

December 21, 2015

State of Washington  
Washington Utilities & Transportation Commission  
P.O. Box 47250  
Olympia, WA 98504-7250

RE: Monthly Purchase Gas Adjustment Report

In compliance with WAC 480-90-233(5) please find enclosed a copy of the Purchase Gas Adjustment (PGA) Report for November 2015. This report shows the activity that occurred during the month in the Company's 191 accounts.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Finesilver", is written over a horizontal line. The signature is fluid and cursive.

Ryan Finesilver  
Regulatory Analyst  
State and Federal Regulation

Enclosures

**Avista Corporation Journal Entry**

Effective Date: 201511

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Christine Machado

Submitted by: Christine Machado



Approved by:

Last Saved: 12/07/2015 5:22 PM

Approval Requested: 12/07/2015 5:22 PM

**Explanation:**

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

 _____ Prepared by Christine Machado	<u>12/8/15</u> Date
 _____ Reviewed by	<u>12/8/15</u> Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date







**Washington/Idaho Gas Costs**

201511

**Demand (Transportation) Costs**

NWP Fixed	\$	4,449,796.09
NWP Variable	\$	100,357.74
NWP Capacity Release	\$	(3,209,242.20)
NWP Total (excluding Refund)	\$	1,340,911.63
GTN Fixed	\$	272,570.30
GTN Variable	\$	8,344.19
GTN Capacity Release	\$	(3,686.81)
Current Month Estimate	\$	277,227.88
Transcanada Foothills (BC System) Fixed	\$	204,021.17
Transcanada Foothills (BC System) Variable	\$	-
ANG Total	\$	204,021.17
NOVA (AB System) Fixed	\$	384,489.35
NOVA (AB System) Variable	\$	-
NOVA Total	\$	384,489.35
Spectra Westcoast Fixed	\$	67,367.67
Spectra Westcoast Variable	\$	10,461.73
WEI (Duke) Total	\$	77,829.40
Questar	\$	150.38
Questar	\$	150.38
NOVA Fixed charges	\$	-
Third party capacity release	\$	-
Other Pipeline Fixed charges	\$	\$0.00
Other capacity release credit	\$	\$0.00
Counterparty Invoice Total	\$	-
Thermal Transport	\$	-
Intracompany Transportation Optimization	\$	-
<b>Total Demand Costs from Purchase Journals</b>	\$	<b>2,284,629.81</b>
WA/ID Buy/Sell Transportation Recovery	\$	(8,945.80)
<b>Total Demand Costs</b>	\$	<b>2,275,684.01</b>
less variable costs charged to Commodity	\$	(119,163.66)
<b>Total Demand Costs to be Allocated</b>	\$	<b>2,156,520.35</b>

**Commodity Purchases (Natural Gas)**

Commodity Physical	804000 GD AN	\$	10,038,773.17
Misc	804000 GD AN	\$	-
Cochrane Credit	811000 GD AN	\$	(26,420.37)
Financial Settlements	804600 GD AN	\$	1,155,503.25
Foreign Exchange Hedge Activity	804010 GD AN	\$	26,450.80
Interco Purchase from Thermal	804730 GD AN	\$	485,602.32
<b>Total Commodity Costs from Purchase Journals</b>		\$	<b>11,679,909.17</b>
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$	3,365,899.98
FAFB Commodity for Anderson Elementary/Li	804000 GD AN	\$	-
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$	-
GST	804000 GD AN	\$	-
M Chemical Accrual	804000 GD AN	\$	5,000.00
Broker Fees	804017 GD AN	\$	31,384.43
Newedge Broker Fees	804017 GD AN	\$	1,996.11
Mizuho Broker Fees	804017 GD AN	\$	3,227.92
plus variable costs from Demand		\$	119,163.66
WA/ID Off System Revenue	483000/483600/483730	\$	(7,799,348.75)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)
<b>Total Commodity Costs to be Allocated</b>		\$	<b>7,032,232.50</b>
WA Imbalance	804000 GD AN	\$	88,056.98
ID Imbalance	804000 GD AN	\$	43,675.51
<b>Total Deferred Commodity Costs:</b>		\$	<b>7,163,964.99</b>
<b>Total Net Gas Costs</b>		\$	<b>9,320,486.34</b>
From DJ 430		\$	9,320,486.34
Check		\$	-

201511

**Expense Calculation**

Total System Cost	\$	2,156,520.35	\$	1,523,797.28	\$	632,723.07				
Demand Allocated to Washington	70.66%									
Demand Allocated to Idaho	29.34%									
Commodity Allocated to Washington	69.0600%									
Commodity Allocated to Idaho	30.9400%									
Total Current Demand Costs (excluding refund)	\$	2,156,520.35	\$	1,523,797.28	\$	632,723.07				
Total Commodity Costs to be Allocated	\$	7,032,232.50			\$	4,856,459.76	\$	2,175,772.74		
Imbalance Cost Washington	\$	88,056.98			\$	88,056.98				
Imbalance Cost Idaho	\$	43,675.51					\$	43,675.51		
Total Commodity Costs before refund	\$	7,163,964.99			\$	4,944,516.74	\$	2,219,448.25		
<b>Total</b>	\$	<b>9,320,486.34</b>	\$	<b>1,523,797.28</b>	\$	<b>632,723.07</b>	\$	<b>4,944,516.74</b>	\$	<b>2,219,448.25</b>

