



**Avista Corp.**  
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November 13, 2017

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

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IDAHO PUBLIC  
UTILITIES COMMISSION

Dear Diane:

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

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

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

Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 3rd quarter of 2017.

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

Sincerely,

Patrick Ehrbar  
Director, Rates and Tariffs  
Enc.

**Avista Corporation Fixed Cost Adjustment Mechanism**  
**Idaho Jurisdiction**  
**Quarterly Report for 3rd Quarter 2017**

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

Line No.	Source	1st Quarter 2017										2nd Quarter 2017										3rd Quarter 2017										2017 YTD																			
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total										
<b>Residential Group</b>																																																			
1	Total Actual Billed Customers	Revenue Reports	105,837	105,929	105,939	105,734	105,611	105,458	105,691	105,760	106,357	317,705	316,803	317,808	952,316																																				
2	Total Actual Usage (kWhs)	Revenue Reports	156,261,419	111,712,998	109,522,782	87,208,482	81,254,247	69,755,030	98,684,250	89,037,227	70,410,888	377,497,199	238,217,759	258,132,365	873,847,323																																				
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 14,796,751	\$ 10,619,060	\$ 10,384,205	\$ 8,334,941	\$ 7,750,389	\$ 6,720,450	\$ 9,387,846	\$ 8,502,148	\$ 6,784,185	\$ 35,800,017	\$ 22,805,780	\$ 24,674,179	\$ 83,279,975																																				
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 585,033	\$ 612,694	\$ 613,267	\$ 613,178	\$ 614,122	\$ 613,682	\$ 614,050	\$ 614,733	\$ 616,390	\$ 1,810,994	\$ 1,840,982	\$ 1,845,174	\$ 5,497,150																																				
<b>Existing Customers</b>																																																			
7	Actual Customers on System During Test Year	(1) - (22)	104,280	104,279	104,199	103,838	103,593	103,298	103,377	103,262	103,733	312,758	310,729	310,372	933,859																																				
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$84.19	\$66.34	\$69.52	\$ 52.20	\$ 48.53	\$ 43.13	\$ 54.06	\$ 49.70	\$ 41.99	\$73.35	\$47.96	\$48.57	\$56.67																																				
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 8,778,981	\$ 6,918,034	\$ 7,244,001	\$ 5,420,452	\$ 5,027,498	\$ 4,455,605	\$ 5,588,341	\$ 5,131,851	\$ 4,355,735	\$ 22,941,017	\$ 14,903,556	\$ 15,075,927	\$ 52,920,499																																				
11	Actual Base Rate Revenue	(3) - (26)	\$ 14,634,199	\$ 10,480,618	\$ 10,252,238	\$ 8,213,872	\$ 7,649,280	\$ 6,629,301	\$ 9,274,345	\$ 8,370,604	\$ 6,657,263	\$ 35,367,056	\$ 22,492,453	\$ 24,302,212	\$ 82,161,720																																				
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 576,652	\$ 603,624	\$ 603,673	\$ 602,748	\$ 603,173	\$ 601,937	\$ 601,325	\$ 601,161	\$ 602,054	\$ 1,783,949	\$ 1,807,859	\$ 1,804,540	\$ 5,396,348																																				
13	Actual Usage (kWhs)	(2) - (28)	154,534,152	110,270,291	108,153,026	85,959,869	80,225,490	68,840,778	97,534,773	87,695,906	69,123,114	372,957,469	235,026,137	254,353,793	862,337,399																																				
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416																																				
15	Variable Power Supply Revenue	(13) x (14)	\$ 3,733,545	\$ 2,664,130	\$ 2,612,977	\$ 2,076,790	\$ 1,938,248	\$ 1,663,193	\$ 2,356,440	\$ 2,118,733	\$ 1,670,014	\$ 9,010,652	\$ 5,678,231	\$ 6,145,188	\$ 20,834,072																																				
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 10,324,003	\$ 7,212,864	\$ 7,035,588	\$ 5,534,333	\$ 5,107,859	\$ 4,364,171	\$ 6,316,580	\$ 5,650,710	\$ 4,385,194	\$ 24,572,455	\$ 15,000,362	\$ 16,352,484	\$ 55,931,301																																				
17	Residential Revenue Per Customer Received		\$99.00	\$69.17	\$67.52	\$53.30	\$49.31	\$42.25	\$61.10	\$54.72	\$42.27	\$78.57	\$48.29	\$52.69	\$59.89																																				
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (1,545,021)	\$ (294,830)	\$ 208,413	\$ (113,881)	\$ (80,360)	\$ 91,434	\$ (728,238)	\$ (518,859)	\$ (29,459)	\$ (1,631,438)	\$ (102,807)	\$ (1,276,557)	\$ (3,010,802)																																				
<b>New Customers</b>																																																			
21	Actual Customers New Since Test Year	Revenue Reports	1,557	1,650	1,740	1,896	2,018	2,160	2,314	2,498	2,624	4,947	6,074	7,436	18,457																																				
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$52.23	\$41.16	\$43.13	\$32.38	\$30.11	\$26.76	\$33.54	\$30.83	\$26.05	\$45.33	\$29.63	\$29.99	\$33.98																																				
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 81,317	\$ 67,907	\$ 75,043	\$ 61,399	\$ 60,756	\$ 57,798	\$ 77,601	\$ 77,015	\$ 68,353	\$ 224,267	\$ 179,954	\$ 222,969	\$ 627,190																																				
26	Actual Base Rate Revenue	Revenue Reports	\$ 162,552	\$ 138,443	\$ 131,966	\$ 121,069	\$ 101,109	\$ 91,149	\$ 113,501	\$ 131,544	\$ 126,922	\$ 432,961	\$ 313,327	\$ 371,967	\$ 1,118,255																																				
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 8,382	\$ 9,070	\$ 9,594	\$ 10,430	\$ 10,949	\$ 11,745	\$ 12,725	\$ 13,572	\$ 14,336	\$ 27,045	\$ 33,123	\$ 40,633	\$ 100,802																																				
28	Actual Usage (kWhs)	Revenue Reports	1,727,267	1,442,707	1,369,756	1,248,613	1,028,757	914,252	1,149,477	1,341,321	1,287,774	4,539,730	3,191,622	3,778,572	11,509,924																																				
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416																																				
30	Variable Power Supply Revenue	(28) x (29)	\$ 41,731	\$ 34,856	\$ 33,093	\$ 30,166	\$ 24,855	\$ 22,088	\$ 27,771	\$ 32,406	\$ 31,113	\$ 124,599	\$ 124,599	\$ 147,113	\$ 456,298																																				
31	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459																																				
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 42,480	\$ 35,482	\$ 33,688	\$ 30,708	\$ 25,301	\$ 22,485	\$ 28,270	\$ 32,988	\$ 31,672	\$ 124,599	\$ 124,599	\$ 147,113	\$ 456,298																																				
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 69,959	\$ 59,035	\$ 55,591	\$ 49,764	\$ 40,004	\$ 34,831	\$ 44,734	\$ 52,577	\$ 49,802	\$ 184,585	\$ 124,599	\$ 147,113	\$ 456,298																																				
34	Residential Revenue Per Customer Received		\$44.93	\$35.78	\$31.95	\$26.25	\$19.82	\$16.13	\$19.33	\$21.05	\$18.98	\$37.31	\$20.51	\$19.78	\$24.72																																				
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 11,357	\$ 8,872	\$ 19,452	\$ 11,635	\$ 20,752	\$ 22,967	\$ 32,867	\$ 24,438	\$ 18,550	\$ 39,682	\$ 55,355	\$ 75,856	\$ 170,892																																				
37	Total Residential Deferral - Surcharge (Rebate)	(18) - (35)	\$ (1,533,664)	\$ (285,958)	\$ 227,865	\$ (102,246)	\$ (59,608)	\$ 114,402	\$ (695,371)	\$ (494,421)	\$ (10,909)	\$ (1,591,756)	\$ (47,452)	\$ (1,200,701)	\$ (2,839,910)																																				
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 10,312	\$ 1,923	\$ (1,532)	\$ 687	\$ 401	\$ (769)	\$ 4,676	\$ 3,324	\$ 73	\$ 10,703	\$ 319	\$ 8,074	\$ 19,096																																				
39	Customer Deposit Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%																																				
40	Interest on Deferral	Avg Balance Calc	\$ (635)	\$ (1,388)	\$ (1,414)	\$ (1,363)	\$ (1,431)	\$ (1,409)	\$ (1,651)	\$ (2,145)	\$ (2,356)	\$ (3,437)	\$ (4,203)	\$ (6,151)	\$ (13,791)																																				
41	Monthly Residential Deferral Totals		\$ (1,523,986)	\$ (285,423)	\$ 224,919	\$ (102,921)	\$ (60,638)	\$ 112,223	\$ (692,346)	\$ (493,241)	\$ (13,191)	\$ (1,584,490)	\$ (51,336)	\$ (1,198,779)	\$ (2,834,605)																																				
42																																																			
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (1,523,986)	\$ (1,809,409)	\$ (1,584,490)	\$ (1,687,411)	\$ (1,748,049)	\$ (1,635,826)	\$ (2,328,172)	\$ (2,821,414)	\$ (2,834,605)																																								



**Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017**

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

Line No.	Source	2017										2017 YTD Total			
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total		Total	Total	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)					
<b>Non-Residential Group</b>															
1	Total Actual Billed Customers	Revenue Reports	23,655	23,668	23,746	23,685	23,696	23,835	23,783	23,896	23,876	71,069	71,216	71,555	213,840
2	Total Actual Usage (kWhs)	Revenue Reports	98,242,198	89,643,702	94,186,354	79,664,723	87,613,539	84,382,747	100,020,622	95,938,903	82,515,967	282,072,254	251,661,009	278,475,492	812,208,755
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 8,598,397	\$ 7,984,633	\$ 8,296,308	\$ 7,164,355	\$ 7,703,908	\$ 7,535,162	\$ 8,718,888	\$ 8,482,189	\$ 7,452,369	\$ 24,879,338	\$ 22,403,425	\$ 24,653,446	\$ 71,936,210
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 671,262	\$ 719,542	\$ 730,524	\$ 724,029	\$ 725,574	\$ 730,240	\$ 723,507	\$ 728,496	\$ 724,337	\$ 2,121,328	\$ 2,179,842	\$ 2,176,340	\$ 6,477,510
<b>Existing Customers</b>															
7	Actual Customers on System During Test Year	(1) - (22)	23,268	23,253	23,307	23,239	23,214	23,302	23,202	23,252	23,220	69,828	69,755	69,674	209,257
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$209.09	\$218.32	\$220.33	\$202.70	\$211.66	\$215.45	\$223.26	\$237.01	\$209.17	\$215.91	\$209.94	\$223.15	\$216.33
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 4,865,022	\$ 5,076,540	\$ 5,135,162	\$ 4,710,466	\$ 4,913,399	\$ 5,020,504	\$ 5,180,084	\$ 5,510,975	\$ 4,857,018	\$ 15,076,724	\$ 14,644,369	\$ 15,548,078	\$ 45,269,170
11	Actual Base Rate Revenue	(5) - (26)	\$ 8,479,313	\$ 7,839,959	\$ 8,170,747	\$ 7,065,241	\$ 7,587,224	\$ 7,435,504	\$ 8,594,612	\$ 8,345,234	\$ 7,302,259	\$ 24,490,019	\$ 22,087,969	\$ 24,242,105	\$ 70,820,093
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 662,421	\$ 709,184	\$ 719,039	\$ 712,468	\$ 711,558	\$ 717,397	\$ 709,430	\$ 714,056	\$ 709,917	\$ 2,090,644	\$ 2,141,423	\$ 2,133,404	\$ 6,365,471
13	Actual Usage (kWhs)	(2) - (28)	96,930,786	88,092,346	92,844,847	78,652,626	86,348,020	83,336,646	98,679,677	94,475,860	80,915,040	277,867,979	248,337,292	274,070,577	800,275,848
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	(13) x (14)	\$ 2,341,848	\$ 2,128,311	\$ 2,243,132	\$ 1,900,247	\$ 2,086,168	\$ 2,013,413	\$ 2,384,101	\$ 2,282,537	\$ 1,954,907	\$ 6,713,290	\$ 5,999,829	\$ 6,621,545	\$ 19,334,664
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 5,475,043	\$ 5,002,464	\$ 5,208,577	\$ 4,452,525	\$ 4,789,498	\$ 4,704,694	\$ 5,501,081	\$ 5,348,641	\$ 4,637,434	\$ 15,686,085	\$ 13,946,717	\$ 15,487,156	\$ 45,119,958
17	Non-Residential Revenue Per Customer Received		\$235.30	\$215.13	\$223.48	\$191.60	\$206.32	\$201.90	\$237.10	\$230.03	\$199.72	\$224.64	\$199.94	\$222.28	\$215.62
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (610,022)	\$ 74,076	\$ (75,415)	\$ 257,941	\$ 123,902	\$ 315,809	\$ (320,997)	\$ 162,335	\$ 219,584	\$ (609,361)	\$ 697,652	\$ 60,922	\$ 149,213
<b>New Customers</b>															
22	Actual Customers New Since Test Year	Revenue Reports	387	415	439	446	482	533	581	644	656	1,241	1,461	1,881	4,583
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$116.50	\$121.64	\$122.76	\$112.94	\$117.93	\$120.04	\$124.39	\$132.05	\$116.55	\$120.43	\$117.18	\$124.28	\$120.97
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 45,084	\$ 50,480	\$ 53,891	\$ 50,369	\$ 56,841	\$ 63,983	\$ 72,273	\$ 85,043	\$ 76,454	\$ 149,456	\$ 171,194	\$ 233,769	\$ 554,420
26	Actual Base Rate Revenue	Revenue Reports	\$ 119,085	\$ 144,673	\$ 125,561	\$ 99,115	\$ 116,684	\$ 99,658	\$ 124,276	\$ 136,955	\$ 150,110	\$ 389,319	\$ 315,457	\$ 411,342	\$ 1,116,117
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 8,841	\$ 10,358	\$ 11,485	\$ 11,560	\$ 14,016	\$ 12,843	\$ 14,076	\$ 14,440	\$ 14,420	\$ 30,684	\$ 38,419	\$ 42,936	\$ 112,040
28	Actual Usage (kWhs)	Revenue Reports	1,311,412	1,551,356	1,341,507	1,012,097	1,265,519	1,046,101	1,340,945	1,463,043	1,600,927	4,204,275	3,323,717	4,404,915	11,932,907
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
30	Variable Power Supply Revenue	(28) x (29)	\$ 31,684	\$ 37,481	\$ 32,411	\$ 24,452	\$ 30,575	\$ 25,274	\$ 32,397	\$ 35,347	\$ 38,678	\$ 93,347	\$ 81,665	\$ 102,765	\$ 288,686
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 32,865	\$ 38,879	\$ 33,620	\$ 25,364	\$ 31,715	\$ 26,216	\$ 33,605	\$ 36,665	\$ 40,121	\$ 96,865	\$ 81,665	\$ 102,765	\$ 288,686
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 45,695	\$ 57,957	\$ 48,045	\$ 37,738	\$ 40,378	\$ 35,325	\$ 44,197	\$ 50,503	\$ 56,891	\$ 151,697	\$ 113,440	\$ 151,591	\$ 416,728
34	Non-Residential Revenue Per Customer Received		\$118.07	\$139.65	\$109.44	\$84.61	\$83.77	\$66.28	\$76.07	\$78.42	\$86.72	\$122.24	\$77.65	\$80.59	\$90.93
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (611)	\$ (7,476)	\$ 5,846	\$ 12,632	\$ 16,464	\$ 28,659	\$ 28,076	\$ 34,540	\$ 19,563	\$ (2,241)	\$ 57,754	\$ 82,178	\$ 137,691
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (610,632)	\$ 66,600	\$ (67,569)	\$ 270,573	\$ 140,365	\$ 344,468	\$ (292,921)	\$ 196,875	\$ 239,147	\$ (611,602)	\$ 755,406	\$ 143,100	\$ 286,904
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 4,106	\$ (448)	\$ 454	\$ (1,819)	\$ (944)	\$ (2,316)	\$ 1,970	\$ (1,324)	\$ (1,608)	\$ 4,112	\$ (5,079)	\$ (962)	\$ (1,929)
39	Customer Deposit Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	Avg Balance Calc	\$ (253)	\$ (478)	\$ (479)	\$ (395)	\$ (226)	\$ (25)	\$ (4)	\$ (43)	\$ 137	\$ (1,210)	\$ (646)	\$ 90	\$ (1,766)
41	Monthly Non-Residential Deferral Totals		\$ (606,779)	\$ 65,674	\$ (67,594)	\$ 268,358	\$ 139,196	\$ 342,127	\$ (290,955)	\$ 195,507	\$ 237,675	\$ (608,699)	\$ 749,681	\$ 142,228	\$ 283,209
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (606,779)	\$ (541,105)	\$ (608,699)	\$ (340,341)	\$ (201,145)	\$ 140,982	\$ (149,973)	\$ 45,534	\$ 283,209				
44	Total Cumulative Deferral	Res line(43)+Non-Res line (43)	\$ (2,130,765)	\$ (2,350,514)	\$ (2,193,189)	\$ (2,027,752)	\$ (1,949,194)	\$ (1,494,844)	\$ (2,478,146)	\$ (2,775,880)	\$ (2,551,396)				

**Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017**

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

Line No.	Source	1st Quarter 2017												2nd Quarter 2017												3rd Quarter 2017												2017 YTD												
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total									
<b>Residential Group</b>																																																		
1	Total Actual Billed Customers	Revenue Reports	79,942	79,924	80,012	79,995	79,923	80,011	80,115	80,326	80,523	239,878	239,929	240,964	720,771																																			
2	Total Actual Usage (Therms)	Revenue Reports	12,030,330	8,205,105	7,018,804	4,807,641	2,613,794	1,233,197	1,087,844	986,275	1,445,438	27,254,239	8,654,632	3,519,557	39,428,427																																			
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 6,186,931	\$ 4,331,284	\$ 3,774,813	\$ 2,723,320	\$ 1,666,731	\$ 990,960	\$ 961,800	\$ 922,018	\$ 1,117,438	\$ 14,293,027	\$ 5,381,010	\$ 3,001,257	\$ 22,675,294																																			
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 421,632	\$ 421,576	\$ 422,315	\$ 422,681	\$ 422,633	\$ 423,841	\$ 423,651	\$ 424,665	\$ 425,355	\$ 1,265,523	\$ 1,269,155	\$ 1,273,672	\$ 3,808,350																																			
<b>Existing Customers</b>																																																		
7	Actual Customers on System During Test Year	(1) - (22)	76,070	75,938	75,914	75,755	75,566	75,469	75,392	75,461	75,558	227,922	226,790	226,411	681,123																																			
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$56.04	\$48.88	\$42.77	\$ 24.66	\$ 16.04	\$ 10.18	\$ 6.35	\$ 6.24	\$ 7.56	\$49.24	\$16.97	\$6.72	\$24.36																																			
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 4,263,220	\$ 3,711,910	\$ 3,246,694	\$ 1,867,851	\$ 1,212,097	\$ 768,345	\$ 478,838	\$ 471,094	\$ 571,385	\$ 11,221,824	\$ 3,848,293	\$ 1,521,316	\$ 16,591,432																																			
11	Actual Base Rate Revenue	(3) - (26)	\$ 5,901,730	\$ 4,105,302	\$ 3,585,147	\$ 2,574,562	\$ 1,560,693	\$ 929,021	\$ 912,460	\$ 875,709	\$ 1,064,647	\$ 13,592,179	\$ 5,064,277	\$ 2,852,816	\$ 21,509,271																																			
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 401,606	\$ 401,053	\$ 401,299	\$ 400,967	\$ 400,348	\$ 400,670	\$ 399,635	\$ 399,780	\$ 400,016	\$ 1,203,958	\$ 1,201,984	\$ 1,199,431	\$ 3,605,373																																			
13	Actual Usage (Therms)	(2) - (28)	11,474,943	7,774,786	6,665,582	4,541,559	2,438,376	1,152,000	1,034,805	941,405	1,387,942	25,915,311	8,131,935	3,364,152	37,411,398																																			
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 5,500,125	\$ 3,704,248	\$ 3,183,848	\$ 2,173,595	\$ 1,160,345	\$ 528,352	\$ 512,825	\$ 475,929	\$ 664,632	\$ 12,388,221	\$ 3,862,293	\$ 1,653,385	\$ 17,903,899																																			
17	Residential Revenue Per Customer Received		\$72.30	\$48.78	\$41.94	\$28.69	\$15.36	\$7.00	\$6.80	\$6.31	\$8.80	\$54.35	\$17.03	\$7.30	\$26.29																																			
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (1,236,905)	\$ 7,662	\$ 62,846	\$ (305,744)	\$ 51,752	\$ 239,993	\$ (33,988)	\$ (4,835)	\$ (93,247)	\$ (1,166,397)	\$ (14,000)	\$ (132,070)	\$ (1,312,466)																																			
<b>New Customers</b>																																																		
22	Actual Customers New Since Test Year	Revenue Reports	3,872	3,986	4,098	4,240	4,357	4,542	4,723	4,865	4,965	11,956	13,139	14,553	39,648																																			
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$52.79	\$46.05	\$40.29	\$23.23	\$15.11	\$9.59	\$5.98	\$5.88	\$7.12	\$46.26	\$15.82	\$6.34	\$21.52																																			
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 204,420	\$ 183,543	\$ 165,103	\$ 98,483	\$ 65,836	\$ 43,561	\$ 28,258	\$ 28,611	\$ 35,370	\$ 553,066	\$ 207,879	\$ 92,239	\$ 853,184																																			
26	Actual Base Rate Revenue	Revenue Reports	\$ 285,200	\$ 225,982	\$ 189,666	\$ 148,758	\$ 106,037	\$ 61,938	\$ 49,341	\$ 46,309	\$ 52,791	\$ 700,849	\$ 316,733	\$ 148,441	\$ 1,166,023																																			
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 20,026	\$ 20,522	\$ 21,017	\$ 21,714	\$ 22,285	\$ 23,171	\$ 24,017	\$ 24,885	\$ 25,340	\$ 61,565	\$ 67,171	\$ 74,241	\$ 202,977																																			
28	Actual Usage (Therms)	Revenue Reports	555,387	430,319	353,222	266,082	175,418	81,197	53,039	44,870	57,496	1,338,928	522,697	155,405	2,017,030																																			
31	Fixed Production and UG Storage Rate per Therm	Page 1	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769	\$ 0.02769																																			
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 15,378	\$ 11,915	\$ 9,780	\$ 7,368	\$ 4,857	\$ 2,248	\$ 1,469	\$ 1,242	\$ 1,592	\$ 602,210	\$ 235,090	\$ 69,897	\$ 907,196																																			
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 249,796	\$ 193,545	\$ 158,869	\$ 119,676	\$ 78,895	\$ 36,519	\$ 23,855	\$ 20,181	\$ 25,860	\$ 602,210	\$ 235,090	\$ 69,897	\$ 907,196																																			
34	Residential Revenue Per Customer Received		\$64.51	\$48.56	\$38.77	\$28.23	\$18.11	\$8.04	\$5.05	\$4.15	\$5.21	\$50.37	\$17.89	\$4.80	\$22.88																																			
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (45,376)	\$ (10,002)	\$ 6,234	\$ (21,193)	\$ (13,059)	\$ 7,042	\$ 4,403	\$ 8,429	\$ 9,510	\$ (49,144)	\$ (27,210)	\$ 22,342	\$ (54,012)																																			
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	\$ (1,282,281)	\$ (2,340)	\$ 69,080	\$ (326,938)	\$ 38,692	\$ 247,035	\$ (29,585)	\$ 3,594	\$ (83,737)	\$ (1,215,540)	\$ (41,210)	\$ (109,728)	\$ (1,366,478)																																			
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 7,409	\$ 14	\$ (399)	\$ 1,889	\$ (224)	\$ (1,427)	\$ 171	\$ (21)	\$ 484	\$ 7,023	\$ 238	\$ 634	\$ 7,896																																			
39	Customer Deposit Rate	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%																																			
40	Interest on Deferral	Avg Balance Calc	\$ (531)	\$ (1,064)	\$ (1,037)	\$ (1,145)	\$ (1,265)	\$ (1,148)	\$ (1,059)	\$ (1,070)	\$ (1,104)	\$ (2,632)	\$ (3,558)	\$ (3,233)	\$ (9,423)																																			
41	<b>Monthly Residential Deferral Totals</b>		<b>\$ (1,275,403)</b>	<b>\$ (3,390)</b>	<b>\$ 67,643</b>	<b>\$ (326,193)</b>	<b>\$ 37,204</b>	<b>\$ 244,460</b>	<b>\$ (30,473)</b>	<b>\$ 2,503</b>	<b>\$ (84,358)</b>	<b>\$ (1,211,149)</b>	<b>\$ (44,530)</b>	<b>\$ (112,327)</b>	<b>\$ (1,368,006)</b>																																			
42																																																		
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	\$ (1,275,403)	\$ (1,278,793)	\$ (1,211,149)	\$ (1,537,342)	\$ (1,500,139)	\$ (1,255,679)	\$ (1,286,151)	\$ (1,283,648)	\$ (1,368,006)																																							



**Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017**

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

Line No.	Source	2017										2017 YTD Total			
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	1st Quarter Total		2nd Quarter Total	3rd Quarter Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
<b>Non-Residential Group</b>															
1	Total Actual Billed Customers	Revenue Reports	1,443	1,437	1,452	1,446	1,440	1,455	1,442	1,455	1,446	4,332	4,341	4,343	13,016
2	Total Actual Usage (Therms)	Revenue Reports	3,935,547	2,983,156	2,561,436	1,917,762	1,344,663	1,375,063	1,002,005	1,448,880	1,063,686	9,480,139	4,637,488	3,514,571	17,632,198
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 749,069	\$ 960,924	\$ 810,582	\$ 798,003	\$ 458,965	\$ 433,334	\$ 352,364	\$ 434,162	\$ 362,153	\$ 2,520,574	\$ 1,690,303	\$ 1,148,680	\$ 5,359,557
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 145,525	\$ 145,408	\$ 146,358	\$ 145,975	\$ 145,515	\$ 146,872	\$ 145,495	\$ 146,863	\$ 146,049	\$ 437,291	\$ 438,362	\$ 438,407	\$ 1,314,061
<b>Existing Customers</b>															
7	Actual Customers on System During Test Year	(1) - (22)	1,409	1,400	1,411	1,407	1,401	1,414	1,401	1,409	1,401	4,220	4,222	4,211	12,653
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$502.94	\$448.14	\$403.10	\$278.75	\$200.50	\$210.35	\$148.84	\$175.32	\$153.93	\$451.38	\$229.88	\$159.40	\$280.29
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 708,648	\$ 627,397	\$ 568,770	\$ 392,197	\$ 280,900	\$ 297,438	\$ 208,521	\$ 247,030	\$ 215,662	\$ 1,904,816	\$ 970,536	\$ 671,213	\$ 3,546,564
11	Actual Base Rate Revenue	(3) - (26)	\$ 722,292	\$ 938,005	\$ 789,641	\$ 782,488	\$ 446,103	\$ 399,562	\$ 340,807	\$ 385,696	\$ 342,099	\$ 2,449,939	\$ 1,628,153	\$ 1,068,602	\$ 5,146,694
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 137,502	\$ 138,021	\$ 140,404	\$ 142,093	\$ 141,586	\$ 142,943	\$ 141,416	\$ 142,732	\$ 142,020	\$ 415,927	\$ 426,621	\$ 426,168	\$ 1,268,716
13	Actual Usage (Therms)	(2) - (28)	3,849,239	2,910,773	2,495,124	1,868,881	1,305,775	1,225,216	966,754	1,220,375	987,178	9,255,136	4,399,871	3,174,307	16,829,314
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 584,790	\$ 799,984	\$ 649,237	\$ 640,395	\$ 304,517	\$ 256,620	\$ 199,391	\$ 242,964	\$ 200,080	\$ 2,034,012	\$ 1,201,532	\$ 642,435	\$ 3,877,979
17	Non-Residential Revenue Per Customer Received		\$415.04	\$571.42	\$460.13	\$455.15	\$217.36	\$181.48	\$142.32	\$172.44	\$142.81	\$481.99	\$284.59	\$152.56	\$306.49
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ 123,858	\$ (172,587)	\$ (80,468)	\$ (248,198)	\$ (23,617)	\$ 40,819	\$ 9,131	\$ 4,065	\$ 15,582	\$ (129,196)	\$ (230,996)	\$ 28,778	\$ (331,414)
<b>New Customers</b>															
22	Actual Customers New Since Test Year	Revenue Reports	34	37	41	39	39	41	41	46	45	112	119	132	363
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$436.28	\$388.74	\$349.67	\$241.80	\$173.93	\$182.47	\$129.11	\$152.09	\$133.53	\$388.87	\$199.12	\$138.62	\$235.67
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 14,834	\$ 14,384	\$ 14,336	\$ 9,430	\$ 6,783	\$ 7,481	\$ 5,294	\$ 6,996	\$ 6,009	\$ 43,554	\$ 23,695	\$ 18,298	\$ 85,547
26	Actual Base Rate Revenue	Revenue Reports	\$ 26,777	\$ 22,918	\$ 20,940	\$ 15,515	\$ 12,862	\$ 33,772	\$ 11,558	\$ 48,466	\$ 20,054	\$ 70,636	\$ 62,149	\$ 80,077	\$ 212,862
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 8,023	\$ 7,387	\$ 5,954	\$ 3,882	\$ 3,929	\$ 3,929	\$ 4,079	\$ 4,131	\$ 4,030	\$ 21,365	\$ 11,741	\$ 12,240	\$ 45,345
28	Actual Usage (Therms)	Revenue Reports	86,308	72,383	66,312	48,881	38,888	149,848	35,251	228,505	76,508	225,003	237,617	340,264	802,884
31	Fixed Production and UG Storage Rate per Therm	Page 1 w/d avg	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869	\$ 0.02869
32	Fixed Production and UG Storage Revenue	(30) x (31)	\$ 2,476	\$ 2,076	\$ 1,902	\$ 1,402	\$ 1,116	\$ 4,298	\$ 1,011	\$ 6,555	\$ 2,195	\$ 42,817	\$ 43,593	\$ 58,077	\$ 144,487
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 16,278	\$ 13,455	\$ 13,084	\$ 10,231	\$ 7,818	\$ 25,544	\$ 6,467	\$ 37,780	\$ 13,829	\$ 338,229	\$ 336,333	\$ 439,998	\$ 398,033
34	Non-Residential Revenue Per Customer Received		\$478.77	\$363.65	\$319.11	\$262.33	\$200.45	\$623.03	\$157.74	\$821.31	\$307.32	\$382.29	\$366.33	\$439.98	\$398.03
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (1,444)	\$ 928	\$ 1,253	\$ (801)	\$ (1,035)	\$ (18,063)	\$ (1,174)	\$ (30,784)	\$ (7,821)	\$ 737	\$ (19,898)	\$ (39,779)	\$ (58,940)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) - (35)	\$ 122,414	\$ (171,659)	\$ (79,215)	\$ (248,998)	\$ (24,652)	\$ 22,756	\$ 7,957	\$ (26,719)	\$ 7,762	\$ (128,459)	\$ (250,894)	\$ (11,000)	\$ (390,354)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (707)	\$ 992	\$ 458	\$ 1,439	\$ 142	\$ (131)	\$ (46)	\$ 154	\$ (45)	\$ 742	\$ 1,450	\$ 64	\$ 2,255
39	Customer Deposit Rate	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ 51	\$ 30	\$ (74)	\$ (210)	\$ (323)	\$ (324)	\$ (312)	\$ (320)	\$ (328)	\$ 8	\$ (857)	\$ (959)	\$ (1,809)
41	<b>Monthly Non-Residential Deferral Totals</b>		\$ 121,757	\$ (170,636)	\$ (78,831)	\$ (247,769)	\$ (24,832)	\$ 22,300	\$ 7,599	\$ (26,884)	\$ 7,389	\$ (127,710)	\$ (250,301)	\$ (11,896)	\$ (389,907)
42															
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ 121,757	\$ (48,879)	\$ (127,710)	\$ (375,479)	\$ (400,311)	\$ (378,011)	\$ (370,412)	\$ (397,296)	\$ (389,907)				
44	Total Cumulative Deferral	Res line(43) +Non-Res line (43)	\$ (1,153,646)	\$ (1,327,672)	\$ (1,338,859)	\$ (1,912,821)	\$ (1,900,450)	\$ (1,633,690)	\$ (1,656,563)	\$ (1,680,944)	\$ (1,757,913)				

