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IDAHO PUBLIC
UTILITIES COMMISSION

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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE	)	
INVESTIGATION INTO THE IMPACT	)	CASE NO. GNR-U-18-01
OF FEDERAL TAX CODE REVISIONS	)	
ON UTILITY COSTS AND	)	
RATEMAKING	)	**STIPULATION AND SETTLEMENT**

This Settlement Stipulation and Agreement (hereinafter "Stipulation") is entered into by and among the following parties in this case: Avista Corporation ("Avista"), the Staff of the Idaho Public Utilities Commission ("Staff'), Clearwater Paper Corporation ("Clearwater"), Idaho Forest Group, LLC ("Idaho Forest Group"), and Idaho Conservation League ("ICL"). These entities are collectively referred to as the "Parties," and represent all of the parties in the above-referenced case, as it relates to Avista. The Settling Parties understand this Stipulation is subject to approval by the Idaho Public Utilities Commission ("IPUC" or the "Commission"). The Parties request the Commission process this matter under Modified Procedure.

I. INTRODUCTION

1. The terms and conditions of this Stipulation are set forth herein. The Parties agree that this Stipulation represents a fair, just and reasonable compromise of all the issues raised in the proceeding, is in the public interest and its acceptance by the Commission represents a reasonable resolution of all issues identified in this case. The Parties, therefore, recommend that the Commission, in accordance with RP 274, approve the Stipulation and all of its terms and conditions without material change or condition.

II. BACKGROUND

2. On December 22, 2017, the President signed the Tax Cuts and Jobs Act of 2017 ("TCJA") into law. A main feature of the TCJA reduced the federal corporate tax rate from 35% to 21%, effective January 1, 2018. This significant tax rate reduction materially decreases the current and deferred tax expense currently included in customers' rates.

3. In addition, as a result of the TCJA, Generally Accepted Accounting Principles required Avista to recalculate accumulated deferred federal income tax (ADFIT) assets and liabilities, as of the date of the enactment (December 2017), to reflect the 21% tax rate, significantly reducing net deferred tax liabilities. This recalculation resulted in excess ADFIT assets and liabilities, producing both long-term tax benefits (plant excess ADFIT) and temporary net tax benefits (non-plant excess ADFIT).

4. On January 17, 2018, the Commission issued a Notice of Investigation in Order No. 33965 directing all rate-regulated utilities (besides small water companies with less than 200 customers, and the small electric utility, Atlanta Power) to: (1) immediately account for the financial benefits from the January 1, 2018 tax rate reduction to 21% as a deferred regulatory

liability, and (2) by Friday, March 30, 2018, file a report with the Commission identifying and quantifying all tax changes individually.

5. Order No. 33965 specified that each report must disclose the federal income tax components for the year 2017, and the federal income tax components if the utility had been subject to 2017 Tax Act's revisions to the tax code, including the 21% tax rate. Each utility's report must include proposed tariff schedules that show the revenue requirement impacts from the 2017 Tax Act, with the differences between the law in effect on December 31, 2017, and the law in effect on and after January 1, 2018. Utilities that operate in Idaho and in other states must separately calculate system-wide and Idaho-specific figures to show how the 2017 Tax Act impacts total operations and Idaho operations.

6. As required by Order No. 33965, Avista identified and quantified the federal income tax benefits as a result of the 2017 Tax Act in its "Avista Tax Report" filed in this docket on March 28, 2018. A summary of Avista's analysis as it impacts Idaho electric and natural gas per the Avista Tax Report, was summarized as follows[1]:

	Revenue Requirement (000s)	
Permanent or Long-Term Tax Benefits:	**ID Electric**	**ID Natural Gas**
Current/Deferred Tax Expense (Cash)	$ (11,080)	$ (2,082)
Plant Excess ADFIT (Non-Cash)	$ (2,660)	$ (474)
Total Permanent or Long-Term Tax Benefits	$ (13,740)	$ (2,556)
Temporary Tax Benefits		
Non-Plant Excess ADFIT (Non-Cash)	$ (6,302)	$ 526
Deferral of Jan - May 2018 balances	$ (5,724)	$ (1,065)
Total Temporary Tax Benefits	$ (12,026)	$ (539)

[1] System information was provided within the "Avista Report on Impact of Federal Tax Code Revisions on Utility Costs and Rate making" ("Avista Tax Report") filed on March 28, 2018.

7. Petitions to intervene in this proceeding were filed by Clearwater, Idaho Forest Group and Idaho Conservation League. The Commission granted these interventions through IPUC Order Nos. 34010, 34023 and 34024.

8. A settlement conference was noticed and held in the Commission offices on April 16, 2018, and was attended by all of the Parties to this case, resulting in this Stipulation and Settlement, according to the following terms:

III. TERMS OF THE STIPULATION AND SETTLEMENT

9. Permanent (or Long-Term) Tax Benefit Reduction. The Parties agree that the permanent or long-term electric and natural gas tax benefits will be calculated as follows:

