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IDAHO PUBLIC
UTILITIES COMMISSION

November 14, 2016

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

Dear Ms. Jewell:

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

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

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

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

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

Sincerely,

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

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

Line No.		Source	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
	(a)	(b)	(i)	(j)	(k)				
	Residential Group								
1	Total Actual Billed Customers	Revenue Reports	104,487	104,613	105,108				
2	Total Actual Usage (kWhs)	Revenue Reports	85,459,015	88,077,699	62,023,221				
3	Total Actual Base Rate Revenue	Revenue Reports	$ 7,879,253	$ 8,154,876	$ 5,827,065				
4	Total Actual Fixed Charge Revenue	Revenue Reports	$ 554,778	$ 556,348	$ 556,950				
5									
6	***Existing Customers***								
7	Actual Customers on System During Test Year	(1) - (22)	102,265	102,160	102,556	309,271	307,555	306,981	923,807
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	$ 49.88	$ 50.44	$ 34.91	$72.77	$49.75	$45.06	$55.90
9	Fixed Cost Adjustment Revenue	(7) x (8)	$ 5,100,872	$ 5,153,327	$ 3,579,879	$ 22,504,959	$ 15,299,991	$ 13,834,078	$ 51,639,028
10									
11	Actual Base Rate Revenue	(3) - (26)	$ 7,787,144	$ 8,041,125	$ 5,716,409				
12	Actual Fixed Charge Revenue	(4) - (27)	$ 543,735	$ 544,234	$ 544,020				
13	Actual Usage (kWhs)	(2) - (28)	84,501,465	86,885,426	60,868,919				
14	Load Change Adjustment Rate ($/kWh)	Page 1	$ 0.02281	$ 0.02281	$ 0.02281				
15	Variable Power Supply Revenue	(13) x (14)	$ 1,927,478	$ 1,981,857	$ 1,388,420				
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	$ 5,315,931	$ 5,515,034	$ 3,783,969	$ 20,994,050	$ 13,519,587	$ 14,614,933	$ 49,128,570
17	Residential Revenue Per Customer Received		$51.98	$53.98	$36.90	$67.88	$43.96	$47.61	$53.18
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	$ (215,058)	$ (361,707)	$ (204,090)	$ 1,510,909	$ 1,780,404	$ (780,855)	$ 2,510,458
19									
21	***New Customers***								
22	Actual Customers New Since Test Year	Revenue Reports	2,222	2,453	2,552	4,821	5,891	7,227	17,939
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	$30.95	$31.30	$21.66	$45.02	$30.59	$27.79	$33.34
24	Fixed Cost Adjustment Revenue	(22) x (23)	$ 68,780	$ 76,791	$ 55,283	$ 217,062	$ 180,232	$ 200,854	$ 598,149
25									
26	Actual Base Rate Revenue	Revenue Reports	$ 92,109	$ 113,751	$ 110,656				
27	Actual Fixed Charge Revenue	Revenue Reports	$ 11,044	$ 12,114	$ 12,929				
28	Actual Usage (kWhs)	Revenue Reports	957,550	1,192,273	1,154,302				
29	Load Change Adjustment Rate ($/kWh)	Page 1	$ 0.02281	$ 0.02281	$ 0.02281				
30	Variable Power Supply Revenue	(28) x (29)	$ 21,842	$ 27,196	$ 26,330				
31	Fixed Production and Transmission Rate per kWh	Page 1	$ 0.02421	$ 0.02421	$ 0.02421				
32	Fixed Production and Transmission Revenue	(30) x (31)	$ 23,186	$ 28,870	$ 27,950				
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	$ 36,037	$ 45,572	$ 43,447	$ 148,290	$ 98,351	$ 125,056	$ 371,697
34	Residential Revenue Per Customer Received		$16.22	$18.58	$17.02	$30.76	$0.55	$0.62	$0.62
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	$ 32,743	$ 31,219	$ 11,836	$ 68,772	$ 81,881	$ 75,798	$ 226,451
36									
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	$ (182,315)	$ (330,488)	$ (192,254)	$ 1,579,681	$ 1,862,285	$ (705,057)	$ 2,736,909
38	Deferral - Revenue Related Expenses	Rev Conv Factor	$ 1,243	$ 2,090	$ 1,179	$ (8,730)	$ (10,287)	$ 4,512	$ (14,505)
39		Customer Deposit Rate	1.00%	1.00%	1.00%				
40	Interest on Deferral	Avg Balance Calc	$ 2,784	$ 2,574	$ 2,359	$ 1,262	$ 6,825	$ 7,717	$ 15,804
41	**Monthly Residential Deferral Totals**		**$ (178,289)**	**$ (325,824)**	**$ (188,715)**	**$ 1,572,213**	**$ 1,858,823**	**$ (692,828)**	**$ 2,738,208**
42									
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	$ 3,252,747	$ 2,926,923	$ 2,738,208				

