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IDAHO PUBLIC
UTILITIES COMMISSION

September 30, 2014

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 August 2014. 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 2013-July 2014 Account Activity			Month of August 2014 Account Activity			Total
		Balance Ending 10/31/13 <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	
Summary of Amortization (Note 1)	\$ (1,535,849.45)	\$ 1,019,756.82	\$ (5,298.43)	\$ (521,391.06)	\$ 30,266.83	\$ (272.29)	\$ (491,396.52)	

Balance Ending 10/31/13 <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
\$ (1,936,122.17)	\$ (1,936,122.17)	\$ (25,208.59)	\$ (\$1,961,330.76)	\$ 223,939.20	\$ (1,690.84)	\$ (\$1,739,082.40)

Balance Ending 10/31/13 <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
\$ (\$1,535,849.45)	\$ (\$916,365.35)	\$ (\$30,507.02)	\$ (\$2,482,721.82)	\$ 254,206.03	\$ (\$1,963.02)	\$ (\$2,230,478.92)

Note 1 - Amortization is recorded in Account 191000 based on 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.

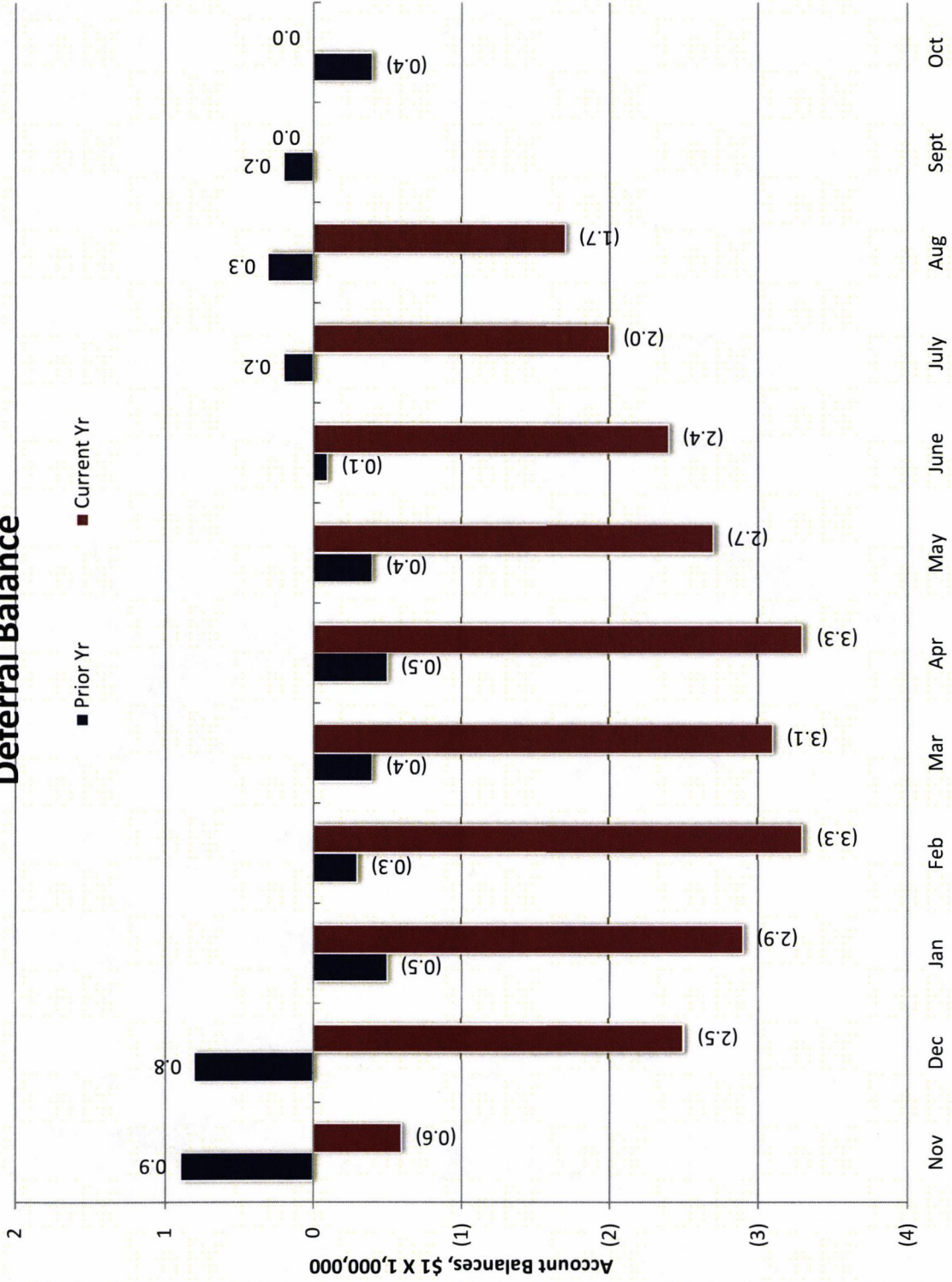
Note 2 - weighted average cost of gas, including a gross revenue factor, per therm as follows:
the effectives of revenue adjustment items, per therm as follows;

