



December 30, 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 November 2016. This information is submitted in compliance with Order Number 33635 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-16-02). 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

Avista Utilities  
State of Idaho  
Gas Costs Deferred and Amortized  
201611

	Last Year	November 2016 Account Activity		Total
	Balance Ending 10/31/16 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending <Refund> or Surcharge
Summary of Amortization (Note 1)	\$ (8,714,515.96)	\$ 806,286.57	\$ (1,501.85)	\$ (7,909,731.24)

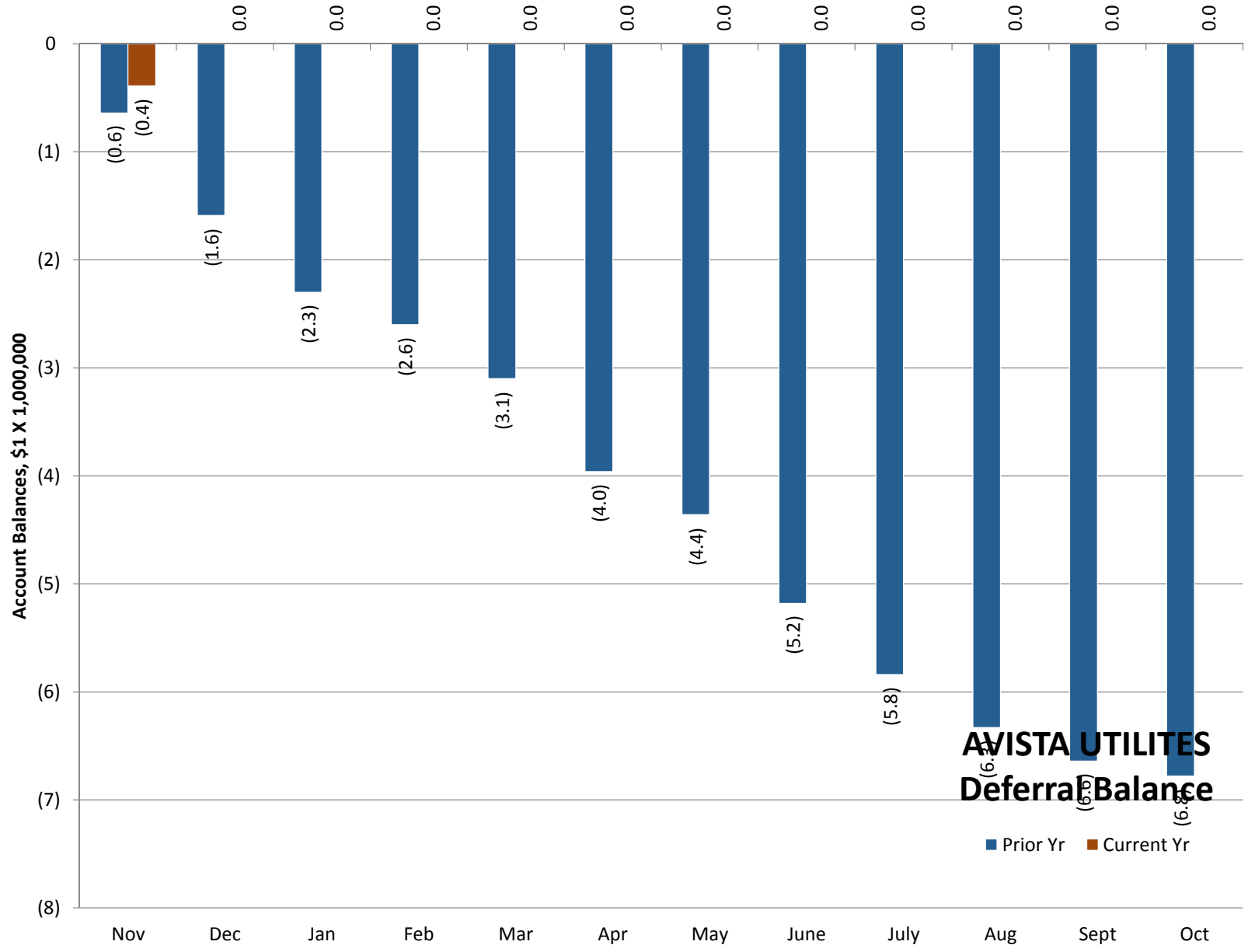
	Balance Ending 10/31/16 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending <Refund> or Surcharge
Summary of Deferral (Note 2)	\$0.00	\$ (381,787.51)	\$ (5,583.37)	(\$387,370.88)