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	15,375,028	MAIN CALC	\$ 2,062,610.00	Schedule 101	7,248,071	MAIN CALC	\$ 868,774.00
Schedule 102	3,502	MAIN CALC	\$ 500.00	Schedule 111	2,379,775	MAIN CALC	\$ 293,797.00
Schedule 111	5,503,520	MAIN CALC	\$ 697,631.00	Schedule 112	23,496	MAIN CALC	\$ 2,941.00
Schedule 112	0	MAIN CALC	\$ -	Schedule 121	0	MAIN CALC	\$ -
Schedule 121	541,377	MAIN CALC	\$ 65,034.00	Schedule 122	0	MAIN CALC	\$ -
Schedule 122	47,656	MAIN CALC	\$ 6,193.00	<b>Total Demand</b>	<b>9,651,342</b>		<b>\$ 1,165,512.00</b>
Schedule 131	0	MAIN CALC	\$ -		9,651,342	check	\$ 0.12
Schedule 132	74,781	MAIN CALC	\$ 6,149.00				
Schedule 146	3,020,174	MAIN CALC	\$ 1,179.00				
<b>Total Demand</b>	<b>24,566,038</b>		<b>\$ 2,839,296.00</b>				
	24,566,038	check	\$ 0.11558				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	15,375,028	MAIN CALC	\$ 3,786,902.00	Schedule 101	7,248,071	MAIN CALC	\$ 1,775,737.00
Schedule 102	3,502	MAIN CALC	\$ 1,032.00	Schedule 111	2,379,775	MAIN CALC	\$ 542,775.00
Schedule 111	5,503,520	MAIN CALC	\$ 1,301,339.00	Schedule 112	23,496	MAIN CALC	\$ 6,781.00
Schedule 112	0	MAIN CALC	\$ -	Schedule 121	0	MAIN CALC	\$ -
Schedule 121	541,377	MAIN CALC	\$ 113,810.00	Schedule 122	0	MAIN CALC	\$ -
Schedule 122	47,656	MAIN CALC	\$ 14,929.00	Schedule 131	0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -	Schedule 132	0	MAIN CALC	\$ -
Schedule 132	74,781	MAIN CALC	\$ 21,660.00	<b>Total Commodity</b>	<b>9,651,342</b>	check	<b>\$ 2,325,293.00</b>
<b>Total Commodity</b>	<b>21,545,864</b>		<b>\$ 5,239,472.00</b>		9,651,342	check	\$0.24093
	21,545,864	check	\$ 0.24318				

**Deferral Calculation**

Total Deferral Expenses from above	\$	2,249,087.66
PGA Deferral Revenue from above	\$	(2,249,087.66)
Adjustments	\$	-
Amount to be Deferred	\$	-
(overcollected)/undercollected (rebate)/surcharge	\$	-
Deferral Check	\$	-

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 4,944,516.74	\$ 1,523,797.28	\$ 2,219,448.25	\$ 632,723.07	\$ 9,320,486.34
\$ (5,239,472.00)	\$ (2,839,296.00)	\$ (2,325,293.00)	\$ (1,165,512.00)	\$ (11,569,573.00)
\$ -	\$ -	\$ -	\$ -	\$ (2,249,087.66)
\$ (294,955.26)	\$ (1,315,498.72)	\$ (105,844.75)	\$ (632,788.93)	\$ (2,249,087.66)
WA Total	(1,610,453.98)	ID Total	(638,633.68)	\$ -

JET Entry	
Debits	Credits
7,889,832.81	7,889,832.81
	(11,569,573.00)



Washington/Idaho Gas Costs

GL Account

Nov-15  
Costs

Nucleus Storage acct. JPRAIR/EAN -100408				
JP Injections	808200 GD AN	\$	(33,306.16)	
JP Withdrawals	808100 GD AN	\$	3,409,989.50	
Total JP	164100 GD AN	\$	3,376,683.34	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$	(10,783.38)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	-	
Total Clay Basin	164115 GD AA	\$	(10,783.38)	
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$</b>	<b>3,365,899.96</b>	
<b>NUCUT PURCHASES (GL Estimate Report)</b>				
Commodity Purchases	804000 GD AN	\$	10,038,773.17	
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,165,466.15	
Variable Demand (Transport) Costs	804002 GD AN	\$	119,163.66	
Hedge Activity	804010 GD AN	\$	26,450.80	
Financial Settlements	804600 GD AN	\$	1,155,503.25	
Interco Purchase from Thermal	804730 GD AN	\$	485,602.32	
Cochrane Credit	811000 GD AN	\$	(26,420.37)	

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$	88,056.98	
ID Imbalance from DJ 436	804000 GD AN	\$	43,675.51	
M Chemical Accrual	804000 GD AN	\$	5,000.00	
Broker Fees DJ 471	804017 GD AN	\$	31,384.43	
Newedge Journal DJ 473	804017 GD AN	\$	1,996.11	
Mizuro Journal DJ 473	804017 GD AN	\$	3,227.92	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$	(7,799,348.76)	
Terasen/Foris Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$	(8,945.80)	
GST/HST Recon (Quarterly) DJ 437	804001 GD AN	\$	-	
FARB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$	-	
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	-	
<b>Total Costs for Deferral Including net gas costs</b>		<b>\$</b>	<b>9,320,485.34</b>	

Tie to Deferral Entry

	\$	(709,425.00)	Input fr GLE Sales
	\$	(3,540,145.25)	Input fr GLE Sales
	\$	(3,549,778.50)	Input fr GLE Sales
	\$	(7,799,348.75)	

Journal # 430 Entry	Dr.		Cr.	
232130 ZZ ZZ	\$	3,313,131.08	\$	-
142150 ZZ ZZ	\$	-	\$	(3,313,131.08)
142600 ZZ ZZ	\$	-	\$	(4,642,682.86)
232620 ZZ ZZ	\$	4,642,682.86	\$	-
182374 CD AA	\$	-	\$	-
245746 ZZ ZZ	\$	-	\$	-
804700 GD AN	\$	-	\$	-
804771 GD AN	\$	-	\$	-
804000 GD AN	\$	5,000.00	\$	-
232130 ZZ ZZ	\$	-	\$	(5,000.00)
232620 ZZ ZZ	\$	-	\$	-
232130 ZZ ZZ	\$	-	\$	-
253028 GD AN	\$	-	\$	-
903000 CD AA	\$	-	\$	-
Total Other Adj	\$	7,960,813.94	\$	(7,960,813.94)

Total from GLE	\$	17,411,732.23	\$	(17,411,732.23)
Total DJ 430	\$	25,372,546.17	\$	(25,372,546.17)

Accounting Month: 201511  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
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## GD PURCHASE

Gas Transportation AN	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Gas Transmission Northwest Corporation	TPORT		\$272,570.30		\$272,570.30	
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT		(\$3,686.61)		(\$3,686.61)	
Northwest Pipeline Corporation	TPORT		\$4,449,796.09		\$4,449,796.09	
Northwest Pipeline Corporation-->Avista Corporation	TPORT		(\$2,267,480.40)		(\$2,267,480.40)	
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT		(\$430,500.00)		(\$430,500.00)	
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT		(\$71,463.00)		(\$71,463.00)	
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT		(\$123,000.00)		(\$123,000.00)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT		(\$138,375.00)		(\$138,375.00)	