	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	\$0.47908	\$0.47908	\$0.47908	\$0.37164	\$0.37164
Total Gas Cost				\$0.74328	\$0.74328

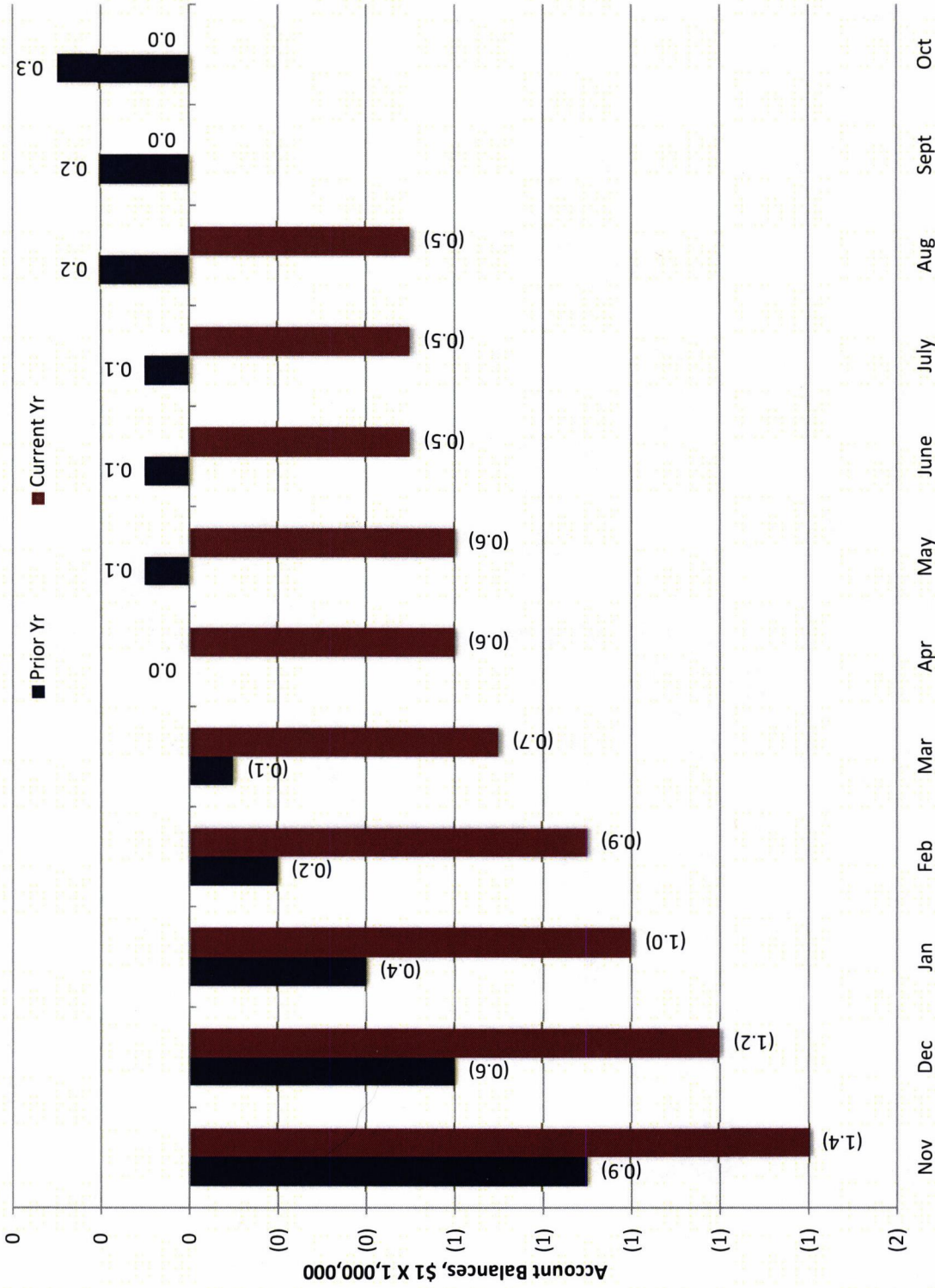
Note 3 - Idaho GRC Holdback is included in the amortization balance effective November activity.

