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IDAHO PUBLIC
UTILITIES COMMISSION



April 16, 2013

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 March 2013. This information is submitted in compliance with Order Number 32651 issued in the Company's most recent Purchase Gas Cost Adjustment filing (Case No. AVU-G-12-05). 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) 495-4324.

Sincerely,

A handwritten signature in cursive script that reads "Annette Brandon".

Annette Brandon
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Utilities
 State of Idaho
 Gas Costs Deferred and Amortized

	Last Year	November 2012-February 2013 Account Activity			Month Of March 2013 Account Activity		Total
	Balance Ending 10/31/12 <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)	\$ (953,644.94)	\$ 715,056.85	\$ (2,876.93)	\$ (241,265.02)	\$ 146,885.24	\$ (323.20)	(\$94,702.98)

	Balance Ending 10/31/12 <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)		\$ (335,565.13)	\$ 1,440.74	(\$334,124.39)	\$ (70,192.86)	\$ (124.33)	(\$404,441.58)

	Balance Ending 10/31/12 <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	(\$953,644.94)	\$379,491.72	(\$1,236.19)	(\$576,333.41)	\$76,692.38	(\$447.54)	(\$499,144.58)

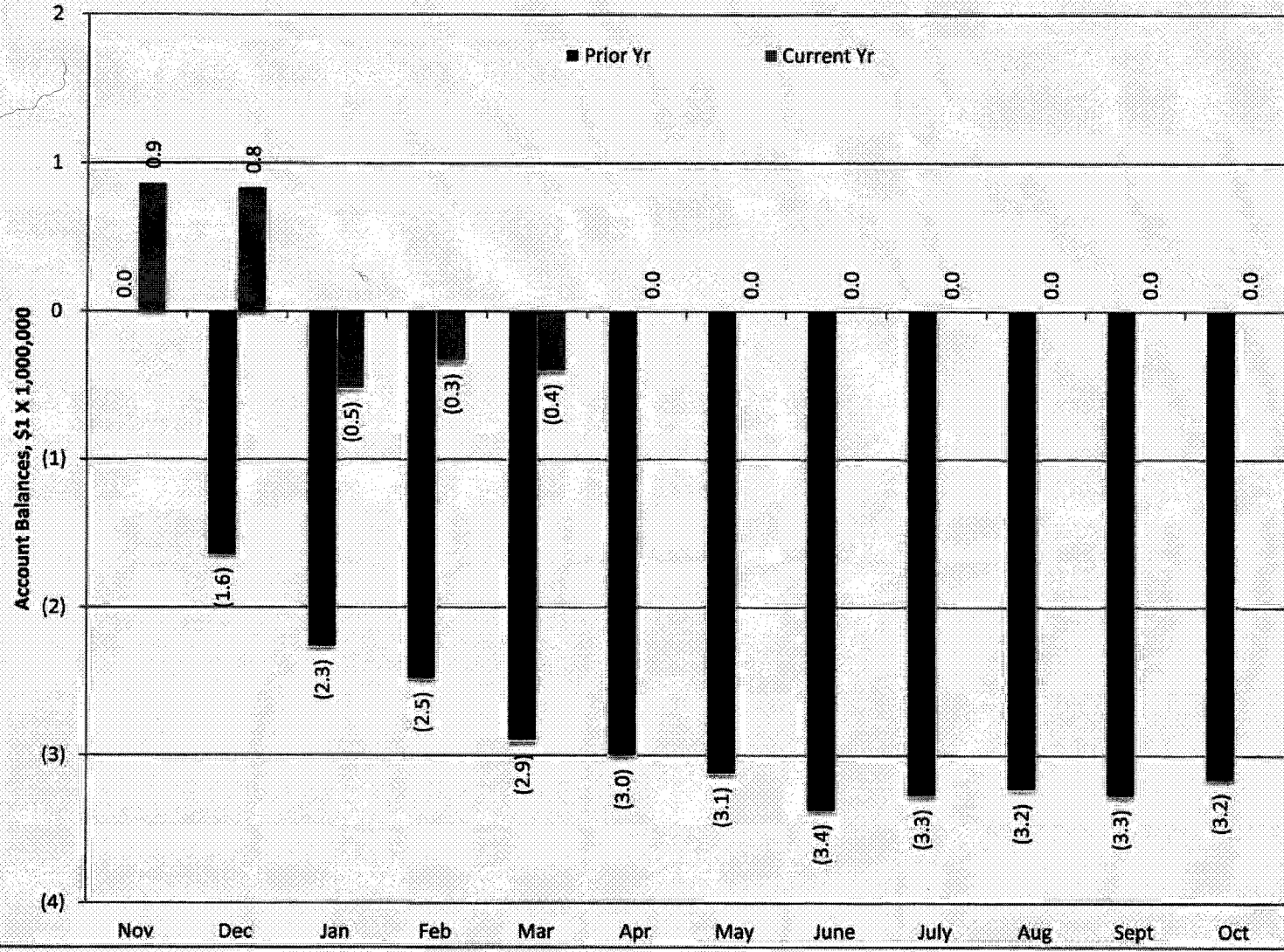
Note 1 - Amortization is recorded in Account 191000 based on Substitute Fourteenth Revision Sheet 155, effective 10/1/12. This Sheet decreases the rates of firm Schedules 101 and 111 by \$.01785 per therm in all blocks and decrease the rates of Schedule 131 by \$.01663 per therm.

