



October 25, 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 September 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
201609

	Last Year	November - July 2016 Account Activity			August 2016 Account Activity		Total
	Balance Ending 10/31/15 <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)	\$ (4,033,698.74)	\$ 1,880,075.20	\$ (6,204.14)	\$ (2,159,827.68)	\$ 70,661.00	\$ (67.30)	\$ (2,089,233.98)

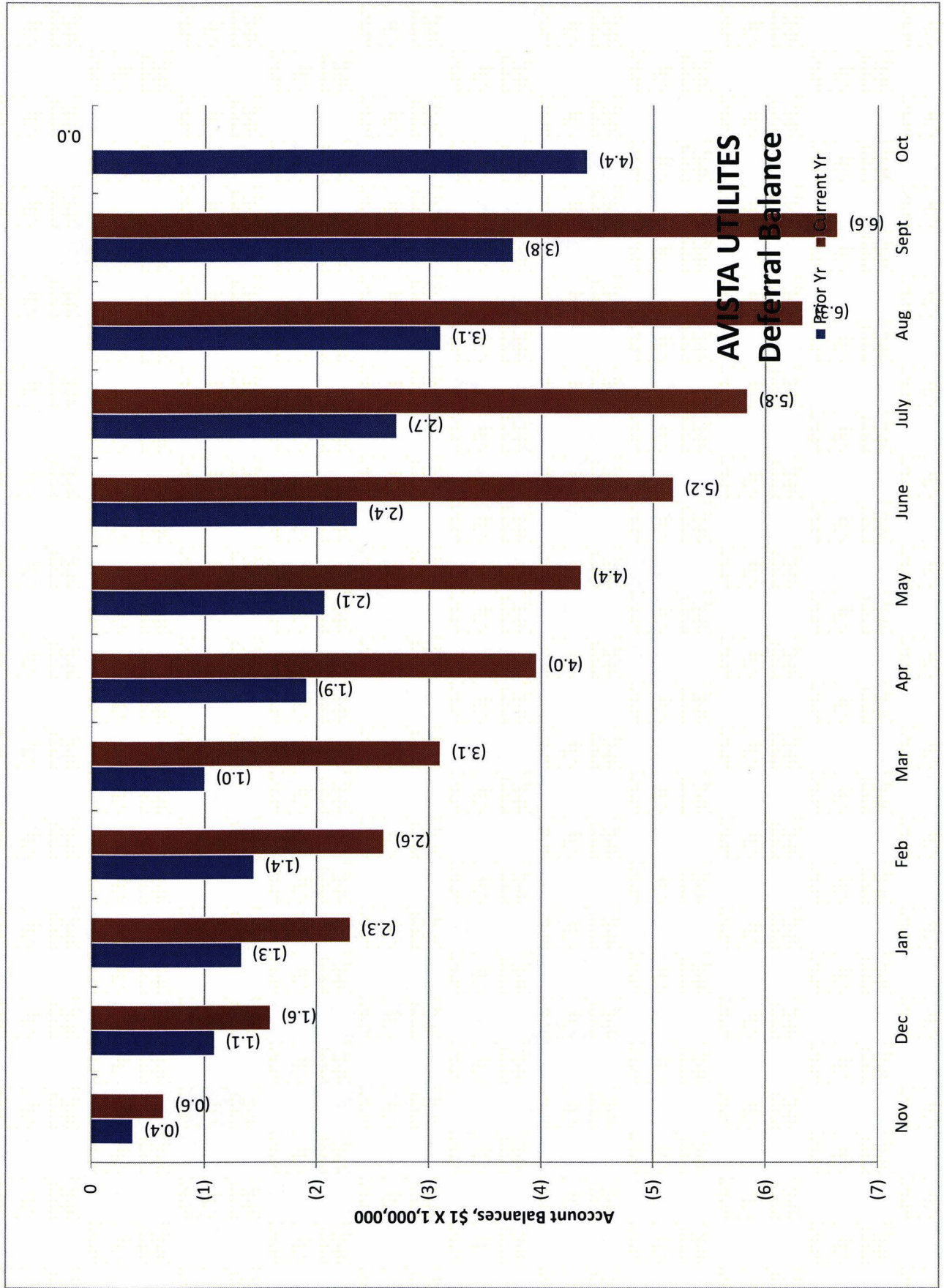
	Balance Ending 10/31/15 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending <Refund> or Surcharge
Summary of Deferral (Note 2)	\$0.00	\$ (6,289,881.02)	\$ (44,307.39)	(\$6,334,188.41)	\$ (294,938.31)	\$ (7,104.50)	(\$6,636,231.22)