	Revenue Requirement (000s)			
Permanent or Long-Term Tax Benefits:	**ID Electric**	**Overall Base % Reduction**	**ID Natural Gas**	**Overall Base % Reduction**
i) Current/Deferred Tax Expense (Cash)	$ (11,080)		$ (2,082)	
ii) Plant Excess ADFIT (Non-Cash)	$ (2,660)		$ (474)	
Total Permanent or Long-Term Tax Benefits	**$ (13,740)**	**5.3%**	**$ (2,556)**	**6.1%**

a) As shown in the table above, the Parties agree to an overall reduction (rate credit) of $13.74 million (or 5.3% overall rate reduction) for electric, and $2.556 million (or 6.1% overall rate reduction) for natural gas associated with permanent or long-term tax benefits. These balances reflect:

i. Current/Deferred Tax Expense (Cash) – represents the current and deferred tax benefit of reflecting a 21% tax effective rate, resulting in a tax benefit of $11.080 million for electric and $2.082 million for natural gas on a revenue requirement basis. To calculate these balances, the Company updated its final approved electric and natural gas revenue requirement models, approved by Commission Order No. 33953 in Case Nos. AVU-E-17-01 and AVU-G-17-01, to reflect a 21%

effective tax rate. Given that the effective date of the Company's base tariffs January 1, 2018 coincided with the TCJA effective date of January 1, 2018, the Parties agree that this is appropriate to use, as its recently-approved general rate case (Case Nos. AVU-E-17-01 and AVU-G-17-01) data and information was reviewed by all parties in that proceeding and approved by the IPUC for the 2018 rate effective period. (See Order 33953)

ii. Plant Excess ADFIT (Non-Cash) – represents the annual long-term revenue requirement reduction of approximately $2.66 million electric and $474,000 for natural gas to be refunded to customers associated with the amortization of Plant Excess ADFIT reserve balances. As described in the "Avista Tax Report" filed on March 28, 2018, balances associated with regulated utility operations resulted in a balance sheet reclassification from deferred tax to deferred regulatory assets or liabilities. This revaluation impacted both plant and non-plant related balances. As a part of this TCJA item, amortization of deferred tax amounts that represent the difference between the historical 35% rate and the revised 21% rate were determined. For plant-related excess deferred income tax, the Company will amortize the plant ADFIT balances (Idaho Regulatory Liability of $106.4 million electric and $20.5 million natural gas) in accordance with the Internal Revenue Service (IRS) Average Rate Assumption Method (ARAM). The Company estimates the ARAM for Avista results in an amortization period of approximately 36 years. This benefit will vary over time, as the ARAM is not calculated on a straight-line basis.

b) The Parties agree that the rate credit of \$13.74 million for electric and \$2.556 million for natural gas, shown in the table above, will be established through new "Permanent Federal Income Tax Rate Credit" Tariff Schedules 72 (electric) and 172 (natural gas), effective June 1, 2018. Schedules 72 and 172 as originally filed are unchanged based on this Settlement, and are included for reference as Attachment A to this Stipulation. The permanent portion being passed back through rate schedules 72 and 172 will remain in effect until such time that these tax benefits are incorporated into base rates in a future general rate case proceeding.

c) For purposes of Rate Spread, the Parties agree to spread these permanent tax benefits or rate credits on a uniform percent of base revenue basis for both electric and natural gas. The Parties agreed to this method because it generally matches how costs are presently being recovered from customers.

d) For purposes of Rate Design, the Parties agree to spread the rate credit within each service schedule, applying a uniform cents per kWh (electric) and therm (natural gas) to the volumetric block rates by rate schedule.

e) As provided in the "Avista Tax Report," upon Commission order approving the Stipulation, the Company's electric and natural gas Fixed Cost Adjustment (FCA) base values will be updated to reflect the permanent tax rate change included in Schedules 72 (electric) and 172 (natural gas) adder schedules. The electric and natural gas FCA calculations as originally filed are unchanged based on this Settlement, and are included for reference as Attachment C to this Stipulation.

10. Electric Temporary Tax Benefit Reduction. The Parties agree that the Electric Temporary Tax Benefit total is as follows:

Revenue Requirement (000s)		
Temporary Tax Benefits:		
i. Non-Plant Excess ADFIT (Non-Cash)	$	(6,302)
ii. Deferral of Jan - May 2018 balances	$	(5,726)
iii. State Income Tax Impact	$	48
Total Temporary Tax Benefits	$	(11,980)

a) The Parties agree to effectuate any acceleration of depreciation of Colstrip Units 3 and 4 as part of the Depreciation Case (AVU-E-18-03). The Electric Temporary Tax Benefit of $11.980 million related to the Non-Plant Excess ADFIT, the Deferral of January – May 2018 tax credit balance and State Income Tax (SIT) Impact will be set aside and made available to offset costs associated with accelerated depreciation of Colstrip Units 3 and 4, or other purposes, as approved by the Commission order in the depreciation case (AVU-E-18-03).[2] This amount would be applied per Commission Order at the conclusion of the depreciation case.

b) As shown in the table above, the Parties agree that the Electric Temporary Tax Benefit of $11.980 million represents the following:

i. Non-Plant Excess ADFIT (Non-Cash) – represents an electric revenue requirement reduction of approximately $6.302 million associated with the Non-Plant Excess ADFIT reserve balances. As described in the "Avista Tax Report" filed on March 28, 2018, balances associated with regulated utility operations resulted in a balance sheet reclassification from deferred tax to deferred

[2] In Case No. AVU-E-17-09 (Joint Merger Application of Hydro One Limited and Avista Corp.), the Parties to that proceeding agreed, as a part of this case (Case No. GNR-U-18-01), that "not less than a $12.0 Million regulatory liability should be created using the unprotected Excess DFIT/Deferral of January – May 2018 tax credit. … This $12.0 Million regulatory liability would then be available to offset costs associated with accelerated depreciation of Colstrip Units 3 and 4 or other use as determined appropriate in AVU-E-18-03/AVU-G-18-02." The parties to Case No. AVU-E-17-09 included, but not limited to, the Parties in this proceeding: Avista, Commission Staff, Clearwater, Idaho Forest Group and Idaho Conservation League.

regulatory assets or liabilities. This revaluation is the portion impacting non-plant related balances. The Non-Plant Excess ADFIT has no IRS normalization requirements, allowing this balance to offset customer rates based on Commission approval.

ii. Deferral of Jan – May 2018 Balances – Per IPUC Order No. 33965, the Company was to "immediately account for the financial benefits from the January 1, 2018 tax rate reduction to 21%," by deferring these benefits of the TCJA into a deferred regulatory liability until such time as the benefits are reflected in customer rates (June 1, 2018) [3]. The Parties agree that this balance represents 5/12 of the annual tax benefit of reducing current and deferred income tax expense to 21%, as well as 5/12 of the annual amortization of the excess plant ADFIT for the period January 1, 2018 – May 31, 2018, resulting from the Company revising its electric general rate case model approved in Case No. AVU-E-17-01 to include the effects of the TCJA. This portion of the temporary benefit is $5.724 million on a revenue requirement basis.

iii. State Income tax Impact – As a result of the TCJA, Idaho State Income Tax (SIT) changed from 7.4% to 6.925% on January 1, 2018. This change in SIT reduces the overall tax benefits owed customers by $48,000. The Parties agreed that the Company would include this SIT impact within the Electric Temporary Tax Benefit balance.

