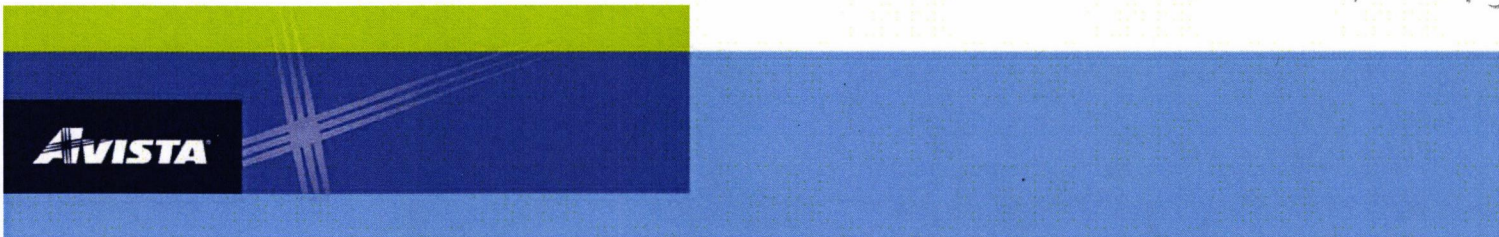


File Copy



August 23, 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 July 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,

*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-June 2013 Account Activity			Month Of July 2013 Account Activity		Total
	Balance Ending 10/31/12 <Refund> or Surcharge	Refunded or <Surcharge> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending <Refund> or Surcharge	Refunded or <Surcharge> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending <Refund> or Surcharge	
Summary of Amortization (Note 1)	\$ (953,644.94)	\$ 1,060,400.71	\$ (3,487.99)	\$ 103,267.78	\$ 31,570.20	\$ 202.82	\$ 135,040.80	

	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)	\$	\$ (112,219.63)	\$ 858.53	\$ (\$111,361.10)	\$ 269,453.32	\$ (84.14)	\$ 158,008.08

	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)	\$948,181.08	(\$2,629.46)	(\$8,093.32)	\$301,023.52	\$118.68	\$293,048.88

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.

