



November 24, 2015

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for October 2015. This information is submitted in compliance with Order Number 33160 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-14-04). This report is being filed in electronic format only per approval from the filing center.

If you have any questions regarding this information please feel free to call me at (509) 495-4873.

Sincerely,

Ryan Finesilver

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Utilities
State of Idaho
Gas Costs Deferred and Amortized

	Last Year	November 2014- September 2015 Account Activity			October 2015 Account Activity		Total
	Balance Ending 10/31/14 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending <Refund> or Surcharge
Summary of Amortization (Note 1)	\$ (2,084,606.79)	\$ 2,348,916.71	\$ (8,900.45)	\$ 255,409.47	\$ 117,664.17	\$ (308.19)	\$ 372,765.45

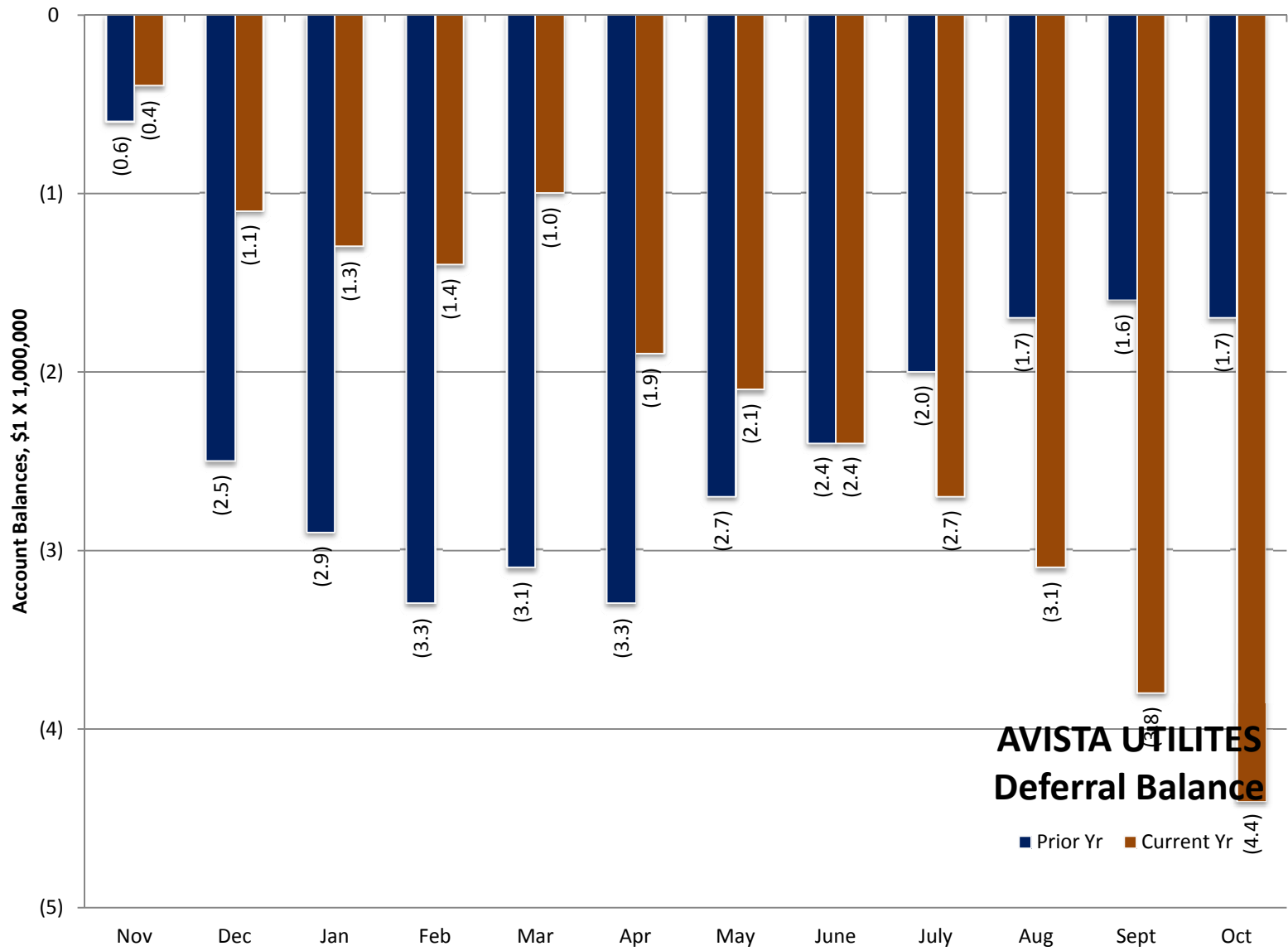
	Balance Ending 10/31/14 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending <Refund> or Surcharge
Summary of Deferral (Note 2)	\$0.00	\$ (3,740,176.54)	\$ (10,935.83)	(\$3,751,112.37)	\$ (652,524.06)	\$ (2,827.76)	(\$4,406,464.19)