[3] This will occur June 1, 2018 with approval of this Stipulation.

11. Natural Gas Temporary Tax Benefit Reduction. The Parties agree that the Natural Gas Temporary Tax Benefits total is as follows:

Revenue Requirement (000s)		
Temporary Tax Benefits:		
i. Non-Plant Excess ADFIT (Non-Cash)	$	525
ii. Deferral of Jan - May 2018 balances	$	(1,064)
iii. State Income Tax Impact	$	(5)
Total Temporary Tax Benefits	$	(544)

a) The Parties agree that the Company will include the Natural Gas Temporary Tax Benefit of $544,000 as an adjustment within the Purchased Gas Adjustment (PGA) effective November 1, 2018.

b) As shown in the table above, the Parties agree that the Natural Gas Temporary Tax Benefit of $544,000 represents the following:

i. Non-Plant Excess ADFIT (Non-Cash) – represents a natural gas revenue requirement surcharge of approximately $526,000 associated with the Non-Plant Excess ADFIT reserve balances. As described in the "Avista Tax Report" filed on March 28, 2018, balances associated with regulated utility operations resulted in a balance sheet reclassification from deferred tax to deferred regulatory assets or liabilities. This revaluation is the portion impacting non-plant related balances. For natural gas, the overall net balance resulted in a deferred regulatory asset. The Non-Plant Excess ADFIT has no IRS normalization requirement, allowing this balance to offset customer rates based on Commission approval.

ii. Deferral of Jan – May 2018 Balances – Per IPUC Order No. 33965, the Company was to "immediately account for the financial benefits from the January 1, 2018 tax rate reduction to 21%," by deferring these benefits of the TCJA into a deferred regulatory liability until such time as the benefits are reflected in customer rates

(June 1, 2018). The Parties agree that this balance represents 5/12 of the annual tax benefit of reducing current and deferred income tax expense to 21%, as well as 5/12 of the annual amortization of the excess plant ADFIT for the period January 1, 2018 – May 31, 2018, resulting from the Company revising its natural gas general rate case model approved in Case No. AVU-G-17-01 to include the effects of the TCJA. This portion of the temporary benefit is $1.065 million on a revenue requirement basis.

iii. State Income tax Impact – As a result of the TCJA, Idaho State Income Tax (SIT) changed from 7.4% to 6.925% on January 1, 2018. This change in SIT increases the overall tax benefits owed customers by $5,000. The Parties agreed that the Company would include this SIT impact within the Natural Gas Temporary Tax Benefit balance.

12. FERC Transmission Rates – the Parties agree any change in FERC Transmission rates and/or refund to transmission customers as a result of the TCJA, will be tracked at a 100% through the PCA until reflected in base rates in the next general rate case. This treatment is consistent with the treatment of returning (or flowing through) all TCJA tax benefits to customers at 100% as agreed-to within this Stipulation.

13. Tax Calculations – The Parties agree, upon further review by Staff and Parties, if any correction is determined necessary to balances stated within this Stipulation, those balances will be updated and treated as described within the Stipulation prior to June 1, 2018.

IV. OTHER GENERAL PROVISIONS

14. The Parties submit this Stipulation to the Commission and recommend approval in its entirety pursuant to RP 274. Parties shall support this Stipulation before the Commission, and no Party shall appeal a Commission Order approving the Stipulation or an issue resolved by

the Stipulation. If this Stipulation is challenged by any person not a party to the Stipulation, the Parties to this Stipulation reserve the right to file testimony, cross-examine witnesses and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlement terms embodied in this Stipulation. Notwithstanding this reservation of rights, the Parties to this Stipulation agree that they will continue to support the Commission's adoption of the terms of this Stipulation.

15. The Parties agree that this Stipulation represents a compromise of the positions of the Parties in this case. As provided in RP 272, other than any testimony or comments filed in support of the approval of this Stipulation, and except to the extent necessary for a Party to explain before the Commission its own statements and positions with respect to the Stipulation, all statements made and positions taken in negotiations relating to this Stipulation shall be confidential and will not be admissible in evidence in this or any other proceeding.

16. If the Commission rejects any part or all of this Stipulation or imposes any additional material conditions on approval of this Stipulation, each Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding, within 14 days of the date of such action by the Commission, to withdraw from this Stipulation. In such case, no Party shall be bound or prejudiced by the terms of this Stipulation, and each Party shall be entitled to seek reconsideration of the Commission's order, file testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate. In such case, the Parties immediately will request the prompt reconvening of a prehearing conference for purposes of establishing a procedural schedule for the completion of the case, in accordance with law.

17. The Parties agree that this Stipulation is in the public interest and that all of its terms and conditions are fair, just and reasonable.

18. No Party shall be bound, benefited or prejudiced by any position asserted in the negotiation of this Stipulation, except to the extent expressly stated herein, nor shall this Stipulation be construed as a waiver of the rights of any Party unless such rights are expressly waived herein. Execution of this Stipulation shall not be deemed to constitute an acknowledgment by any Party of the validity or invalidity of any particular method, theory or principle of regulation or cost recovery. No Party shall be deemed to have agreed that any method, theory or principle of regulation or cost recovery employed in arriving at this Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Stipulation.