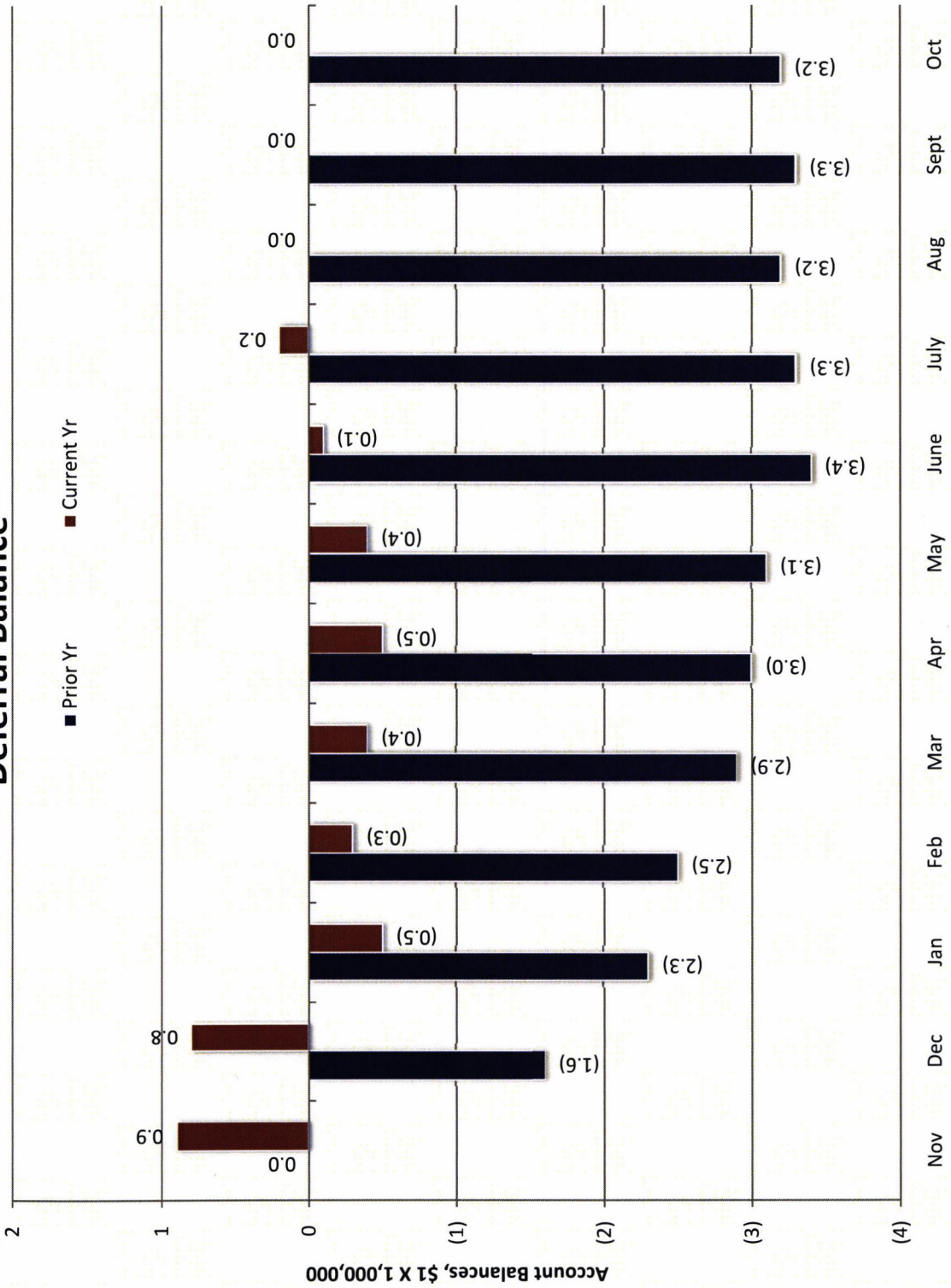
Note 2 - weighted average cost of gas, including a gross revenue factor, per therm as follows:  
 the effectiveness of revenue adjustment items, per therm as follows;

	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Firm 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