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

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

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

Line No.		Source	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
	(a)	(b)	(i)	(j)	(k)	(o)	(p)	(q)	(s)
	Residential Group								
1	Total Actual Billed Customers	Revenue Reports	78,357	78,634	78,840				
2	Total Actual Usage (Therms)	Revenue Reports	1,156,092	1,109,728	1,373,262				
3	Total Actual Base Rate Revenue	Revenue Reports	$ 969,492	$ 974,511	$ 1,078,460				
4	Total Actual Fixed Charge Revenue	Revenue Reports	$ 414,823	$ 416,205	$ 416,782				
6	***Existing Customers***								
7	Actual Customers on System During Test Year	(1) - (22)	75,545	75,661	75,711	228,544	227,433	226,917	682,894
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	$ 6.35	$ 6.24	$ 7.56	$49.23	$16.97	$6.72	$24.36
9	Fixed Cost Adjustment Revenue	(7) x (8)	$ 479,809	$ 472,342	$ 572,542	$ 11,251,795	$ 3,860,226	$ 1,524,693	$ 16,636,714
11	Actual Base Rate Revenue	(3) - (26)	$ 937,099	$ 944,571	$ 1,043,054				
12	Actual Fixed Charge Revenue	(4) - (27)	$ 400,613	$ 401,223	$ 400,780				
13	Actual Usage (Therms)	(2) - (28)	1,118,005	1,078,398	1,332,621				
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	$ 536,486	$ 543,348	$ 642,274	$ 9,922,894	$ 2,678,251	$ 1,722,107	$ 14,323,252
17	Residential Revenue Per Customer Received		$7.10	$7.18	$8.48	$43.42	$11.78	$7.59	$20.97
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	$ (56,677)	$ (71,006)	$ (69,732)	$ 1,328,901	$ 1,181,975	$ (197,414)	$ 2,313,462
21	***New Customers***								
22	Actual Customers New Since Test Year	Revenue Reports	2,812	2,973	3,129	5,924	7,341	8,914	22,179
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	$5.98	$5.88	$7.12	$46.04	$15.53	$6.35	$19.99
24	Fixed Cost Adjustment Revenue	(22) x (23)	$ 16,824	$ 17,484	$ 22,290	$ 272,770	$ 114,017	$ 56,599	$ 443,386
26	Actual Base Rate Revenue	Revenue Reports	$ 32,393	$ 29,940	$ 35,406				
27	Actual Fixed Charge Revenue	Revenue Reports	$ 14,210	$ 14,982	$ 16,001				
28	Actual Usage (Therms)	Revenue Reports	38,087	31,330	40,641				
31	Fixed Production and UG Storage Rate per Therm	Page 1	$ 0.02769	$ 0.02769	$ 0.02769				
32	Fixed Production and UG Storage Revenue	(30) x (31)	$ 1,055	$ 867	$ 1,125				
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	$ 17,129	$ 14,091	$ 18,280	$ 224,534	$ 92,652	$ 49,499	$ 366,685
34	Residential Revenue Per Customer Received		$6.09	$4.74	$5.84	$37.90	$12.62	$5.55	$16.53
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	$ (305)	$ 3,393	$ 4,011	$ 48,237	$ 21,365	$ 7,099	$ 76,701
37	Total Residential Deferral - Surcharge (Rebate)	(18) + (35)	$ (56,981)	$ (67,612)	$ (65,721)	$ 1,377,138	$ 1,203,340	$ (190,315)	$ 2,390,163
38	Deferral - Revenue Related Expenses	Rev Conv Factor	$ 327	$ 410	$ 403	$ (7,678)	$ (6,829)	$ 1,141	$ (13,367)
39		Customer Deposit Rate	1.00%	1.00%	1.00%				
40	Interest on Deferral	Avg Balance Calc	$ 2,120	$ 2,070	$ 2,017	$ 1,392	$ 5,363	$ 6,208	$ 12,963
41	**Monthly Residential Deferral Totals**		**$ (54,534)**	**$ (65,132)**	**$ (63,301)**	**$ 1,370,852**	**$ 1,201,874**	**$ (182,967)**	**$ 2,389,759**
43	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	$ 2,518,192	$ 2,453,060	$ 2,389,759				