	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
Total of Amortization and Deferrals	(\$4,033,698.74)	(\$4,409,805.82)	(\$50,511.53)	(\$8,494,016.09)	(\$224,277.31)	(\$7,171.80)	(\$8,725,465.20)
						\$0.00	\$0.00

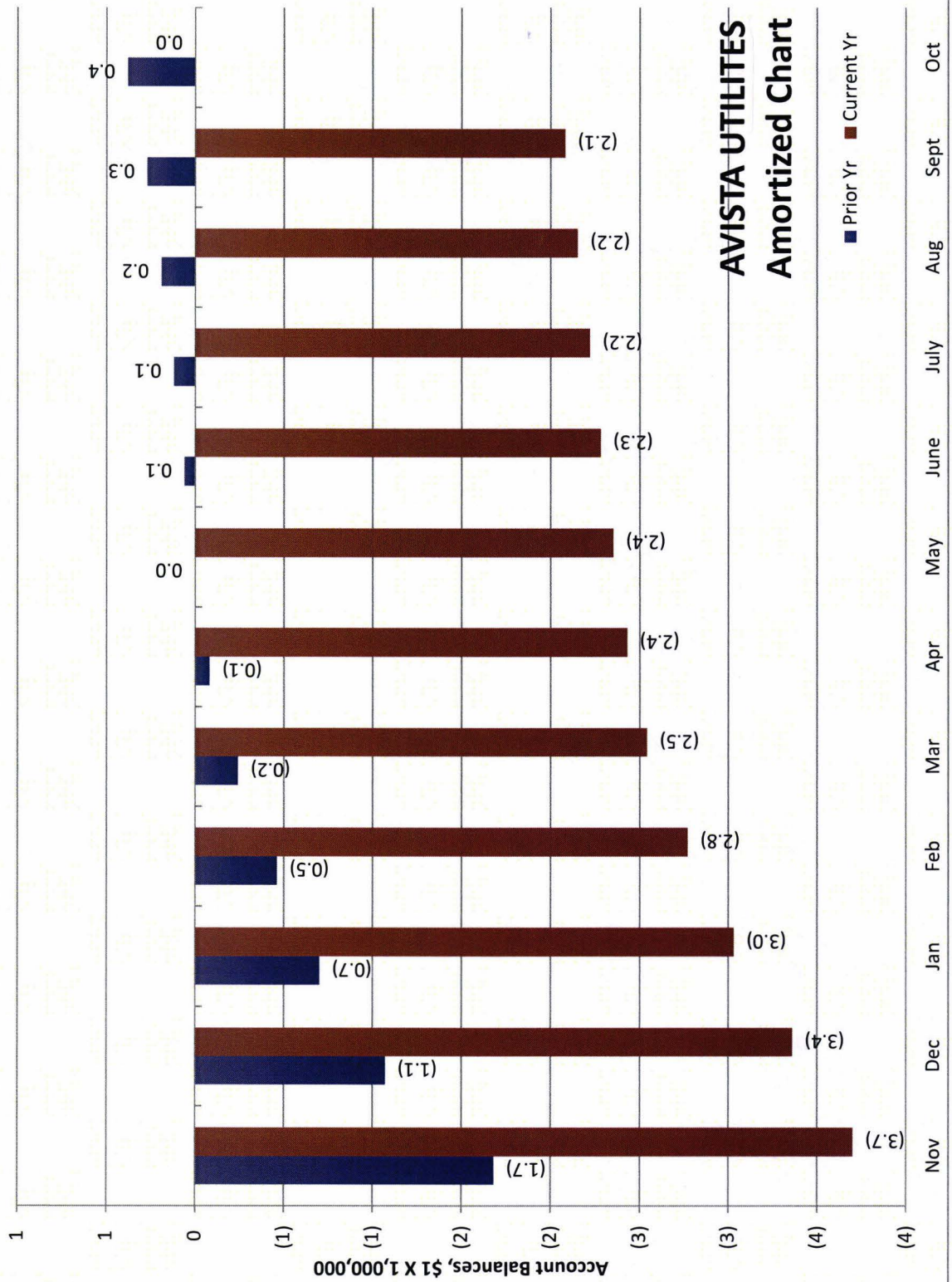
Note 1 - Amortization is recorded in Account 191000 based on Seventieth Revision Sheet 155, effective 10/1/15. This Sheet increases the rates of firm Schedules 101 and 111 by \$2.886 cents per therm in all blocks and decreases the rates of Schedule 131 by \$3.020 cents per therm.