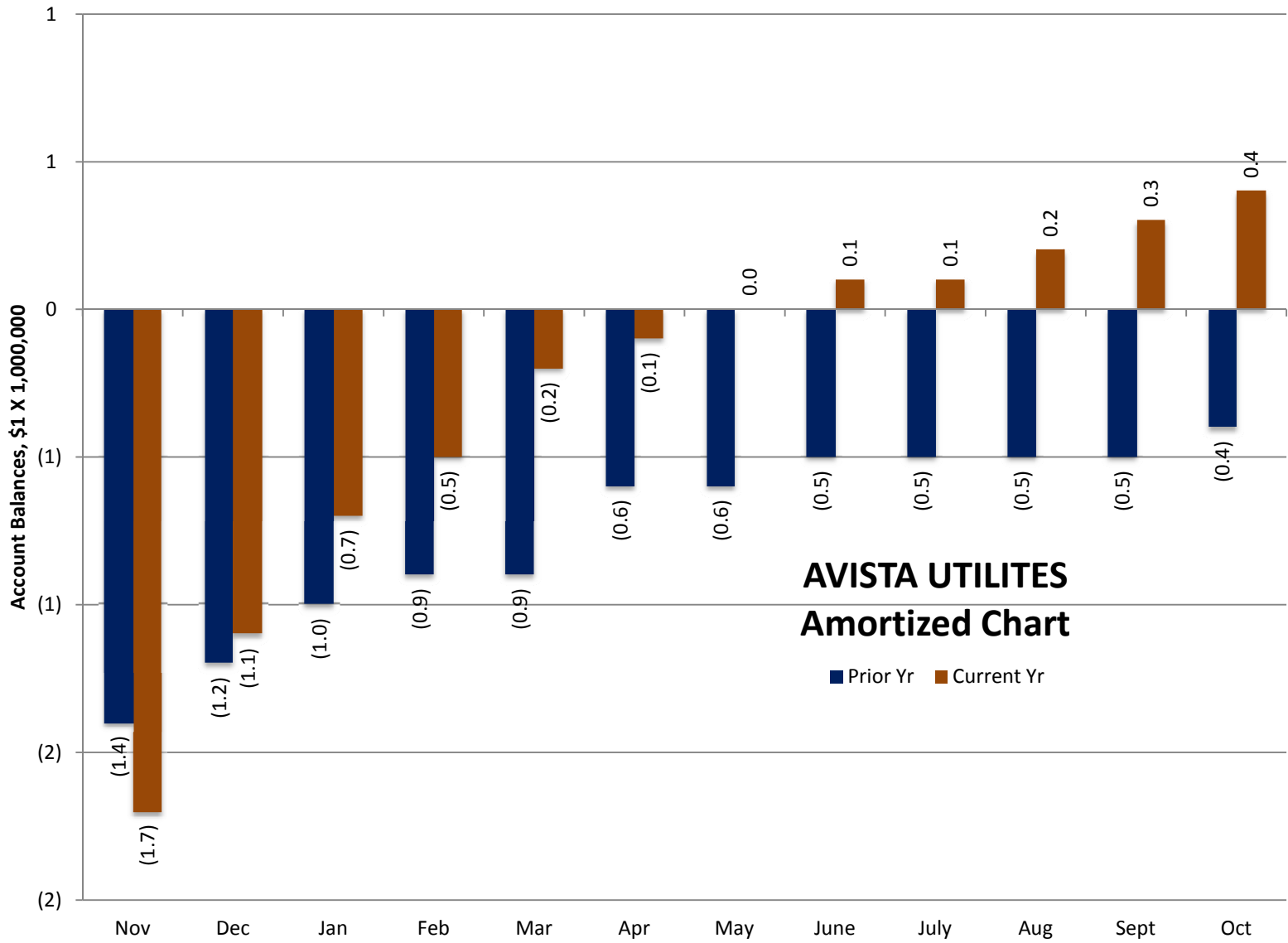
	Balance Ending 10/31/14 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending <Refund> or Surcharge
Total of Amortization and Deferrals	(\$2,084,606.79)	(\$1,391,259.83)	(\$19,836.28)	(\$3,495,702.90)	(\$534,859.89)	(\$3,135.94)	(\$4,033,698.74)
						\$0.00	\$0.00