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017

**Balance Sheet Accounts**

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	-1,635,826.01	-692,346.30	-2,328,172.31	
	REG ASSET-DECOUPLING DEFERRED		201708	-2,328,172.31	-493,241.42	-2,821,413.73	
	REG ASSET-DECOUPLING DEFERRED		201709	-2,821,413.73	-13,191.23	-2,834,604.96	
	<b>-1,198,778.95</b>						
	REG ASSET-DECOUPLING DEFERRED	GD	201707	-1,255,678.71	-30,472.56	-1,286,151.27	
	REG ASSET-DECOUPLING DEFERRED		201708	-1,286,151.27	2,503.30	-1,283,647.97	
	REG ASSET-DECOUPLING DEFERRED		201709	-1,283,647.97	-84,357.77	-1,368,005.74	
	<b>-112,327.03</b>						
	<b>-1,311,105.98</b>						
186338	REG ASSET NON-RES DECOUPLING D	ED	201707	140,981.60	-290,955.09	-149,973.49	
	REG ASSET NON-RES DECOUPLING D		201708	-149,973.49	195,507.26	45,533.77	
	REG ASSET NON-RES DECOUPLING D		201709	45,533.77	237,675.43	283,209.20	
	<b>142,227.60</b>						
	REG ASSET NON-RES DECOUPLING D	GD	201707	-378,011.24	7,599.10	-370,412.14	
	REG ASSET NON-RES DECOUPLING D		201708	-370,412.14	-26,884.35	-397,296.49	
	REG ASSET NON-RES DECOUPLING D		201709	-397,296.49	7,389.12	-389,907.37	
	<b>-11,896.13</b>						
	<b>130,331.47</b>						

Jurisdiction:ID

**Prior Year FCA**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182329	REG ASSET- DECOUPLING PRIOR YE	ED	201707	4,048,385.73	3,373.65	4,051,759.38	
	REG ASSET- DECOUPLING PRIOR YE		201708	4,051,759.38	3,376.47	4,055,135.85	
	REG ASSET- DECOUPLING PRIOR YE		201709	4,055,135.85	3,379.28	4,058,515.13	
	<b>10,129.40</b>						
	REG ASSET- DECOUPLING PRIOR YE	GD	201707	2,639,815.12	2,199.85	2,642,014.97	
	REG ASSET- DECOUPLING PRIOR YE		201708	2,642,014.97	2,201.68	2,644,216.65	
	REG ASSET- DECOUPLING PRIOR YE		201709	2,644,216.65	2,203.51	2,646,420.16	
	<b>6,605.04</b>						
	<b>16,734.44</b>						
182339	REG ASSET - NON RES DECOUPLING	ED	201707	2,569,232.37	2,141.03	2,571,373.40	
	REG ASSET - NON RES DECOUPLING		201708	2,571,373.40	2,142.81	2,573,516.21	
	REG ASSET - NON RES DECOUPLING		201709	2,573,516.21	2,144.60	2,575,660.81	
	<b>6,428.44</b>						
	REG ASSET - NON RES DECOUPLING	GD	201707	502,759.03	418.97	503,178.00	
	REG ASSET - NON RES DECOUPLING		201708	503,178.00	419.32	503,597.32	
	REG ASSET - NON RES DECOUPLING		201709	503,597.32	419.66	504,016.98	
	<b>1,257.95</b>						
	<b>7,686.39</b>						

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	-1,746,779.52	321,790.25	-1,424,989.27	
	ADFIT DECOUPLING DEFERRED REV		201708	-1,424,989.27	83,242.91	-1,341,746.36	
	ADFIT DECOUPLING DEFERRED REV		201709	-1,341,746.36	-87,226.68	-1,428,973.04	
	<b>317,806.48</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	201707	-473,922.53	-2,894.28	-476,816.81	
	ADFIT DECOUPLING DEFERRED REV		201708	-476,816.81	-1,741.93	-478,558.74	
	ADFIT DECOUPLING DEFERRED REV		201709	-478,558.74	14,012.42	-464,546.32	
	<b>9,376.21</b>						
	<b>327,182.69</b>						



Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017

**Income Statement Accounts**

GL Account Balance Accounting Period : '201707, 201708, 201709'

Jurisdiction:ID

**Deferred Revenue**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201707	1,628,186.47	690,695.32	2,318,881.79
	RESIDENTIAL DECOUPLING DEFERRE		201708	2,318,881.79	491,096.65	2,809,978.44
	RESIDENTIAL DECOUPLING DEFERRE		201709	2,809,978.44	10,835.54	2,820,813.98
				<b>1,192,627.51</b>		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201707	-142,837.16	290,951.34	148,114.18
	NON-RES DECOUPLING DEFERRED RE		201708	148,114.18	-195,550.76	-47,436.58
	NON-RES DECOUPLING DEFERRED RE		201709	-47,436.58	-237,538.51	-284,975.09
				<b>-142,137.93</b>		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201707	1,249,489.07	29,413.91	1,278,902.98
	RESIDENTIAL DECOUPLING DEFERRE		201708	1,278,902.98	-3,573.60	1,275,329.38
	RESIDENTIAL DECOUPLING DEFERRE		201709	1,275,329.38	83,253.37	1,358,582.75
				<b>109,093.68</b>		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201707	377,161.90	-7,910.81	369,251.09
	NON-RES DECOUPLING DEFERRED RE		201708	369,251.09	26,564.60	395,815.69
	NON-RES DECOUPLING DEFERRED RE		201709	395,815.69	-7,716.98	388,098.71
				<b>10,936.81</b>		

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	-32,991.79	-5,514.68	-38,506.47
	INT INC ON OTH DEFERRALS-IV FU		201708	-38,506.47	-5,519.28	-44,025.75
	INT INC ON OTH DEFERRALS-IV FU		201709	-44,025.75	-5,523.88	-49,549.63
				<b>-16,557.84</b>		
	INT INC ON OTH DEFERRALS-IV FU	GD	201707	-15,748.20	-2,618.82	-18,367.02
	INT INC ON OTH DEFERRALS-IV FU		201708	-18,367.02	-2,621.00	-20,988.02
	INT INC ON OTH DEFERRALS-IV FU		201709	-20,988.02	-2,623.17	-23,611.19
				<b>-7,862.99</b>		
				<b>-24,420.83</b>		
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201707	9,495.10	1,654.73	11,149.83
	INT EXP ON OTH DEFERRALS-IV FU		201708	11,149.83	2,188.27	13,338.10
	INT EXP ON OTH DEFERRALS-IV FU		201709	13,338.10	2,218.77	15,556.87
				<b>6,061.77</b>		
	INT EXP ON OTH DEFERRALS-IV FU	GD	201707	7,120.04	1,370.36	8,490.40
	INT EXP ON OTH DEFERRALS-IV FU		201708	8,490.40	1,390.05	9,880.45
	INT EXP ON OTH DEFERRALS-IV FU		201709	9,880.45	1,432.26	11,312.71
				<b>4,192.67</b>		
				<b>10,254.44</b>		
<b>Net Interest Income</b>					<b>-14,166.39</b>	

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017

**Financial Reporting Contra Asset Accounts**

GL Account Balance Accounting Period : '201707, 201708, 201709'

Jurisdiction:ID

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201707	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201708	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201709	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	201707	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201708	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201709	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201707	-131,975.00	58,386.00	-73,589.00	
	CONTRA DECOUPLED DEFERRED REVE		201708	-73,589.00	54,378.00	-19,211.00	
	CONTRA DECOUPLED DEFERRED REVE		201709	-19,211.00	19,211.00	0.00	
	<b>131,975.00</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	201707	-154,820.00	28,524.00	-126,296.00	
	CONTRA DECOUPLED DEFERRED REVE		201708	-126,296.00	26,737.00	-99,559.00	
CONTRA DECOUPLED DEFERRED REVE	201709		-99,559.00	34,310.00	-65,249.00		
<b>89,571.00</b>							
<b>221,546.00</b>							
456311	CONTRA DECOUPLING DEFERRAL	ED	201707	-388,900.00	-58,386.00	-447,286.00	
	CONTRA DECOUPLING DEFERRAL		201708	-447,286.00	-54,378.00	-501,664.00	
	CONTRA DECOUPLING DEFERRAL		201709	-501,664.00	-19,211.00	-520,875.00	
	<b>-131,975.00</b>						
<b>-131,975.00</b>							
495311	CONTRA DECOUPLING DEFERRAL	GD	201707	-743,392.00	-28,524.00	-771,916.00	
	CONTRA DECOUPLING DEFERRAL		201708	-771,916.00	-26,737.00	-798,653.00	
	CONTRA DECOUPLING DEFERRAL		201709	-798,653.00	-34,310.00	-832,963.00	
	<b>-89,571.00</b>						
<b>-89,571.00</b>							



Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017

NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2017. The similarity of the percentage change indicates that the mechanism is working as intended.

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

	Q1	Q2	Q3	Q4	YTD wtd Average	%
<b>Electric Residential</b>						
Change in Use per Customer	138	15	168		428	5.4%
Change in FCA Revenue per Customer	\$15.03	\$0.45	\$11.33		\$35.79	7.1%
Deferral per Average Customer	-\$15.03	-\$0.45	-\$11.33		-\$35.79	
<b>Electric Non-Residential</b>						
Change in Use per Customer	343	(642)	(276)		(768)	-2.2%
Change in FCA Revenue per Customer	\$25.82	-\$31.82	-\$6.00		-\$16.10	-0.8%
Deferral per Average Customer	-\$25.82	\$31.82	\$6.00		\$16.10	
<b>Natural Gas Residential</b>						
Change in Use per Customer	32	2	2		46	8.0%
Change in FCA Revenue per Customer	\$15.20	\$0.52	\$1.37		\$22.75	7.9%
Deferral per Average Customer	-\$15.20	-\$0.52	-\$1.37		-\$22.75	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	583	158	315		1,408	12.6%
Change in FCA Revenue per Customer	\$88.96	\$173.39	\$7.60		\$359.88	14.3%
Deferral per Average Customer	-\$88.96	-\$173.39	-\$7.60		-\$359.88	

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 surcharge may not be fully recovered by 12/31/2018 and therefore was not recognizable as income for financial reporting purposes in 2016. The 2017 entries reflect the recognition of 2016 amounts expected to be recovered during 2019. The income statement impact of the contra deferral will be eliminated for normalized Idaho results reporting.

**Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017**

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

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

Line No.	Source	1st Quarter 2017										2nd Quarter 2017	3rd Quarter 2017	2017 YTD	
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
<b>Schedule 11/12</b>															
1	Total Actual Billed Customers	Revenue Reports	21,112	21,131	21,199	21,137	21,160	21,267	21,254	21,344	21,336	63,442	63,564	63,934	190,940
2	Total Actual Usage (kWhs)	Revenue Reports	39,463,590	33,294,934	33,123,613	27,701,593	28,079,859	26,845,519	32,859,310	31,234,854	26,439,465	105,882,137	82,626,971	90,533,629	279,042,737
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,868,633	\$ 3,386,516	\$ 3,378,733	\$ 2,896,623	\$ 2,919,402	\$ 2,796,485	\$ 3,306,554	\$ 3,183,206	\$ 2,767,133	\$ 10,633,882	\$ 8,612,510	\$ 9,256,894	\$ 28,503,286
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 233,963	\$ 255,811	\$ 257,178	\$ 256,398	\$ 256,458	\$ 258,405	\$ 257,649	\$ 258,979	\$ 259,314	\$ 746,952	\$ 771,261	\$ 775,942	\$ 2,294,155
<b>Existing Customers</b>															
7	Actual Customers on System During Test Year	(1) - (22)	20,745	20,740	20,786	20,716	20,704	20,760	20,701	20,729	20,708	62,271	62,180	62,138	186,589
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$109.60	\$107.60	\$107.80	\$ 94.37	\$ 90.83	\$ 86.54	\$ 95.84	\$ 103.39	\$ 89.28	\$108.33	\$90.58	\$96.17	\$98.36
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,273,609	\$ 2,231,645	\$ 2,240,653	\$ 1,954,898	\$ 1,880,564	\$ 1,796,540	\$ 1,984,015	\$ 2,143,086	\$ 1,848,716	\$ 6,745,907	\$ 5,632,002	\$ 5,975,818	\$ 18,353,727
10	Actual Base Rate Revenue	(3) - (26)	\$ 3,795,118	\$ 3,314,840	\$ 3,319,164	\$ 2,839,529	\$ 2,868,979	\$ 2,742,636	\$ 3,244,082	\$ 3,104,720	\$ 2,689,224	\$ 10,429,121	\$ 8,451,145	\$ 9,038,027	\$ 27,918,293
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 229,924	\$ 251,155	\$ 252,193	\$ 251,327	\$ 251,079	\$ 252,452	\$ 251,180	\$ 251,727	\$ 251,799	\$ 733,272	\$ 754,858	\$ 754,705	\$ 2,242,835
13	Actual Usage (kWhs)	(2) - (28)	38,694,743	32,591,484	32,543,835	27,176,821	27,600,957	26,329,180	32,253,802	30,474,281	25,697,510	103,830,062	81,106,958	88,425,593	273,362,613
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	(13) x (14)	\$ 934,865	\$ 787,410	\$ 786,259	\$ 656,592	\$ 666,839	\$ 636,113	\$ 779,252	\$ 736,259	\$ 620,852	\$ 2,508,534	\$ 1,959,544	\$ 2,136,362	\$ 6,604,441
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,630,329	\$ 2,276,275	\$ 2,280,712	\$ 1,931,610	\$ 1,951,061	\$ 1,854,071	\$ 2,213,651	\$ 2,116,734	\$ 1,816,574	\$ 7,187,315	\$ 5,736,743	\$ 6,146,959	\$ 19,071,017
17	Residential Revenue Per Customer Received		\$126.79	\$109.75	\$109.72	\$93.24	\$94.24	\$89.31	\$106.93	\$102.11	\$87.72	\$115.42	\$92.26	\$98.92	\$102.21
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (356,720)	\$ (44,630)	\$ (40,059)	\$ 23,288	\$ (70,497)	\$ (57,531)	\$ (229,635)	\$ 26,352	\$ 32,143	\$ (441,409)	\$ (104,740)	\$ (171,141)	\$ (717,290)
<b>New Customers</b>															
22	Actual Customers New Since Test Year	Revenue Reports	367	391	413	421	456	507	553	615	628	1,171	1,384	1,796	4,351
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$65.20	\$64.02	\$64.13	\$56.14	\$54.04	\$51.49	\$57.02	\$61.51	\$53.11	\$64.43	\$53.74	\$57.19	\$58.04
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 23,930	\$ 25,030	\$ 26,487	\$ 23,636	\$ 24,642	\$ 26,103	\$ 31,532	\$ 37,828	\$ 33,355	\$ 75,447	\$ 74,381	\$ 102,715	\$ 252,544
26	Actual Base Rate Revenue	Revenue Reports	\$ 73,515	\$ 71,676	\$ 59,569	\$ 57,094	\$ 50,423	\$ 53,848	\$ 62,472	\$ 78,486	\$ 77,909	\$ 204,761	\$ 161,365	\$ 218,867	\$ 584,993
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 4,400	\$ 4,656	\$ 4,985	\$ 5,070	\$ 5,379	\$ 5,953	\$ 6,470	\$ 7,252	\$ 7,515	\$ 13,681	\$ 16,403	\$ 21,237	\$ 51,320
28	Actual Usage (kWhs)	Revenue Reports	768,847	703,450	579,778	524,772	478,902	516,339	605,508	760,573	741,955	2,052,075	1,520,013	1,208,036	5,680,124
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
30	Variable Power Supply Revenue	(28) x (29)	\$ 18,575	\$ 16,995	\$ 14,007	\$ 12,678	\$ 11,570	\$ 12,475	\$ 14,629	\$ 18,375	\$ 17,926	\$ 50,002	\$ 37,111	\$ 47,040	\$ 117,276
31	Fixed Production and Transmission Rate per kWh	Page 1	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838
32	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 29,084	\$ 30,064	\$ 24,126	\$ 24,454	\$ 19,884	\$ 20,770	\$ 24,192	\$ 31,277	\$ 31,415	\$ 83,275	\$ 65,109	\$ 86,885	\$ 235,268
33	Residential Revenue Per Customer Received		\$79.25	\$76.89	\$58.42	\$58.09	\$43.61	\$40.97	\$43.75	\$50.86	\$50.02	\$71.11	\$47.04	\$48.38	\$54.07
34	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (5,154)	\$ (5,034)	\$ 2,361	\$ (818)	\$ 4,757	\$ 5,333	\$ 7,340	\$ 6,551	\$ 1,940	\$ (7,828)	\$ 9,273	\$ 15,831	\$ 17,276
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (361,874)	\$ (49,664)	\$ (37,698)	\$ 22,470	\$ (65,740)	\$ (52,197)	\$ (222,295)	\$ 32,902	\$ 34,083	\$ (449,236)	\$ (95,468)	\$ (155,310)	\$ (700,014)
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 2,399	\$ 300	\$ 269	\$ (157)	\$ 474	\$ 387	\$ 1,544	\$ (177)	\$ (216)	\$ 2,968	\$ 704	\$ 1,151	\$ 4,823
39	Customer Deposit Rate	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
40	Interest on Deferral	Avg Balance Calc	\$ (150)	\$ (320)	\$ (357)	\$ (363)	\$ (381)	\$ (431)	\$ (545)	\$ (623)	\$ (596)	\$ (827)	\$ (1,175)	\$ (1,764)	\$ (3,766)
41	<b>Monthly Schedule 11/12 Deferral Totals</b>		<b>\$ (359,625)</b>	<b>\$ (49,684)</b>	<b>\$ (37,785)</b>	<b>\$ 21,950</b>	<b>\$ (65,647)</b>	<b>\$ (52,241)</b>	<b>\$ (221,296)</b>	<b>\$ 32,102</b>	<b>\$ 33,270</b>	<b>\$ (447,095)</b>	<b>\$ (95,939)</b>	<b>\$ (155,923)</b>	<b>\$ (698,957)</b>
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (359,625)	\$ (409,309)	\$ (447,095)	\$ (425,145)	\$ (490,792)	\$ (543,034)	\$ (764,329)	\$ (732,228)	\$ (698,957)				



Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017

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

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

Line No.	Source	2017										2017 Total	2017 Total	2017 Total	2017 Total	
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total					
Schedule 21/22																
1	Total Actual Billed Customers	Revenue Reports	1,140	1,122	1,144	1,135	1,137	1,136	1,127	1,138	1,126	3,406	3,408	3,391	10,205	
2	Total Actual Usage (kWhs)	Revenue Reports	55,161,763	52,278,786	57,177,117	48,746,220	55,793,581	51,945,202	57,719,523	54,094,487	47,946,540	164,617,666	156,485,003	159,760,550	480,863,219	
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 4,397,273	\$ 4,223,798	\$ 4,555,800	\$ 3,969,568	\$ 4,437,467	\$ 4,225,618	\$ 4,570,946	\$ 4,370,343	\$ 3,966,204	\$ 13,176,870	\$ 12,632,653	\$ 12,907,493	\$ 38,717,017	
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 424,723	\$ 449,607	\$ 459,333	\$ 453,493	\$ 455,132	\$ 457,464	\$ 451,787	\$ 455,333	\$ 450,853	\$ 1,333,664	\$ 1,366,089	\$ 1,357,973	\$ 4,057,727	
Existing Customers																
7	Actual Customers on System During Test Year	(1) - (22)	1,127	1,106	1,127	1,119	1,120	1,119	1,109	1,120	1,109	3,360	3,358	3,338	10,056	
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$2,177.69	\$2,305.52	\$2,347.40	\$2,187.73	\$2,315.57	\$2,320.10	\$2,244.34	\$2,393.95	\$2,201.21	\$2,276.69	\$2,274.48	\$2,280.21	\$2,277.12	
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 2,454,251	\$ 2,549,908	\$ 2,645,515	\$ 2,448,071	\$ 2,593,436	\$ 2,596,195	\$ 2,488,977	\$ 2,681,222	\$ 2,441,145	\$ 7,649,674	\$ 7,637,702	\$ 7,611,344	\$ 22,898,720	
11	Actual Base Rate Revenue	(3) - (26)	\$ 4,353,100	\$ 4,175,909	\$ 4,508,838	\$ 3,928,746	\$ 4,372,121	\$ 4,180,727	\$ 4,511,403	\$ 4,314,439	\$ 3,920,347	\$ 13,037,847	\$ 12,481,594	\$ 12,746,188	\$ 38,265,629	
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 419,985	\$ 443,983	\$ 452,921	\$ 447,093	\$ 446,585	\$ 450,664	\$ 444,280	\$ 448,256	\$ 444,053	\$ 1,316,889	\$ 1,344,343	\$ 1,336,589	\$ 3,997,821	
13	Actual Usage (kWhs)	(2) - (28)	54,634,323	51,727,026	56,636,277	48,271,020	55,015,901	51,424,442	57,006,843	53,417,967	47,394,380	162,997,626	154,711,363	157,819,190	475,528,179	
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	
15	Variable Power Supply Revenue	(13) x (14)	\$ 1,319,965	\$ 1,249,725	\$ 1,368,332	\$ 1,166,228	\$ 1,329,184	\$ 1,242,415	\$ 1,377,285	\$ 1,290,578	\$ 1,145,048	\$ 3,938,023	\$ 3,737,827	\$ 3,812,912	\$ 11,488,761	
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 2,613,150	\$ 2,482,201	\$ 2,687,584	\$ 2,315,424	\$ 2,596,351	\$ 2,487,648	\$ 2,689,838	\$ 2,575,605	\$ 2,331,245	\$ 7,782,935	\$ 7,399,424	\$ 7,596,687	\$ 22,779,047	
17	Non-Residential Revenue Per Customer Received		\$2,318.68	\$2,244.30	\$2,384.72	\$2,069.19	\$2,318.17	\$2,223.10	\$2,425.46	\$2,299.65	\$2,102.11	\$2,316.35	\$2,203.52	\$2,275.82	\$2,265.22	
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (158,899)	\$ 67,707	\$ (42,070)	\$ 132,646	\$ (2,915)	\$ 108,547	\$ (200,860)	\$ 105,617	\$ 109,900	\$ (133,261)	\$ 238,278	\$ 14,656	\$ 119,673	
New Customers																
22	Actual Customers New Since Test Year	Revenue Reports	13	16	17	16	17	17	18	18	17	46	50	53	149	
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$1,097.99	\$1,162.44	\$1,183.56	\$1,103.05	\$1,167.51	\$1,169.79	\$1,131.60	\$1,207.03	\$1,109.83	\$1,152.03	\$1,147.66	\$1,150.24	\$1,149.93	
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 14,274	\$ 18,599	\$ 20,120	\$ 17,649	\$ 19,848	\$ 19,887	\$ 20,369	\$ 21,726	\$ 18,867	\$ 52,993	\$ 57,383	\$ 60,963	\$ 171,339	
26	Actual Base Rate Revenue	Revenue Reports	\$ 44,173	\$ 47,888	\$ 46,962	\$ 40,823	\$ 65,347	\$ 44,890	\$ 59,544	\$ 55,904	\$ 45,857	\$ 139,023	\$ 151,060	\$ 161,305	\$ 451,388	
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 4,739	\$ 5,624	\$ 6,412	\$ 6,400	\$ 8,547	\$ 6,800	\$ 7,507	\$ 7,077	\$ 6,800	\$ 16,775	\$ 21,747	\$ 21,384	\$ 59,906	
28	Actual Usage (kWhs)	Revenue Reports	527,440	551,760	540,840	475,200	777,680	520,760	712,680	676,520	552,160	1,620,040	1,773,640	1,941,360	5,335,040	
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	
30	Variable Power Supply Revenue	(28) x (29)	\$ 12,743	\$ 13,331	\$ 13,067	\$ 11,481	\$ 18,789	\$ 12,582	\$ 17,218	\$ 16,345	\$ 13,340	\$ 39,935	\$ 44,827	\$ 49,819	\$ 133,501	
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	\$ 0.02407	
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 12,695	\$ 13,281	\$ 13,018	\$ 11,438	\$ 18,719	\$ 12,535	\$ 17,154	\$ 16,284	\$ 13,290	\$ 39,700	\$ 44,600	\$ 49,700	\$ 133,200	
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 13,995	\$ 15,653	\$ 14,465	\$ 11,504	\$ 19,293	\$ 12,974	\$ 17,664	\$ 16,198	\$ 12,426	\$ 44,114	\$ 43,770	\$ 46,289	\$ 134,174	
34	Non-Residential Revenue Per Customer Received		\$1,076.57	\$978.31	\$850.91	\$718.99	\$1,134.85	\$763.18	\$981.36	\$899.90	\$730.97	\$959.00	\$875.41	\$873.38	\$900.49	
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ 278	\$ 2,946	\$ 5,655	\$ 6,145	\$ 555	\$ 6,912	\$ 2,704	\$ 5,528	\$ 6,441	\$ 8,879	\$ 13,613	\$ 14,674	\$ 37,166	
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (158,820)	\$ 70,653	\$ (36,415)	\$ 138,791	\$ (2,360)	\$ 115,459	\$ (198,156)	\$ 111,145	\$ 116,341	\$ (124,382)	\$ 251,891	\$ 29,330	\$ 156,838	
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 1,068	\$ (455)	\$ 283	\$ (892)	\$ 20	\$ (730)	\$ 1,351	\$ (710)	\$ (739)	\$ 896	\$ (1,602)	\$ (99)	\$ (805)	
39	Customer Deposit Rate	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		
40	Interest on Deferral	Avg Balance Calc	\$ (66)	\$ (102)	\$ (88)	\$ (46)	\$ 11	\$ 58	\$ 23	\$ (12)	\$ 82	\$ (256)	\$ 23	\$ 93	\$ (140)	
41	Monthly Schedule 21/22 Deferral Totals		\$ (157,618)	\$ 70,095	\$ (36,220)	\$ 137,854	\$ (2,330)	\$ 114,787	\$ (196,782)	\$ 110,423	\$ 115,683	\$ (123,742)	\$ 250,311	\$ 29,324	\$ 155,893	
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (157,618)	\$ (87,522)	\$ (123,742)	\$ 14,112	\$ 11,782	\$ 126,569	\$ (70,213)	\$ 40,210	\$ 155,893					