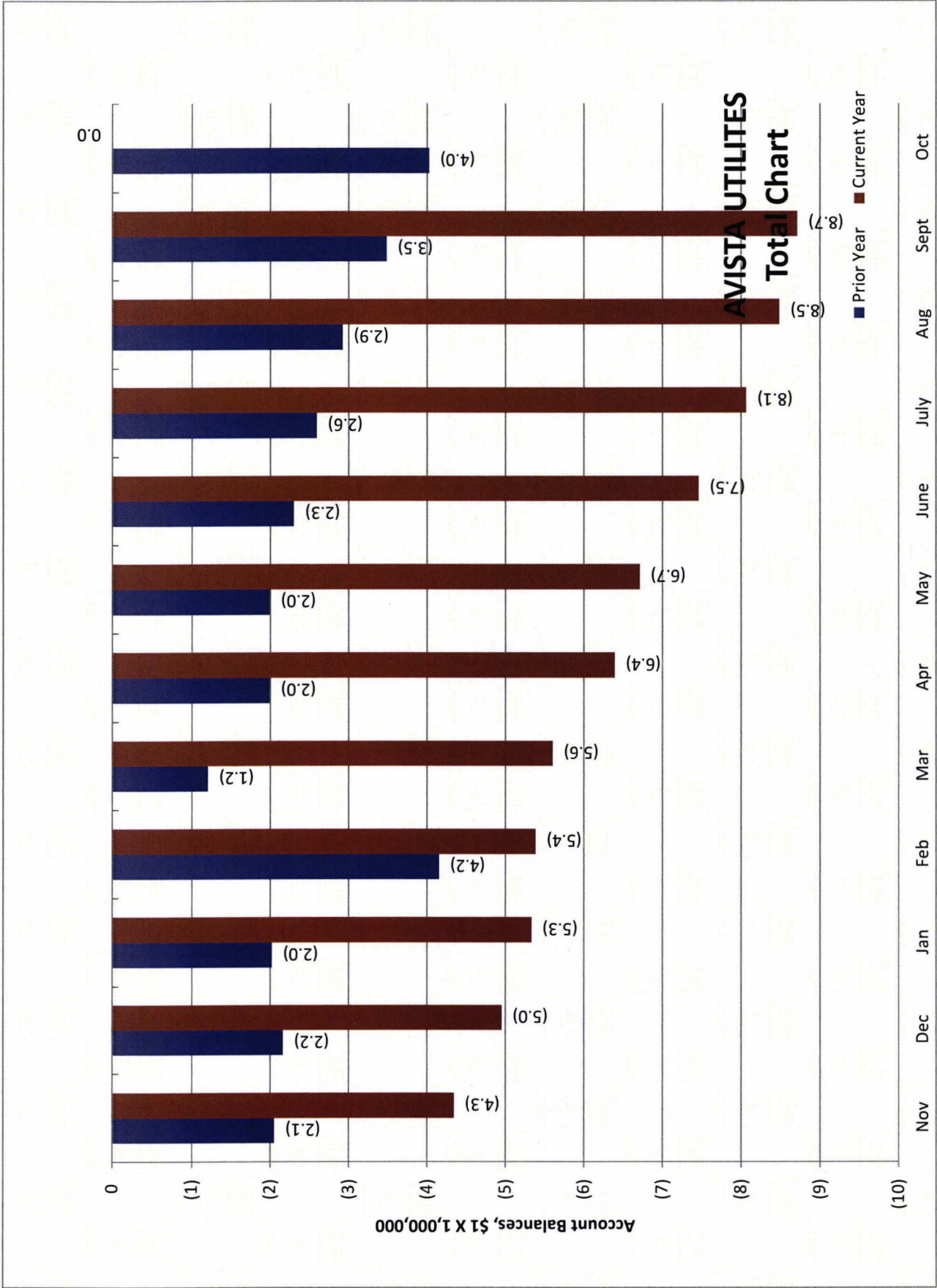
Note 2 - Twenty first Revision Sheet 150, effective 10/1/15, governs the accounting of deferred gas cost differences. These differences are recorded monthly to Account 191010 and are based on the weighted average cost of gas, excluding gross revenue factor, per therm as follows; the effectives of revenue adjustment items, per therm as follows;

