

February 24, 2016

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 January 2016. This information is submitted in compliance with Order Number 33402 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-15-02). 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

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IDAHO PUBLIC UTILITIES COMMISSION

Avista Utilities
 State of Idaho
 Gas Costs Deferred and Amortized

	Last Year		November - December 2015 Account Activity		January 2016 Account Activity		Total
	Balance Ending 10/31/15 <Refund> or Surcharge	Refunded or <Surcharge> To Customers	Interest <Refund> or Surcharged to Customers	Balance Ending <Refund> or Surcharge	Refunded or <Surcharge> To Customers	Interest <Refund> or Surcharged to Customers	
Summary of Amortization (Note 1)	\$ (4,033,698.74)	\$ 663,145.56	\$ (2,774.08)	\$ (3,373,327.26)	\$ 335,476.75	\$ (3,335.45)	\$ (3,041,185.96)

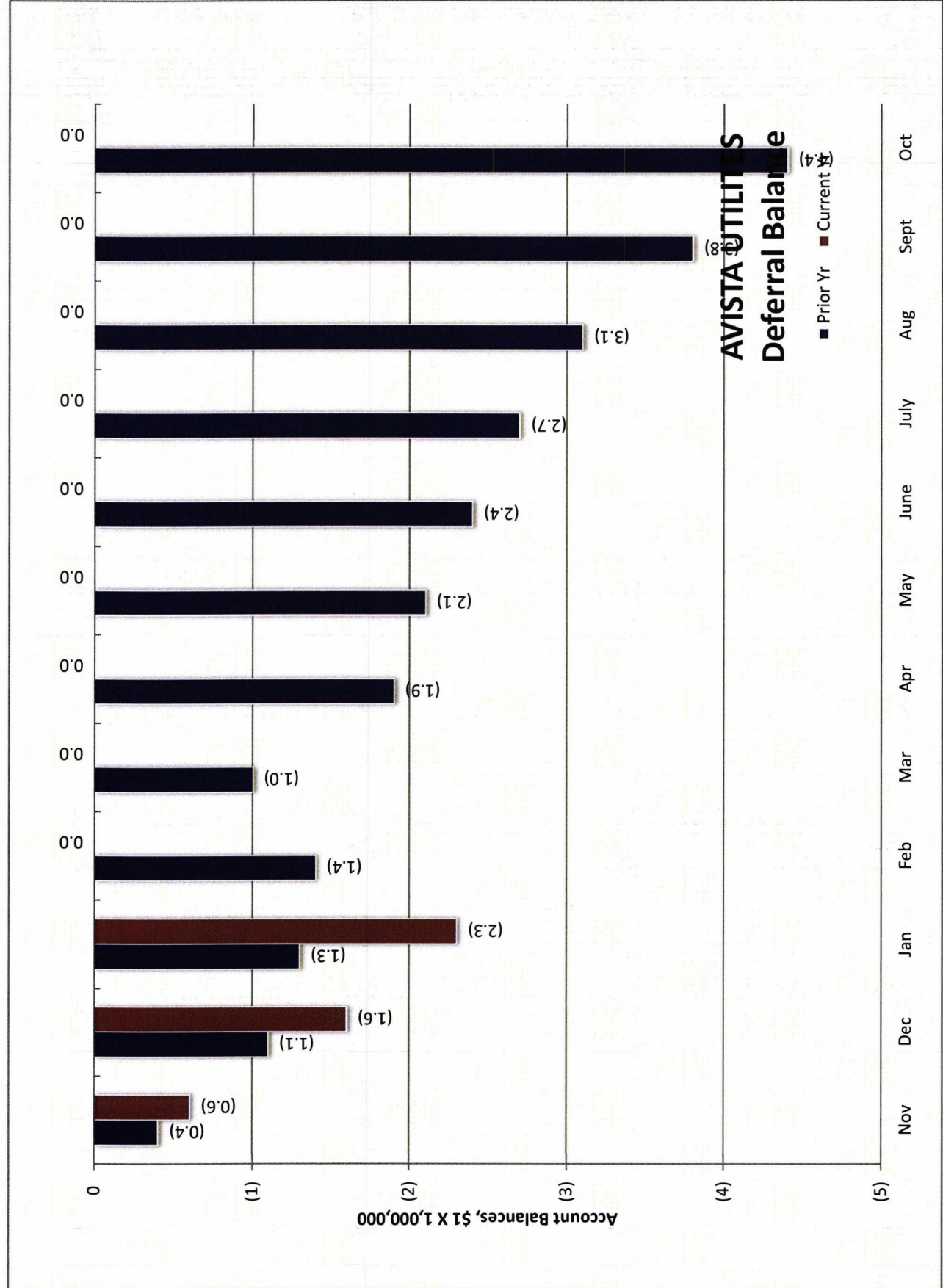
Balance Ending 10/31/15 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending <Refund> or Surcharge
\$0.00	\$ (1,586,338.54)	\$ (4,601.05)	\$ (1,590,939.59)	\$ (711,721.06)	\$ (958.20)	\$ (2,303,618.85)