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017

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

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

Line No.	Source	1st Quarter 2017										2nd Quarter 2017		3rd Quarter 2017		2017 YTD	
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total	Total	Total	Total			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)							
<b>Schedule 31/32</b>																	
1	Total Actual Billed Customers	Revenue Reports	1,403	1,415	1,403	1,413	1,399	1,432	1,402	1,414	1,414	4,221	4,244	4,230	12,695		
2	Total Actual Usage (kWhs)	Revenue Reports	3,616,845	4,069,982	3,885,624	3,216,910	3,740,099	5,592,026	9,441,789	10,609,562	8,129,962	11,572,451	12,549,035	28,181,313	52,302,799		
3	Total Actual Base Rate Revenue	Revenue Reports	\$ 332,492	\$ 374,319	\$ 361,774	\$ 298,164	\$ 347,039	\$ 513,060	\$ 841,387	\$ 928,640	\$ 719,032	\$ 1,068,585	\$ 1,158,262	\$ 2,489,060	\$ 4,715,907		
4	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 12,576	\$ 14,124	\$ 14,013	\$ 14,138	\$ 13,984	\$ 14,370	\$ 14,071	\$ 14,183	\$ 14,171	\$ 40,712	\$ 42,492	\$ 42,425	\$ 125,629		
<b>Existing Customers</b>																	
7	Actual Customers on System During Test Year	(1) - (22)	1,396	1,407	1,394	1,404	1,390	1,423	1,392	1,403	1,403	4,197	4,217	4,198	12,612		
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$91.32	\$153.50	\$143.31	\$166.32	\$244.21	\$368.72	\$471.62	\$466.16	\$342.32	\$129.43	\$260.29	\$426.59	\$272.10		
9	Fixed Cost Adjustment Revenue	(7) x (8)	\$ 127,481	\$ 215,968	\$ 199,775	\$ 233,513	\$ 339,450	\$ 524,683	\$ 656,501	\$ 654,027	\$ 480,282	\$ 543,224	\$ 1,097,646	\$ 1,790,810	\$ 3,431,680		
11	Actual Base Rate Revenue	(3) - (26)	\$ 331,095	\$ 349,210	\$ 342,745	\$ 296,966	\$ 346,124	\$ 512,141	\$ 839,127	\$ 926,075	\$ 692,688	\$ 1,023,051	\$ 1,155,231	\$ 2,457,890	\$ 4,636,171		
12	Actual Fixed Charge Revenue	(4) - (27)	\$ 12,513	\$ 14,046	\$ 13,924	\$ 14,048	\$ 13,894	\$ 14,280	\$ 13,971	\$ 14,073	\$ 14,065	\$ 40,484	\$ 42,222	\$ 42,109	\$ 124,815		
13	Actual Usage (kWhs)	(2) - (28)	3,601,720	3,773,836	3,664,735	3,204,785	3,731,162	5,583,024	9,419,032	10,583,612	7,823,150	11,040,291	12,518,971	27,825,794	51,385,056		
14	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416		
15	Variable Power Supply Revenue	(13) x (14)	\$ 87,018	\$ 91,176	\$ 88,540	\$ 77,428	\$ 90,145	\$ 134,886	\$ 227,564	\$ 255,700	\$ 189,007	\$ 266,733	\$ 302,458	\$ 672,271	\$ 1,241,463		
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) - (15)	\$ 231,564	\$ 243,988	\$ 240,281	\$ 205,491	\$ 242,085	\$ 362,975	\$ 597,593	\$ 656,302	\$ 489,615	\$ 715,834	\$ 810,550	\$ 1,743,510	\$ 3,269,894		
17	Non-Residential Revenue Per Customer Received		\$165.88	\$173.41	\$172.37	\$146.36	\$174.16	\$255.08	\$429.31	\$467.78	\$348.98	\$170.56	\$192.21	\$415.32	\$259.27		
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	\$ (104,084)	\$ (28,020)	\$ (40,506)	\$ 28,022	\$ 97,365	\$ 161,709	\$ 58,908	\$ (2,275)	\$ (9,333)	\$ (172,610)	\$ 287,096	\$ 47,300	\$ 161,786		
<b>New Customers</b>																	
22	Actual Customers New Since Test Year	Revenue Reports	7	8	9	9	9	9	10	11	11	24	27	32	83		
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$67.17	\$112.90	\$105.41	\$122.33	\$179.62	\$271.20	\$346.90	\$342.88	\$251.79	\$96.75	\$191.05	\$312.82	\$210.73		
24	Fixed Cost Adjustment Revenue	(22) x (23)	\$ 470	\$ 903	\$ 949	\$ 1,101	\$ 1,617	\$ 2,441	\$ 3,469	\$ 3,772	\$ 2,770	\$ 2,322	\$ 5,158	\$ 10,010	\$ 17,491		
26	Actual Base Rate Revenue	Revenue Reports	\$ 1,397	\$ 25,109	\$ 19,029	\$ 1,198	\$ 914	\$ 919	\$ 2,260	\$ 2,565	\$ 26,344	\$ 45,535	\$ 3,032	\$ 31,170	\$ 79,736		
27	Actual Fixed Charge Revenue	Revenue Reports	\$ 63	\$ 77	\$ 89	\$ 90	\$ 90	\$ 90	\$ 100	\$ 110	\$ 105	\$ 228	\$ 270	\$ 315	\$ 814		
28	Actual Usage (kWhs)	Revenue Reports	15,125	296,146	220,889	12,125	8,937	9,002	22,757	25,950	306,812	532,160	30,064	355,519	917,743		
29	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416		
30	Variable Power Supply Revenue	(28) x (29)	\$ 365	\$ 7,155	\$ 5,337	\$ 293	\$ 216	\$ 217	\$ 550	\$ 627	\$ 7,413	\$ 1,288	\$ 1,288	\$ 1,288	\$ 3,179		
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688		
32	Fixed Production and Transmission Revenue	(30) x (31)	\$ 255	\$ 4,999	\$ 3,729	\$ 205	\$ 151	\$ 152	\$ 384	\$ 438	\$ 5,179	\$ 864	\$ 5,179	\$ 5,179	\$ 5,179		
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	\$ 713	\$ 12,878	\$ 9,875	\$ 610	\$ 458	\$ 460	\$ 1,226	\$ 1,390	\$ 13,647	\$ 23,466	\$ 1,528	\$ 16,264	\$ 41,258		
34	Non-Residential Revenue Per Customer Received		\$101.92	\$1,609.69	\$1,097.26	\$67.81	\$50.86	\$51.07	\$122.62	\$126.39	\$124.67	\$97.77	\$56.58	\$508.25	\$497.08		
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	\$ (243)	\$ (11,974)	\$ (8,927)	\$ 491	\$ 1,159	\$ 1,981	\$ 2,243	\$ 2,381	\$ (10,878)	\$ (21,144)	\$ 3,631	\$ (6,254)	\$ (23,767)		
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	(18) + (35)	\$ (104,327)	\$ (39,994)	\$ (49,433)	\$ 28,513	\$ 98,524	\$ 163,690	\$ 61,151	\$ 107	\$ (20,211)	\$ (193,754)	\$ 290,727	\$ 41,046	\$ 138,019		
38	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 700	\$ 188	\$ 272	\$ (188)	\$ (655)	\$ (1,087)	\$ (396)	\$ 15	\$ 63	\$ 1,161	\$ (1,930)	\$ (318)	\$ (1,088)		
39	Customer Deposit Rate	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%			
40	Interest on Deferral	Avg Balance Calc	\$ (43)	\$ (103)	\$ (140)	\$ (149)	\$ (96)	\$ 12	\$ 105	\$ 131	\$ 122	\$ (286)	\$ (233)	\$ 358	\$ (162)		
41	Monthly Schedule 31/32 Deferral Totals		\$ (103,671)	\$ (39,909)	\$ (49,301)	\$ 28,175	\$ 97,773	\$ 162,614	\$ 60,860	\$ 252	\$ (20,026)	\$ (192,880)	\$ 288,563	\$ 41,086	\$ 136,769		
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	\$ (103,671)	\$ (143,579)	\$ (192,880)	\$ (164,704)	\$ (66,931)	\$ 95,683	\$ 156,543	\$ 156,795	\$ 136,769						
44	Total Cumulative Non-Residential Deferral If calculated by Schedule	Sch 11/12 line (43) +Sch 21/22 line (43) +Sch 31/32 line (43)	\$ (620,913)	\$ (640,411)	\$ (763,716)	\$ (575,737)	\$ (548,941)	\$ (320,781)	\$ (677,999)	\$ (835,222)	\$ (406,294)						



Avista Corporation Fixed Cost Adjustment Mechanism

Idaho Jurisdiction

Quarterly Report for 3rd Quarter 2017

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

Line No.	Source	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	1st Quarter 2017 Total	2nd Quarter 2017 Total	3rd Quarter 2017 Total
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)			
<b>Residential Group</b>													
1	Total Actual Billed Customers	105,837	105,929	105,939	105,734	105,611	105,458	105,691	105,760	106,357	317,705	316,803	317,808
2	Total Actual Usage (kWhs)	156,261,419	111,712,998	109,522,782	87,208,482	81,254,247	69,755,030	98,684,250	89,037,227	70,410,888	377,497,199	238,217,759	258,132,365
3	Total Actual Base Rate Revenue	\$ 14,796,751	\$ 10,619,060	\$ 10,384,205	\$ 8,334,941	\$ 7,750,389	\$ 6,720,450	\$ 9,387,846	\$ 8,502,148	\$ 6,784,185	\$ 35,800,017	\$ 22,805,780	\$ 24,674,179
4	Total Actual Fixed Charge Revenue	\$ 585,033	\$ 612,694	\$ 613,267	\$ 613,178	\$ 614,122	\$ 613,682	\$ 614,050	\$ 614,733	\$ 616,390	\$ 1,810,994	\$ 1,840,982	\$ 1,845,174
<b>Existing Customers</b>													
7	Actual Customers on System During Test Year	104,280	104,279	104,199	103,838	103,593	103,298	103,377	103,262	103,733	312,758	310,729	310,372
8	Monthly Fixed Cost Adj. Revenue per Customer	\$ 84.19	\$ 66.34	\$ 69.52	\$ 52.20	\$ 48.53	\$ 43.13	\$ 54.06	\$ 49.70	\$ 41.99	\$ 73.35	\$ 47.96	\$ 48.57
9	Fixed Cost Adjustment Revenue	\$ 8,778,981	\$ 6,918,034	\$ 7,244,001	\$ 5,420,452	\$ 5,027,498	\$ 4,455,605	\$ 5,588,341	\$ 5,131,851	\$ 4,355,735	\$ 22,941,017	\$ 14,903,556	\$ 15,075,927
11	Actual Base Rate Revenue	\$ 14,634,199	\$ 10,480,618	\$ 10,252,238	\$ 8,213,872	\$ 7,649,280	\$ 6,629,301	\$ 9,274,345	\$ 8,370,604	\$ 6,657,263	\$ 35,367,056	\$ 22,492,453	\$ 24,302,212
12	Actual Fixed Charge Revenue	\$ 576,652	\$ 603,624	\$ 603,673	\$ 602,748	\$ 603,173	\$ 601,937	\$ 601,325	\$ 601,161	\$ 602,054	\$ 1,783,949	\$ 1,807,859	\$ 1,804,540
13	Actual Usage (kWhs)	154,534,152	110,270,291	108,153,026	85,959,869	80,225,490	68,840,778	97,534,773	87,695,906	69,123,114	372,957,469	235,026,137	254,353,793
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	\$ 3,733,545	\$ 2,664,130	\$ 2,612,977	\$ 2,076,790	\$ 1,938,248	\$ 1,663,193	\$ 2,356,440	\$ 2,118,733	\$ 1,670,014	\$ 9,010,652	\$ 5,678,231	\$ 6,145,188
16	Customer Fixed Cost Adjustment Revenue	\$ 10,324,003	\$ 7,212,864	\$ 7,035,588	\$ 5,534,333	\$ 5,107,859	\$ 4,364,171	\$ 6,316,580	\$ 5,650,710	\$ 4,385,194	\$ 24,572,455	\$ 15,006,362	\$ 16,352,484
17	Residential Revenue Per Customer Received	\$ 99.00	\$ 69.17	\$ 67.52	\$ 53.30	\$ 49.31	\$ 42.25	\$ 61.10	\$ 54.72	\$ 42.27	\$ 78.57	\$ 48.29	\$ 52.69
18	Existing Customer Deferral - Surcharge (Rebate)	\$ (1,545,021)	\$ (294,830)	\$ 208,413	\$ (113,881)	\$ (80,360)	\$ 91,434	\$ (728,238)	\$ (518,859)	\$ (29,459)	\$ (1,631,438)	\$ (102,807)	\$ (1,276,557)
<b>New Customers</b>													
22	Actual Customers New Since Test Year	1,557	1,650	1,740	1,896	2,018	2,160	2,314	2,498	2,624	4,947	6,074	7,436
23	Monthly Fixed Cost Adj. Revenue per Customer	\$ 52.23	\$ 41.16	\$ 43.13	\$ 32.38	\$ 30.11	\$ 26.76	\$ 33.54	\$ 30.83	\$ 26.05	\$ 45.33	\$ 29.63	\$ 29.99
24	Fixed Cost Adjustment Revenue	\$ 81,317	\$ 67,907	\$ 75,043	\$ 61,399	\$ 60,756	\$ 57,798	\$ 77,601	\$ 77,015	\$ 68,353	\$ 224,267	\$ 179,954	\$ 222,969
26	Actual Base Rate Revenue	\$ 162,552	\$ 138,443	\$ 131,966	\$ 121,069	\$ 101,109	\$ 91,149	\$ 113,501	\$ 131,544	\$ 126,922	\$ 432,961	\$ 313,327	\$ 371,967
27	Actual Fixed Charge Revenue	\$ 8,382	\$ 9,070	\$ 9,594	\$ 10,430	\$ 10,949	\$ 11,745	\$ 12,725	\$ 13,572	\$ 14,336	\$ 27,045	\$ 33,123	\$ 40,633
28	Actual Usage (kWhs)	1,727,267	1,442,707	1,369,756	1,248,613	1,028,757	914,252	1,149,477	1,341,321	1,287,774	4,539,730	3,191,622	3,778,572
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
30	Variable Power Supply Revenue	\$ 41,731	\$ 34,856	\$ 33,093	\$ 30,166	\$ 24,855	\$ 22,088	\$ 27,771	\$ 32,406	\$ 31,113	\$ 184,585	\$ 124,599	\$ 147,113
31	Fixed Production and Transmission Revenue	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459
32	Fixed Production and Transmission Revenue	\$ 42,480	\$ 35,482	\$ 33,688	\$ 30,708	\$ 25,301	\$ 22,485	\$ 28,270	\$ 32,988	\$ 31,672	\$ 49,802	\$ 37,331	\$ 45,788
33	Customer Fixed Cost Adjustment Revenue	\$ 69,959	\$ 59,035	\$ 55,591	\$ 49,764	\$ 40,004	\$ 34,831	\$ 44,734	\$ 52,577	\$ 48,802	\$ 184,585	\$ 124,599	\$ 147,113
34	Residential Revenue Per Customer Received	\$ 44.93	\$ 33.78	\$ 31.95	\$ 26.25	\$ 19.82	\$ 16.13	\$ 19.33	\$ 21.05	\$ 18.98	\$ 37.31	\$ 20.51	\$ 19.78
35	New Customer Deferral - Surcharge (Rebate)	\$ 11,357	\$ 8,872	\$ 19,452	\$ 11,635	\$ 20,752	\$ 22,967	\$ 32,867	\$ 24,438	\$ 18,550	\$ 39,682	\$ 55,355	\$ 75,856
37	Total Residential Deferral - Surcharge (Rebate)	\$ (1,535,664)	\$ (285,958)	\$ 227,865	\$ (102,246)	\$ (59,608)	\$ 114,402	\$ (695,371)	\$ (494,421)	\$ (10,909)	\$ (1,591,756)	\$ (47,452)	\$ (1,200,701)
38	Deferral - Revenue Related Expenses	\$ 10,312	\$ 1,923	\$ (1,532)	\$ 687	\$ 401	\$ (769)	\$ 4,676	\$ 3,324	\$ 73	\$ 10,703	\$ 319	\$ 8,074
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
40	Interest on Deferral	\$ (635)	\$ (1,388)	\$ (1,414)	\$ (1,363)	\$ (1,431)	\$ (1,409)	\$ (1,651)	\$ (2,145)	\$ (2,356)	\$ (3,437)	\$ (4,203)	\$ (6,151)
41	Monthly Residential Deferral Totals	\$ (1,523,986)	\$ (285,423)	\$ 224,919	\$ (102,921)	\$ (60,638)	\$ 112,223	\$ (692,346)	\$ (493,241)	\$ (13,191)	\$ (1,584,490)	\$ (51,336)	\$ (1,198,779)
42	Cumulative Residential Deferral (Rebate)/Surcharge	\$ (1,523,986)	\$ (1,809,409)	\$ (1,584,490)	\$ (1,687,411)	\$ (1,748,049)	\$ (1,655,826)	\$ (2,328,172)	\$ (2,821,414)	\$ (2,834,605)	\$ (2,834,605)	\$ (2,834,605)	\$ (2,834,605)



**Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017**

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

Line No.	Source	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	1st Quarter 2017 Total	2nd Quarter 2017 Total	3rd Quarter 2017 Total
	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)			
<b>Non-Residential Group</b>													
1	Total Actual Billed Customers	23,655	23,668	23,746	23,685	23,696	23,835	23,783	23,896	23,876	71,069	71,216	71,555
2	Revenue Reports	98,242,197	89,643,702	94,186,354	79,664,723	87,613,539	84,882,747	100,020,622	95,938,903	82,515,967	282,072,254	251,661,009	278,475,492
3	Total Actual Base Rate Revenue	\$ 8,598,397	\$ 7,984,633	\$ 8,296,308	\$ 7,164,355	\$ 7,703,908	\$ 7,535,162	\$ 8,718,888	\$ 8,482,189	\$ 7,452,369	\$ 24,879,338	\$ 22,403,425	\$ 24,653,446
4	Total Actual Fixed Charge Revenue	\$ 671,262	\$ 719,542	\$ 730,524	\$ 724,029	\$ 725,574	\$ 730,240	\$ 723,507	\$ 728,496	\$ 724,337	\$ 2,121,328	\$ 2,179,842	\$ 2,176,340
5													
6													
<b>Existing Customers</b>													
7	Actual Customers on System During Test Year	23,268	23,253	23,307	23,239	23,214	23,302	23,202	23,252	23,220	69,828	69,755	69,674
8	Monthly Fixed Cost Adj. Revenue per Customer	\$209.09	\$218.32	\$220.33	\$202.70	\$211.66	\$215.45	\$223.26	\$237.01	\$209.17	\$215.91	\$209.94	\$223.15
9	Fixed Cost Adjustment Revenue	\$ 4,865,022	\$ 5,076,540	\$ 5,135,162	\$ 4,710,466	\$ 4,913,399	\$ 5,020,504	\$ 5,180,084	\$ 5,510,975	\$ 4,857,018	\$ 15,076,724	\$ 14,644,369	\$ 15,548,078
10													
11	Actual Base Rate Revenue	\$ 8,479,313	\$ 7,839,959	\$ 8,170,747	\$ 7,065,241	\$ 7,587,224	\$ 7,435,504	\$ 8,594,612	\$ 8,345,234	\$ 7,302,259	\$ 24,490,019	\$ 22,087,969	\$ 24,242,105
12	Actual Fixed Charge Revenue	\$ 662,421	\$ 709,184	\$ 719,039	\$ 712,468	\$ 711,558	\$ 717,397	\$ 709,430	\$ 714,056	\$ 709,917	\$ 2,090,644	\$ 2,141,423	\$ 2,133,404
13	Actual Usage (kWhs)	96,930,786	88,092,346	92,844,847	78,652,626	86,348,020	83,336,646	98,679,677	94,475,860	80,915,040	277,867,979	248,337,292	274,070,577
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
15	Variable Power Supply Revenue	\$ 2,341,848	\$ 2,128,311	\$ 2,243,132	\$ 1,900,247	\$ 2,086,168	\$ 2,013,413	\$ 2,384,101	\$ 2,282,537	\$ 1,954,907	\$ 6,713,290	\$ 5,999,829	\$ 6,621,545
16	Customer Fixed Cost Adjustment Revenue	\$ 5,475,043	\$ 5,002,464	\$ 5,208,577	\$ 4,452,525	\$ 4,789,498	\$ 4,704,694	\$ 5,501,081	\$ 5,348,641	\$ 4,637,434	\$ 15,686,085	\$ 13,946,717	\$ 15,487,156
17	Non-Residential Revenue Per Customer Received	\$235.30	\$215.13	\$223.48	\$191.60	\$206.32	\$201.90	\$237.10	\$230.03	\$199.72	\$224.64	\$199.94	\$222.28
18	Existing Customer Deferral - Surcharge (Rebate)	\$ (610,022)	\$ 74,076	\$ (73,415)	\$ 257,941	\$ 123,902	\$ 315,809	\$ (320,997)	\$ 162,335	\$ 219,584	\$ (609,361)	\$ 697,652	\$ 60,922
19													
20													
<b>New Customers</b>													
21	Actual Customers New Since Test Year	387	415	439	446	482	533	581	644	656	1,241	1,461	1,881
22	Monthly Fixed Cost Adj. Revenue per Customer	\$116.50	\$121.64	\$122.76	\$112.94	\$117.93	\$120.04	\$124.39	\$132.05	\$116.55	\$120.43	\$117.18	\$124.28
23	Fixed Cost Adjustment Revenue	\$ 45,084	\$ 50,480	\$ 53,891	\$ 50,369	\$ 56,841	\$ 63,983	\$ 72,273	\$ 85,043	\$ 76,454	\$ 149,456	\$ 171,194	\$ 233,769
24													
25													
26	Actual Base Rate Revenue	\$ 119,085	\$ 144,673	\$ 125,561	\$ 99,115	\$ 116,684	\$ 99,658	\$ 124,276	\$ 136,955	\$ 150,110	\$ 389,319	\$ 315,457	\$ 411,342
27	Actual Fixed Charge Revenue	\$ 8,841	\$ 10,358	\$ 11,485	\$ 11,560	\$ 14,016	\$ 12,843	\$ 14,076	\$ 14,440	\$ 14,420	\$ 30,684	\$ 38,419	\$ 42,936
28	Actual Usage (kWhs)	1,311,412	1,551,356	1,341,507	1,012,097	1,265,519	1,046,101	1,340,945	1,463,043	1,600,927	4,204,275	3,323,717	4,404,915
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
30	Variable Power Supply Revenue	\$ 31,684	\$ 37,481	\$ 32,411	\$ 24,452	\$ 30,575	\$ 25,274	\$ 32,397	\$ 35,347	\$ 38,678	\$ 97,420	\$ 78,419	\$ 86,215
31	Fixed Production and Transmission Rate per kWh	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506	\$ 0.02506
32	Fixed Production and Transmission Revenue	\$ 32,865	\$ 38,879	\$ 33,620	\$ 25,364	\$ 31,715	\$ 26,216	\$ 33,605	\$ 36,665	\$ 40,121	\$ 98,891	\$ 78,419	\$ 86,215
33	Customer Fixed Cost Adjustment Revenue	\$ 45,695	\$ 57,957	\$ 48,045	\$ 37,738	\$ 40,378	\$ 35,325	\$ 44,197	\$ 50,503	\$ 56,891	\$ 151,697	\$ 113,440	\$ 151,591
34	Non-Residential Revenue Per Customer Received	\$118.07	\$139.65	\$109.44	\$84.61	\$83.77	\$66.28	\$76.07	\$78.42	\$86.72	\$122.24	\$77.65	\$80.59
35	New Customer Deferral - Surcharge (Rebate)	\$ (611)	\$ (7,476)	\$ 5,846	\$ 12,632	\$ 16,464	\$ 28,659	\$ 28,076	\$ 34,540	\$ 19,563	\$ (2,241)	\$ 57,754	\$ 82,178
36													
37	Total Non-Residential Deferral - Surcharge (Rebate)	\$ (610,632)	\$ 66,600	\$ (67,569)	\$ 270,273	\$ 140,365	\$ 344,468	\$ (292,921)	\$ 196,875	\$ 239,147	\$ (611,602)	\$ 755,406	\$ 143,100
38	Deferral - Revenue Related Expenses	\$ 4,106	\$ (448)	\$ 454	\$ (819)	\$ (944)	\$ (2,316)	\$ 1,970	\$ (1,324)	\$ (1,608)	\$ 4,112	\$ (5,079)	\$ (962)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
40	Avg Balance Calc	\$ (253)	\$ (478)	\$ (479)	\$ (395)	\$ (226)	\$ (25)	\$ (4)	\$ (43)	\$ 137	\$ (2,210)	\$ (646)	\$ 90
41	Monthly Non-Residential Deferral Totals	\$ (606,779)	\$ 65,674	\$ (67,594)	\$ 268,558	\$ 139,196	\$ 342,127	\$ (290,955)	\$ 195,507	\$ 237,675	\$ (608,699)	\$ 749,681	\$ 142,228
42													
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ (606,779)	\$ (541,105)	\$ (608,699)	\$ (340,341)	\$ (201,145)	\$ 140,982	\$ (149,973)	\$ 45,534	\$ 283,209	\$ (2,551,396)	\$ (2,775,880)	\$ (2,551,396)
44	Total Cumulative Deferral	\$ (2,130,765)	\$ (2,350,514)	\$ (2,193,189)	\$ (2,027,752)	\$ (1,949,194)	\$ (1,494,844)	\$ (2,478,146)	\$ (2,775,880)	\$ (2,551,396)	\$ (608,699)	\$ 749,681	\$ 142,228



Avista Corporation Fixed Cost Adjustment Mechanism  
 Idaho Jurisdiction  
 Quarterly Report for 3rd Quarter 2017

2017 YTD	<u>Total</u>
952,316	
873,847,523	
\$ 83,279,975	
\$ 5,497,150	
933,859	
\$56,67	
\$ 52,920,499	
\$ 82,161,720	
\$ 5,396,348	
862,337,399	
\$ 0,02416	
\$ 20,834,072	
\$ 55,931,301	
\$59,89	
\$ (3,010,802)	
18,457	
\$33,98	
\$ 627,190	
\$ 1,118,255	
\$ 100,802	
11,509,924	
\$ 456,298	
\$24,72	
\$ 170,892	
\$ (2,839,910)	
\$ 19,096	
\$ (13,791)	
\$ (2,834,605)	

Avista Corporation Fixed Cost Adjustment Mechanism  
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2017 YTD	Total
213,840	
812,208,755	
\$ 71,936,210	
\$ 6,477,510	
209,257	
\$216,333	
\$ 45,269,170	
\$ 70,820,093	
\$ 6,365,471	
800,275,848	
\$ 0,02416	
\$ 19,334,664	
\$ 45,119,958	
\$215,62	
\$ 149,213	
4,583	
\$120,97	
\$ 584,420	
\$ 1,116,117	
\$ 112,040	
11,932,907	
\$ 416,728	
\$90,93	
\$ 137,691	
\$ 286,904	
\$ (1,929)	
\$ (1,766)	
\$ 283,209	



Avista Corporation Fixed Cost Adjustment Mechanism  
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Quarterly Report for 3rd Quarter 2017

**Balance Sheet Accounts**

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	-1,635,826.01	-692,346.30	-2,328,172.31	
	REG ASSET-DECOUPLING DEFERRED		201708	-2,328,172.31	-493,241.42	-2,821,413.73	
	REG ASSET-DECOUPLING DEFERRED		201709	-2,821,413.73	-13,191.23	-2,834,604.96	
	<b>-1,198,778.95</b>						
	REG ASSET-DECOUPLING DEFERRED	GD	201707	-1,255,678.71	-30,472.56	-1,286,151.27	
	REG ASSET-DECOUPLING DEFERRED		201708	-1,286,151.27	2,503.30	-1,283,647.97	
REG ASSET-DECOUPLING DEFERRED	201709		-1,283,647.97	-84,357.77	-1,368,005.74		
<b>-112,327.03</b>							
<b>-1,311,105.98</b>							
186338	REG ASSET NON-RES DECOUPLING D	ED	201707	140,981.60	-290,955.09	-149,973.49	
	REG ASSET NON-RES DECOUPLING D		201708	-149,973.49	195,507.26	45,533.77	
	REG ASSET NON-RES DECOUPLING D		201709	45,533.77	237,675.43	283,209.20	
	<b>142,227.60</b>						
	REG ASSET NON-RES DECOUPLING D	GD	201707	-378,011.24	7,599.10	-370,412.14	
	REG ASSET NON-RES DECOUPLING D		201708	-370,412.14	-26,884.35	-397,296.49	
REG ASSET NON-RES DECOUPLING D	201709		-397,296.49	7,389.12	-389,907.37		
<b>-11,896.13</b>							
<b>130,331.47</b>							

Jurisdiction:ID

**Prior Year FCA**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
182329	REG ASSET- DECOUPLING PRIOR YE	ED	201707	4,048,385.73	3,373.65	4,051,759.38	
	REG ASSET- DECOUPLING PRIOR YE		201708	4,051,759.38	3,376.47	4,055,135.85	
	REG ASSET- DECOUPLING PRIOR YE		201709	4,055,135.85	3,379.28	4,058,515.13	
	<b>10,129.40</b>						
	REG ASSET- DECOUPLING PRIOR YE	GD	201707	2,639,815.12	2,199.85	2,642,014.97	
	REG ASSET- DECOUPLING PRIOR YE		201708	2,642,014.97	2,201.68	2,644,216.65	
REG ASSET- DECOUPLING PRIOR YE	201709		2,644,216.65	2,203.51	2,646,420.16		
<b>6,605.04</b>							
<b>16,734.44</b>							
182339	REG ASSET - NON RES DECOUPLING	ED	201707	2,569,232.37	2,141.03	2,571,373.40	
	REG ASSET - NON RES DECOUPLING		201708	2,571,373.40	2,142.81	2,573,516.21	
	REG ASSET - NON RES DECOUPLING		201709	2,573,516.21	2,144.60	2,575,660.81	
	<b>6,428.44</b>						
	REG ASSET - NON RES DECOUPLING	GD	201707	502,759.03	418.97	503,178.00	
	REG ASSET - NON RES DECOUPLING		201708	503,178.00	419.32	503,597.32	
REG ASSET - NON RES DECOUPLING	201709		503,597.32	419.66	504,016.98		
<b>1,257.95</b>							
<b>7,686.39</b>							

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	-1,746,779.52	321,790.25	-1,424,989.27	
	ADFIT DECOUPLING DEFERRED REV		201708	-1,424,989.27	83,242.91	-1,341,746.36	
	ADFIT DECOUPLING DEFERRED REV		201709	-1,341,746.36	-87,226.68	-1,428,973.04	
	<b>317,806.48</b>						
	ADFIT DECOUPLING DEFERRED REV	GD	201707	-473,922.53	-2,894.28	-476,816.81	
	ADFIT DECOUPLING DEFERRED REV		201708	-476,816.81	-1,741.93	-478,558.74	
ADFIT DECOUPLING DEFERRED REV	201709		-478,558.74	14,012.42	-464,546.32		
<b>9,376.21</b>							
<b>327,182.69</b>							

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
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Avista Corporation Fixed Cost Adjustment Mechanism  
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**Income Statement Accounts**

GL Account Balance Accounting Period : '201707, 201708, 201709'

Jurisdiction:ID

**Deferred Revenue**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
456328	RESIDENTIAL DECOUPLING DEFERRE	ED	201707	1,628,186.47	690,695.32	2,318,881.79
	RESIDENTIAL DECOUPLING DEFERRE		201708	2,318,881.79	491,096.65	2,809,978.44
	RESIDENTIAL DECOUPLING DEFERRE		201709	2,809,978.44	10,835.54	2,820,813.98
				<b>1,192,627.51</b>		
456338	NON-RES DECOUPLING DEFERRED RE	ED	201707	-142,837.16	290,951.34	148,114.18
	NON-RES DECOUPLING DEFERRED RE		201708	148,114.18	-195,550.76	-47,436.58
	NON-RES DECOUPLING DEFERRED RE		201709	-47,436.58	-237,538.51	-284,975.09
				<b>-142,137.93</b>		
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201707	1,249,489.07	29,413.91	1,278,902.98
	RESIDENTIAL DECOUPLING DEFERRE		201708	1,278,902.98	-3,573.60	1,275,329.38
	RESIDENTIAL DECOUPLING DEFERRE		201709	1,275,329.38	83,253.37	1,358,582.75
				<b>109,093.68</b>		
495338	NON-RES DECOUPLING DEFERRED RE	GD	201707	377,161.90	-7,910.81	369,251.09
	NON-RES DECOUPLING DEFERRED RE		201708	369,251.09	26,564.60	395,815.69
	NON-RES DECOUPLING DEFERRED RE		201709	395,815.69	-7,716.98	388,098.71
				<b>10,936.81</b>		

GL Account Balance Accounting Period : '201707, 201708, 201709'

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	201707	-32,991.79	-5,514.68	-38,506.47
	INT INC ON OTH DEFERRALS-IV FU		201708	-38,506.47	-5,519.28	-44,025.75
	INT INC ON OTH DEFERRALS-IV FU		201709	-44,025.75	-5,523.88	-49,549.63
				<b>-16,557.84</b>		
	INT INC ON OTH DEFERRALS-IV FU	GD	201707	-15,748.20	-2,618.82	-18,367.02
	INT INC ON OTH DEFERRALS-IV FU		201708	-18,367.02	-2,621.00	-20,988.02
	INT INC ON OTH DEFERRALS-IV FU		201709	-20,988.02	-2,623.17	-23,611.19
				<b>-7,862.99</b>		
				<b>-24,420.83</b>		
431605	INT EXP ON OTH DEFERRALS-IV FU	ED	201707	9,495.10	1,654.73	11,149.83
	INT EXP ON OTH DEFERRALS-IV FU		201708	11,149.83	2,188.27	13,338.10
	INT EXP ON OTH DEFERRALS-IV FU		201709	13,338.10	2,218.77	15,556.87
				<b>6,061.77</b>		
	INT EXP ON OTH DEFERRALS-IV FU	GD	201707	7,120.04	1,370.36	8,490.40
	INT EXP ON OTH DEFERRALS-IV FU		201708	8,490.40	1,390.05	9,880.45
	INT EXP ON OTH DEFERRALS-IV FU		201709	9,880.45	1,432.26	11,312.71
				<b>4,192.67</b>		
				<b>10,254.44</b>		
<b>Net Interest Income</b>				<b>-14,166.39</b>		