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

Line No.		Source	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
	(a)	(b)	(i)	(j)	(k)	(o)	(p)	(q)	(s)
	Non-Residential Group								
1	Total Actual Billed Customers	Revenue Reports	1,428	1,418	1,419				
2	Total Actual Usage (Therms)	Revenue Reports	1,073,939	1,314,216	1,021,109				
3	Total Actual Base Rate Revenue	Revenue Reports	$ 367,027	$ 410,151	$ 357,221				
4	Total Actual Fixed Charge Revenue	Revenue Reports	$ 143,722	$ 143,739	$ 143,225				
6	***Existing Customers***								
7	Actual Customers on System During Test Year	(1) - (22)	1,409	1,399	1,400	4,204	4,236	4,208	12,648
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	$148.84	$175.32	$153.93	$451.17	$229.82	$159.34	$279.95
9	Fixed Cost Adjustment Revenue	(7) x (8)	$ 209,712	$ 245,276	$ 215,508	$ 1,896,723	$ 973,528	$ 670,497	$ 3,540,748
11	Actual Base Rate Revenue	(3) - (26)	$ 359,378	$ 402,632	$ 350,817				
12	Actual Fixed Charge Revenue	(4) - (27)	$ 141,915	$ 141,825	$ 141,281				
13	Actual Usage (Therms)	(2) - (28)	1,045,403	1,288,480	1,000,596				
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	$ 217,463	$ 260,806	$ 209,536	$ 1,719,203	$ 782,879	$ 687,806	$ 3,189,888
17	Non-Residential Revenue Per Customer Received		$154.34	$186.42	$149.67	$408.94	$184.82	$163.45	$252.20
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	$ (7,751)	$ (15,530)	$ 5,972	$ 177,520	$ 190,649	$ (17,309)	$ 350,860
20									
21	***New Customers***								
22	Actual Customers New Since Test Year	Revenue Reports	19	19	19	53	48	57	158
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	$129.11	$152.09	$133.53	$391.62	$198.16	$138.24	$241.44
24	Fixed Cost Adjustment Revenue	(22) x (23)	$ 2,453	$ 2,890	$ 2,537	$ 20,756	$ 9,512	$ 7,880	$ 38,147
26	Actual Base Rate Revenue	Revenue Reports	$ 7,649	$ 7,519	$ 6,404				
27	Actual Fixed Charge Revenue	Revenue Reports	$ 1,807	$ 1,914	$ 1,944				
28	Actual Usage (Therms)	Revenue Reports	28,536	25,736	20,513				
31	Fixed Production and UG Storage Rate per Therm	Page 1 wtd avg	$ 0.02869	$ 0.02869	$ 0.02869				
32	Fixed Production and UG Storage Revenue	(30) x (31)	$ 819	$ 738	$ 588				
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	$ 5,023	$ 4,867	$ 3,871	$ 29,270	$ 6,669	$ 13,761	$ 49,700
34	Non-Residential Revenue Per Customer Received		$264.38	$256.14	$203.73	$552.27	$138.93	$241.42	$314.55
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	$ (2,570)	$ (1,977)	$ (1,334)	$ (8,514)	$ 2,843	$ (5,881)	$ (11,552)
37	Total Non-Residential Deferral - Surcharge (Rebate)	(18) + (35)	$ (10,321)	$ (17,507)	$ 4,638	$ 169,006	$ 193,493	$ (23,190)	$ 339,308
38	Deferral - Revenue Related Expenses	Rev Conv Factor	$ 45	$ 90	$ (35)	$ (1,026)	$ (1,102)	$ 100	$ (2,027)
39		Customer Deposit Rate	1.00%	1.00%	1.00%				
40	Interest on Deferral	Avg Balance Calc	$ 297	$ 285	$ 280	$ 168	$ 664	$ 862	$ 1,695
41	**Monthly Non-Residential Deferral Totals**		**$ (9,980)**	**$ (17,132)**	**$ 4,884**	**$ 168,148**	**$ 193,055**	**$ (22,227)**	**$ 338,976**
43	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	$ 351,223	$ 334,091	$ 338,976				