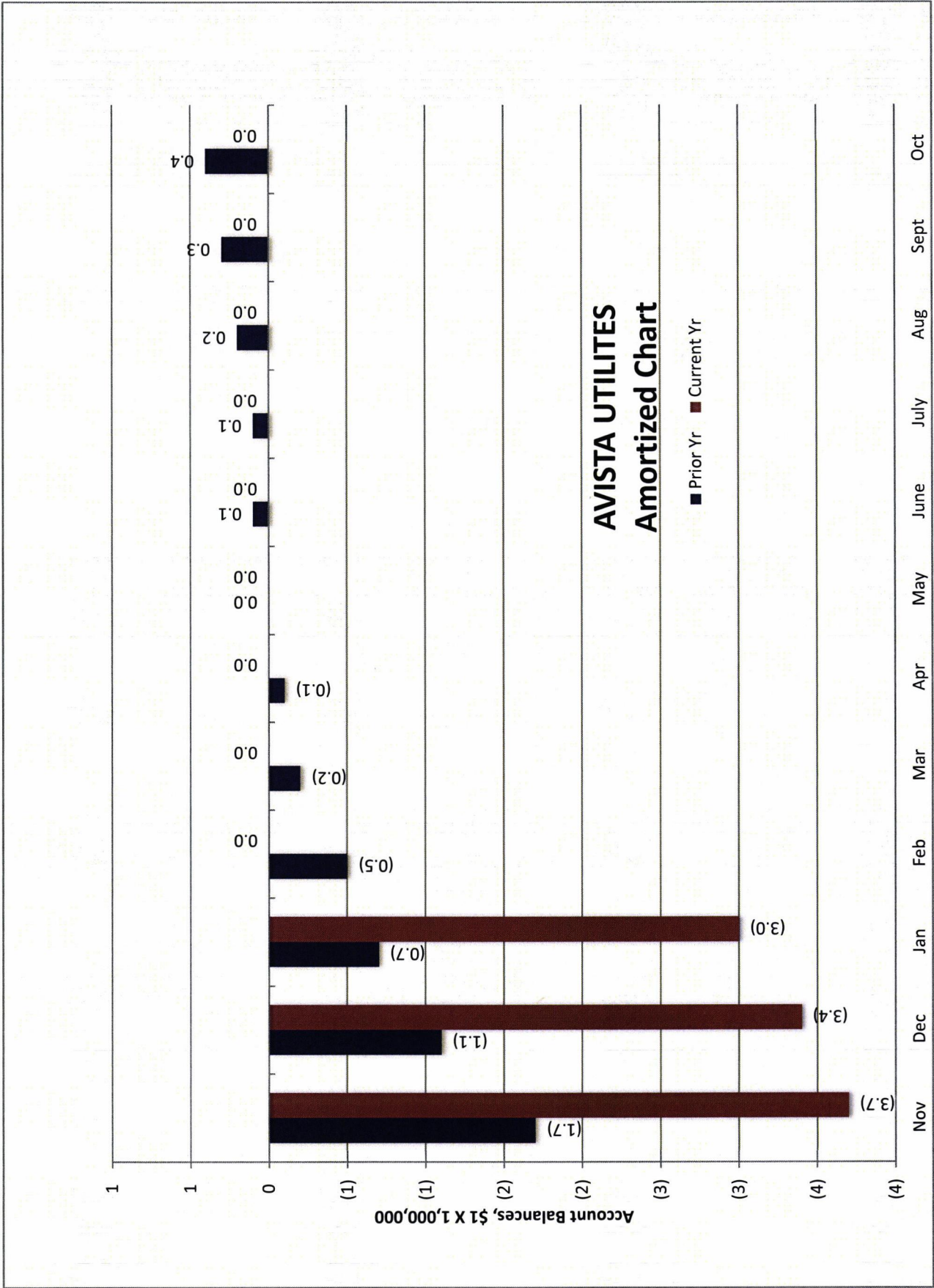
Balance Ending 10/31/15 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending <Refund> or Surcharge
\$ (4,033,698.74)	\$ (923,192.98)	\$ (7,375.13)	\$ (4,964,266.85)	\$ (376,244.31)	\$ (4,293.66)	\$ (5,344,804.81)

