

File Copy



November 11, 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 October 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-September 2013 Account Activity			Month Of October 2013 Account Activity			Total
	Balance Ending 10/31/12 <Refund> or Surcharge	Refunded or <Surcharge> To Customers	Interest <Refund> or Surcharged to Customers	Balance Ending <Refund> or Surcharge	Refunded or <Surcharge> To Customers	Interest <Refund> or Surcharged to Customers	Refunded or <Surcharge> To Customers	Interest <Refund> or Surcharged to Customers	
Summary of Amortization (Note 1)	\$ (953,644.94)	\$ 1,171,754.02	\$ (2,546.08)	\$ 215,563.00	\$ 127,673.06	\$ 3.29	\$	\$ 343,239.35	

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
	\$ 191,656.43	\$ 694.81	\$192,351.24	\$ (593,179.97)	\$ 52.13	(\$400,776.60)

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
(\$953,644.94)	\$1,363,410.45	(\$1,851.27)	\$407,914.24	(\$465,506.91)	\$145.97	(\$57,537.24)

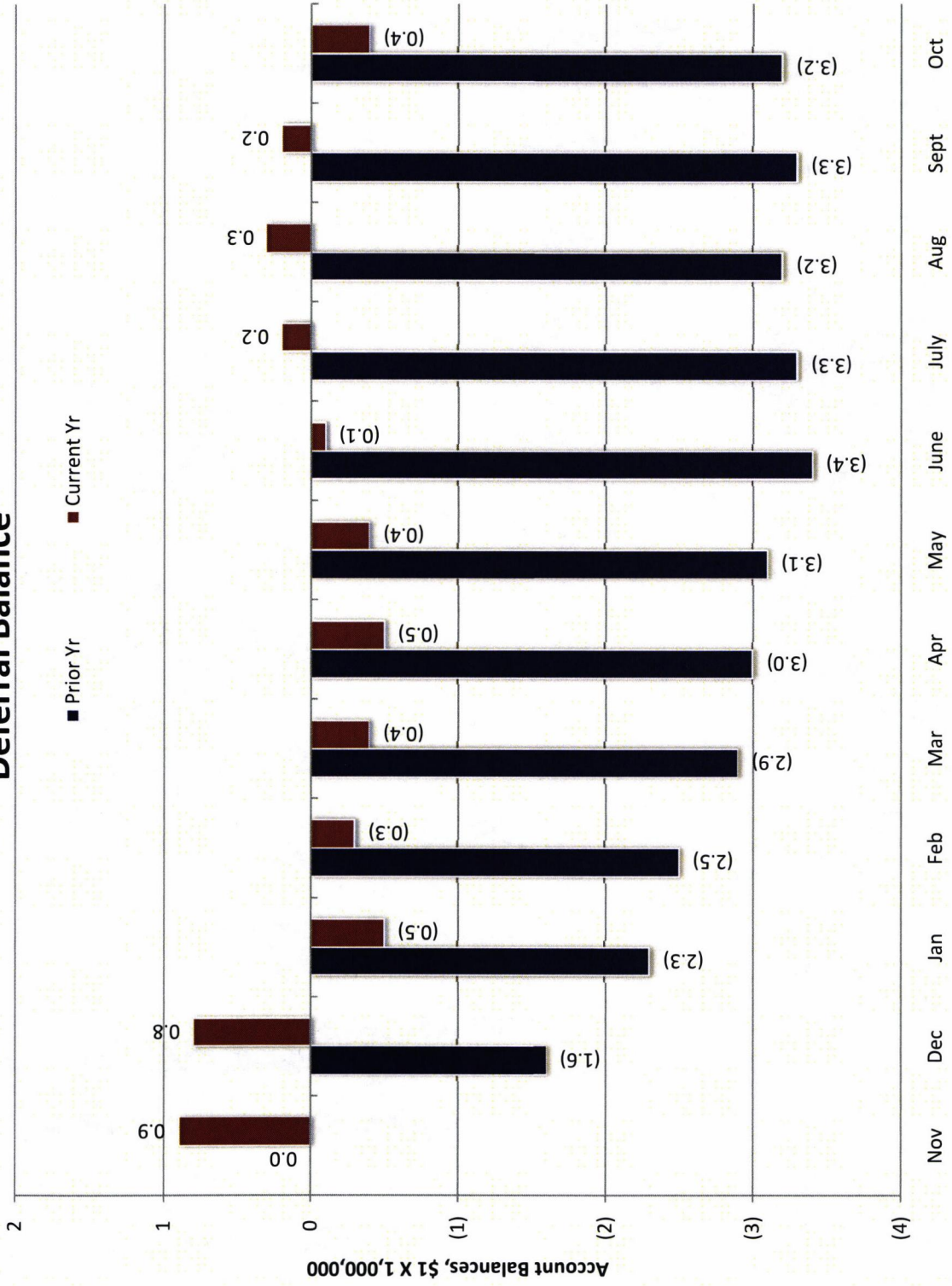
Note 1 - Amortization is recorded in Account 191000 based on Substitute Fifteenth Revision Sheet 155, effective 10/1/13. This Sheet increases the rates of firm Schedules 101 and 111 by \$.015 cents per therm in all blocks and decreases the rates of Schedule 131 by \$.0402 cents per therm.