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

Balance Sheet Accounts

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

Jurisdiction:ID

FCA Deferred Revenue

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

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

Jurisdiction:ID

FCA Accumulated Deferred Taxes

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

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

Income Statement Accounts

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

Jurisdiction:ID

FCA Deferred Revenue

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

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

Jurisdiction:ID

FCA Interest Income or Expense

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

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

Financial Reporting Contra Asset Accounts

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

Jurisdiction:ID

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

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

NOTES

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

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

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

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

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

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

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

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

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

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Line No.		Source	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
	(a)	(b)	(i)	(j)	(k)				
	Schedule 21/22								
1	Total Actual Billed Customers	Revenue Reports	1,138	1,140	1,147				
2	Total Actual Usage (kWhs)	Revenue Reports	58,616,584	56,874,688	51,393,482				
3	Total Actual Base Rate Revenue	Revenue Reports	$ 4,517,961	$ 4,432,862	$ 4,084,689				
4	Total Actual Fixed Charge Revenue	Revenue Reports	$ 397,927	$ 399,817	$ 402,407				
6	***Existing Customers***								
7	Actual Customers on System During Test Year	(1) - (22)	1,118	1,117	1,121	3,383	3,379	3,356	10,118
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	$2,636.76	$2,428.61	$2,100.15	$2,451.48	$2,457.78	$2,388.24	$2,432.61
9	Fixed Cost Adjustment Revenue	(7) x (8)	$ 2,947,897	$ 2,712,756	$ 2,354,266	$ 8,293,365	$ 8,304,835	$ 8,014,919	$ 24,613,119
11	Actual Base Rate Revenue	(3) - (26)	$ 4,461,192	$ 4,370,162	$ 3,978,937				
12	Actual Fixed Charge Revenue	(4) - (27)	$ 391,909	$ 392,175	$ 393,592				
13	Actual Usage (kWhs)	(2) - (28)	57,939,144	56,133,288	50,136,677				
14	Load Change Adjustment Rate ($/kWh)	Page 1	$ 0.02281	$ 0.02281	$ 0.02281				
15	Variable Power Supply Revenue	(13) x (14)	$ 1,321,592	$ 1,280,400	$ 1,143,618				
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	$ 2,747,692	$ 2,697,587	$ 2,441,727	$ 7,864,320	$ 8,160,722	$ 7,887,006	$ 23,912,048
17	Non-Residential Revenue Per Customer Received		$2,457.69	$2,415.03	$2,178.17	$2,324.66	$2,415.13	$2,350.12	$2,363.32
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	$ 200,205	$ 15,169	$ (87,461)	$ 429,046	$ 144,113	$ 127,913	$ 701,071
21	***New Customers***								
22	Actual Customers New Since Test Year	Revenue Reports	20	23	26	37	43	69	149
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	$1,285.56	$1,184.07	$1,023.93	$1,195.41	$1,197.53	$1,153.15	$1,176.45
24	Fixed Cost Adjustment Revenue	(22) x (23)	$ 25,711	$ 27,234	$ 26,622	$ 44,230	$ 51,494	$ 79,567	$ 175,291
26	Actual Base Rate Revenue	Revenue Reports	$ 56,769	$ 62,700	$ 105,752				
27	Actual Fixed Charge Revenue	Revenue Reports	$ 6,018	$ 7,642	$ 8,815				
28	Actual Usage (kWhs)	Revenue Reports	677,440	741,400	1,256,805				
29	Load Change Adjustment Rate ($/kWh)	Page 1	$ 0.02281	$ 0.02281	$ 0.02281				
30	Variable Power Supply Revenue	(28) x (29)	$ 15,452	$ 16,911	$ 28,668				
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	$ 0.02487	$ 0.02487	$ 0.02487				
32	Fixed Production and Transmission Revenue	(30) x (31)	$ 16,848	$ 18,439	$ 31,257				
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	$ 18,451	$ 19,708	$ 37,013	$ 40,067	$ 42,198	$ 75,171	$ 157,436
34	Non-Residential Revenue Per Customer Received		$922.53	$856.87	$1,423.56	$1,082.90	$0.82	$0.94	$0.90
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	$ 7,260	$ 7,526	$ (10,390)	$ 4,163	$ 9,296	$ 4,396	$ 17,855
37	Total Schedule 21/22 Deferral - Surcharge (Rebate)	(18) + (35)	$ 207,465	$ 22,695	$ (97,852)	$ 433,208	$ 153,409	$ 132,308	$ 718,926
38	Deferral - Revenue Related Expenses	Rev Conv Factor	$ (1,157)	$ (88)	$ 505	$ (2,479)	$ (833)	$ (739)	$ (4,051)
39		Customer Deposit Rate	1.00%	1.00%	1.00%				
40	Interest on Deferral	Avg Balance Calc	$ 573	$ 669	$ 639	$ 408	$ 1,158	$ 1,881	$ 3,448
41	**Monthly Schedule 21/22 Deferral Totals**		**$ 206,882**	**$ 23,277**	**$ (96,708)**	**$ 431,138**	**$ 153,735**	**$ 133,451**	**$ 718,323**
43	Cumulative Schedule 21/22 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	$ 791,754	$ 815,030	$ 718,323				