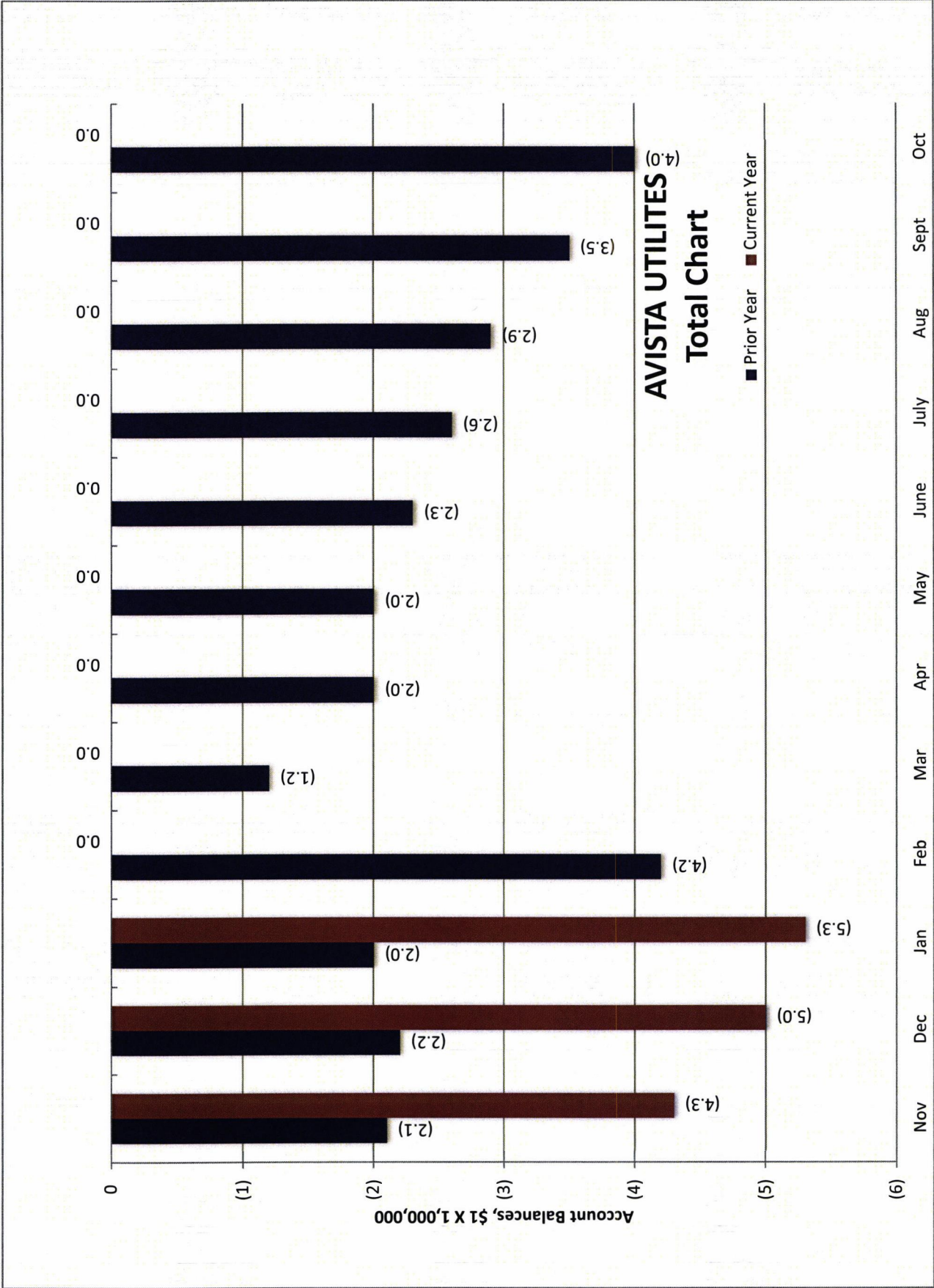
Note 1 - Amortization is recorded in Account 191000 based on Seventeenth Revision Sheet 155, effective 10/1/15. This Sheet increases the rates of firm Schedules 101 and 111 by \$2.886 cents per therm in all blocks and decreases the rates of Schedule 131 by \$3.020 cents per therm.