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Accounting Month: 201511  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME	CURRENT VOLUME	PRIOR PERIOD	CURRENT MONTH	(CREDIT) DEBIT	TOTAL USD
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## GD PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT						
Northwest Pipeline Corporation-->Puguet Sound Energy, Inc.	TPORT						
Questar Pipeline Company	ACCTSP						
Questar Pipeline Company	ACCTSP						
Spectra Energy - Westcoast Energy Inc.	TPORT						
Spectra Energy - Westcoast Energy Inc.	ACCTSP						
Spectra Energy - Westcoast Energy Inc.	ACCTGS						
TransCanada Foothills Pipe Lines Ltd.	TPORT						
TransCanada Foothills Pipe Lines Ltd.	ACCTGS						
TransCanada Nova Gas Transmission Ltd.	ACCTGS						
TransCanada Nova Gas Transmission Ltd.	TPORT						
<b>TOTALS:</b>							
<b>Variable Transport Charges AN</b>							
Gas Transmission Northwest Corporation	TPORT						
Northwest Pipeline Corporation	ACCTSP						
Northwest Pipeline Corporation	TPORT						
Northwest Pipeline Corporation	TPORT						
Spectra Energy - Westcoast Energy Inc.	ACCTGS						
Spectra Energy - Westcoast Energy Inc.	TPORT						
TransCanada Foothills Pipe Lines Ltd.	TPORT						
TransCanada Foothills Pipe Lines Ltd.	ACCTGS						
<b>TOTALS:</b>							
<b>Gas Cost - FX Hedge AN</b>							
Avista Corporation	ACCTGS						
<b>TOTALS:</b>							
<b>Gas Financial Derivatives AN</b>							
BP Energy Company	FSWPS						
Bank of Nova Scotia	FSWPS						
Mizuho Securities USA Inc.	BSWPS						
Mizuho Securities USA Inc.	FSWPS						
SG Americas Securities, LLC	FSWPS						
SG Americas Securities, LLC	BSWPS						
<b>TOTALS:</b>							
<b>Intra-company Gas Purchases AN</b>							
Avista Corporation	GAS						
Avista Corporation	GAS						
<b>TOTALS:</b>							
<b>Gas Storage Withdrawal AN</b>							
Jackson Prairie - AN	STOR						
<b>TOTALS:</b>							

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Washington Sales Volumes

November/15 Description	Schedule	November/15 Billed	October/15 Unbilled	November/15 Unbilled	November/15 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	8,545,688	3,321,566	10,150,906	6,829,340	15,375,028	
Firm	102	3,502	0	0	0	3,502	
Firm	111	3,403,220	1,736,991	3,837,291	2,100,300	5,503,520	
Firm	112	0	0	0	0	0	
Firm	121	371,262	289,320	459,435	170,115	541,377	
Firm	122	47,656	0	0	0	47,656	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	74,781	0	0	0	74,781	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		12,446,109	5,347,877	14,447,632	9,099,755	21,545,864	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>		2,208,805	2,121,732	2,933,101	811,369	3,020,174	
<b>Total 147 &amp; 148 Transportation Sales</b>		3,692,483	3,692,483	4,421,419	728,936	4,421,419	
<b>Total sales</b>		18,508,414	11,162,092	21,802,152	10,640,060	29,148,474	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	8,545,688	3,321,566	10,150,906	6,829,340	15,375,028	
Firm	102	3,502	0	0	0	3,502	
Firm	111	3,403,220	1,736,991	3,837,291	2,100,300	5,503,520	
Firm	112	0	0	0	0	0	
Firm	121	371,262	289,320	459,435	170,115	541,377	
Firm	122	47,656	0	0	0	47,656	
Interruptible	131	0	0	0	0	0	
Interruptible	132	74,781	0	0	0	74,781	
Transportation	146	2,208,805	2,121,732	2,933,101	811,369	3,020,174	
		14,654,914	7,469,609	17,380,733	9,911,124	24,566,038	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	8,545,688	3,321,566	10,150,906	6,829,340	15,375,028	Sales for Decoupling amortization
Firm	102	3,502	0	0	0	3,502	
Firm	111	3,403,220	1,736,991	3,837,291	2,100,300	5,503,520	
Firm	121	371,262	289,320	459,435	170,115	541,377	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,208,805	2,121,732	2,933,101	811,369	3,020,174	
		14,532,477	7,469,609	17,380,733	9,911,124	24,443,601	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	47,656	0	0	0	47,656	Annual lump sum amortization
Interruptible	132	74,781	0	0	0	74,781	Annual lump sum amortization
<b>Total Firm Sales</b>		12,371,328	5,347,877	14,447,632	9,099,755	21,471,083	
<b>Total Interruptible Sales</b>		74,781	0	0	0	74,781	
<b>Total Transportation Sales (Schedule 146)</b>		2,208,805	2,121,732	2,933,101	811,369	3,020,174	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		3,853,500	3,692,483	4,421,419	728,936	4,582,436	
<b>Check total sales</b>		18,508,414	11,162,092	21,802,152	10,640,060	29,148,474	
		18,508,414	11,162,092	21,802,152		29,148,474	

AVISTA CORPORATION

NOVEMBER 2015 WASHINGTON PGA

Actual Billed

Schedule	Revenue	Remove RCF	Total PGA Cost	Percentage Commodity	Percentage Demand	Commodity Cost	Demand Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			[b*c]			[d*e]	[d*f]
0101	\$ 3,933,138 ✓	0.953100 ✓	\$ 3,748,674	67.35%	32.65%	\$ 2,524,732	\$ 1,223,942
0102	\$ 1,607 ✓	0.953100 ✓	\$ 1,532	67.35%	32.65%	\$ 1,032	\$ 500
0111	\$ 1,542,662 ✓	0.953100 ✓	\$ 1,470,311	68.66%	31.34%	\$ 1,009,516	\$ 460,795
0121	\$ 163,273 ✓	0.953100 ✓	\$ 155,615	70.68%	29.32%	\$ 109,989	\$ 45,626
0122	\$ 22,161 ✓	0.953100 ✓	\$ 21,122	70.68%	29.32%	\$ 14,929	\$ 6,193
0132	\$ 29,177 ✓	0.953100 ✓	\$ 27,809	77.89%	22.11%	\$ 21,660	\$ 6,149
0146	\$ 1,237 ✓	0.953100 ✓	\$ 1,179	0.00%	100.00%	\$ -	\$ 1,179
Schedule Totals	\$ 5,693,255		\$ 5,426,242			\$3,681,858	\$1,744,384

November Unbilled

Schedule	Therms	Commodity Rate	Demand Rate	Commodity Cost	Demand Cost
(i)	(j)	(k)	(l)	(m)	(n)
				[j*k]	[j*l]
0101	10,150,906	0.25031 ✓	0.12133 ✓	\$ 2,540,873	\$ 1,231,609
0111	3,837,291	0.25031 ✓	0.11426 ✓	\$ 960,512	\$ 438,449
0121	459,435	0.25031 ✓	0.10385 ✓	\$ 115,001	\$ 47,712
	14,447,632 ✓			\$ 3,616,386	\$ 1,717,770