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

ILLUSTRATIVE
ELECTRIC NON-RESIDENTIAL BY RATE SCHEDULE

Line No.		Source	Jul-16	Aug-16	Sep-16	1st Quarter 2016 Total	2nd Quarter 2016 Total	3rd Quarter 2016 Total	2016 YTD Total
	(a)	(b)	(i)	(j)	(k)				
	Schedule 31/32								
1	Total Actual Billed Customers	Revenue Reports	1,417	1,408	1,415				
2	Total Actual Usage (kWhs)	Revenue Reports	8,729,950	8,458,372	6,675,218				
3	Total Actual Base Rate Revenue	Revenue Reports	$ 754,625	$ 726,076	$ 579,022				
4	Total Actual Fixed Charge Revenue	Revenue Reports	$ 11,339	$ 11,297	$ 11,351				
6	***Existing Customers***								
7	Actual Customers on System During Test Year	(1) - (22)	1,399	1,393	1,398	4,183	4,133	4,190	12,506
8	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	$406.29	$411.93	$264.02	$163.04	$232.11	$360.70	$252.09
9	Fixed Cost Adjustment Revenue	(7) x (8)	$ 568,404	$ 573,815	$ 369,095	$ 681,987	$ 959,308	$ 1,511,314	$ 3,152,609
11	Actual Base Rate Revenue	(3) - (26)	$ 752,826	$ 724,086	$ 577,347				
12	Actual Fixed Charge Revenue	(4) - (27)	$ 11,179	$ 11,177	$ 11,220				
13	Actual Usage (kWhs)	(2) - (28)	8,712,068	8,437,324	6,658,088				
14	Load Change Adjustment Rate ($/kWh)	Page 1	$ 0.02281	$ 0.02281	$ 0.02281				
15	Variable Power Supply Revenue	(13) x (14)	$ 198,722	$ 192,455	$ 151,871				
16	Customer Fixed Cost Adjustment Revenue	(11) - (12) -(15)	$ 542,925	$ 520,454	$ 414,255	$ 700,210	$ 949,791	$ 1,477,634	$ 3,127,636
17	Non-Residential Revenue Per Customer Received		$388.08	$373.62	$296.32	$167.39	$229.81	$352.66	$250.09
18	Existing Customer Deferral - Surcharge (Rebate)	(9) - (16)	$ 25,479	$ 53,361	$ (45,161)	$ (18,223)	$ 9,517	$ 33,680	$ 24,974
21	***New Customers***								
22	Actual Customers New Since Test Year	Revenue Reports	18	15	17	40	44	50	134