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**Financial Reporting Contra Asset Accounts**

GL Account Balance Accounting Period : '201707, 201708, 201709'

Jurisdiction:ID

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
253311	CONTRA DECOUPLING DEFERRED REV	ED	201707	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201708	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201709	0.00	0.00	0.00	
	<b>0.00</b>						
	CONTRA DECOUPLING DEFERRED REV	GD	201707	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201708	0.00	0.00	0.00	
	CONTRA DECOUPLING DEFERRED REV		201709	0.00	0.00	0.00	
	<b>0.00</b>						
	<b>0.00</b>						
253312	CONTRA DECOUPLED DEFERRED REVE	ED	201707	-131,975.00	58,386.00	-73,589.00	
	CONTRA DECOUPLED DEFERRED REVE		201708	-73,589.00	54,378.00	-19,211.00	
	CONTRA DECOUPLED DEFERRED REVE		201709	-19,211.00	19,211.00	0.00	
	<b>131,975.00</b>						
	CONTRA DECOUPLED DEFERRED REVE	GD	201707	-154,820.00	28,524.00	-126,296.00	
	CONTRA DECOUPLED DEFERRED REVE		201708	-126,296.00	26,737.00	-99,559.00	
	CONTRA DECOUPLED DEFERRED REVE		201709	-99,559.00	34,310.00	-65,249.00	
	<b>89,571.00</b>						
	<b>221,546.00</b>						
456311	CONTRA DECOUPLING DEFERRAL	ED	201707	-388,900.00	-58,386.00	-447,286.00	
	CONTRA DECOUPLING DEFERRAL		201708	-447,286.00	-54,378.00	-501,664.00	
	CONTRA DECOUPLING DEFERRAL		201709	-501,664.00	-19,211.00	-520,875.00	
	<b>-131,975.00</b>						
<b>-131,975.00</b>							
495311	CONTRA DECOUPLING DEFERRAL	GD	201707	-743,392.00	-28,524.00	-771,916.00	
	CONTRA DECOUPLING DEFERRAL		201708	-771,916.00	-26,737.00	-798,653.00	
	CONTRA DECOUPLING DEFERRAL		201709	-798,653.00	-34,310.00	-832,963.00	
	<b>-89,571.00</b>						
<b>-89,571.00</b>							



Avista Corporation Fixed Cost Adjustment Mechanism  
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NOTES

1) The following table shows how the decoupled revenue per customer has tracked with use per customer for each quarter of 2017. The similarity of the percentage change indicates that the mechanism is working as intended.

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

	Q1	Q2	Q3	Q4	YTD wtd Average	%
<b>Electric Residential</b>						
Change in Use per Customer	138	15	168		428	5.4%
Change in FCA Revenue per Customer	\$15.03	\$0.45	\$11.33		\$35.79	7.1%
Deferral per Average Customer	-\$15.03	-\$0.45	-\$11.33		-\$35.79	
<b>Electric Non-Residential</b>						
Change in Use per Customer	343	(642)	(276)		(768)	-2.2%
Change in FCA Revenue per Customer	\$25.82	-\$31.82	-\$6.00		-\$16.10	-0.8%
Deferral per Average Customer	-\$25.82	\$31.82	\$6.00		\$16.10	
<b>Natural Gas Residential</b>						
Change in Use per Customer	32	2	2		46	8.0%
Change in FCA Revenue per Customer	\$15.20	\$0.52	\$1.37		\$22.75	7.9%
Deferral per Average Customer	-\$15.20	-\$0.52	-\$1.37		-\$22.75	
<b>Natural Gas Non-Residential</b>						
Change in Use per Customer	583	158	315		1,408	12.6%
Change in FCA Revenue per Customer	\$88.96	\$173.39	\$7.60		\$359.88	14.3%
Deferral per Average Customer	-\$88.96	-\$173.39	-\$7.60		-\$359.88	

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 surcharge may not be fully recovered by 12/31/2018 and therefore was not recognizable as income for financial reporting purposes in 2016. The 2017 entries reflect the recognition of 2016 amounts expected to be recovered during 2019. The income statement impact of the contra deferral will be eliminated for normalized Idaho results reporting.

**Avista Corporation Fixed Cost Adjustment Mechanism**  
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**Quarterly Report for 3rd Quarter 2017**

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

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

Line No.	Source	2017 YTD													
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	1st Quarter 2017 Total	2nd Quarter 2017 Total	3rd Quarter 2017 Total	2017 YTD Total	
<b>Schedule 11/12</b>															
1	Total Actual Billed Customers	21,112	21,131	21,199	21,137	21,160	21,267	21,254	21,344	21,336	63,442	63,564	63,934	190,940	
2	Total Actual Usage (kWhs)	39,463,590	33,294,934	33,123,613	27,701,593	28,079,859	26,845,519	32,859,310	31,274,854	26,439,465	105,882,137	82,626,971	90,533,629	279,042,737	
3	Total Actual Base Rate Revenue	\$ 3,868,633	\$ 3,336,516	\$ 3,378,733	\$ 2,896,623	\$ 2,919,402	\$ 2,796,485	\$ 3,306,554	\$ 3,183,206	\$ 2,767,133	\$ 10,633,882	\$ 8,612,510	\$ 9,256,894	\$ 28,303,286	
4	Total Actual Fixed Charge Revenue	\$ 233,963	\$ 255,811	\$ 257,178	\$ 256,398	\$ 256,458	\$ 258,405	\$ 257,649	\$ 258,979	\$ 259,314	\$ 746,952	\$ 771,261	\$ 775,942	\$ 2,294,155	
6	Actual Customers on System During Test Year	20,745	20,760	20,786	20,716	20,704	20,760	20,701	20,729	20,728	62,271	62,180	62,138	186,589	
7	Monthly Fixed Cost Adj. Revenue per Customer	\$ 109.60	\$ 107.60	\$ 107.80	\$ 94.37	\$ 90.83	\$ 86.54	\$ 95.84	\$ 103.39	\$ 89.28	\$ 108.33	\$ 90.58	\$ 96.17	\$ 98.36	
8	Fixed Cost Adjustment Revenue	\$ 2,273,609	\$ 2,231,645	\$ 2,240,653	\$ 1,954,898	\$ 1,880,564	\$ 1,796,540	\$ 1,984,015	\$ 2,143,086	\$ 1,848,716	\$ 6,745,907	\$ 5,632,002	\$ 5,975,318	\$ 18,353,727	
11	Actual Base Rate Revenue	\$ 3,795,118	\$ 3,314,840	\$ 3,319,164	\$ 2,839,529	\$ 2,868,979	\$ 2,742,656	\$ 3,244,082	\$ 3,104,720	\$ 2,689,224	\$ 10,429,121	\$ 8,451,145	\$ 9,038,027	\$ 27,918,293	
12	Actual Fixed Charge Revenue	\$ 229,924	\$ 251,155	\$ 252,193	\$ 251,327	\$ 251,079	\$ 252,452	\$ 251,180	\$ 251,727	\$ 251,799	\$ 733,272	\$ 754,858	\$ 754,705	\$ 2,242,835	
13	Actual Usage (kWhs)	38,694,743	32,591,484	32,543,835	27,176,821	27,600,957	26,329,180	32,253,802	30,474,281	25,697,510	103,830,062	81,106,958	88,425,593	273,562,613	
14	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	
15	Variable Power Supply Revenue	\$ 934,865	\$ 787,410	\$ 786,259	\$ 656,592	\$ 666,839	\$ 636,113	\$ 779,252	\$ 736,259	\$ 620,852	\$ 2,508,534	\$ 1,959,544	\$ 2,136,362	\$ 6,604,441	
16	Customer Fixed Cost Adjustment Revenue	\$ 2,630,329	\$ 2,276,275	\$ 2,280,712	\$ 1,931,610	\$ 1,951,061	\$ 1,854,071	\$ 2,213,651	\$ 2,116,734	\$ 1,816,574	\$ 7,187,315	\$ 5,736,743	\$ 6,146,959	\$ 19,071,017	
17	Residential Revenue Per Customer Received	\$ 126.79	\$ 109.75	\$ 109.72	\$ 93.24	\$ 94.24	\$ 89.31	\$ 106.93	\$ 102.11	\$ 87.72	\$ 115.42	\$ 92.26	\$ 98.92	\$ 102.21	
18	Existing Customer Deferral - Surcharge (Rebate)	\$ (356,720)	\$ (44,630)	\$ (40,059)	\$ 23,288	\$ (40,497)	\$ (57,531)	\$ (229,635)	\$ 26,352	\$ 32,143	\$ (441,409)	\$ (104,740)	\$ (171,141)	\$ (717,290)	
21	<b>New Customers</b>														
22	Actual Customers New Since Test Year	367	391	413	421	456	507	553	615	628	1,171	1,384	1,796	4,351	
23	Monthly Fixed Cost Adj. Revenue per Customer	\$ 65.20	\$ 64.02	\$ 64.13	\$ 56.14	\$ 54.04	\$ 51.49	\$ 57.02	\$ 61.51	\$ 53.11	\$ 64.43	\$ 53.74	\$ 57.19	\$ 58.04	
24	Fixed Cost Adjustment Revenue	\$ 23,930	\$ 25,030	\$ 26,487	\$ 23,636	\$ 24,642	\$ 26,103	\$ 31,532	\$ 37,828	\$ 33,355	\$ 75,447	\$ 74,381	\$ 102,715	\$ 252,544	
26	Actual Base Rate Revenue	\$ 73,515	\$ 71,676	\$ 59,569	\$ 57,094	\$ 50,423	\$ 53,848	\$ 62,472	\$ 78,486	\$ 77,909	\$ 204,761	\$ 161,365	\$ 218,867	\$ 584,993	
27	Actual Fixed Charge Revenue	\$ 4,040	\$ 4,656	\$ 4,985	\$ 5,070	\$ 5,379	\$ 5,953	\$ 6,470	\$ 7,252	\$ 7,515	\$ 13,681	\$ 16,403	\$ 21,237	\$ 51,320	
28	Actual Usage (kWhs)	768,847	703,450	579,778	524,772	478,902	516,339	605,508	760,573	741,955	2,052,075	1,520,013	2,108,036	5,680,124	
29	Load Change Adjustment Rate (\$/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	
30	Variable Power Supply Revenue	\$ 18,575	\$ 16,995	\$ 14,007	\$ 12,678	\$ 11,570	\$ 12,475	\$ 14,629	\$ 18,375	\$ 17,926	\$ 48,375	\$ 38,375	\$ 48,375	\$ 144,126	
31	Fixed Production and Transmission Rate per kWh	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	\$ 0.02838	
32	Fixed Production and Transmission Revenue	\$ 21,816	\$ 19,960	\$ 16,451	\$ 14,890	\$ 13,589	\$ 14,651	\$ 17,181	\$ 21,581	\$ 21,053	\$ 58,556	\$ 45,200	\$ 58,556	\$ 178,913	
33	Customer Fixed Cost Adjustment Revenue	\$ 29,084	\$ 30,064	\$ 24,126	\$ 24,454	\$ 19,884	\$ 20,770	\$ 24,192	\$ 31,277	\$ 31,415	\$ 83,275	\$ 65,109	\$ 86,885	\$ 235,268	
34	Residential Revenue Per Customer Received	\$ 79.25	\$ 76.89	\$ 58.09	\$ 58.42	\$ 43.61	\$ 40.97	\$ 43.75	\$ 50.86	\$ 50.02	\$ 71.11	\$ 47.04	\$ 48.38	\$ 54.07	
35	New Customer Deferral - Surcharge (Rebate)	\$ (5,154)	\$ (5,034)	\$ 2,361	\$ (818)	\$ 4,757	\$ 5,333	\$ 7,340	\$ 6,551	\$ 1,940	\$ (7,828)	\$ 9,273	\$ 15,831	\$ 17,276	
37	Total Schedule 11/12 Deferral - Surcharge (Rebate)	\$ (361,874)	\$ (49,664)	\$ (37,698)	\$ 22,470	\$ (65,740)	\$ (52,197)	\$ (222,295)	\$ 32,902	\$ 34,083	\$ (449,236)	\$ (95,468)	\$ (155,310)	\$ (700,014)	
38	Deferral - Revenue Related Expenses	\$ 2,999	\$ 300	\$ 269	\$ (157)	\$ 474	\$ 387	\$ 1,544	\$ (177)	\$ (216)	\$ 2,968	\$ 704	\$ 1,151	\$ 4,823	
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		
40	Interest on Deferral	\$ (150)	\$ (320)	\$ (357)	\$ (363)	\$ (381)	\$ (431)	\$ (545)	\$ (623)	\$ (596)	\$ (827)	\$ (1,175)	\$ (1,764)	\$ (3,766)	
41	Monthly Schedule 11/12 Deferral Totals	\$ (359,625)	\$ (49,684)	\$ (37,785)	\$ 21,950	\$ (65,241)	\$ (52,241)	\$ (221,296)	\$ 32,102	\$ 33,272	\$ (447,095)	\$ (95,939)	\$ (155,923)	\$ (698,957)	
43	Cumulative Schedule 11/12 Deferral (Rebate)/Surcharge	\$ (359,625)	\$ (409,309)	\$ (447,095)	\$ (425,145)	\$ (490,792)	\$ (543,034)	\$ (764,329)	\$ (732,228)	\$ (698,957)	\$ (1,175)	\$ (1,151)	\$ (1,764)	\$ (3,766)	



Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017

ILLUSTRATIVE  
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

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

Line No.	Source	2017												2017 YTD Total
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	1st Quarter Total	2nd Quarter Total	3rd Quarter Total	
Schedule 21/22														
1	Total Actual Billed Customers	1,140	1,122	1,144	1,135	1,137	1,136	1,127	1,138	1,126	3,406	3,408	3,391	10,205
2	Total Actual Usage (kWhs)	\$5,161,763	\$5,228,786	\$5,177,117	\$4,746,220	\$5,793,581	\$1,945,202	\$7,719,523	\$4,094,487	\$47,946,540	\$164,617,666	\$156,485,003	\$159,760,550	\$480,863,219
3	Total Actual Base Rate Revenue	\$4,397,273	\$4,223,798	\$4,555,800	\$3,969,568	\$4,437,467	\$4,225,618	\$4,570,946	\$4,370,343	\$3,966,204	\$13,176,870	\$12,632,653	\$12,907,493	\$38,717,017
4	Total Actual Fixed Charge Revenue	\$424,723	\$449,607	\$459,333	\$453,493	\$455,132	\$457,464	\$451,787	\$455,333	\$450,853	\$1,333,664	\$1,366,089	\$1,357,973	\$4,057,727
<b>Existing Customers</b>														
7	Actual Customers on System During Test Year	1,127	1,106	1,127	1,119	1,119	1,119	1,109	1,120	1,109	3,360	3,358	3,338	10,056
8	Monthly Fixed Cost Adj. Revenue per Customer	\$2,177.69	\$2,305.52	\$2,347.40	\$2,187.73	\$2,315.57	\$2,320.10	\$2,244.34	\$2,393.95	\$2,201.21	\$2,276.69	\$2,274.48	\$2,280.21	\$2,277.12
9	Fixed Cost Adjustment Revenue	\$2,454,251	\$2,549,908	\$2,645,515	\$2,448,071	\$2,593,436	\$2,596,195	\$2,488,977	\$2,681,222	\$2,441,145	\$7,649,674	\$7,637,702	\$7,611,344	\$22,898,720
11	Actual Base Rate Revenue	\$4,353,100	\$4,175,909	\$4,508,838	\$3,928,746	\$4,372,121	\$4,180,727	\$4,511,403	\$4,314,439	\$3,920,347	\$13,037,847	\$12,481,594	\$12,746,188	\$38,265,629
12	Actual Fixed Charge Revenue	\$419,985	\$443,983	\$452,921	\$447,093	\$446,585	\$450,664	\$444,280	\$448,256	\$444,053	\$1,316,889	\$1,344,343	\$1,336,389	\$3,997,821
13	Actual Usage (kWhs)	\$4,634,323	\$4,727,026	\$4,636,277	\$4,271,020	\$5,015,901	\$1,424,442	\$7,006,843	\$3,417,967	\$47,394,380	\$162,997,626	\$154,711,363	\$157,819,190	\$475,528,179
14	Load Change Adjustment Rate (\$/kWh)	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416
15	Variable Power Supply Revenue	\$1,319,965	\$1,249,725	\$1,368,332	\$1,166,228	\$1,329,184	\$1,242,415	\$1,377,285	\$1,290,578	\$1,145,048	\$3,938,023	\$3,737,827	\$3,812,912	\$11,488,761
16	Customer Fixed Cost Adjustment Revenue	\$2,613,150	\$2,482,201	\$2,687,584	\$2,315,424	\$2,596,351	\$2,487,648	\$2,689,838	\$2,575,605	\$2,331,245	\$7,782,935	\$7,399,424	\$7,596,687	\$22,779,047
17	Non-Residential Revenue Per Customer Received	\$2,318.68	\$2,244.30	\$2,384.72	\$2,069.19	\$2,318.17	\$2,223.10	\$2,425.46	\$2,299.65	\$2,102.11	\$2,316.35	\$2,203.52	\$2,275.82	\$2,265.22
18	Existing Customer Deferral - Surcharge (Rebate)	\$(158,899)	\$67,707	\$(42,070)	\$132,646	\$(2,915)	\$108,547	\$(200,860)	\$105,617	\$109,900	\$(133,261)	\$238,278	\$14,656	\$119,673
<b>New Customers</b>														
22	Actual Customers New Since Test Year	13	16	17	16	17	17	18	18	17	46	50	53	149
23	Monthly Fixed Cost Adj. Revenue per Customer	\$1,097.99	\$1,162.44	\$1,183.56	\$1,103.05	\$1,167.51	\$1,169.79	\$1,131.60	\$1,207.03	\$1,109.85	\$1,152.03	\$1,147.66	\$1,150.24	\$1,149.93
24	Fixed Cost Adjustment Revenue	\$14,274	\$18,599	\$20,120	\$17,649	\$19,848	\$19,887	\$20,369	\$21,726	\$18,867	\$52,993	\$57,383	\$60,963	\$171,339
26	Actual Base Rate Revenue	\$44,173	\$47,888	\$46,962	\$40,823	\$65,347	\$44,890	\$59,544	\$55,904	\$45,857	\$139,023	\$151,060	\$161,305	\$451,388
27	Actual Fixed Charge Revenue	\$4,739	\$5,624	\$6,412	\$6,400	\$8,547	\$6,800	\$7,507	\$7,077	\$6,800	\$16,775	\$21,747	\$21,384	\$59,906
28	Actual Usage (kWhs)	\$27,440	\$51,760	\$40,840	\$475,200	\$777,680	\$20,760	\$712,680	\$76,520	\$52,160	\$1,620,040	\$1,773,640	\$1,941,360	\$5,335,040
29	Load Change Adjustment Rate (\$/kWh)	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	\$0.02416	
30	Variable Power Supply Revenue	\$12,743	\$13,331	\$13,067	\$11,481	\$18,789	\$12,582	\$17,218	\$16,345	\$13,340	\$44,114	\$43,770	\$46,289	\$134,174
31	Fixed Production and Transmission Rate per kWh	\$0.02407	\$0.02407	\$0.02407	\$0.02407	\$0.02407	\$0.02407	\$0.02407	\$0.02407	\$0.02407	\$0.02407	\$0.02407	\$0.02407	\$0.02407
32	Fixed Production and Transmission Revenue	\$12,695	\$13,281	\$13,018	\$11,438	\$18,719	\$12,535	\$17,154	\$16,284	\$13,290	\$44,114	\$43,770	\$46,289	\$134,174
33	Customer Fixed Cost Adjustment Revenue	\$13,995	\$15,653	\$14,465	\$11,504	\$19,293	\$12,974	\$17,664	\$16,198	\$12,426	\$44,114	\$43,770	\$46,289	\$134,174
34	Non-Residential Revenue Per Customer Received	\$1,076.57	\$978.31	\$850.91	\$718.99	\$1,134.85	\$763.18	\$981.36	\$899.90	\$730.97	\$959.00	\$875.41	\$873.38	\$900.49
35	New Customer Deferral - Surcharge (Rebate)	\$278	\$2,946	\$5,655	\$6,145	\$555	\$6,912	\$2,704	\$5,528	\$6,441	\$8,879	\$13,613	\$14,674	\$37,166
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	\$(158,899)	\$70,653	\$(36,415)	\$138,791	\$(2,560)	\$115,459	\$(198,156)	\$111,145	\$116,341	\$(124,382)	\$251,891	\$29,330	\$156,838
38	Deferral - Revenue Related Expenses	\$1,068	\$(455)	\$283	\$(892)	\$20	\$(730)	\$1,351	\$(710)	\$(739)	\$896	\$(1,602)	\$(99)	\$(805)
39	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
40	Interest on Deferral	\$(66)	\$(102)	\$(88)	\$(46)	\$11	\$(58)	\$23	\$(12)	\$82	\$(256)	\$23	\$93	\$(140)
41	Monthly Schedule 21/22 Deferral Totals	\$(157,618)	\$70,095	\$(36,220)	\$137,684	\$(2,330)	\$114,787	\$(196,782)	\$110,423	\$115,683	\$(123,742)	\$250,311	\$29,324	\$155,893
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)	Σ(37), (38), (40)

Avista Corporation Fixed Cost Adjustment Mechanism  
Idaho Jurisdiction  
Quarterly Report for 3rd Quarter 2017

ILLUSTRATIVE  
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

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

Line No.	Source	2017 YTD												
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	1st Quarter 2017 Total	2nd Quarter 2017 Total	3rd Quarter 2017 Total	2017 YTD Total
Schedule 31/32														
1	Total Actual Billed Customers	1,403	1,415	1,403	1,413	1,399	1,432	1,402	1,414	1,414	4,221	4,244	4,230	12,695
2	Total Actual Usage (kWhs)	3,616,845	4,069,982	3,885,624	3,216,910	3,740,099	5,592,026	9,441,789	10,609,562	8,129,962	11,572,451	12,549,035	28,181,313	52,302,799
3	Total Actual Base Rate Revenue	\$ 332,492	\$ 374,319	\$ 361,774	\$ 298,164	\$ 347,039	\$ 513,060	\$ 841,387	\$ 928,640	\$ 719,032	\$ 1,068,585	\$ 1,158,262	\$ 2,489,060	\$ 4,715,907
4	Total Actual Fixed Charge Revenue	\$ 12,576	\$ 14,124	\$ 14,013	\$ 14,138	\$ 13,984	\$ 14,370	\$ 14,071	\$ 14,183	\$ 14,171	\$ 40,712	\$ 42,492	\$ 42,425	\$ 125,629
5	Total Actual Fixed Charge Revenue	\$ 12,576	\$ 14,124	\$ 14,013	\$ 14,138	\$ 13,984	\$ 14,370	\$ 14,071	\$ 14,183	\$ 14,171	\$ 40,712	\$ 42,492	\$ 42,425	\$ 125,629
6	<b>Existing Customers</b>													
7	Actual Customers on System During Test Year	1,396	1,407	1,404	1,404	1,404	1,423	1,392	1,403	1,403	4,197	4,217	4,198	12,612
8	Monthly Fixed Cost Adj. Revenue per Customer	\$91.32	\$153.50	\$143.31	\$166.32	\$244.21	\$368.72	\$471.62	\$466.16	\$471.62	\$129.43	\$260.29	\$426.59	\$2,721.10
9	Fixed Cost Adjustment Revenue	\$ 127,481	\$ 215,968	\$ 199,775	\$ 233,513	\$ 339,450	\$ 524,683	\$ 656,501	\$ 654,027	\$ 480,282	\$ 543,224	\$ 1,097,646	\$ 1,790,810	\$ 3,431,680
10	Actual Base Rate Revenue	\$ 331,095	\$ 349,210	\$ 342,745	\$ 296,966	\$ 346,124	\$ 512,141	\$ 839,127	\$ 926,075	\$ 692,688	\$ 1,023,051	\$ 1,155,231	\$ 2,457,890	\$ 4,636,171
11	Actual Fixed Charge Revenue	\$ 12,513	\$ 14,046	\$ 13,924	\$ 14,048	\$ 13,894	\$ 14,280	\$ 13,971	\$ 14,073	\$ 14,065	\$ 40,484	\$ 42,222	\$ 42,109	\$ 124,815
12	Actual Usage (kWhs)	\$ 3,601,720	\$ 3,773,836	\$ 3,664,735	\$ 3,204,785	\$ 3,731,162	\$ 5,583,024	\$ 9,419,032	\$ 10,583,612	\$ 7,823,150	\$ 11,040,291	\$ 12,518,971	\$ 27,825,794	\$ 51,385,056
13	Load Change Adjustment Rate (S/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
14	Variable Power Supply Revenue	\$ 87,018	\$ 91,176	\$ 88,540	\$ 77,428	\$ 90,145	\$ 134,886	\$ 227,564	\$ 255,700	\$ 189,007	\$ 266,733	\$ 302,458	\$ 672,271	\$ 1,241,463
15	Customer Fixed Cost Adjustment Revenue	\$ 231,564	\$ 243,988	\$ 240,281	\$ 205,491	\$ 242,085	\$ 362,975	\$ 597,593	\$ 656,302	\$ 489,615	\$ 715,834	\$ 810,550	\$ 1,743,510	\$ 3,269,894
16	Non-Residential Revenue Per Customer Received	\$165.88	\$173.41	\$172.37	\$146.36	\$174.16	\$255.08	\$429.31	\$467.78	\$348.98	\$170.56	\$192.21	\$415.32	\$259.27
17	Existing Customer Deferral - Surcharge (Rebate)	\$ (104,084)	\$ (28,020)	\$ (40,506)	\$ (28,022)	\$ (97,365)	\$ (161,709)	\$ (58,908)	\$ (2,275)	\$ (9,333)	\$ (172,610)	\$ (287,096)	\$ (47,300)	\$ (161,786)
18	<b>New Customers</b>													
19	Actual Customers New Since Test Year	7	8	9	9	9	9	10	11	11	24	27	32	83
20	Monthly Fixed Cost Adj. Revenue per Customer	\$67.17	\$112.90	\$105.41	\$122.33	\$179.62	\$271.20	\$346.90	\$342.88	\$251.79	\$96.75	\$191.05	\$312.82	\$210.73
21	Fixed Cost Adjustment Revenue	\$ 470	\$ 903	\$ 949	\$ 1,101	\$ 1,617	\$ 2,441	\$ 3,469	\$ 3,772	\$ 2,770	\$ 2,322	\$ 5,158	\$ 10,010	\$ 17,491
22	Actual Base Rate Revenue	\$ 1,397	\$ 2,510	\$ 19,029	\$ 1,198	\$ 914	\$ 919	\$ 2,260	\$ 2,565	\$ 2,634	\$ 45,535	\$ 3,032	\$ 31,170	\$ 79,736
23	Actual Fixed Charge Revenue	\$ 63	\$ 77	\$ 89	\$ 90	\$ 90	\$ 90	\$ 100	\$ 110	\$ 105	\$ 228	\$ 270	\$ 315	\$ 814
24	Actual Usage (kWhs)	15,125	296,146	220,889	12,125	8,937	9,002	22,757	25,950	306,812	532,160	30,064	355,519	917,743
25	Load Change Adjustment Rate (S/kWh)	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416	\$ 0.02416
26	Variable Power Supply Revenue	\$ 365	\$ 7,155	\$ 5,337	\$ 293	\$ 216	\$ 217	\$ 550	\$ 627	\$ 7,413	\$ 7,413	\$ 1,528	\$ 16,264	\$ 41,258
27	Fixed Production and Transmission Rate per kWh	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688	\$ 0.01688
28	Fixed Production and Transmission Revenue	\$ 255	\$ 4,999	\$ 3,729	\$ 205	\$ 151	\$ 152	\$ 384	\$ 438	\$ 5,179	\$ 13,647	\$ 13,647	\$ 23,466	\$ 61,258
29	Customer Fixed Cost Adjustment Revenue	\$ 713	\$ 12,878	\$ 9,875	\$ 610	\$ 458	\$ 460	\$ 1,226	\$ 1,390	\$ 1,240.67	\$ 11,240.67	\$ 556.58	\$ 508.25	\$ 497.08
30	Non-Residential Revenue Per Customer Received	\$101.92	\$1,609.69	\$1,097.26	\$67.81	\$50.86	\$51.07	\$122.62	\$126.39	\$124.07	\$21.44	\$3.63	\$6.25	\$25.70
31	New Customer Deferral - Surcharge (Rebate)	\$ (243)	\$ (11,974)	\$ (8,927)	\$ (491)	\$ (1,159)	\$ (1,981)	\$ (2,243)	\$ (2,381)	\$ (10,878)	\$ (21,144)	\$ (3,631)	\$ (6,254)	\$ (23,767)
32	Total Schedule 31/32 Deferral - Surcharge (Rebate)	\$ (104,327)	\$ (39,994)	\$ (49,433)	\$ (28,513)	\$ (98,524)	\$ (163,690)	\$ (61,151)	\$ (107)	\$ (20,211)	\$ (193,754)	\$ (290,727)	\$ (41,046)	\$ (138,019)
33	Deferral - Revenue Related Expenses	\$ 700	\$ 188	\$ 272	\$ (188)	\$ (655)	\$ (1,087)	\$ (396)	\$ 15	\$ 63	\$ 1,161	\$ (1,930)	\$ (318)	\$ (1,088)
34	Customer Deposit Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
35	Avg Balance Calc	\$ (43)	\$ (103)	\$ (140)	\$ (149)	\$ (96)	\$ (12)	\$ (105)	\$ (131)	\$ (122)	\$ (286)	\$ (233)	\$ (358)	\$ (162)
36	Monthly Schedule 31/32 Deferral Totals	\$ (103,671)	\$ (39,909)	\$ (49,301)	\$ (28,175)	\$ (97,773)	\$ (162,614)	\$ (60,860)	\$ (252)	\$ (20,026)	\$ (192,880)	\$ (288,563)	\$ (41,086)	\$ (136,769)
37	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	\$ (103,671)	\$ (143,579)	\$ (192,880)	\$ (164,704)	\$ (66,931)	\$ (95,683)	\$ (156,543)	\$ (156,795)	\$ (535,222)	\$ (677,999)	\$ (535,222)	\$ (677,999)	\$ (406,294)
38	Total Cumulative Non-Residential Deferral if calculated by Schedule	\$ (620,913)	\$ (640,411)	\$ (763,716)	\$ (575,737)	\$ (545,941)	\$ (320,781)	\$ (677,999)	\$ (535,222)	\$ (677,999)	\$ (406,294)	\$ (535,222)	\$ (677,999)	\$ (406,294)