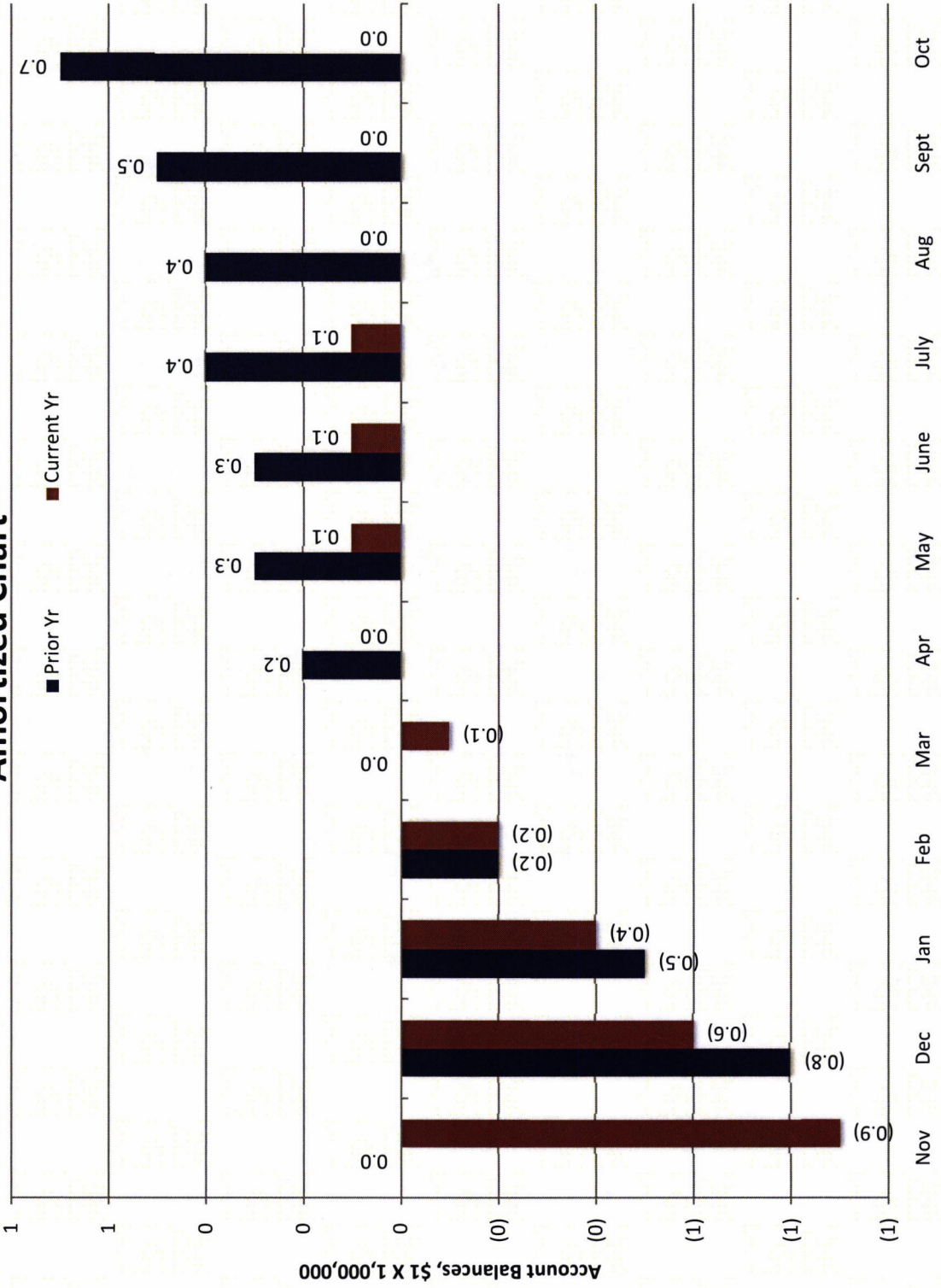
Note 3 - The \$1,550,000.00 held back to apply against the current GRC is not included in this worksheet.