Note 2 - Twenty first Revision Sheet 150, effective 10/1/15, 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;

	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131	Interruptible Schedule 132
(before revenue conversion)	\$10,90900	\$10,90900	\$10,90900	\$25,19800	\$25,19800
Demand Cost	\$25,19800	\$25,19800	\$25,19800	\$25,19800	\$25,19800
Commodity Cost	\$36,10700	\$36,10700	\$36,10700	\$25,19800	\$25,19800
Total Gas Cost					







Net Deferrals Bal		Deferral Balance (191010)		Unamortized Bal (191000)	
2014 / 2015	2015 / 2016	2014 / 2015	2015 / 2016	2014 / 2015	2015 / 2016
Nov	(2.1)	(4.3)	(0.4)	(1.7)	(3.7)
Dec	(2.2)	(5.0)	(1.1)	(1.1)	(3.4)
Jan	(2.0)	(5.3)	(1.3)	(0.7)	(3.0)
Feb	(4.2)	0.0	(1.4)	(0.5)	0.0
Mar	(1.2)	0.0	(1.0)	(0.2)	0.0
Apr	(2.0)	0.0	(1.9)	(0.1)	0.0
May	(2.0)	0.0	(2.1)	0.0	0.0
June	(2.3)	0.0	(2.4)	0.1	0.0
July	(2.6)	0.0	(2.7)	0.1	0.0
Aug	(2.9)	0.0	(3.1)	0.2	0.0
Sept	(3.5)	0.0	(3.8)	0.3	0.0
Oct	(4.0)	0.0	(4.4)	0.4	0.0
Nov	(2,051,019)	(4,342,874)	(370,318)	(1,680,701)	(3,702,271)
Dec	(2,161,255)	(4,952,266)	(1,094,667)	(1,066,588)	(3,361,326)
Jan	(2,024,934)	(5,332,794)	(1,328,071)	(696,863)	(3,029,175)
Feb	(4,152,736)	0	(1,437,600)	(456,435)	
Mar	(1,215,415)	0	(971,537)	(243,878)	
Apr	(1,991,696)	0	(1,908,351)	(83,345)	
May	(2,076,137)	0	(2,074,292)	(1,845)	
June	(2,302,026)	0	(2,362,722)	60,696	
July	(2,586,851)	0	(2,706,482)	119,631	
Aug	(2,915,241)	0	(3,102,943)	187,702	
Sept	(3,483,731)	0	(3,751,112)	267,381	
Oct	(4,021,717)	0	(4,406,464)	384,747	

Balance Sheet Accounts 191000 and 191010

	191000	191010	
	Amortization	Deferral	Total
Ending Balance October 31, 2015	\$ (4,021,717.61)	\$ -	\$ (4,021,717.61)
			\$ -
Activity			
201511	\$ 320,961.56	\$ (638,633.68)	\$ (317,672.12)
201512	\$ 342,184.00	\$ (947,704.86)	\$ (605,520.86)
201601	\$ 335,476.75	\$ (711,721.06)	\$ (376,244.31)
201602	\$ -	\$ -	\$ -
201603	\$ -	\$ -	\$ -
201604	\$ -	\$ -	\$ -
201605	\$ -	\$ -	\$ -
201606	\$ -	\$ -	\$ -
201607	\$ -	\$ -	\$ -
201608	\$ -	\$ -	\$ -
201609	\$ -	\$ -	\$ -
201610	\$ -	\$ -	\$ -
	<u>\$ 998,622.31</u>	<u>\$ (2,298,059.60)</u>	<u>\$ (1,299,437.29)</u>
Interest			
201511	\$ (1,514.58)	\$ (1,969.22)	\$ (3,483.80)
201512	\$ (1,239.53)	\$ (2,631.83)	\$ (3,871.36)
201601	\$ (3,325.45)	\$ (958.20)	\$ (4,283.65)
201602			\$ -
201603			\$ -
201604			\$ -
201605			\$ -
201606			\$ -
201607			\$ -
201608			\$ -
201609			\$ -
201610			\$ -
	<u>\$ (6,079.56)</u>	<u>\$ (5,559.25)</u>	<u>\$ (11,638.81)</u>
Deferral Hold Back Transfer to 191015			\$ -
Ending Balance	<u>\$ (3,029,174.86)</u>	<u>\$ (2,303,618.85)</u>	<u>\$ (5,332,793.71)</u>

Balance Sheet Accounts 191015

Ending Balance October 31, 2015	\$ (11,981.13)		\$ (11,981.13)
Amortization			
201511			\$ -
201512			\$ -
201601			\$ -
201602			\$ -
201603			\$ -
201604			\$ -
201605			\$ -
201606			\$ -
201607			\$ -
201608			\$ -
201609			\$ -
201610			\$ -
Interest			
201511	\$ (9.98)		\$ (9.98)
201512	\$ (9.99)		\$ (9.99)
201601	\$ (10.00)		\$ (10.00)
201602			\$ -
201603			\$ -
201604			\$ -
201605			\$ -
201606			\$ -
201607			\$ -
201608			\$ -
201609			\$ -
201610			\$ -
Ending Balance	<u>\$ (12,011.10)</u>	<u>\$ -</u>	<u>\$ (12,011.10)</u>
	\$ (3,041,185.96)	\$ (2,303,618.85)	
Total All Deferral/Amortization Accounts			<u>\$ (5,344,804.81)</u>