AVISTA UTILITIES Deferral Balance

■ Prior Yr ■ Current Yr

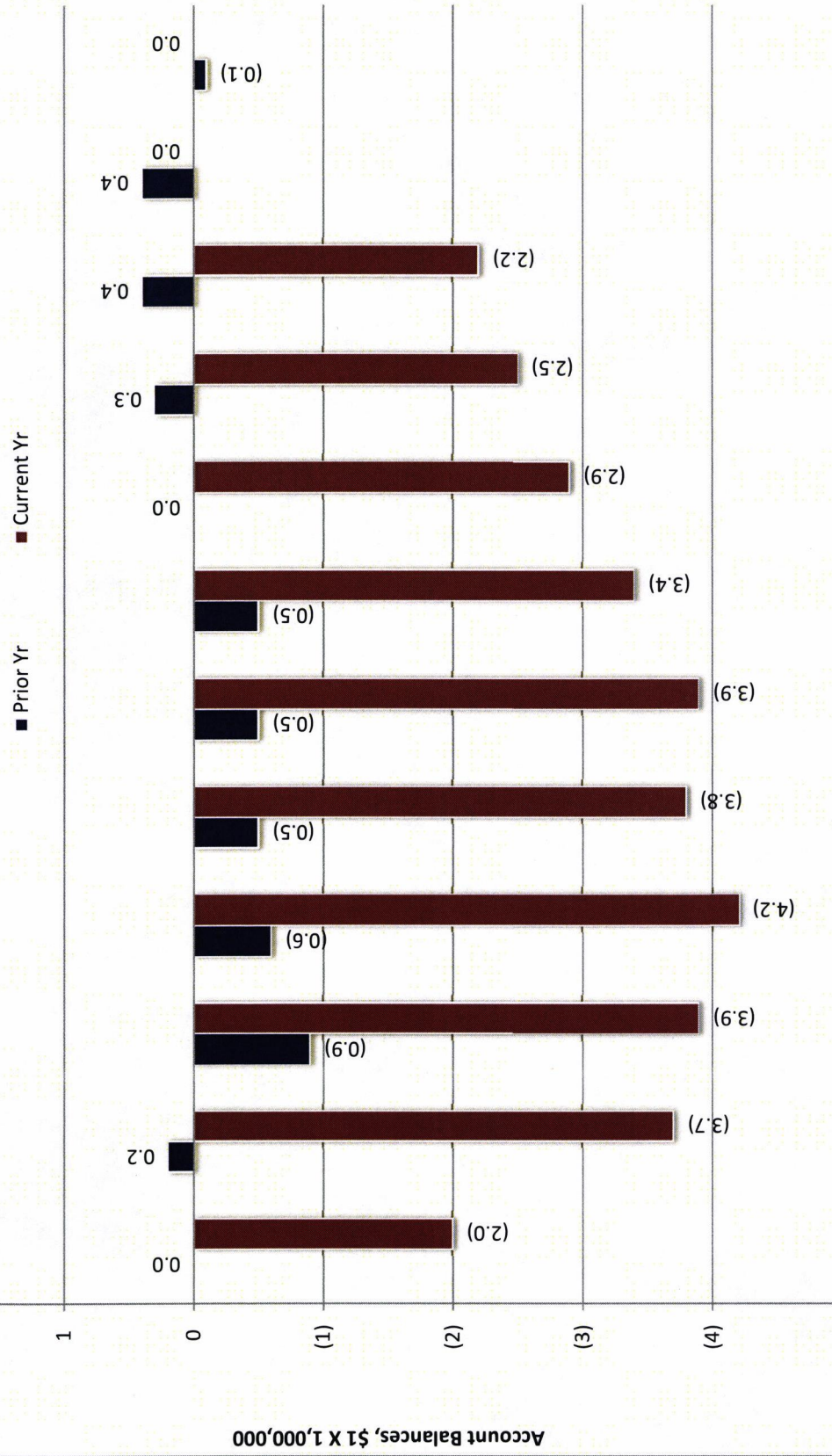


AVISTA UTILITES Amortized Chart



AVISTA UTILITIES

Total Deferral/Amortized Balance



	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct
■ Prior Yr	0.0	0.2	(0.9)	(0.6)	(0.5)	(0.5)	(0.5)	0.0	0.3	0.4	0.4	0.0
■ Current Yr	(2.0)	(3.7)	(3.9)	(4.2)	(3.8)	(3.9)	(3.4)	(2.9)	(2.5)	(2.2)	0.0	0.0