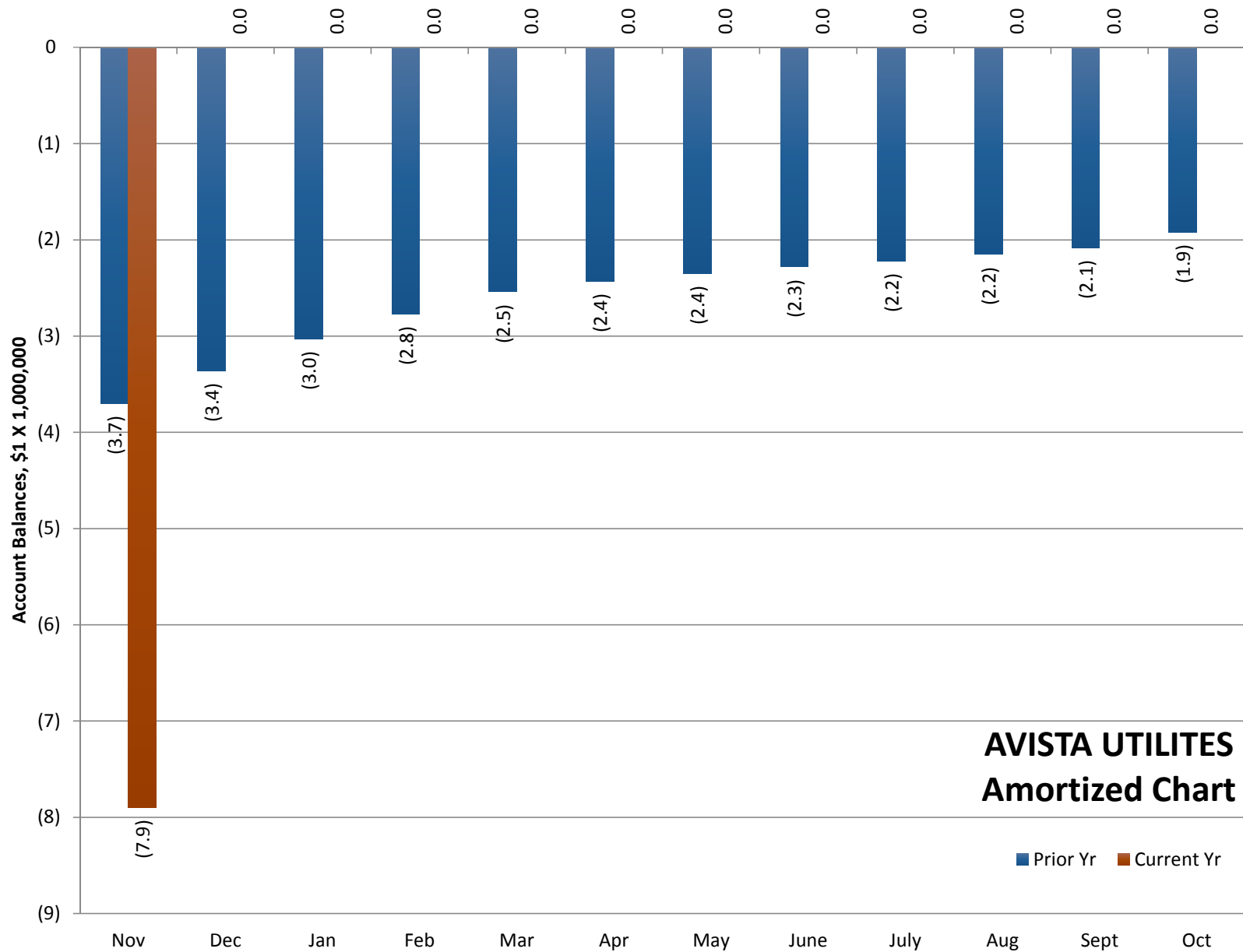
	Balance Ending 10/31/16 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending <Refund> or Surcharge
Total of Amortization and Deferrals	(\$8,714,515.96)	\$424,499.06	(\$7,085.22)	(\$8,297,102.12)
			\$0.00	\$0.00

