPLING D		201611	2,039,325.27	807,026.07	2,846,351.34	
	REG ASSET NON-RES DECOUPLING D		201612	2,846,351.34	-289,927.74	2,556,423.60	
	<b>Sum: 754,970.02</b>						
	REG ASSET NON-RES DECOUPLING D	GD	201610	338,975.53	119,078.36	458,053.89	
	REG ASSET NON-RES DECOUPLING D		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	
	<b>Sum: 161,277.02</b>						
	<b>Sum: 916,247.04</b>						

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	
	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	
	<b>Sum: -533,431.48</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	201610	-720,463.36	-35,294.56	-755,757.92	
	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	
	<b>Sum: -59,579.94</b>						
	<b>Sum: -593,011.42</b>						

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 4th Quarter 2016

**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
	RESIDENTIAL DECOUPLING DEFERRE		201611	-2,973,124.31	-1,083,591.37	-4,056,715.68
	RESIDENTIAL DECOUPLING DEFERRE		201612	-4,056,715.68	53,023.79	-4,003,691.89
<b>Sum: -1,281,288.21</b>						
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
<b>Sum: -749,085.29</b>						
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
<b>Sum: -229,871.60</b>						
495338	NON-RES DECOUPLING DEFERRED RE	GD	201610	-337,280.94	-118,746.40	-456,027.34
	NON-RES DECOUPLING DEFERRED RE		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
<b>Sum: -160,048.54</b>						

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	
	INT INC ON OTH DEFERRALS-IV FU		201612	-33,325.55	-5,626.34	-38,951.89	
	<b>Sum: -14,591.42</b>						
	INT INC ON OTH DEFERRALS-IV FU	GD	201610	-14,657.48	-2,346.67	-17,004.15	
			201611	-17,004.15	-2,906.71	-19,910.86	
201612			-19,910.86	-2,998.89	-22,909.75		
<b>Sum: -8,252.27</b>							
<b>Sum: -22,843.69</b>							
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	
	INT EXP ON OTH DEFERRALS-IV FU		201612	0.00	0.00	0.00	
	<b>Sum: 0.00</b>						
	INT EXP ON OTH DEFERRALS-IV FU	GD	201610	0.00	0.00	0.00	
			201611	0.00	0.00	0.00	
201612			0.00	0.00	0.00		
<b>Sum: 0.00</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 4th Quarter 2016

**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
	<b>Sum: -520,875.00</b>					
	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		201612	-1,547,739.00	649,527.00	-898,212.00
<b>Sum: -227,944.00</b>						
<b>Sum: -748,819.00</b>						
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
	<b>Sum: 227,944.00</b>					
<b>Sum: 227,944.00</b>						



Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 4th Quarter 2016

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

	Q1	Q2	Q3	Q4	YTD Average	%
<b>Electric Residential</b>						
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	
<b>Electric Non-Residential</b>						
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	
<b>Natural Gas Residential</b>						
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	
<b>Natural Gas Non-Residential</b>						
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.

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

**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**

Line No.	Source	Schedule 11/12				2016				2016 YTD Total			
		(a)	(b)	(c)	(d)	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	4th Quarter Total				
1	Total Actual Billed Customers												
2	Total Actual Usage (kWhs)												
3	Total Actual Base Rate Revenue												
4	Total Actual Fixed Charge Revenue												
6	<b>Existing Customers</b>												
7	Actual Customers on System During Test Year												
8	Monthly Fixed Cost Adj. Revenue per Customer												
9	Fixed Cost Adjustment Revenue												
10													
11	Actual Base Rate Revenue												
12	Actual Fixed Charge Revenue												
13	Actual Usage (kWhs)												
14	Load Change Adjustment Rate (\$/kWh)												
15	Variable Power Supply Revenue												
16	Customer Fixed Cost Adjustment Revenue												
17	Residential Revenue Per Customer Received												
18	Existing Customer Deferral - Surcharge (Rebate)												
20													
21	<b>New Customers</b>												
22	Actual Customers New Since Test Year												
23	Monthly Fixed Cost Adj. Revenue per Customer												
24	Fixed Cost Adjustment Revenue												
26	Actual Base Rate Revenue												
27	Actual Fixed Charge Revenue												
28	Actual Usage (kWhs)												
29	Load Change Adjustment Rate (\$/kWh)												
30	Variable Power Supply Revenue												
31	Fixed Production and Transmission Rate per kWh												
32	Fixed Production and Transmission Revenue												
33	Customer Fixed Cost Adjustment Revenue												
34	Residential Revenue Per Customer Received												
35	New Customer Deferral - Surcharge (Rebate)												
36													
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)												
38	Deferral - Revenue Related Expenses												
39	Customer Deposit Rate												
40	Interest on Deferral												
41	<b>Monthly Schedule 11/12 Deferral Totals</b>												
42													
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge												