	Billed	November Unbilled	October Unbilled Reversal	Total Commodity
	(g)	(m)	(s)	[g+m+s]
0101	\$ 2,524,732	\$ 2,540,873	\$ (1,278,703)	\$ 3,786,902
0102	\$ 1,032	\$ -	\$ -	\$ 1,032
0111	\$ 1,009,516	\$ 960,512	\$ (668,689)	\$ 1,301,339
0121	\$ 109,989	\$ 115,001	\$ (111,380)	\$ 113,610
0122	\$ 14,929	\$ -	\$ -	\$ 14,929
0132	\$ 21,660	\$ -	\$ -	\$ 21,660
0146	\$ -	\$ -	\$ -	\$ -
	\$ 3,681,858	\$ 3,616,386	\$ (2,058,772)	\$ 5,239,472

October Unbilled Reversal

Schedule	Therms	Commodity Rate	Demand Rate	Commodity Cost	Demand Cost
(o)	(p)	(q)	(r)	(s)	(t)
				[p*q]	[p*r]
0101	-3,321,566	0.38497 ✓	0.1183 ✓	\$ (1,278,703)	\$ (392,941)
0111	-1,736,991	0.38497 ✓	0.11607 ✓	\$ (668,689)	\$ (201,613)
0121	-289,320	0.38497 ✓	0.09783 ✓	\$ (111,380)	\$ (28,304)
	-5,347,877 ✓			\$ (2,058,772)	\$ (622,858)

	Billed	November Unbilled	October Unbilled Reversal	Total Demand
	(h)	(n)	(t)	[h+n+t]
0101	\$ 1,223,942	\$ 1,231,609	\$ (392,941)	\$ 2,062,610
0102	\$ 500	\$ -	\$ -	\$ 500
0111	\$ 460,795	\$ 438,449	\$ (201,613)	\$ 697,631
0121	\$ 45,626	\$ 47,712	\$ (28,304)	\$ 65,034
0122	\$ 6,193	\$ -	\$ -	\$ 6,193
0132	\$ 6,149	\$ -	\$ -	\$ 6,149
0146	\$ 1,179	\$ -	\$ -	\$ 1,179
	\$ 1,744,384	\$ 1,717,770	\$ (622,858)	\$ 2,839,296

Includes effect of Schedules 150, 155, 189, 191 and 192.  
 Excludes effect of Schedules 158.

		SHORTCUT					
		Therms From	To	Multiply Therms By	Add		
<b>Schedule 101 - General Service - Firm</b>							
Basic Charge	Base Rate						
First 70 Therms	\$9.00	1	70	\$0.72549	\$9.00		\$9.00
Over 70 Therms	\$0.42733	71	over	\$0.83162	\$1.57		\$1.57
<b>Schedule 102 - Fixed-Income Senior &amp; Disabled Residential Service</b>							
Basic Charge	\$9.00						
First 70 Therms	\$0.32120	1	70	\$0.31886	\$9.00		\$9.00
Over 70 Therms	\$0.42733	71	over	\$0.42499	\$1.57		\$1.57
<b>Schedule 111 - Large General Service - Firm</b>							
<b>If consumption is less than or equal to 200 therms:</b>							
Minimum charge of	\$87.04						
First 200 therms	\$0.43520	1	200	\$0.40049	\$87.04		\$87.04
201-1,000 therms	\$0.30379	201	1,000	\$0.70428	\$26.28		\$26.28
Over 1,000 therms	\$0.22698	1,001	over	\$0.62747	\$103.09		\$103.09
<b>Schedule 112 - Large General Service - Firm</b>							
<b>If consumption is less than or equal to 200 therms:</b>							
Minimum charge of	\$87.04						
First 200 therms	\$0.43520	1	200	\$0.41486	\$87.04		\$87.04
201-1,000 therms	\$0.30379	201	1,000	\$0.71865	\$26.28		\$26.28
Over 1,000 therms	\$0.22698	1,001	over	\$0.64184	\$103.09		\$103.09
<b>Schedule 121 - High Annual Load Factor Large General Service - Firm</b>							
<b>If consumption is less than or equal to 500 therms:</b>							
Minimum charge of	\$215.24						
First 500 therms	\$0.32226	1	500	\$0.40712	\$215.24		\$215.24
1,001-10,000 therms	\$0.24344	1,001	10,000	\$0.65056	\$132.83		\$132.83
10,001-25,000 therms	\$0.19395	10,001	25,000	\$0.60107	\$627.83		\$627.83
Over 25,000 therms	\$0.12272	25,001	over	\$0.52984	\$2,408.58		\$2,408.58
<b>Schedule 122 - High Annual Load Factor Large General Service - Firm</b>							
<b>If consumption is less than or equal to 500 therms:</b>							
Minimum charge of	\$215.24						
First 500 therms	\$0.43048	1	500	\$0.40712	\$215.24		\$215.24
501-1,000 therms	\$0.32226	501	1,000	\$0.72938	\$54.11		\$54.11
1,001-10,000 therms	\$0.24344	1,001	10,000	\$0.65056	\$132.83		\$132.83
10,001-25,000 therms	\$0.19395	10,001	25,000	\$0.60107	\$627.83		\$627.83
Over 25,000 therms	\$0.12272	25,001	over	\$0.52984	\$2,408.58		\$2,408.58
<b>Schedule 131 - Interruptible Service</b>							
First 10,000 therms	\$0.22554	1	10,000	\$0.57944	\$475.60		\$475.60
10,001-25,000 therms	\$0.17798	10,001	25,000	\$0.53188	\$767.35		\$767.35
25,001-50,000 therms	\$0.16631	25,001	50,000	\$0.52021	\$960.85		\$960.85
Over 50,000 therms	\$0.16244	50,000	over	\$0.51634	\$960.85		\$960.85
<b>Schedule 132 - Interruptible Service</b>							
First 10,000 therms	\$0.22554	1	10,000	\$0.57944	\$475.60		\$475.60
10,001-25,000 therms	\$0.17798	10,001	25,000	\$0.53188	\$767.35		\$767.35
25,001-50,000 therms	\$0.16631	25,001	50,000	\$0.52021	\$960.85		\$960.85
Over 50,000 therms	\$0.16244	50,000	over	\$0.51634	\$960.85		\$960.85
<b>Schedule 133 - Interruptible Service</b>							
First 10,000 therms	\$0.22554	1	10,000	\$0.59656	\$475.60		\$475.60
10,001-25,000 therms	\$0.17798	10,001	25,000	\$0.54900	\$767.35		\$767.35
25,001-50,000 therms	\$0.16631	25,001	50,000	\$0.53733	\$960.85		\$960.85
Over 50,000 therms	\$0.16244	50,000	over	\$0.53346	\$960.85		\$960.85