Note 2 - Eighteenth Revision Sheet 150, effective 10/1/12, 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, including a gross revenue factor, per therm as follows:

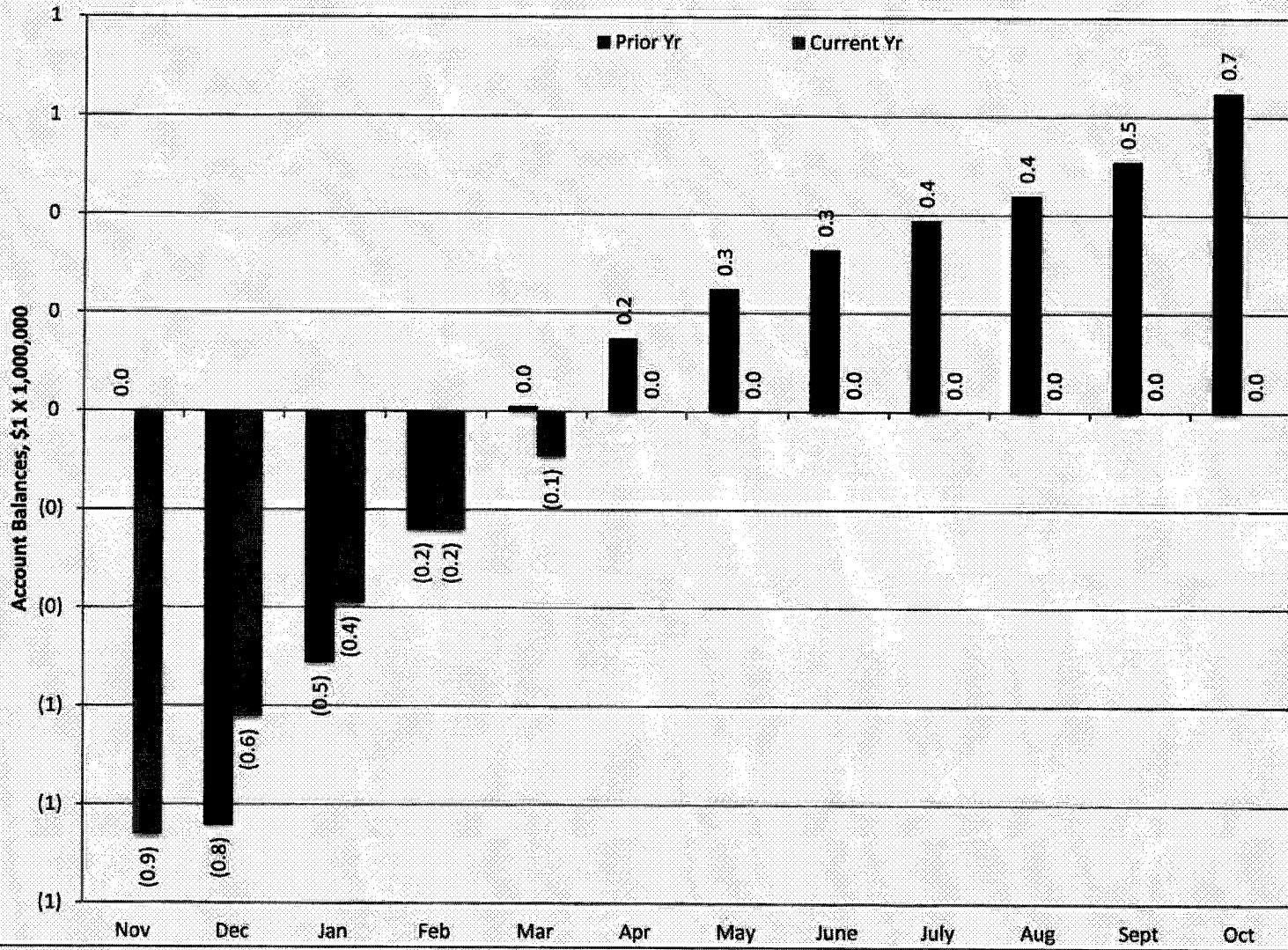
	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131	Interruptible Schedule 132
Demand Cost	\$0.10327	\$0.10327	\$0.10327		
Commodity Cost	\$0.33285	\$0.33285	\$0.33285	\$0.33285	\$0.33285
Total Gas Cost	\$0.43612	\$0.43612	\$0.43612	\$0.33285	\$0.33285