(before revenue conversion)	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131	Interruptible Schedule 132
Demand Cost	\$10.90900	\$10.90900	\$10.90900		
Commodity Cost	\$25.19800	\$25.19800	\$25.19800	\$25.19800	\$25.19800
Total Gas Cost	\$36.10700	\$36.10700	\$36.10700	\$25.19800	\$25.19800



AVISTA UTILITIES Amortized Chart





	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)	Nov	(0.4)	(0.6)	Nov	(1.7)	(3.7)
Dec	(2.2)	(5.0)	Dec	(1.1)	(1.6)	Dec	(1.1)	(3.4)
Jan	(2.0)	(5.3)	Jan	(1.3)	(2.3)	Jan	(0.7)	(3.0)
Feb	(4.2)	(5.4)	Feb	(1.4)	(2.6)	Feb	(0.5)	(2.8)
Mar	(1.2)	(5.6)	Mar	(1.0)	(3.1)	Mar	(0.2)	(2.5)
Apr	(2.0)	(6.4)	Apr	(1.9)	(4.0)	Apr	(0.1)	(2.4)
May	(2.0)	(6.7)	May	(2.1)	(4.4)	May	0.0	(2.4)
June	(2.3)	(7.5)	June	(2.4)	(5.2)	June	0.1	(2.3)
July	(2.6)	(8.1)	July	(2.7)	(5.8)	July	0.1	(2.2)
Aug	(2.9)	(8.5)	Aug	(3.1)	(6.3)	Aug	0.2	(2.2)
Sept	(3.5)	(8.7)	Sept	(3.8)	(6.6)	Sept	0.3	(2.1)
Oct	(4.0)	0.0	Oct	(4.4)	0.0	Oct	0.4	0.0
Nov	(2,051,019)	(4,342,874)	Nov	(370,318)	(640,603)	Nov	(1,680,701)	(3,702,271)
Dec	(2,161,255)	(4,952,266)	Dec	(1,094,667)	(1,590,940)	Dec	(1,066,588)	(3,361,326)
Jan	(2,024,934)	(5,332,794)	Jan	(1,328,071)	(2,303,619)	Jan	(696,863)	(3,029,175)
Feb	(4,152,736)	(5,378,335)	Feb	(1,437,600)	(2,603,493)	Feb	(456,435)	(2,774,842)
Mar	(1,215,415)	(5,647,454)	Mar	(971,537)	(3,103,479)	Feb	(243,878)	(2,543,975)
Apr	(1,991,696)	(6,390,149)	Apr	(1,908,351)	(3,958,355)	Apr	(83,345)	(2,431,794)
May	(2,076,137)	(6,708,586)	May	(2,074,292)	(4,362,532)	May	(1,845)	(2,346,054)
June	(2,302,026)	(7,458,545)	June	(2,362,722)	(5,180,976)	June	60,696	(2,277,570)
July	(2,586,851)	(8,055,985)	July	(2,706,482)	(5,840,158)	July	119,631	(2,215,826)
Aug	(2,915,241)	(8,481,935)	Aug	(3,102,943)	(6,334,188)	Aug	187,702	(2,147,746)
Sept	(3,483,731)	(8,713,374)	Sept	(3,751,112)	(6,636,231)	Sept	267,381	(2,077,143)
Oct	(4,021,717)	0	Oct	(4,406,464)		Oct	384,747	