**Gas Revenue Report by Revenue Class**

**Current Month and Year-to-Date**

**for Accounting Period : 201511 , State Code : WA , Billing Determinant : RIDER 150**

Accounting Period	201511	State Code	WA	Billing Determinant	RIDER 150
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Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0101 - FIRM AND GENERAL SER	0	0	3,933,138	✓	0	34,376,376
0102 - RESIDENTIAL DISCOUNT	0	0	1,607	✓	0	1,831
0111 - FIRM-LARGE GEN SERV	0	0	1,542,662	✓	0	15,088,602
0121 - FIRM-HI ANNUAL LOAD	0	0	163,273	✓	0	1,721,511
0122 - FIRM-HI ANNUAL LOAD	0	0	22,161	✓	0	211,762
0132 - INTERRUPTIBLE SERV	0	0	29,177	✓	0	347,246
0146 - TRANSP SVC CUST GAS	0	0	1,237	✓	3,258,824	12,999
Total RIDER 150	0	0	5,693,254		3,258,824	51,760,327
Total RIDER 150	0	0	5,693,254		3,258,824	51,760,327
Total RIDER 150	0	0	5,693,254		3,258,824	51,760,327



	Executed Hedges		Planned Hedges		Storage to be Optimized		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges	Total Optimization Benefits (from below)	Total Estimated Commodity Costs	Sales Volumes (to customers)	WACOG
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes (e)	Dollars (f)	Volumes (g)	Dollars (h)	Volumes (a)+(c)+(e)+(g)	Dollars (b)+(d)+(f)+(h)	Dollars (i)	Dollars (j)	Dollars (k)		
Nov-15	8,468,773	\$ 2,884,274	1,433,650	\$ 341,251	-	\$ -	11,327,444	\$ 2,833,260	21,229,867	\$ 6,058,785	\$ 25,280	\$ (428,852)	\$ 5,655,214	20,875,620	\$ 0.2709
Dec-15	8,861,173	\$ 3,017,917	8,250,427	\$ 2,031,592	2,200,182	\$ 522,174	9,499,822	\$ 2,488,415	28,811,603	\$ 8,060,098	\$ 32,966	\$ (862,736)	\$ 7,230,328	28,382,652	\$ 0.2547
Jan-16	8,924,180	\$ 3,039,376	8,309,091	\$ 2,098,839	2,200,182	\$ 522,174	9,254,232	\$ 2,466,348	28,687,684	\$ 8,126,736	\$ 31,282	\$ (578,696)	\$ 7,579,322	28,258,265	\$ 0.2682
Feb-16	8,373,469	\$ 2,851,816	7,796,337	\$ 1,973,395	2,058,235	\$ 488,485	6,085,079	\$ 1,602,448	24,313,120	\$ 6,916,144	\$ 27,980	\$ (723,060)	\$ 6,221,064	23,924,260	\$ 0.2600
Mar-16	8,867,370	\$ 3,020,027	1,501,127	\$ 373,105	2,200,182	\$ 522,174	7,912,588	\$ 2,060,920	20,481,266	\$ 5,976,226	\$ 21,654	\$ (367,347)	\$ 5,630,533	20,139,348	\$ 0.2796
Apr-16	515,717	\$ 122,032	515,717	\$ 120,013	-	\$ -	12,205,993	\$ 2,916,729	13,237,426	\$ 3,158,774	\$ 16,261	\$ (273,631)	\$ 2,901,404	12,992,439	\$ 0.2233
May-16	526,911	\$ 124,687	526,911	\$ 121,545	-	\$ -	6,802,666	\$ 1,603,079	7,856,488	\$ 1,849,311	\$ 10,104	\$ (226,314)	\$ 1,633,101	7,695,896	\$ 0.2122
Jun-16	494,387	\$ 116,985	494,387	\$ 114,762	-	\$ -	4,249,460	\$ 1,005,576	5,238,234	\$ 1,237,323	\$ 8,848	\$ (233,222)	\$ 1,012,948	5,142,417	\$ 0.1970
Jul-16	490,458	\$ 116,054	490,458	\$ 113,905	-	\$ -	3,155,750	\$ 741,356	4,136,667	\$ 971,316	\$ 7,885	\$ (220,192)	\$ 759,010	4,064,350	\$ 0.1867
Aug-16	500,143	\$ 118,346	500,143	\$ 116,748	-	\$ -	3,198,120	\$ 750,462	4,198,405	\$ 985,556	\$ 10,428	\$ (242,005)	\$ 753,979	4,136,610	\$ 0.1823
Sep-16	503,076	\$ 119,041	503,076	\$ 117,979	-	\$ -	4,017,978	\$ 957,892	5,024,131	\$ 1,194,912	\$ 8,871	\$ (251,538)	\$ 952,245	4,932,280	\$ 0.1931
Oct-16	523,850	\$ 123,956	523,850	\$ 127,868	-	\$ -	11,695,921	\$ 2,976,130	12,743,620	\$ 3,227,953	\$ 15,185	\$ (253,476)	\$ 2,989,663	12,516,139	\$ 0.2389
<b>Average</b>	<b>47,049,505</b>	<b>\$ 15,654,510</b>	<b>30,845,173</b>	<b>\$ 7,651,004</b>	<b>8,658,780</b>	<b>\$ 2,055,005</b>	<b>89,405,053</b>	<b>\$ 22,402,617</b>	<b>175,958,511</b>	<b>\$ 47,769,136</b>	<b>\$ 216,744</b>	<b>\$ (4,661,069)</b>	<b>\$ 43,318,811</b>	<b>173,060,276</b>	<b>\$ 0.2503</b>
		\$ 0.3327 27%		\$ 0.2480 18%		\$ 0.2373 5%		\$ 0.2506 51%		\$ 0.2714					