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	2016				2016 YTD Total
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
		Oct-16	Nov-16	Dec-16	Total	Total
<b>Schedule 21/22</b>						
1	Total Actual Billed Customers	1,144	1,141	1,127	3,422	13,454
2	Total Actual Usage (kWhs)	58,046,410	55,981,301	61,515,260	171,671,897	678,643,259
3	Total Actual Base Rate Revenue	\$ 4,465,826	\$ 4,347,681	\$ 4,662,479	\$ 13,355,468	\$ 52,758,697
4	Total Actual Fixed Charge Revenue	\$ 402,045	\$ 399,607	\$ 397,090	\$ 1,199,263	\$ 4,798,212
<b>Existing Customers</b>						
6	Actual Customers on System During Test Year	1,120	1,116	1,100	3,383	13,454
7	Monthly Fixed Cost Adj. Revenue per Customer	\$2,521.39	\$2,734.32	\$2,307.35	\$2,451.48	\$2,522.04
8	Fixed Cost Adjustment Revenue	\$ 2,823,951	\$ 3,051,497	\$ 2,538,081	\$ 8,293,365	\$ 33,026,648
11	Actual Base Rate Revenue	\$ 4,391,497	\$ 4,272,788	\$ 4,572,161	\$ 12,774,801	\$ 52,048,714
12	Actual Fixed Charge Revenue	\$ 394,102	\$ 391,465	\$ 387,817	\$ 1,184,967	\$ 4,724,492
13	Actual Usage (kWhs)	57,130,170	55,079,701	60,414,180	163,174,677	670,173,934
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281
15	Variable Power Supply Revenue	\$ 1,303,139	\$ 1,256,368	\$ 1,378,047	\$ 3,722,014	\$ 15,286,667
16	Customer Fixed Cost Adjustment Revenue	\$ 2,694,256	\$ 2,624,955	\$ 2,806,297	\$ 7,864,320	\$ 32,037,555
17	Non-Residential Revenue Per Customer Received	\$2,405.59	\$2,352.11	\$2,511.18	\$2,324.66	\$2,435.70
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 129,695	\$ 426,542	\$ (268,216)	\$ 144,113	\$ 989,093
<b>New Customers</b>						
22	Actual Customers New Since Test Year	24	25	27	43	225
23	Monthly Fixed Cost Adj. Revenue per Customer	\$1,229.31	\$1,333.12	\$1,124.95	\$1,195.41	\$1,193.32
24	Fixed Cost Adjustment Revenue	\$ 29,503	\$ 33,328	\$ 30,374	\$ 44,230	\$ 268,496
26	Actual Base Rate Revenue	\$ 74,329	\$ 74,894	\$ 90,319	\$ 116,929	\$ 709,983
27	Actual Fixed Charge Revenue	\$ 7,943	\$ 8,142	\$ 9,273	\$ 11,590	\$ 73,720
28	Actual Usage (kWhs)	916,240	901,600	1,101,080	1,368,960	8,469,325
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281
30	Variable Power Supply Revenue	\$ 20,899	\$ 20,565	\$ 25,116	\$ 25,116	\$ 105,286
31	Fixed Production and Transmission Rate per kWh	\$ 0.02487	\$ 0.02487	\$ 0.02487	\$ 0.02487	\$ 0.02487
32	Fixed Production and Transmission Revenue	\$ 22,787	\$ 22,423	\$ 27,384	\$ 27,384	\$ 111,111
33	Customer Fixed Cost Adjustment Revenue	\$ 22,700	\$ 23,764	\$ 28,546	\$ 28,546	\$ 115,111
34	Non-Residential Revenue Per Customer Received	\$945.82	\$950.55	\$1,057.25	\$1,082.90	\$1,033.09
35	New Customer Deferral - Surcharge (Rebate)	\$ 6,804	\$ 9,564	\$ 1,828	\$ 4,163	\$ 36,051
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	\$ 136,499	\$ 436,106	\$ (266,388)	\$ 433,208	\$ 1,025,143
38	Deferral - Revenue Related Expenses	\$ (749)	\$ (2,465)	\$ 1,550	\$ (2,475)	\$ (5,715)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 655	\$ 893	\$ 964	\$ 408	\$ 5,960
41	<b>Monthly Schedule 21/22 Deferral Totals</b>	<b>\$ 136,405</b>	<b>\$ 434,535</b>	<b>\$ (263,874)</b>	<b>\$ 431,138</b>	<b>\$ 1,025,388</b>
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	\$ 854,728	\$ 1,289,263	\$ 1,025,388	\$ 1,289,263	\$ 1,025,388