19. The obligations of the Parties under this Stipulation are subject to the Commission's approval of this Stipulation in accordance with its terms and conditions and upon such approval being upheld on appeal, if any, by a court of competent jurisdiction.

20. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

V. PROPOSED TARIFF

21. Pursuant to Order No. 33965 and as explained in Avista's Tax Report filed with the Commission on March 28, 2018, the Company has prepared the proposed new "Permanent Federal Income Tax Rate Credit" Tariff Schedules 72 (electric) and 172 (natural gas) reflecting the direct rate reduction resulting from TCJA. Schedules 72 and 172 as originally filed are unchanged based on this Settlement, and are included for reference as Attachment A to this Stipulation. Attachment B to this Stipulation shows a comparison of revenues from the various customer classes under Avista's existing rates and the impact of the Permanent Federal Income

Tax Rate Credit adjustment. The Parties request that Tariff Schedules 72 and 172 be approved and allowed to become effective on June 1, 2018.

VI. PROCEDURE

22. Pursuant to RP 274, the Commission has discretion to determine the manner with which it considers a proposed settlement. In this matter, the Parties have reached agreement on a final resolution to this case. This Stipulation is reasonable and in the public interest, providing annual benefits of at least $13.7 million for electric and $2.6 million for natural gas. Pursuant to RP 201 and 202, the Parties believe the public interest does not require a hearing to consider the issues presented by this Stipulation and request that it be processed by Modified Procedure without waiving the right to a hearing on the previously disputed matters in this proceeding should the Commission reject the settlement.

VII. REQUESTED RELIEF

NOW, THEREFORE, the Parties respectfully request that the Commission process this Settlement Stipulation using Modified Procedure and then enter its order on or before June 1, 2018, approving the Stipulation without material change or condition.

DATED this 30th day of April, 2018.

AVISTA CORPORATION

By:________________________________
David J. Meyer
Attorney for Avista Corporation

STAFF OF THE IDAHO PUBLIC UTILITIES COMMISSION

By:________________________________
Karl Klein
Deputy Attorney General

CLEARWATER PAPER CORPORATION

By:________________________________
Peter Richardson / Greg Adams
Attorneys for Clearwater Paper

IDAHO FOREST GROUP, LLC

By:________________________________
Ronald L. Williams
Attorney for Idaho Forest Group, LLC

IDAHO CONSERVATION LEAGUE

By:________________________________
Benjamin Otto
Idaho Conservation League

AVISTA CORPORATION

By:______________________________
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Attorney for Avista Corporation

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By:______________________________ 4/30/2018
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Benjamin Otto
Idaho Conservation League

Attachment A

Proposed Tariffs

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 72

PERMANENT FEDERAL INCOME TAX RATE CREDIT - IDAHO

APPLICABLE:

To Customers in the State of Idaho where the Company has electric service available. This Permanent Federal Income Tax Rate Credit shall be applicable to all retail customers for charges for electric energy sold and to the flat rate charges for Company-owned or Customer-owned Street Lighting and Area Lighting Service.

This rate credit is designed to reflect the permanent benefits attributable to the revisions of the federal income tax code caused by enactment of the Tax Cuts and Jobs Act signed into law on December 22, 2017.

MONTHLY RATE:

The energy charges of the individual rate schedules are to be decreased by the following amounts:

Schedule 1	0.533 ¢ per kWh	Schedule 25	0.307 ¢ per kWh
Schedule 11 & 12	0.568 ¢ per kWh	Schedule 25P	0.291 ¢ per kWh
Schedule 21 & 22	0.448 ¢ per kWh	Schedule 31 & 32	0.510 ¢ per kWh
Schedule 41 - 49	1.513 ¢ per kWh		

TERM:

The Permanent Federal Tax Rate Credit will be in effect until such time that the permanent federal tax benefits are incorporated into base rates in a general rate case proceeding.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 58.

Issued March 28, 2018 Effective June 1, 2018

Issued by Avista Utilities
By Patrick Ehrbar, Director of Regulatory Affairs

Patrick D. Ehrbar

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 172

PERMANENT FEDERAL INCOME TAX RATE CREDIT - IDAHO

APPLICABLE:

To Customers in the State of Idaho where the Company has natural gas service available. This Permanent Federal Income Tax Rate Credit shall be applicable to all retail customers taking service under Schedules 101, 111, 112, 131, 132, and 146.

This rate credit is designed to reflect the permanent benefits attributable to the revisions of the federal income tax code caused by enactment of the Tax Cuts and Jobs Act signed into law on December 22, 2017.

MONTHLY RATE:

The energy charges of the individual rate schedules are to be decreased by the following amounts:

Schedule 101	$0.03548 per Therm
Schedule 111 & 112	$0.01854 per Therm
Schedule 131 & 132	$0.01854 per Therm
Schedule 146	$0.00876 per Therm

TERM:

The Permanent Federal Tax Rate Credit will be in effect until such time that the permanent federal tax benefits are incorporated into base rates in a general rate case proceeding.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 158.