# AVISTA UTILITES Deferral Balance

■ Prior Yr   ■ Current Yr

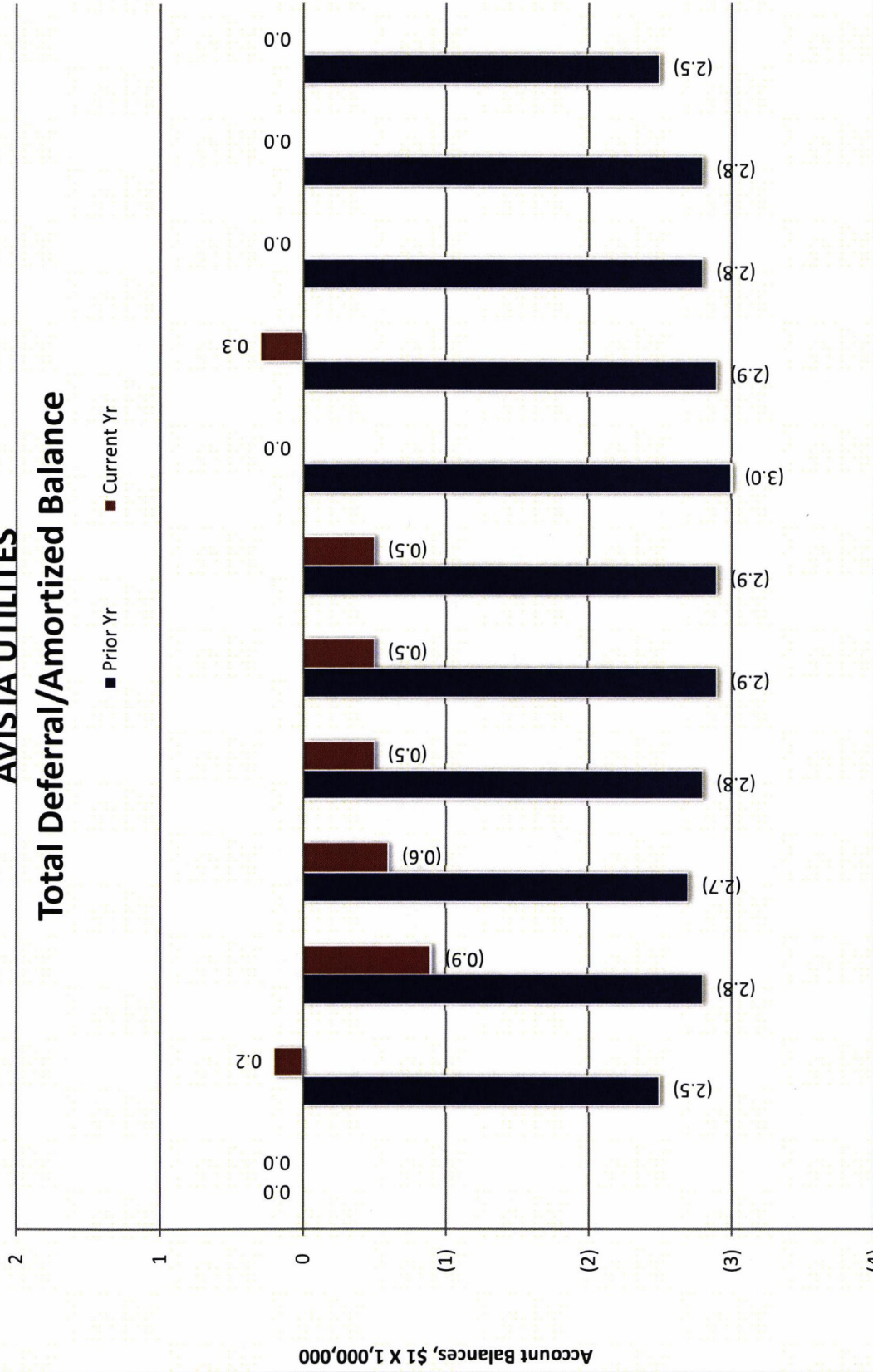


# AVISTA UTILITIES Amortized Chart



# AVISTA UTILITIES

## Total Deferral/Amortized Balance



	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct
■ Prior Yr	0.0	(2.5)	(2.8)	(2.7)	(2.8)	(2.9)	(2.9)	(3.0)	(2.9)	(2.8)	(2.8)	(2.5)
■ Current Yr	0.0	0.2	(0.9)	(0.6)	(0.5)	(0.5)	(0.5)	0.0	0.3	0.0	0.0	0.0