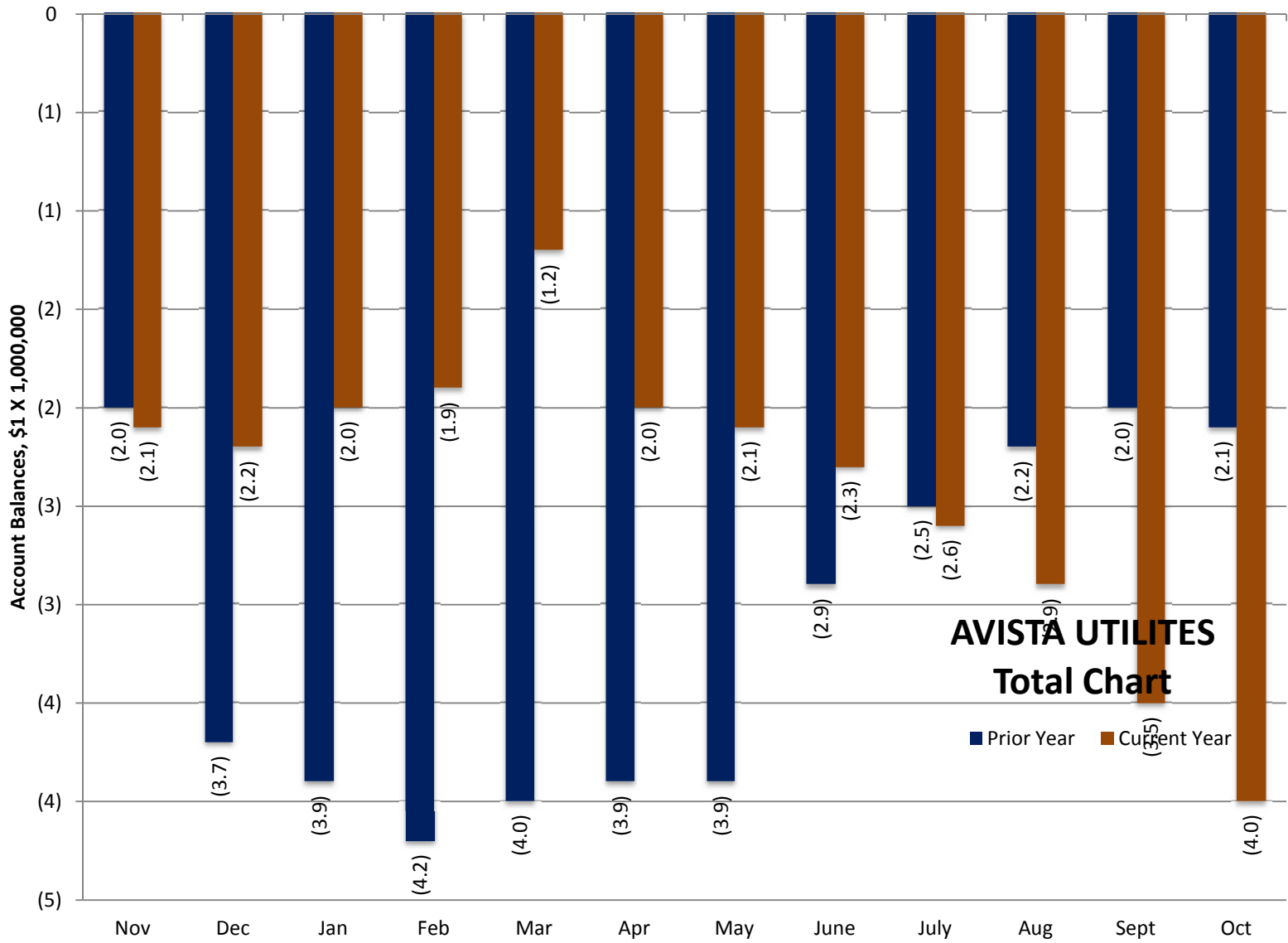
Note 1 - Amortization is recorded in Account 191000 based on Sixteenth Revision Sheet 155, effective 10/1/14. This Sheet increases the rates of firm Schedules 101 and 111 by \$3.056 cents per therm in all blocks and decreases the rates of Schedule 131 by \$0.9230 cents per therm.