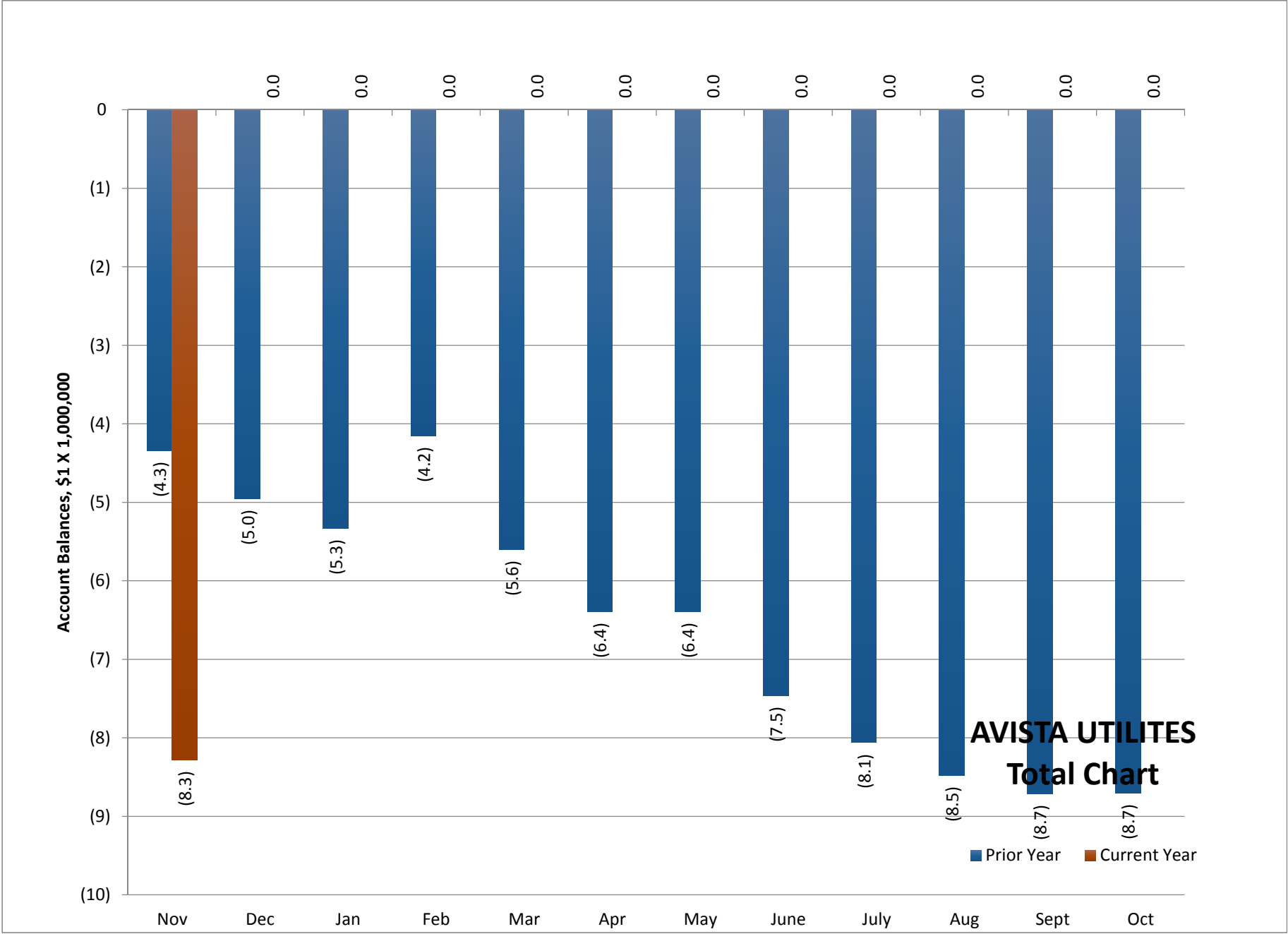
Note 1 - Amortization is recorded in Account 191000 based on Seventieth Revision Sheet 155, effective 10/1/16. This Sheet increase 111 by \$9.844 cents per therm in all blocks and decreases the rates of Schedule 131 by \$10.222 cents per therm.

Note 2 - Twenty first Revision Sheet 150, effective 10/1/16, 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;

(before revenue conversion)	Firm Schedule 101	Interruptible Schedule 132
Demand Cost	\$11.33100	
Commodity Cost	\$23.93500	\$23.93500
Total Gas Cost	<u>\$35.26600</u>	<u>\$23.93500</u>