Account Balances, \$1 X 1,000,000

	Net Deferrals Bal			Deferral Balance (191010)			Unamortized Bal (191000)	
	2011 / 2012	2012 / 2013		2011 / 2012	2012 / 2013		2011 / 2012	2012 / 2013
Nov	0.0	0.0	Nov	0.0	0.9	Nov	0.0	(0.9)
Dec	(2.5)	0.2	Dec	(1.6)	0.8	Dec	(0.8)	(0.6)
Jan	(2.8)	(0.9)	Jan	(2.3)	(0.5)	Jan	(0.5)	(0.4)
Feb	(2.7)	(0.6)	Feb	(2.5)	(0.3)	Feb	(0.2)	(0.2)
Mar	(2.8)	(0.5)	Mar	(2.9)	(0.4)	Mar	0.0	(0.1)
Apr	(2.9)	(0.5)	Apr	(3.0)	(0.5)	Apr	0.2	0.0
May	(2.9)	(0.5)	May	(3.1)	(0.4)	May	0.3	0.1
June	(3.0)	0.0	June	(3.4)	(0.1)	June	0.3	0.1
July	(2.9)	0.3	July	(3.3)	0.2	July	0.4	0.1
Aug	(2.8)	0.0	Aug	(3.2)	0.0	Aug	0.4	0.0
Sept	(2.8)	0.0	Sept	(3.3)	0.0	Sept	0.5	0.0
Oct	(2.5)	0.0	Oct	(3.2)	0.0	Oct	0.7	0.0
Nov	119	9,727	Nov	(84)	873,553	Nov	203	(863,826)
Dec	(2,481,773)	216,456	Dec	(1,640,912)	836,653	Dec	(840,861)	(620,197)
Jan	(2,769,522)	(914,133)	Jan	(2,258,562)	(521,519)	Jan	(510,960)	(392,614)
Feb	(2,718,720)	(575,389)	Feb	(2,481,493)	(334,124)	Feb	(237,227)	(241,265)
Mar	(2,844,861)	(499,145)	Mar	(2,852,864)	(404,442)	Mar	8,003	(94,703)
Apr	(2,850,065)	(532,683)	Apr	(3,002,761)	(523,883)	Apr	152,696	(8,800)
May	(2,868,372)	(366,665)	May	(3,119,933)	(427,966)	May	251,561	61,301
June	(3,034,299)	(8,093)	June	(3,365,280)	(111,361)	June	330,981	103,268
July	(2,886,234)	293,049	July	(3,274,796)	158,008	July	388,562	135,041
Aug	(2,795,496)	0	Aug	(3,234,381)		Aug	438,885	0
Sept	(2,758,891)	0	Sept	(3,266,489)		Sept	507,598	0
Oct	(2,504,937)	0	Oct	(3,158,649)		Oct	653,712	0

**Balance Sheet Accounts 191000 and 191015**

	<b>Amortization</b>	<b>Deferral</b>	<b>Total</b>
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	\$ 103,722.10	\$ (119,237.77)	\$ (15,515.67)
201305	\$ 52,654.83	\$ 96,129.57	\$ 148,784.40
201306	\$ 42,081.69	\$ 316,646.56	\$ 358,728.25
201307	\$ 31,570.20	\$ 269,453.32	\$ 301,023.52
201308	\$ -	\$ -	\$ -
201309	\$ -	\$ -	\$ -
201310	\$ -	\$ -	\$ -
	<u>\$ 1,091,970.91</u>	<u>\$ 157,233.69</u>	<u>\$ 1,249,204.60</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	\$ (219.05)	\$ (203.37)	\$ (422.42)
201305	\$ (154.08)	\$ (213.16)	\$ (367.24)
201306	\$ (114.73)	\$ (41.35)	\$ (156.08)
201307	\$ 202.82	\$ (84.14)	\$ 118.68
201308			\$ -
201309			\$ -
201310			\$ -
	<u>\$ (3,285.17)</u>	<u>\$ 774.39</u>	<u>\$ (2,510.78)</u>
Deferral Hold Back Transfer to 191015			\$ -
<b>Ending Balance</b>	<u><b>\$ 135,040.80</b></u>	<u><b>\$ 158,008.08</b></u>	<u><b>\$ 293,048.88</b></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)
201304	\$ (1,298.14)		\$ (1,298.14)
201305	\$ (1,299.22)		\$ (1,299.22)
201306	\$ (1,300.30)		\$ (1,300.30)
201307	\$ (1,301.39)		\$ (1,301.39)
Ending Balance	<u>\$ (1,562,965.22)</u>	<u>\$ (1,551,291.67)</u>	<u>\$ (1,562,965.22)</u>

Total All Deferral/Amortization Accounts **\$ (1,269,916.34)**