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

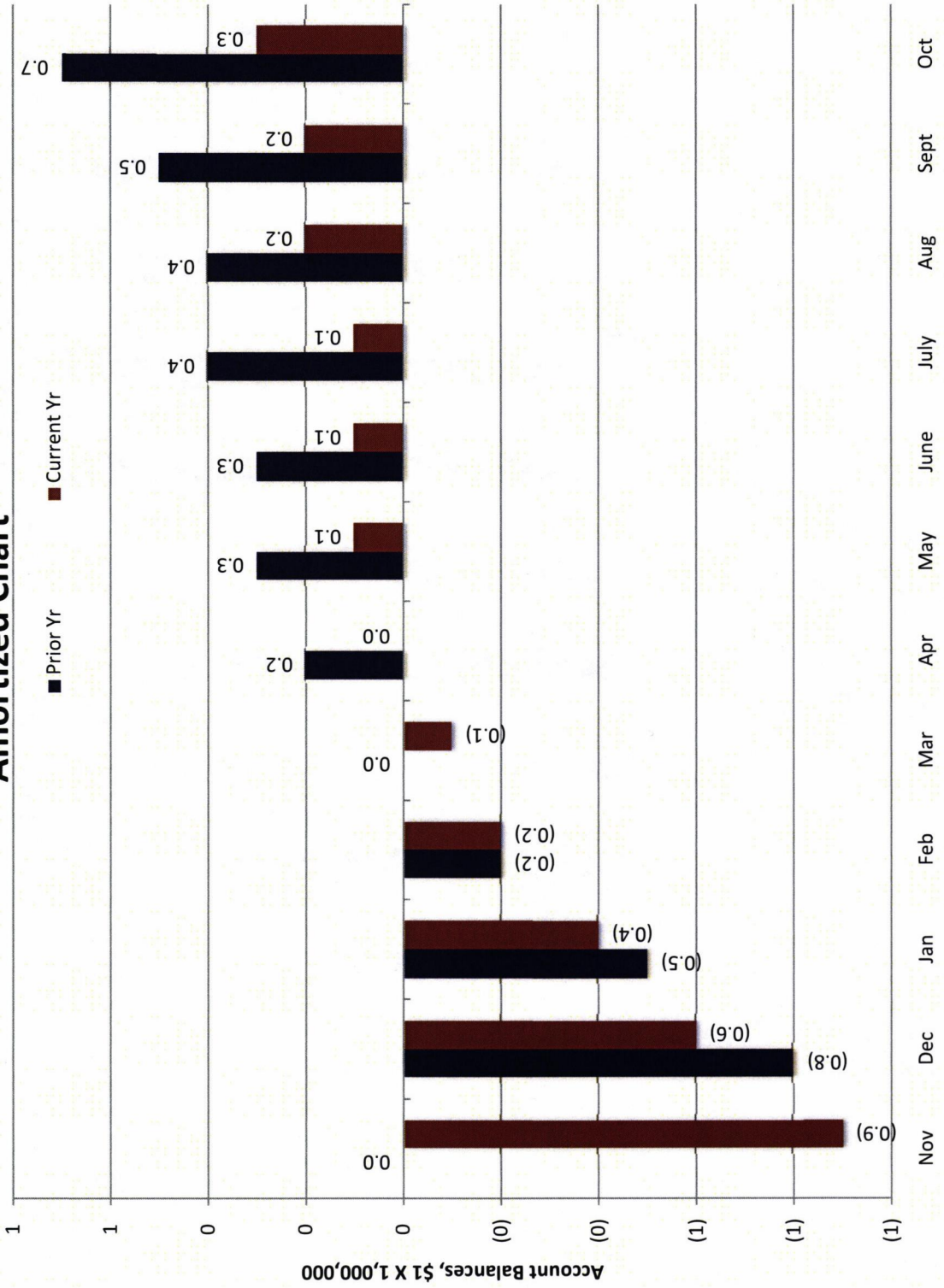
	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131	Interruptible Schedule 132
(before revenue conversion)	\$0.10744	\$0.10744	\$0.10744		
Demand Cost	\$0.37164	\$0.37164	\$0.37164	\$0.37164	\$0.37164
Commodity Cost				\$0.37164	\$0.37164
Total Gas Cost	\$0.47908	\$0.47908	\$0.47908	\$0.37164	\$0.37164