Issued: March 28, 2018 Effective: June 1, 2018

Issued by Avista Utilities

By Patrick Ehrbar, Director of Regulatory Affairs

Patrick D. Ehrbar

Attachment B

Tariff Workpapers

Idaho
Electric
Schedule 72
Permanent Federal Tax Rate Adjustment

No.	Type of Service	Schedule Number	Present Base Revenue	Permanent Federal Tax Rate Adjustment	Base Percentage Change	Billed Percentage Change	Present Billing Determinants	Schedule 72 Per kWh Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Residential	1	$115,160	($6,098)	-5.3%	-5.1%	1,145,126,003	**$ (0.00533)**
2	General Service	11/12	$39,173	($2,074)	-5.3%	-5.1%	365,113,814	**$ (0.00568)**
3	Large General Service	21/22	$54,882	($2,906)	-5.3%	-5.1%	649,192,595	**$ (0.00448)**
4	Extra Large General Service	25	$20,728	($1,098)	-5.3%	-5.4%	357,288,245	**$ (0.00307)**
5	Clearwater	25P	$19,897	($1,054)	-5.3%	-5.4%	362,572,860	**$ (0.00291)**
6	Pumping Service	30/31/32	$5,819	($308)	-5.3%	-5.1%	60,392,324	**$ (0.00510)**
7	Street & Area Lights	41-48	$3,814	($202)	-5.3%	-5.1%	13,345,092	**$ (0.01513)**
8	Total		$259,473	($13,740)	-5.3%	-5.2%	2,953,030,933	

* In effect until incorporated into base rates.

Idaho
Natural Gas
Schedule 172
Permanent Federal Tax Rate Adjustment

Line No.	Type of Service	Schedule Number	Present Base Revenue	Permanent Federal Tax Rate Adjustment	Base Percentage Change	Billed Percentage Change	Present Billing Determinants	Schedule 172 Per Therm Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	General Service	101	$34,270	($2,099)	-6.1%	-4.6%	59,156,634	**$ (0.03548)**
2	Large General Service	111/112	$7,045	($432)	-6.1%	-3.7%	23,271,119	**$ (0.01854)**
4	Interruptible Service	131/132	$0	$0	0.0%	0.0%	0	**$ (0.01854)**
5	Transportation Service	146	$414	($25)	-6.1%	-6.1%	2,891,150	**$ (0.00876)**
6	Special Contracts	148	$103	$0	0.0%	0.0%		
7	Total		$41,832	($2,556)	-6.1%	-4.4%		

* In effect until incorporated in base rates

Attachment C

FCA Workpapers

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Fixed Cost Adjustment Revenue by Rate Schedule - Electric
AVU-E-17-01 Rates Effective 1/1/2018 plus Tax Reform Schedule 72 Effective 6/1/2018

			TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	PUMPING SCH. 31, 32	OTHER SERVICE SCHEDULES
1	Total Normalized Test Year Revenue		$ 246,584,000	$ 108,991,000	$ 37,312,000	$ 52,071,000	$ 5,494,000	$ 42,716,000
2	Settlement Revenue Increase		$ 12,889,000	$ 6,169,000	$ 1,861,000	$ 2,811,000	$ 325,000	$ 1,723,000
3	Total Rate Revenue (January 1, 2018)		$ 259,473,000	$ 115,160,000	$ 39,173,000	$ 54,882,000	$ 5,819,000	$ 44,439,000
3A	Tax Reform Adjustment Schedule 72		$ (13,740,000)	$ (6,098,000)	$ (2,074,000)	$ (2,906,000)	$ (308,000)	$ (2,354,000)
3B	Tax Reform Adjusted Base Rates (June 1, 2018)		$ 245,733,000	$ 109,062,000	$ 37,099,000	$ 51,976,000	$ 5,511,000	$ 42,085,000
4	Normalized kWhs (Test Year)		2,953,030,933	1,145,126,003	365,113,814	649,192,595	60,392,324	733,206,197
5	Load Change Adjustment Rate (Ln 14)		$ 0.02488	$ 0.02488	$ 0.02488	$ 0.02488	$ 0.02488	
6	Variable Power Supply Revenue (Ln 4 * Ln 5)		$ 73,471,410	$ 28,490,735	$ 9,084,032	$ 16,151,912	$ 1,502,561	$ 18,242,170
6A	Fixed Production and Transmission Rate per kWh	(New Customers Only)		$ 0.02611	$ 0.02960	$ 0.02591	$ 0.01844	
6B	Fixed Production and Transmission Revenue	(New Customers Only)	$ 73,651,688	$ 29,893,572	$ 10,807,995	$ 16,821,138	$ 1,113,453	$ 15,015,529
7	Subtotal (Ln 3 - Ln 6)	(Test Year Customers)	$ 148,418,761	$ 80,571,265	$ 28,014,968	$ 35,824,088	$ 4,008,439	**Excluded From Fixed Cost Adjustment**
7A	Subtotal (Ln 3 - Ln 6 - Ln 6B)	(New Customers)	$ 89,782,602	$ 50,677,694	$ 17,206,973	$ 19,002,950	$ 2,894,986	
8	Customer Bills (Test Year)		1,541,160	1,258,258	252,366	13,657	16,879	
9	Settlement Fixed Charges			$ 6.00	$ 13.00	$ 425.00	$ 11.00	
10	Fixed Charge Revenue (Ln 8 * Ln 9)		$ 16,820,200	$ 7,549,548	$ 3,280,758	$ 5,804,225	$ 185,669	
11	Fixed Cost Adjustment Revenue (Ln 7 - Ln 10)	(Test Year Customers)	$ 131,598,561	$ 73,021,717	$ 24,734,210	$ 30,019,863	$ 3,822,770	
11A	Fixed Cost Adjustment Revenue (Ln 7A - Ln 10)	(New Customers)	$ 72,962,402	$ 43,128,146	$ 13,926,215	$ 13,198,725	$ 2,709,317	
12	Load Change Adjustment Rate		$0.02473					
13	Gross Up Factor for Revenue Related Exp		100.59%					
14	Grossed Up Load Change Adjustment Rate		$0.02488					

		Residential	Non-Residential Group
15	Average Number of Customers (Line 8 / 12)	104,855	23,575
16	Annual kWh	1,145,126,003	1,074,698,733
17	Basic Charge Revenues	7,549,548	9,270,652
18	Customer Bills	1,258,258	282,902
19	Average Basic Charge	$6.00	$32.77