Balance Sheet Accounts 191000 and 191010

	191000 Amortization	191010 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	\$ 252,679.15	\$ (293,760.13)	\$ (41,080.98)
201603	\$ 231,380.09	\$ (495,906.47)	\$ (264,526.38)
201604	\$ 112,550.78	\$ (850,231.73)	\$ (737,680.95)
201605	\$ 86,028.19	\$ (399,009.33)	\$ (312,981.14)
201606	\$ 68,707.19	\$ (812,766.46)	\$ (744,059.27)
201607	\$ 61,912.60	\$ (652,890.09)	\$ (590,977.49)
201608	\$ 68,194.89	\$ (487,257.21)	\$ (419,062.32)
201609	\$ 70,661.00	\$ (294,938.31)	\$ (224,277.31)
201610	\$ -	\$ -	\$ -
	<u>\$ 1,950,736.20</u>	<u>\$ (6,584,819.33)</u>	<u>\$ (4,634,083.13)</u>
Interest			
201511	\$ (1,514.58)	\$ (1,969.22)	\$ (3,483.80)
201512	\$ (1,239.53)	\$ (2,631.83)	\$ (3,871.36)
201601	\$ (958.20)	\$ (3,325.45)	\$ (4,283.65)
201602	\$ (713.94)	\$ (3,747.17)	\$ (4,461.11)
201603	\$ (512.84)	\$ (4,079.32)	\$ (4,592.16)
201604	\$ (369.96)	\$ (4,643.61)	\$ (5,013.57)
201605	\$ (287.53)	\$ (5,168.00)	\$ (5,455.53)
201606	\$ (223.30)	\$ (5,677.21)	\$ (5,900.51)
201607	\$ (169.06)	\$ (6,292.64)	\$ (6,461.70)
201608	\$ (114.99)	\$ (6,772.94)	\$ (6,887.93)
201609	\$ (57.23)	\$ (7,104.50)	\$ (7,161.73)
201610	\$ -	\$ -	\$ -
	<u>\$ (6,161.16)</u>	<u>\$ (51,411.89)</u>	<u>\$ (57,573.05)</u>
Deferral Hold Back Transfer to 191015			\$ -
Ending Balance	<u>\$ (2,077,142.57)</u>	<u>\$ (6,636,231.22)</u>	<u>\$ (8,713,373.79)</u>

Balance Sheet Accounts 191015

Ending Balance October 31, 2015	\$ (11,981.13)	\$ (11,981.13)
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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	\$ (10.01)	\$ (10.01)
201603	\$ (10.02)	\$ (10.02)
201604	\$ (10.03)	\$ (10.03)
201605	\$ (10.03)	\$ (10.03)
201606	\$ (10.04)	\$ (10.04)
201607	\$ (10.05)	\$ (10.05)
201608	\$ (10.06)	\$ (10.06)
201609	\$ (10.07)	\$ (10.07)
201610	\$ -	\$ -

Ending Balance	\$ (12,091.41)	\$ -	\$ (12,091.41)
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\$ (2,089,233.98) \$ (6,636,231.22)

Total All Deferral/Amortization Accounts

\$ (8,725,465.20)

GL Check

201609	191000	\$ (33,400.49)
	191010	\$ (8,679,973.30)
		\$ (8,713,373.79)
	191015	\$ (12,091.41)
Total Idaho		\$ (8,725,465.20)
		\$ -