	Net Deferrals Bal			Deferral Balance (191010)			Unamortized Bal (191000)	
	2015 / 2016	2016 / 2017		2015 / 2016	2016 / 2017		2015 / 2016	2016 / 2017
Nov	(4.3)	(8.3)	Nov	(0.6)	(0.4)	Nov	(3.7)	(7.9)
Dec	(5.0)	0.0	Dec	(1.6)	0.0	Dec	(3.4)	0.0
Jan	(5.3)	0.0	Jan	(2.3)	0.0	Jan	(3.0)	0.0
Feb	(4.2)	0.0	Feb	(2.6)	0.0	Feb	(2.8)	0.0
Mar	(5.6)	0.0	Mar	(3.1)	0.0	Mar	(2.5)	0.0
Apr	(6.4)	0.0	Apr	(4.0)	0.0	Apr	(2.4)	0.0
May	(6.4)	0.0	May	(4.4)	0.0	May	(2.4)	0.0
June	(7.5)	0.0	June	(5.2)	0.0	June	(2.3)	0.0
July	(8.1)	0.0	July	(5.8)	0.0	July	(2.2)	0.0
Aug	(8.5)	0.0	Aug	(6.3)	0.0	Aug	(2.2)	0.0
Sept	(8.7)	0.0	Sept	(6.6)	0.0	Sept	(2.1)	0.0
Oct	(8.7)	0.0	Oct	(6.8)	0.0	Oct	(1.9)	0.0
Nov	(4,342,874)	(8,284,991)	Nov	(640,603)	(387,371)	Nov	(3,702,271)	(7,897,620)
Dec	(4,952,266)	0	Dec	(1,590,940)		Dec	(3,361,326)	
Jan	(5,332,794)	0	Jan	(2,303,619)		Jan	(3,029,175)	
Feb	(4,152,736)	0	Feb	(2,603,493)		Feb	(2,774,842)	
Mar	(5,647,454)	0	Mar	(3,103,479)		Feb	(2,543,975)	
Apr	(6,390,149)	0	Apr	(3,958,355)		Apr	(2,431,794)	
May	(6,708,586)	0	May	(4,362,532)		May	(2,346,054)	
June	(7,458,545)	0	June	(5,180,976)		June	(2,277,570)	
July	(8,055,985)	0	July	(5,840,158)		July	(2,215,826)	
Aug	(8,481,935)	0	Aug	(6,334,188)		Aug	(2,147,746)	
Sept	(8,713,374)	0	Sept	(6,636,231)		Sept	(2,077,143)	
Oct	(8,702,414)	0	Oct	(6,780,207)		Oct	(1,922,207)	

<b>Balance Sheet Accounts 191000 and 191010</b>
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	191000 Amortization	191010 Deferral	Total
Ending Balance October 31, 2016	\$ (8,702,414.47)	\$ -	\$ (8,702,414.47)
			\$ -
Activity			
201611	\$ 806,286.57	\$ (381,787.51)	\$ 424,499.06
201612	\$ -	\$ -	\$ -
201701	\$ -	\$ -	\$ -
201702	\$ -	\$ -	\$ -
201703	\$ -	\$ -	\$ -
201704	\$ -	\$ -	\$ -
201705	\$ -	\$ -	\$ -
201706	\$ -	\$ -	\$ -
201707	\$ -	\$ -	\$ -
201708	\$ -	\$ -	\$ -
201709	\$ -	\$ -	\$ -
201710	\$ -	\$ -	\$ -
	\$ 806,286.57	\$ (381,787.51)	\$ 424,499.06
Interest			
201611	\$ (1,491.77)	\$ (5,583.37)	\$ (7,075.14)
201612			\$ -
201701			\$ -
201702			\$ -
201703			\$ -
201704			\$ -
201705			\$ -
201706			\$ -
201707			\$ -
201708			\$ -
201709			\$ -
201710			\$ -
	\$ (1,491.77)	\$ (5,583.37)	\$ (7,075.14)
Deferral Hold Back Transfer to 191015			\$ -
<b>Ending Balance</b>	<b>\$ (7,897,619.67)</b>	<b>\$ (387,370.88)</b>	<b>\$ (8,284,990.55)</b>

<b>Balance Sheet Accounts 191015</b>
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Ending Balance October 31, 2016	\$ (12,101.49)	\$ (12,101.49)
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Amortization

201611		\$ -
201612		\$ -
201701		\$ -
201702		\$ -
201703		\$ -
201704		\$ -
201705		\$ -
201706		\$ -
201707		\$ -
201708		\$ -
201709		\$ -
201710		\$ -

Interest

201611	\$ (10.08)	\$ (10.08)
201612		\$ -
201701		\$ -
201702		\$ -
201703		\$ -
201704		\$ -
201705		\$ -
201706		\$ -
201707		\$ -
201708		\$ -
201709		\$ -
201710		\$ -

Ending Balance	\$ (12,111.57)	\$ -	\$ (12,111.57)
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\$ (7,909,731.24)	\$ (387,370.88)
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Total All Deferral/Amortization Accounts	<u><u>\$ (8,297,102.12)</u></u>
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GL Check	201611		191000 \$ (6,302,479.31)
			191010 \$ (1,982,511.24)
			<u>\$ (8,284,990.55)</u>
			191015 \$ (12,111.57)
		Total Idaho	<u>\$ (8,297,102.12)</u>
			\$ -