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

**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**

Line No.	Source	2016				2016 YTD Total
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
		Oct-16	Nov-16	Dec-16	Total	Total
(a) Schedule 31/32						
1	Total Actual Billed Customers				4,223	16,862
2	Total Actual Usage (kWhs)	1,408	1,411	1,403	4,223	16,862
3	Total Actual Base Rate Revenue	4,756,402	2,507,349	3,266,930	14,896,396	60,392,324
4	Total Actual Fixed Charge Revenue	\$ 427,827	\$ 234,015	\$ 290,869	\$ 1,325,303	\$ 5,327,138
6	<b>Existing Customers</b>					
7	Actual Customers on System During Test Year	1,390	1,392	1,381	4,183	16,669
8	Monthly Fixed Cost Adj. Revenue per Customer	\$233.64	\$118.26	\$135.24	\$163.04	\$229.69
9	Fixed Cost Adjustment Revenue	\$ 324,756	\$ 164,614	\$ 186,765	\$ 681,987	\$ 3,828,744
11	Actual Base Rate Revenue	\$ 426,582	\$ 227,263	\$ 288,477	\$ 1,322,434	\$ 5,305,297
12	Actual Fixed Charge Revenue	\$ 11,173	\$ 12,080	\$ 11,104	\$ 33,546	\$ 134,950
13	Actual Usage (kWhs)	4,744,585	2,436,830	3,242,412	11,070,893	60,171,621
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281
15	Variable Power Supply Revenue	\$ 108,224	\$ 55,584	\$ 73,959	\$ 339,171	\$ 1,372,515
16	Customer Fixed Cost Adjustment Revenue	\$ 307,185	\$ 159,598	\$ 203,413	\$ 700,210	\$ 3,797,832
17	Non-Residential Revenue Per Customer Received	\$221.00	\$114.65	\$147.29	\$167.39	\$227.84
18	Existing Customer Deferral - Surcharge (Rebate)	\$ 17,571	\$ 5,016	\$ (16,649)	\$ (18,223)	\$ 30,912
(b) New Customers						
22	Actual Customers New Since Test Year	18	19	22	40	193
23	Monthly Fixed Cost Adj. Revenue per Customer	\$170.26	\$86.18	\$98.55	\$118.45	\$167.46
24	Fixed Cost Adjustment Revenue	\$ 3,065	\$ 1,637	\$ 2,168	\$ 4,738	\$ 32,320
26	Actual Base Rate Revenue	\$ 1,245	\$ 6,753	\$ 2,392	\$ 3,120	\$ 21,841
27	Actual Fixed Charge Revenue	\$ 143	\$ 149	\$ 174	\$ 319	\$ 1,573
28	Actual Usage (kWhs)	11,817	70,519	24,518	30,814	220,703
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281	\$ 0.02281
30	Variable Power Supply Revenue	\$ 270	\$ 1,609	\$ 559	\$ 1,722.93	\$ 6,870
31	Fixed Production and Transmission Rate per kWh	\$ 0.01764	\$ 0.01764	\$ 0.01764	\$ 0.01764	\$ 0.01764
32	Fixed Production and Transmission Revenue	\$ 208	\$ 1,244	\$ 433	\$ 2,868	\$ 10,389
33	Customer Fixed Cost Adjustment Revenue	\$ 624	\$ 3,751	\$ 1,226	\$ 1,554	\$ 5,602
34	Non-Residential Revenue Per Customer Received	\$54.66	\$197.45	\$55.74	\$38.85	\$0.35
35	New Customer Deferral - Surcharge (Rebate)	\$ 2,441	\$ (2,114)	\$ 942	\$ 3,184	\$ 20,980
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	\$ 20,012	\$ 2,902	\$ (15,707)	\$ (15,039)	\$ 51,892
38	Deferral - Revenue Related Expenses	\$ (102)	\$ (29)	\$ 96	\$ 105	\$ (179)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ 46	\$ 55	\$ 50	\$ 59	\$ 306
41	Monthly Schedule 31/32 Deferral Totals	\$ 19,956	\$ 2,928	\$ (15,561)	\$ (14,875)	\$ 52,019
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	\$ 64,652	\$ 67,580	\$ 52,019	\$ 15,651	\$ 7,323
44	Total Cumulative Non-Residential Deferral if calculated by Schedule	\$ 1,432,779	\$ 2,103,743	\$ 1,807,382	\$ 1,807,382	\$ 1,807,382