Note 2 - Nineteenth Revision Sheet 150, effective 10/1/14, governs the accounting of deferred gas cost differences. These differences are recorded monthly to Account 191010 and are based on the weighted average cost of gas, excluding gross revenue factor, per therm as follows; the effectives of revenue adjustment items, per therm as follows;

	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131	Interruptible Schedule 132
(before revenue conversion)					
Demand Cost	\$10.77600	\$10.77600	\$10.77600		
Commodity Cost	\$38.51000	\$38.51000	\$38.51000	\$38.51000	\$38.51000
Total Gas Cost	\$49.28600	\$49.28600	\$49.28600	\$38.51000	\$38.51000







	Net Deferrals Bal			Deferral Balance (191010)			Unamortized Bal (191000)	
	2013 / 2014	2014 / 2015		2013 / 2014	2014 / 2015		2013 / 2014	2014 / 2015
Nov	(2.0)	(2.1)	Nov	(0.6)	(0.4)	Nov	(1.4)	(1.7)
Dec	(3.7)	(2.2)	Dec	(2.5)	(1.1)	Dec	(1.2)	(1.1)
Jan	(3.9)	(2.0)	Jan	(2.9)	(1.3)	Jan	(1.0)	(0.7)
Feb	(4.2)	(1.9)	Feb	(3.3)	(1.4)	Feb	(0.9)	(0.5)
Mar	(4.0)	(1.2)	Mar	(3.1)	(1.0)	Mar	(0.9)	(0.2)
Apr	(3.9)	(2.0)	Apr	(3.3)	(1.9)	Apr	(0.6)	(0.1)
May	(3.9)	(2.1)	May	(2.7)	(2.1)	May	(0.6)	0.0
June	(2.9)	(2.3)	June	(2.4)	(2.4)	June	(0.5)	0.1
July	(2.5)	(2.6)	July	(2.0)	(2.7)	July	(0.5)	0.1
Aug	(2.2)	(2.9)	Aug	(1.7)	(3.1)	Aug	(0.5)	0.2
Sept	(2.0)	(3.5)	Sept	(1.6)	(3.8)	Sept	(0.5)	0.3
Oct	(2.1)	(4.0)	Oct	(1.7)	(4.4)	Oct	(0.4)	0.4
Nov	(1,988,015)	(2,051,019)	Nov	(590,702)	(370,318)	Nov	(1,397,313)	(1,680,701)
Dec	(3,719,131)	(2,161,255)	Dec	(2,523,336)	(1,094,667)	Dec	(1,195,795)	(1,066,588)
Jan	(3,891,769)	(2,024,934)	Jan	(2,867,737)	(1,328,071)	Jan	(1,024,032)	(696,863)
Feb	(4,152,736)	(1,894,035)	Feb	(3,303,681)	(1,437,600)	Feb	(849,055)	(456,435)
Mar	(3,972,838)	(1,215,415)	Mar	(3,123,783)	(971,537)	Feb	(849,055)	(243,878)
Apr	(3,919,333)	(1,991,696)	Apr	(3,287,509)	(1,908,351)	Apr	(631,824)	(83,345)
May	(3,361,346)	(2,076,137)	May	(2,729,522)	(2,074,292)	May	(631,824)	(1,845)
June	(2,895,919)	(2,302,026)	June	(2,371,680)	(2,362,722)	June	(524,239)	60,696
July	(2,482,722)	(2,586,851)	July	(1,961,331)	(2,706,482)	July	(521,391)	119,631
Aug	(2,230,479)	(2,915,241)	Aug	(1,739,082)	(3,102,943)	Aug	(491,397)	187,702
Sept	(2,019,566)	(3,483,731)	Sept	(1,559,647)	(3,751,112)	Sept	(459,919)	267,381
Oct	(2,084,606)	(4,021,717)	Oct	(1,688,916)	(4,406,464)	Oct	(395,690)	384,747