Note 3 - The \$1,550,000.00 held back to apply against the current GRC is not included in this worksheet.

AVISTA UTILITES Deferral Balance

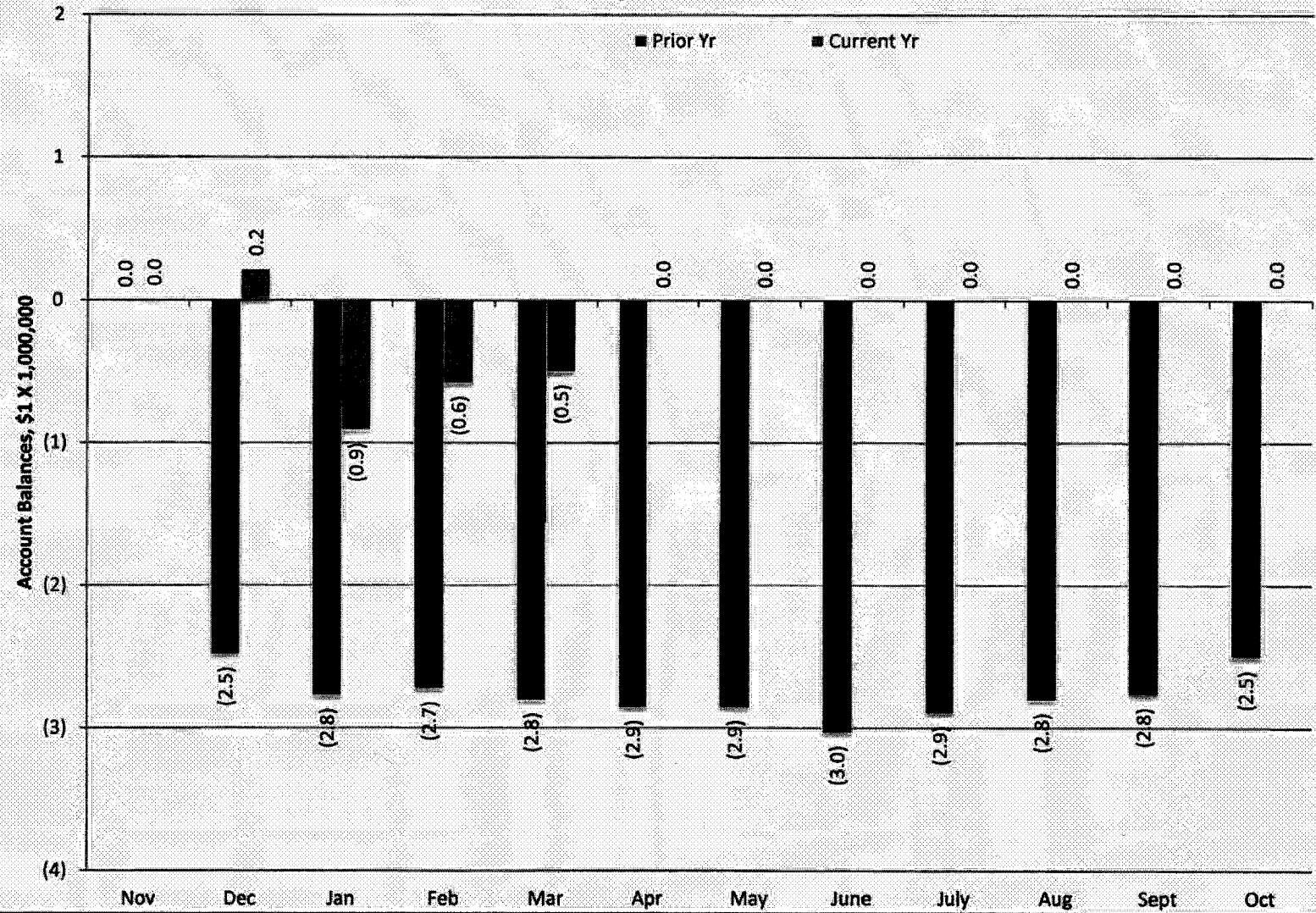


AVISTA UTILITES Amortized Chart



AVISTA UTILITES

Total Deferral/Amortized Balance



Balance Sheet Accounts 191000 and 191015

	Amortization	Deferral	Total
Ending Balance October 31, 2012	\$ (953,644.94)	\$ -	\$ (953,644.94)
Activity			
201211	\$ 90,758.61	\$ 873,005.72	\$ 963,764.33
201212	\$ 244,313.79	\$ (37,652.21)	\$ 206,661.58
201301	\$ 228,187.79	\$ (1,358,486.16)	\$ (1,130,298.37)
201302	\$ 151,796.66	\$ 187,567.52	\$ 339,364.18
201303	\$ 146,885.24	\$ (70,192.86)	\$ 76,692.38
201304	\$ -	\$ -	\$ -
201305	\$ -	\$ -	\$ -
201306	\$ -	\$ -	\$ -
201307	\$ -	\$ -	\$ -
201308	\$ -	\$ -	\$ -
201309	\$ -	\$ -	\$ -
201310	\$ -	\$ -	\$ -
	<u>\$ 861,942.09</u>	<u>\$ (405,757.99)</u>	<u>\$ 456,184.10</u>
Interest			
201211	\$ (940.16)	\$ 547.09	\$ (393.07)