Avista Utilities

Electric Fixed Cost Adjustment Mechanism (Idaho)

Development of Annual Fixed Cost Adjustment Revenue Per Customer - Electric

AVU-E-17-01 Rates Effective 1/1/2018 plus Tax Reform Schedule 72 Effective 6/1/2018

Line No.		Source	Residential	Non-Residential Schedules*
	(a)	(b)	(c)	(d)
	Existing Customer FCA			
1	Fixed Cost Adjustment Revenue	Page 1	$ 73,021,717	$ 58,576,844
2	Test Year Number of Customers	Revenue Data	104,855	23,575
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	$ 696.41	$ 2,484.68
	New Customer FCA			
1	Fixed Cost Adjustment Revenue	Page 1	$ 43,128,146	$ 29,834,257
2	Test Year Number of Customers	Revenue Data	104,855	23,575
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	$ 411.31	$ 1,265.50

* Schedules 11, 12, 21, 22, 31, and 32

Revenues		
From revenue per customer	$ 73,021,954	$ 58,576,745
From basic charge	$ 7,549,548	$ 9,270,652
From power supply	$ 28,490,735	$ 26,738,504
Total	$ 109,062,237	$ 94,585,902

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Electric
AVU-E-17-01 Rates Effective 1/1/2018 plus Tax Reform Schedule 72 Effective 6/1/2018

Line No.		Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**Electric Sales**														
2	*Residential*														
3	- Weather-Normalized kWh Sales	Monthly Test Year	134,773,540	109,184,340	104,461,439	89,424,559	73,283,780	68,485,395	90,156,452	84,289,571	65,446,504	81,832,941	107,082,607	136,704,875	1,145,126,003
4	- % of Annual Total	% of Total	11.77%	9.53%	9.12%	7.81%	6.40%	5.98%	7.87%	7.36%	5.72%	7.15%	9.35%	11.94%	100.00%
5															
6	*Non-Residential**														
7	- Weather-Normalized kWh Sales	Monthly Test Year	93,195,023	90,992,765	87,805,557	84,652,946	88,051,305	82,995,898	99,203,732	93,685,221	81,568,577	88,839,679	86,044,341	97,663,689	1,074,698,733
8	- % of Annual Total	% of Total	8.67%	8.47%	8.17%	7.88%	8.19%	7.72%	9.23%	8.72%	7.59%	8.27%	8.01%	9.09%	100.00%
9															
10															
11	**Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")**														
12	*For Test Year Existing Customers*														
13	*Residential*														
14	- 2016 Fixed Cost Adj Revenue per Customer	Page 2													$ 696.41
15	- 2016 Monthly Fixed Cost Adj Revenue per Customer	(Line No) x (14)	$ 81.96	$ 66.40	$ 63.53	$ 54.38	$ 44.57	$ 41.65	$ 54.83	$ 51.26	$ 39.80	$ 49.77	$ 65.12	$ 83.14	$ 696.41
16															
17	*Non-Residential**														
18	- 2016 Fixed Cost Adj Revenue per Customer	Page 2													$ 2,484.68
19	- 2016 Monthly Fixed Cost Adj Revenue per Customer	(3) x (18)	$ 215.46	$ 210.37	$ 203.00	$ 195.72	$ 203.57	$ 191.88	$ 229.36	$ 216.60	$ 188.58	$ 205.40	$ 198.93	$ 225.80	$ 2,484.68
20															
21															
22	*For New Customers*														
23	*Residential*														
24	- 2016 Fixed Cost Adj Revenue per Customer	Page 2													$ 411.31
25	- 2016 Monthly Fixed Cost Adj Revenue per Customer	(Line No) x (24)	$ 48.41	$ 39.22	$ 37.52	$ 32.12	$ 26.32	$ 24.60	$ 32.38	$ 30.28	$ 23.51	$ 29.39	$ 38.46	$ 49.10	$ 411.31
26															
27	*Non-Residential**														
28	- 2016 Fixed Cost Adj Revenue per Customer	Page 2													$ 1,265.50
29	- 2016 Monthly Fixed Cost Adj Revenue per Customer	(3) x (28)	$ 109.74	$ 107.15	$ 103.39	$ 99.68	$ 103.68	$ 97.73	$ 116.82	$ 110.32	$ 96.05	$ 104.61	$ 101.32	$ 115.00	$ 1,265.50
	* Schedules 11, 12, 21, 22, 31, and 32														
30	Normalized Test Year Usage														
31	Residential Schedule 001		134,773,540	109,184,340	104,461,439	89,424,559	73,283,780	68,485,395	90,156,452	84,289,571	65,446,504	81,832,941	107,082,607	136,704,875	1,145,126,003
32	General Svc Schedule 011/012		35,677,209	32,638,038	32,194,706	26,832,832	27,876,806	25,659,303	32,421,434	30,578,232	25,603,558	28,827,826	30,183,771	36,620,099	365,113,814
33	Large Gen Svc Schedule 021/022		53,952,803	55,479,102	50,949,780	54,473,211	55,343,313	50,618,288	58,052,348	54,648,617	49,289,801	55,255,451	53,353,221	57,776,660	649,192,595
34	Extra Large Gen Schedule 25		30,934,099	28,172,537	30,840,636	28,922,885	29,246,524	28,897,457	29,684,052	30,920,803	29,133,094	30,180,303	29,379,132	30,976,723	357,288,245
35	Extra Large Gen Schedule 25P		34,821,780	32,532,270	27,238,130	24,807,470	19,729,910	23,256,720	31,864,010	35,206,500	28,782,080	38,565,200	34,117,330	31,651,460	362,572,860
36	Pumping Schedule 31/32		3,565,011	2,875,625	4,661,071	3,346,903	4,831,186	6,718,307	8,729,950	8,458,372	6,675,218	4,756,402	2,507,349	3,266,930	60,392,324
37	Street and Area Lights		1,189,853	1,089,157	1,076,010	1,109,609	1,129,068	1,100,399	1,117,528	1,129,571	1,093,959	1,082,770	1,093,222	1,133,947	13,345,092
38	Total Normalized Test Year Usage		294,914,295	261,971,069	251,421,772	228,917,469	211,440,587	204,735,869	252,025,774	245,231,666	206,024,214	240,500,893	257,716,632	298,130,694	2,953,030,933
39															
40															
41	Normalized Test Year Customer Bills														
42	Residential Schedule 001		104,681	104,659	104,786	104,674	104,445	104,362	104,498	104,627	105,120	105,159	105,547	105,700	1,258,258
43	General Svc Schedule 011/012		20,915	20,991	20,979	20,949	21,002	21,009	21,093	21,103	21,076	21,048	21,087	21,114	252,366
44	Large Gen Svc Schedule 021/022		1,140	1,144	1,131	1,143	1,139	1,133	1,137	1,139	1,145	1,142	1,139	1,125	13,657
45	Extra Large Gen Schedule 25		11	11	11	11	11	11	11	11	11	11	11	11	132
46	Extra Large Gen Schedule 25P		1	1	1	1	1	1	1	1	1	1	1	1	12
47	Pumping Schedule 31/32		1,409	1,411	1,403	1,399	1,404	1,391	1,417	1,408	1,415	1,408	1,411	1,403	16,879
48	Street and Area Lights		143	143	146	147	148	148	150	155	151	151	154	153	1,789
49	Total Normalized Test Year Customer Bills		128,300	128,360	128,457	128,324	128,150	128,055	128,307	128,444	128,919	128,920	129,350	129,507	1,543,093
50															
51	Test Year Average Usage per Customer														