Balance Sheet Accounts 191000 and 191015

	Amortization	Deferral	Total
Ending Balance October 31, 2014	\$ (1,755,891.01)	\$ -	\$ (1,755,891.01)
Activity			
201411	\$ 253,796.94	\$ (370,729.29)	\$ (116,932.35)
201412	\$ 450,974.08	\$ (724,312.28)	\$ (273,338.20)
201501	\$ 359,140.19	\$ (232,914.65)	\$ 126,225.54
201502	\$ 241,476.50	\$ (108,887.38)	\$ 132,589.12
201503	\$ 213,416.56	\$ 467,735.49	\$ 681,152.05
201504	\$ 159,796.52	\$ (936,350.56)	\$ (776,554.04)
201505	\$ 82,105.33	\$ (164,851.55)	\$ (82,746.22)
201506	\$ 63,086.15	\$ (287,152.18)	\$ (224,066.03)
201507	\$ 59,429.96	\$ (342,218.70)	\$ (282,788.74)
201508	\$ 68,512.33	\$ (394,611.30)	\$ (326,098.97)
201509	\$ 80,059.07	\$ (645,884.14)	\$ (565,825.07)
201510	\$ 117,664.17	\$ (652,524.06)	\$ (534,859.89)
	<u>\$ 2,149,457.80</u>	<u>\$ (4,392,700.60)</u>	<u>\$ (2,243,242.80)</u>
Interest			
201411	\$ (1,902.84)	\$ 416.27	\$ (1,486.57)
201412	\$ (1,683.55)	\$ (41.42)	\$ (1,724.97)
201501	\$ (1,297.17)	\$ (489.45)	\$ (1,786.62)
201502	\$ (1,047.99)	\$ (641.31)	\$ (1,689.30)
201503	\$ (859.33)	\$ (1,672.99)	\$ (2,532.32)
201504	\$ 736.26	\$ (463.72)	\$ 272.54
201505	\$ (605.29)	\$ (1,088.93)	\$ (1,694.22)
201506	\$ (545.30)	\$ (1,278.17)	\$ (1,823.47)
201507	\$ (494.71)	\$ (1,541.48)	\$ (2,036.19)
201508	\$ (441.81)	\$ (1,849.77)	\$ (2,291.58)
201509	\$ (380.27)	\$ (2,284.86)	\$ (2,665.13)
201510	\$ (298.21)	\$ (2,827.76)	\$ (3,125.97)
	<u>\$ (8,820.21)</u>	<u>\$ (13,763.59)</u>	<u>\$ (22,583.80)</u>
Deferral Hold Back Transfer to 191015			\$ -
Ending Balance	<u>\$ 384,746.58</u>	<u>\$ (4,406,464.19)</u>	<u>\$ (4,021,717.61)</u>

Balance Sheet Accounts 191015

Ending Balance October 31, 2014	\$ (328,715.78)		\$ (328,715.78)
Amortization			
201411	\$ 152,222.09		\$ 152,222.09
201412	\$ 164,901.00		\$ 164,901.00
201501	\$ -		\$ -
201502	\$ (0.01)		\$ (0.01)
201503	\$ -		\$ -
201504	\$ -		\$ -
201505	\$ -		\$ -
201506	\$ -		\$ -
201507	\$ -		\$ -
201508	\$ -		\$ -
201509	\$ -		\$ -
201510	\$ -		\$ -
Interest			
201411	\$ (210.50)		\$ (210.50)
201412	\$ (78.54)		\$ (78.54)
201501	\$ (9.90)		\$ (9.90)
201502	\$ (9.91)		\$ (9.91)
201503	\$ (9.93)		\$ (9.93)
201504	\$ (9.93)		\$ (9.93)
201505	\$ (9.93)		\$ (9.93)
201506	\$ (9.93)		\$ (9.93)
201507	\$ (9.95)		\$ (9.95)
201508	\$ (9.96)		\$ (9.96)
201509	\$ (9.97)		\$ (9.97)
201510	\$ (9.98)		\$ (9.98)
Ending Balance	<u>\$ (11,981.13)</u>	<u>\$ -</u>	<u>\$ (11,981.13)</u>
	\$ 372,765.45	\$ (4,406,464.19)	
Total All Deferral/Amortization Accounts			<u>\$ (4,033,698.74)</u>