201212	\$ (684.39)	\$ 752.22	\$ 67.83
201301	\$ (605.10)	\$ 314.53	\$ (290.57)
201302	\$ (447.28)	\$ (173.10)	\$ (620.38)
201303	\$ (323.20)	\$ (124.33)	\$ (447.53)
201304			\$ -
201305			\$ -
201306			\$ -
201307			\$ -
201308			\$ -
201309			\$ -
201310			\$ -
	<u>\$ (3,000.13)</u>	<u>\$ 1,316.41</u>	<u>\$ (1,683.72)</u>
Deferral Hold Back Transfer to 191015			\$ -
Ending Balance	<u>\$ (94,702.98)</u>	<u>\$ (404,441.58)</u>	<u>\$ (499,144.56)</u>

Balance Sheet Accounts 191015

Beginning Balance 201210	\$ (1,551,291.67)		\$ (1,551,291.67)
Interest			
201211	\$ (1,292.74)		\$ (1,292.74)
201212	\$ (1,293.82)		\$ (1,293.82)
201301	\$ (1,294.90)		\$ (1,294.90)
201302	\$ (1,295.98)		\$ (1,295.98)
201303	\$ (1,297.06)		\$ (1,297.06)
Ending Balance	<u>\$ (1,557,766.17)</u>	<u>\$ (1,551,291.67)</u>	<u>\$ (1,557,766.17)</u>
Total All Deferral/Amortization Accounts		<u>\$ (1,955,733.25)</u>	<u>\$ (2,056,910.73)</u>