	Storage Optimization Expense		Storage Optimization Revenue		Storage Optimization Net Benefit		Deferred Exchange Revenue	Total Optimization Benefits
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes (e)	Dollars (f)	Dollars (g)	Dollars (h)
Nov-15	4,608,159	\$ 1,093,664	(4,608,159)	\$ (1,266,507)	0	\$ (172,843)	\$ (256,009)	\$ (428,852)
Dec-15	6,750,349	\$ 1,602,074	(6,750,349)	\$ (2,205,580)	0	\$ (603,506)	\$ (259,230)	\$ (862,736)
Jan-16	4,368,626	\$ 1,036,815	(4,368,626)	\$ (1,354,438)	0	\$ (317,623)	\$ (261,073)	\$ (578,696)
Feb-16	5,923,191	\$ 1,405,763	(5,923,191)	\$ (1,866,967)	0	\$ (461,204)	\$ (261,856)	\$ (723,060)
Mar-16	7,720,080	\$ 1,832,222	(7,720,080)	\$ (1,940,158)	0	\$ (107,936)	\$ (259,411)	\$ (367,347)
Apr-16	1,392,435	\$ 330,469	(1,392,435)	\$ (346,242)	0	\$ (15,772)	\$ (257,858)	\$ (273,631)
May-16	1,896,879	\$ 460,942	(1,896,879)	\$ (432,299)	0	\$ 28,643	\$ (254,957)	\$ (226,314)
Jun-16	889,897	\$ 216,245	(889,897)	\$ (202,274)	0	\$ 13,971	\$ (247,194)	\$ (233,222)
Jul-16	882,825	\$ 214,527	(882,825)	\$ (197,400)	0	\$ 17,127	\$ (237,319)	\$ (220,192)
Aug-16	0	\$ -	0	\$ -	0	\$ -	\$ (242,005)	\$ (242,005)
Sep-16	0	\$ -	0	\$ -	0	\$ -	\$ (251,538)	\$ (251,538)
Oct-16	0	\$ -	0	\$ -	0	\$ -	\$ (253,476)	\$ (253,476)
<b>Total</b>	<b>34,432,442</b>	<b>\$ 8,192,720</b>	<b>(34,432,442)</b>	<b>\$ (9,811,863)</b>	<b>0</b>	<b>\$ (1,619,143)</b>	<b>\$ (3,041,926)</b>	<b>\$ (4,661,069)</b>

RCF: 1.046900

0.9531 ✓

Proposed Rate	
Proposed WACOG without RCF	\$ 0.25031
Proposed WACOG with RCF	\$ 0.26205

Current	
Proposed WACOG without RCF	\$ 0.38497
Proposed WACOG with RCF	\$ 0.40303

Change \$ (0.1347)  
\$ (23,304,203)

Storage Available 43,091,221  
Less Optimized (34,432,442)  
Total Available for Load 8,658,780  
Days: Dec-March 122  
70,974  
Dec 2,200,182

Hedges	Hedges (Dth)	Executed and Planned Hedges	% LT and ST
1 Year	7,914,000	28.47%	44%
Long Term	19,884,400	71.53%	44%
	27,798,400		32%

WASHINGTON UNBILLED GAS	UNBILLED THERMS	RATE	UNBILLED REVENUE	Days of service unbilled	CT STOMERS	BASIC CHARGE	UNBILLED BASIC CHARGE	TOTAL UNBILLED REVENUE
<b>WASHINGTON</b>								
<b>ESTIMATED UNBILLED</b>								
Residential - 101	8,859,288	74.4583¢	\$6,596,475		140,340	\$9.00	\$748,237	\$7,344,712
Residential - 111	296,176	62.7470¢	\$185,842					\$185,842
Commercial - 101	1,291,618	74.4583¢	\$961,717		11,969	\$9.00	\$63,814	\$1,025,531
Commercial - 111	3,541,115	62.7470¢	\$2,221,943					\$2,221,943
Commercial - 121	459,435	52.9840¢	\$243,427					\$243,427
	0							
<b>TRANSPORTATION</b>								
SCHEDULE 146	2,933,101	4.9940¢	\$146,479					\$146,479
SCHEDULE 148	4,421,419	2.0910¢	\$92,452					\$92,452
<b>TOTAL WASHINGTON UNBILLED</b>								
	21,802,152		\$10,448,335		152,309		\$812,051	\$11,260,386
<b>WASHINGTON SUMMARY</b>								
includes basic charge	9,155,464	499000	\$7,530,554					
	5,292,168	499200	\$3,490,901					
	0	499300	\$0					
	7,354,520	499900	\$238,931					
	21,802,152		\$11,260,386					

*W*



WASHINGTON UNBILLED GAS	UNBILLED THERMS	RATE	UNBILLED REVENUE	Days of service unbilled	CUSTOMERS	BASIC CHARGE	UNBILLED BASIC CHARGE	TOTAL UNBILLED REVENUE
<b>WASHINGTON ESTIMATED UNBILLED</b>								
Residential - 101	3,019,946	88.0063¢	\$2,657,743		140,155	\$9.00	\$732,492	\$3,390,235
Residential - 111	154,019	77.3440¢	\$119,124					\$119,124
Commercial - 101	301,620	88.0063¢	\$265,445		11,901	\$9.00	\$62,198	\$327,643
Commercial - 111	1,582,972	77.3440¢	\$1,224,334					\$1,224,334
Commercial - 121	289,330	66.6370¢	\$192,794					\$192,794
TRANSPORTATION	0							
SCHEDULE 146	2,121,732	4.9920¢	\$105,917					\$105,917
SCHEDULE 148	3,692,483	2.0910¢	\$77,210					\$77,210
TOTAL WASHINGTON UNBILLED	11,162,092		\$4,642,567		152,056		\$794,690	\$5,437,257
WA STATE SUMMARY includes basic charge	3,173,965	499000	\$3,509,359					
	2,173,912	499200	\$1,744,771					
	0	499300	\$0					
	5,814,215	499900	\$183,127					
	11,162,092		\$5,437,257					

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AVISTA CORPORATION  
 NOVEMBER 2015 WASHINGTON AMORTIZATION

Actual Billed

Schedule (a)	Revenue (b)	Remove BCF (c)	Amortization Cost (d)	Amortization Commodity % (e)	Amortization Percentage (f)	Amortization Commodity (g)	JP Cost (h)
			[b*c]			[d*e]	[d*f]
0101	\$ 179,314	0.953100	\$ 170,904	99.50%	0.50%	\$ 170,049	\$ 855
0102	\$ 74	0.953100	\$ 71	99.50%	0.50%	\$ 71	\$ -
0111	\$ 39,503	0.953100	\$ 37,650	99.06%	0.94%	\$ 37,296	\$ 354
0121	\$ (2,990)	0.953100	\$ (2,850)	97.60%	2.40%	\$ (2,782)	\$ (68)
0122	\$ 11	0.953100	\$ 10	0.00%	100.00%	\$ -	\$ 10
0132	\$ 14	0.953100	\$ 13	0.00%	100.00%	\$ -	\$ 13
0146	\$ 88	0.953100	\$ 84	0.00%	100.00%	\$ -	\$ 84
Schedule Totals	\$ 216,014		\$ 205,882			\$ 204,634	\$ 1,248