52	Residential	1,287	1,043	997	854	702	656	863	806	623	778	1,015	1,293	10,917	910
53	Non-Residential	3,972	3,864	3,734	3,604	3,740	3,527	4,195	3,961	3,451	3,765	3,640	4,131	45,584	3,799

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Fixed Cost Adjustment Revenue by Rate Schedule - Natural Gas
AVU-G-17-01 Rates Effective 1/1/2018 plus Tax Reform Schedule 172 Effective 6/1/2018

			TOTAL	GENERAL SERVICE SCHEDULE 101	LARGE GENERAL SERVICE SCH. 111/112	OTHER SERVICE SCHEDULES
1	Total Staff Adjusted Normalized Test Year Revenue		$ 40,652,000	$ 33,197,000	$ 6,950,000	$ 505,000
2	Settlement Revenue Increase		$ 1,180,000	$ 1,073,000	$ 95,000	$ 12,000
3	Total Base Rate Revenue (January 1, 2018)		$ 41,832,000	$ 34,270,000	$ 7,045,000	$ 517,000
3A	Tax Reform Adjustment Schedule 172		$ (2,556,000)	$ (2,099,000)	$ (432,000)	$ (25,000)
3B	Tax Reform Adjusted Base Rates (June 1, 2018)		$ 39,276,000	$ 32,171,000	$ 6,613,000	$ 492,000
4	Normalized Therms (Test Year)		138,212,674	59,156,634	23,271,119	55,784,921
5	WACOG Rate Embedded in Base Rates		$ -	$ -	$ -	$ -
6	Variable Gas Cost Revenue (Ln 4 * Ln 5)		$ -	$ -	$ -	$ -
6A	Fixed Production and Underground Storage	(New Customers Only)		$ 0.02566	$ 0.02770	
6B	Fixed Production and Underground Storage	(New Customers Only)	$ 2,205,353	$ 1,518,089	$ 644,501	$ 42,763
7	Subtotal (Ln 3 - Ln 6)	(Test Year Customers)	$ 38,784,000	$ 32,171,000	$ 6,613,000	**Excluded From**
7A	Subtotal (Ln 3 - Ln 6 - Ln 6B)	(New Customers)	$ 36,621,410	$ 30,652,911	$ 5,968,499	**Fixed Cost**
						Adjustment
8	Customer Bills (Test Year)		960,302	943,245	17,057	
9	Settlement Fixed Charges			$ 6.00	$ 102.73	
10	Fixed Charge Revenue (Ln 8 * Ln 9)		$ 7,411,736	$ 5,659,470	$ 1,752,266	
11	Fixed Cost Adjustment Revenue (Ln 7 - Ln 10)	(Test Year Customers)	$ 31,372,264	$ 26,511,530	$ 4,860,734	
11A	Fixed Cost Adjustment Revenue (Ln 7A - Ln 10)	(New Customers)	$ 29,209,674	$ 24,993,441	$ 4,216,233	

		Residential	Non-Residential Group
12	Average Number of Customers (Line 8 / 12)	78,604	1,421
13	Annual Therms	59,156,634	23,271,119
14	Basic Charge Revenues	5,659,470	1,752,266
15	Customer Bills	943,245	17,057
16	Average Basic Charge	$6.00	$102.73

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Annual Fixed Cost Adjustment Revenue Per Customer - Natural Gas
AVU-G-17-01 Rates Effective 1/1/2018 plus Tax Reform Schedule 172 Effective 6/1/2018

Line No.		Source	Residential	Non-Residential Schedules*
	(a)	(b)	(c)	(d)
	Existing Customer FCA			
1	Fixed Cost Adjustment Revenue	Page 1	$ 26,511,530	$ 4,860,734
2	Test Year Number of Customers	Revenue Data	78,604	1,421
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	$ 337.28	$ 3,419.64
	New Customer FCA			
1	Fixed Cost Adjustment Revenue	Page 1	$ 24,993,441	$ 4,216,233
2	Test Year Number of Customers	Revenue Data	78,604	1,421
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	$ 317.97	$ 2,966.22

* Schedules 111 and 112.