23	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	$296.07	$300.18	$192.39	$118.45	$172.93	$262.06	$189.92
24	Fixed Cost Adjustment Revenue	(22) x (23)	$ 5,329	$ 4,503	$ 3,271	$ 4,738	$ 7,609	$ 13,103	$ 25,450
26	Actual Base Rate Revenue	Revenue Reports	$ 1,799	$ 1,990	$ 1,675				
27	Actual Fixed Charge Revenue	Revenue Reports	$ 160	$ 120	$ 131				
28	Actual Usage (kWhs)	Revenue Reports	17,882	21,048	17,130				
29	Load Change Adjustment Rate ($/kWh)	Page 1	$ 0.02281	$ 0.02281	$ 0.02281				
30	Variable Power Supply Revenue	(28) x (29)	$ 408	$ 480	$ 391				
31	Fixed Production and Transmission Rate per kWh	Page 1 wtd avg	$ 0.01764	$ 0.01764	$ 0.01764				
32	Fixed Production and Transmission Revenue	(30) x (31)	$ 315	$ 371	$ 302				
33	Customer Fixed Cost Adjustment Revenue	(26) - (27) - (30) - (32)	$ 916	$ 1,019	$ 851	$ 1,554	$ 1,399	$ 2,785	$ 5,739
34	Non-Residential Revenue Per Customer Received		$50.87	$67.90	$50.06	$38.85	$0.18	$0.21	$0.23
35	New Customer Deferral - Surcharge (Rebate)	(9) - (33)	$ 4,414	$ 3,484	$ 2,420	$ 3,184	$ 6,210	$ 10,317	$ 19,711
37	Total Schedule 31/32 Deferral - Surcharge (Rebate)	(18) + (35)	$ 29,893	$ 56,845	$ (42,741)	$ (15,039)	$ 15,727	$ 43,997	$ 44,685
38	Deferral - Revenue Related Expenses	Rev Conv Factor	$ (147)	$ (308)	$ 261	$ 105	$ (55)	$ (195)	$ (144)
39		Customer Deposit Rate	1.00%	1.00%	1.00%				
40	Interest on Deferral	Avg Balance Calc	$ 13	$ 49	$ 55	$ 59	$ (21)	$ 117	$ 155
41	**Monthly Schedule 31/32 Deferral Totals**		**$ 29,759**	**$ 56,586**	**$ (42,425)**	**$ (14,875)**	**$ 15,651**	**$ 43,920**	**$ 44,696**
43	Cumulative Schedule 31/32 Deferral (Rebate)/Surcharge	Σ((37), (38), (40))	$ 30,535	$ 87,121	$ 44,696				
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)	**$ 1,401,365**	**$ 1,442,346**	**$ 1,302,159**				