November Unbilled

Schedule (i)	Terms (j)	Amortization Rate (k)	Amortization Rate (l)	Amortization Commodity & Dem (m)	Amortization JP (n)
				[j*k]	[l*n]
0101	10,150,906	0.02571	0.00013	260,980	1,320
0111	3,837,291	0.01372	0.00013	52,648	499
0121	459,435	-0.00529	0.00013	(2,430)	60
	14,447,632			311,198	1,879

October Unbilled Reversal

Schedule (o)	Terms (p)	Amortization Rate (q)	Amortization Rate (r)	Amortization Commodity & Dem (s)	Amortization JP (t)
				[p*q]	[r*t]
0101	-3,321,566	0.01436	0.00025	(47,698)	(830)
0111	-1,736,991	0.00808	0.00025	(14,035)	(434)
0121	-289,320	-0.01036	0.00025	2,997	(72)
	-5,347,877			(58,736)	(1,336)

	Billed (g)	October Unbilled (m)	tember Unbilled Rev (s)	Total Commodity & Demand Amortization [g+m+s]
0101	\$ 170,049	\$ 260,980	\$ (47,698)	\$ 383,331
0102	\$ 71	\$ -	\$ -	\$ 71
0111	\$ 37,296	\$ 52,648	\$ (14,035)	\$ 75,909
0121	\$ (2,782)	\$ (2,430)	\$ 2,997	\$ (2,215)
0122	\$ -	\$ -	\$ -	\$ -
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ 204,634	\$ 311,198	\$ (58,736)	\$ 457,096

	Billed	October Unbilled	tember Unbilled Rev	Total JP Amortization [h+n+t]
0101	\$ 855	\$ 1,320	\$ (830)	\$ 1,345
0102	\$ -	\$ -	\$ -	\$ -
0111	\$ 354	\$ 499	\$ (434)	\$ 419
0121	\$ (68)	\$ 60	\$ (72)	\$ (80)
0122	\$ 10	\$ -	\$ -	\$ 10
0132	\$ 13	\$ -	\$ -	\$ 13
0146	\$ 84	\$ -	\$ -	\$ 84
	\$ 1,248	\$ 1,879	\$ (1,336)	\$ 1,791

**Gas Revenue Report by Revenue Class**

**Current Month and Year-to-Date**

for Accounting Period : 201511 , State Code : WA , Billing Determinant : RIDER 155

Accounting Period	201511	State Code	WA	Billing Determinant	RIDER 155	
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Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0101 - FIRM AND GENERAL SER	0	0	-179,314	0	0	-1,063,591
0102 - RESIDENTIAL DISCOUNT	0	0	-74	0	0	-80
0111 - FIRM-LARGE GEN SERV	0	0	-39,503	0	0	-264,687
0121 - FIRM-HI ANNUAL LOAD	0	0	2,990	0	0	35,638
0122 - FIRM-HI ANNUAL LOAD	0	0	-11	0	0	-108
0132 - INTERRUPTIBLE SERV	0	0	-14	0	123,377	-188
0146 - TRANSP SVC CUST GAS	0	0	-88	0	3,258,824	-929
Total RIDER 155	0	0	-216,013	0	3,382,201	-1,293,945
Total RIDER 155	0	0	-216,013	0	3,382,201	-1,293,945
Total RIDER 155	0	0	-216,013	0	3,382,201	-1,293,945



0.9531

RCF  
 1.04690

**AMORTIZATION RATE CALCULATION**

Schedule 101				
Amort Rate	with RCF	Interest	Balance	Volume
	(0.00980)	3.25%	\$ (1,096,267.84)	118,402,337
Total				
Nov/15	14,133,934	132,296.25	(2,790)	\$ (966,762)
Dec/15	20,341,218	190,397.57	(2,360.48)	\$ (778,724)
Jan/16	20,287,115	189,891.16	(1,851.90)	\$ (590,685)
Feb/16	17,074,771	159,823.02	(1,383.35)	\$ (432,245)
Mar/16	14,270,013	133,569.97	(989.79)	\$ (299,665)
Apr/16	9,009,118	84,327.01	(697.40)	\$ (216,036)
May/16	5,138,481	48,097.13	(519.97)	\$ (168,459)
Jun/16	3,122,991	29,231.77	(416.66)	\$ (139,643)
Jul/16	2,319,085	21,707.07	(348.81)	\$ (118,285)
Aug/16	2,359,925	22,089.33	(290.44)	\$ (96,486)
Sep/16	2,749,531	25,736.12	(226.47)	\$ (70,977)
Oct/16	7,596,155	71,101.42	(95.95)	\$ 29
	118,402,337	1,108,268	(11,971)	\$ (0)

Schedule 111				
Amort Rate	with RCF	Interest	Balance	Volume
	0.00263	3.25%	\$ 124,226.11	47,863,180
Total				
Nov/15	5,947,535	(15,627.97)	\$ 315	\$ 108,913
Dec/15	7,248,604	(19,046.71)	\$ 269	\$ 90,136
Jan/16	7,205,966	(18,934.67)	\$ 218	\$ 71,420
Feb/16	6,151,763	(16,164.61)	\$ 172	\$ 55,427
Mar/16	5,239,728	(13,768.11)	\$ 131	\$ 41,790
Apr/16	3,508,785	(9,219.82)	\$ 101	\$ 32,671
May/16	2,185,290	(5,742.15)	\$ 81	\$ 27,009
Jun/16	1,649,906	(4,335.36)	\$ 67	\$ 22,741
Jul/16	1,379,927	(3,625.95)	\$ 57	\$ 19,172
Aug/16	1,394,371	(3,663.90)	\$ 47	\$ 15,555
Sep/16	1,774,045	(4,661.55)	\$ 36	\$ 10,929
Oct/16	4,177,259	(10,976.32)	\$ 15	\$ (32)
	47,863,180	(125,767)	\$ 1,509	\$ 0

Schedule 121				
Amort Rate	with RCF	Interest	Balance	Volume
	0.02164	3.25%	\$ 124,597.21	5,844,811
Total				
Nov/15	692,338	(14,980)	\$ 317	\$ 109,934
Dec/15	660,862	(14,299)	\$ 278	\$ 95,913
Jan/16	637,996	(13,805)	\$ 241	\$ 82,350
Feb/16	575,706	(12,457)	\$ 206	\$ 70,099
Mar/16	521,841	(11,291)	\$ 175	\$ 58,982
Apr/16	394,805	(8,543)	\$ 148	\$ 50,588
May/16	312,062	(6,752)	\$ 128	\$ 43,964
Jun/16	318,736	(6,897)	\$ 110	\$ 37,177
Jul/16	322,851	(6,986)	\$ 91	\$ 30,282
Aug/16	354,280	(7,666)	\$ 72	\$ 22,688
Sep/16	380,120	(8,225)	\$ 50	\$ 14,514
Oct/16	673,214	(14,567)	\$ 20	\$ (33)