	Residential	Non-Residential Schedules*
Revenues		
From revenue per customer	$ 26,511,473	$ 4,860,733
From basic charge	$ 5,659,470	$ 1,752,266
From gas supply	$ -	$ -
Total	$ 32,170,943	$ 6,612,999

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Natural Gas
AVU-G-17-01 Rates Effective 1/1/2018 plus Tax Reform Schedule 172 Effective 6/1/2018

Line No.		Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**Natural Gas Sales**														
2	*Residential*														
3	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	9,319,909	7,933,964	6,757,265	4,377,085	2,457,565	1,514,614	1,193,367	1,180,168	1,401,784	3,930,171	8,004,649	11,086,092	59,156,634
4	- % of Annual Total	% of Total	15.75%	13.41%	11.42%	7.40%	4.15%	2.56%	2.02%	1.99%	2.37%	6.64%	13.53%	18.74%	100.00%
5															
6	*Non-Residential Sales**														
7	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	3,010,243	2,765,523	2,386,786	1,725,613	1,384,859	1,066,070	1,083,827	1,332,665	1,028,780	1,762,355	2,685,935	3,038,463	23,271,119
8	- % of Annual Total	% of Total	12.94%	11.88%	10.26%	7.42%	5.95%	4.58%	4.66%	5.73%	4.42%	7.57%	11.54%	13.06%	100.00%
9															
10															
11	**Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")**														
12	*For Test Year Existing Customers*														
13	*Residential*														
14	- Allowed Fixed Cost Adj Revenue per Customer	Page 2													$ 337.28
15	- Allowed Monthly Fixed Cost Adj Revenue per Customer	(3) x (14)	$ 53.14	$ 45.24	$ 38.53	$ 24.96	$ 14.01	$ 8.64	$ 6.80	$ 6.73	$ 7.99	$ 22.41	$ 45.64	$ 63.21	$ 337.28
16															
17	*Non-Residential Sales**														
18	- Allowed Fixed Cost Adj Revenue per Customer	Page 2													$ 3,419.64
19	- Allowed Monthly Fixed Cost Adj Revenue per Customer	(7) x (18)	$ 442.35	$ 406.39	$ 350.73	$ 253.58	$ 203.50	$ 156.66	$ 159.27	$ 195.83	$ 151.18	$ 258.97	$ 394.69	$ 446.50	$ 3,419.64
20															
21															
22	*For New Customers*														
23	*Residential*														
24	- Allowed Fixed Cost Adj Revenue per Customer	Page 2													$ 317.97
25	- Allowed Monthly Fixed Cost Adj Revenue per Customer	(3) x (24)	$ 50.09	$ 42.65	$ 36.32	$ 23.53	$ 13.21	$ 8.14	$ 6.41	$ 6.34	$ 7.53	$ 21.12	$ 43.03	$ 59.59	$ 317.97
26															
27	*Non-Residential Sales**														
28	- Allowed Fixed Cost Adj Revenue per Customer	Page 2													$ 2,966.22
29	- Allowed Monthly Fixed Cost Adj Revenue per Customer	(7) x (28)	$ 383.70	$ 352.50	$ 304.23	$ 219.95	$ 176.52	$ 135.89	$ 138.15	$ 169.87	$ 131.13	$ 224.64	$ 342.36	$ 387.29	$ 2,966.22
	* Schedules 111 and 112														
30	Normalized Test Year Usage														
31	Small Service Schedule 101		9,319,909	7,933,964	6,757,265	4,377,085	2,457,565	1,514,614	1,193,367	1,180,168	1,401,784	3,930,171	8,004,649	11,086,092	59,156,634
32	Large Service Schedule 111/112		3,010,243	2,765,523	2,386,786	1,725,613	1,384,859	1,066,070	1,083,827	1,332,665	1,028,780	1,762,355	2,685,935	3,038,463	23,271,119
33	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	-
34	Transport Service Schedule 146		258,551	330,679	255,099	294,126	255,691	218,925	201,080	207,868	208,303	216,161	222,877	221,790	2,891,150
35	Special Contract Transport		5,371,194	5,432,014	4,400,560	3,420,592	3,413,413	2,907,702	6,185,831	3,246,590	4,217,669	8,303,818	167,594	5,826,794	52,893,771
36	Total Normalized Test Year Usage		17,959,896	16,462,180	13,799,710	9,817,416	7,511,528	5,707,311	8,664,105	5,967,291	6,856,537	14,212,505	11,081,055	20,173,139	138,212,674
37															
38															
39	Normalized Test Year Customer Bills														
40	Small Service Schedule 101		78,021	78,174	78,273	78,247	78,230	78,297	78,357	78,634	78,840	79,010	79,433	79,729	943,245
41	Large Service Schedule 111/112		1,411	1,416	1,430	1,425	1,433	1,426	1,428	1,418	1,419	1,420	1,423	1,408	17,057
42	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Transport Service Schedule 146		6	6	6	6	6	6	6	6	6	6	6	6	72
44	Special Contract Transport		2	2	2	2	2	2	2	2	2	2	2	2	24
45	Total Normalized Test Year Customer Bills		79,440	79,598	79,711	79,680	79,671	79,731	79,793	80,060	80,267	80,438	80,864	81,145	960,398
46															
47															

Attachment C

48	Test Year Average Usage per Customer														
49	Residential	119	101	86	56	31	19	15	15	18	50	101	139	752	63
50	Non-Residential	2,133	1,953	1,669	1,211	966	748	759	940	725	1,241	1,888	2,158	16,391	1,364