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

# AVISTA UTILITIES Deferral Balance

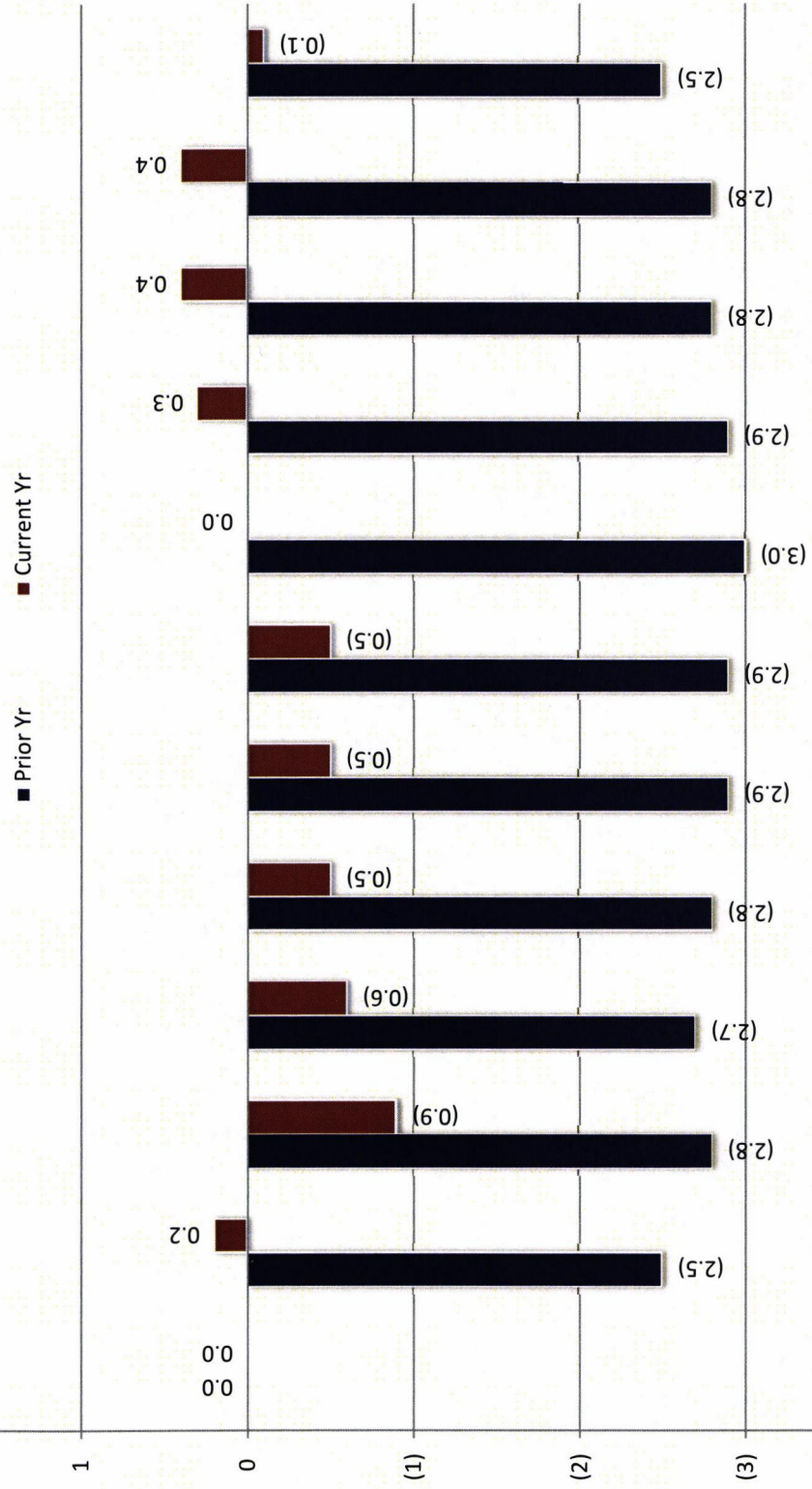


# AVISTA UTILITIES Amortized Chart



# 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	0.4	0.4	(0.1)

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

**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)
<b>Activity</b>			
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	\$ 35,195.53	\$ 112,699.18	\$ 147,894.71
201309	\$ 44,587.58	\$ (78,276.44)	\$ (33,688.86)
201310	\$ 127,673.06	\$ (593,179.97)	\$ (465,506.91)
	<u>\$ 1,299,427.08</u>	<u>\$ (401,523.54)</u>	<u>\$ 897,903.54</u>
<b>Interest</b>			
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	\$ 362.22	\$ (56.39)	\$ 305.83
201309	\$ 376.87	\$ (23.19)	\$ 353.68
201310	\$ 3.29	\$ 52.13	\$ 55.42
	<u>\$ (2,542.79)</u>	<u>\$ 746.94</u>	<u>\$ (1,795.85)</u>
Deferral Hold Back Transfer to 191015			\$ -
<b>Ending Balance</b>	<u><b>\$ 343,239.35</b></u>	<u><b>\$ (400,776.60)</b></u>	<u><b>\$ (57,537.25)</b></u>

**Balance Sheet Accounts 191015**

Beginning Balance 201210	\$ (1,551,291.67)		\$ (1,551,291.67)
<b>Interest</b>			
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)
201308	\$ (1,302.47)		\$ (1,302.47)
201309	\$ (1,303.56)		\$ (1,303.56)
201310	\$ 87,259.04		\$ 87,259.05
Ending Balance	<u>\$ (1,478,312.21)</u>	<u>\$ -</u>	<u>\$ (1,478,312.20)</u>

Total All Deferral/Amortization Accounts

**\$ (1,535,849.45)**