Source: Ryan Finesilver  
9/21/15

Avista Utilities  
State of Washington  
Schedule 155 - Temporary Refunds/Charges

	Amortization Acct 191000 Est. Balance At 6/30/15	Current Deferrals (Acct 191010) At 6/30/15	RESOURCE ACCT EXPENSE AMOUNT
			Total for Amortization
Customer S	(178.34)	(23,263.52)	(23,441.86) ①
Customer SL	(98.82)	(3,146.91)	(3,245.73) ①
Customer W	(251.00)	(30,864.30)	(31,115.30) ①
All Firm Sales Customers			
Schedule 101	1,901,556.00	(4,601,939.00)	(2,700,383.00)
Schedule 111	(1,616,120.27)	519,852.43	(1,096,267.84)
Schedule 121	(686,719.66)	810,945.77	124,226.11
Schedule 131	(91,097.49)	215,694.70	124,597.21
Schedule 146	0.00	0.00	0.00
All Sales Customers	(82,033.23)	0.00	(82,033.23)
Total	(574,942.81)	(3,112,720.83)	(3,687,663.64)
			0
	Large cust	\$ (57,802.89)	
	Amortization	\$ (3,629,860.75)	
		<u>\$ (3,687,663.64)</u>	

① < 57,802.89 Refund  
↙

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting		Begin Date	End Date	Interest Rates
				OLD	NEW			
<b>WA Interest Rate:</b> FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/enforcement/accl-matts/interest-rates.asp">http://www.ferc.gov/enforcement/accl-matts/interest-rates.asp</a>					11/1/2015	12/31/2015	3.25%
<b>WA Deferral Rates</b>	191010 GD WA							
<b>Commodity Rate</b>		101 - 132	Debit	\$0.38497 ✓	\$0.25031 ✓	11/1/2015	Next PGA filing	
<b>Demand Rate</b>		101	Debit	\$0.11830 ✓	\$0.12133 ✓	11/1/2015	Next PGA filing	
		102	Debit	\$0.11830 ✓	\$0.12133 ✓	11/1/2015	Next PGA filing	
		111/112	Debit	\$0.11607 ✓	\$0.11426 ✓	11/1/2015	Next PGA filing	
		121/122	Debit	\$0.09783 ✓	\$0.10385 ✓	11/1/2015	Next PGA filing	
		131/132	Debit	\$0.06996 ✓	\$0.07107 ✓	11/1/2015	Next PGA filing	
		146	Debit	\$0.00054 ✓	\$0.00054 ✓	11/1/2015	Next PGA filing	
<b>WA Commodity &amp; Demand Amortization Rates</b>	191000 GD WA							
		101	Debit	\$0.01436 ✓	\$0.02571 ✓	11/1/2015	Next PGA filing	
		102	Debit	\$0.01436 ✓	\$0.02571 ✓	11/1/2015	Next PGA filing	
		111	Debit	\$0.00808 ✓	\$0.01372 ✓	11/1/2015	Next PGA filing	
		112	Credit			11/1/2015	Next PGA filing	
		121	Credit	(\$0.01036) ✓	(\$0.00529) ✓	11/1/2015	Next PGA filing	
		122	Credit			11/1/2015	Next PGA filing	
		131	Credit	(\$0.02331) ✓	\$0.01635 ✓	11/1/2015	Next PGA filing	
		132	Credit			11/1/2015	Next PGA filing	
		146	Credit			11/1/2015	Next PGA filing	
<b>WA Decoupling Mechanism Amortization (Sch 159)</b>	186328 GD WA	101		\$0.00000	\$0.00000	11/1/2015	Next PGA filing	
<b>WA Jackson Prairie Amortization Rates</b>	191025 GD WA	101-132	Debit	\$0.00025 ✓	\$0.00013 ✓	11/1/2015	Next PGA filing	
		146	Debit	\$0.00004 ✓	\$0.00002 ✓	11/1/2015	Next PGA filing	
<b>ID Interest Rate</b> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 32922					1/1/2015	12/31/2015	1.00%
<b>ID Deferral Rates</b>	191010 GD ID							
<b>Commodity Rate (Without GTI)</b>		101 - 132	Debit	\$0.38272 ✓	\$0.25032 ✓	11/1/2015	Next PGA filing	
<b>Demand Rate</b>		101 - 112	Debit	\$0.10721 ✓	\$0.10655 ✓	11/1/2015	Next PGA filing	
<b>ID Commodity &amp; Demand Amortization Rates</b>	191000 GD ID							
		101	Debit	\$0.03041 ✓	\$0.02871 ✓	11/1/2015	Next PGA filing	
		111	Debit	\$0.03041 ✓	\$0.02871 ✓	11/1/2015	Next PGA filing	
		131	Debit	\$0.00919 ✓	\$0.03004 ✓	11/1/2015	Next PGA filing	



**Avista Corporation Journal Entry**

Effective Date: 201511

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Christine Machado

Last Saved: 12/07/2015 5:22 PM

Type: C

Submitted by: Christine Machado

Approval Requested: 12/07/2015 5:22 PM

Category: DJ

Approved by:

Currency: USD

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	9,730.68		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,620,184.66	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,610,453.98		Deferral Expense
40	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	3,112,720.83		Transfer
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		3,112,720.83	Transfer
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	8,708.89		Interest Expense
70	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	448,387.11		Amortization
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		457,096.00	Amortization Expense
90	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	57,802.89		Refund
100	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		57,802.89	Refund
110	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	1,791.00		Amortization JP
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,791.00	Amortization Expense JP
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,969.22		Interest Expense
140	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		640,602.90	Deferral
150	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	638,633.68		Deferral Expense
160	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	1,678,662.99		Transfer
170	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		1,678,662.99	Transfer
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,514.58		Interest Expense
190	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	275,185.42		Amortization
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		276,700.00	Amortization Expense
210	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	44,261.56		Refund
220	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		44,261.56	Refund
230	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9.98		Interest Expense
240	001	191015 - ID HOLDBACK	GD	ID	DL		9.98	Amortization HB
<b>Totals:</b>						<b>7,889,832.81</b>	<b>7,889,832.81</b>	