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

	Net Deferrals Bal			Deferral Balance (191010)			Unamortized Bal (191000)	
	2012 / 2013	2013 / 2014		2012 / 2013	2013 / 2014		2012 / 2013	2013 / 2014
Nov	0.0	(2.0)	Nov	0.9	(0.6)	Nov	(0.9)	(1.4)
Dec	0.2	(3.7)	Dec	0.8	(2.5)	Dec	(0.6)	(1.2)
Jan	(0.9)	(3.9)	Jan	(0.5)	(2.9)	Jan	(0.4)	(1.0)
Feb	(0.6)	(4.2)	Feb	(0.3)	(3.3)	Feb	(0.2)	(0.9)
Mar	(0.5)	(3.8)	Mar	(0.4)	(3.1)	Mar	(0.1)	(0.7)
Apr	(0.5)	(3.9)	Apr	(0.5)	(3.3)	Apr	0.0	(0.6)
May	(0.5)	(3.4)	May	(0.4)	(2.7)	May	0.1	(0.6)
June	0.0	(2.9)	June	(0.1)	(2.4)	June	0.1	(0.5)
July	0.3	(2.5)	July	0.2	(2.0)	July	0.1	(0.5)
Aug	0.4	(2.2)	Aug	0.3	(1.7)	Aug	0.2	(0.5)
Sept	0.4	0.0	Sept	0.2	0.0	Sept	0.2	0.0
Oct	(0.1)	0.0	Oct	(0.4)	0.0	Oct	0.3	0.0
Nov	9,727	(1,988,015)	Nov	873,553	(590,702)	Nov	(863,826)	(1,397,313)
Dec	216,456	(3,719,131)	Dec	836,653	(2,523,336)	Dec	(620,197)	(1,195,795)
Jan	(914,133)	(3,891,769)	Jan	(521,519)	(2,867,737)	Jan	(392,614)	(1,024,032)
Feb	(575,389)	(4,152,736)	Feb	(334,124)	(3,303,681)	Feb	(241,265)	(849,055)
Mar	(499,145)	(3,837,266)	Mar	(404,442)	(3,123,783)	Mar	(94,703)	(713,483)
Apr	(532,683)	(3,919,333)	Apr	(523,883)	(3,287,509)	Apr	(8,800)	(631,824)
May	(366,665)	(3,361,346)	May	(427,966)	(2,729,522)	May	61,301	(631,824)
June	(8,093)	(2,895,919)	June	(111,361)	(2,371,680)	June	103,268	(524,239)
July	293,049	(2,482,722)	July	158,008	(1,961,331)	July	135,041	(521,391)
Aug	441,250	(2,230,479)	Aug	270,651	(1,739,082)	Aug	170,599	(491,397)
Sept	407,914	0	Sept	192,351		Sept	215,563	
Oct	(57,538)	0	Oct	(400,777)		Oct	343,239	

Balance Sheet Accounts 191000 and 191015

	Amortization	Deferral	Total
Ending Balance October 31, 2013	\$ (57,537.24)	\$ -	\$ (57,537.24)
Activity			
201311	\$ (398.36)	\$ (590,702.07)	\$ (591,100.43)
201312	\$ (2,064.03)	\$ (1,932,633.70)	\$ (1,934,697.73)
201401	\$ (1,757.48)	\$ (334,411.53)	\$ (336,169.01)
201402	\$ (1,789.76)	\$ (433,256.25)	\$ (435,046.01)
201403	\$ (1,386.21)	\$ 182,724.96	\$ 181,338.75
201404	\$ (834.70)	\$ (160,906.07)	\$ (161,740.77)
201405	\$ (454.48)	\$ 560,642.48	\$ 560,188.00
201406	\$ (376.48)	\$ 360,116.29	\$ 359,739.81
201407	\$ -	\$ 412,303.72	\$ 412,303.72
201408	\$ (581.90)	\$ 223,939.20	\$ 223,357.30
201409	\$ -	\$ -	\$ -
201410	\$ -	\$ -	\$ -
	<u>\$ (9,643.40)</u>	<u>\$ (1,712,182.97)</u>	<u>\$ (1,721,826.37)</u>
Interest			
201311	\$ 101.59	\$ (396.82)	\$ (295.23)
201312	\$ 100.57	\$ (7,162.82)	\$ (7,062.25)
201401	\$ 99.15	\$ (2,398.13)	\$ (2,298.98)
201402	\$ 97.75	\$ (2,719.99)	\$ (2,622.24)
201403	\$ 96.51	\$ (2,826.64)	\$ (2,730.13)
201404	\$ 95.66	\$ (2,819.91)	\$ (2,724.25)
201405	\$ 95.21	\$ (2,655.70)	\$ (2,560.49)
201406	\$ 94.94	\$ (2,274.26)	\$ (2,179.32)
201407	\$ 94.86	\$ (1,954.32)	\$ (1,859.46)
201408	\$ 94.58	\$ (1,690.84)	\$ (1,596.26)
201409	\$ -	\$ -	\$ -
201410	\$ -	\$ -	\$ -
	<u>\$ 970.82</u>	<u>\$ (26,899.43)</u>	<u>\$ (25,928.61)</u>
Deferral Hold Back Transfer to 191015			\$ -
Ending Balance	<u>\$ (66,209.82)</u>	<u>\$ (1,739,082.40)</u>	<u>\$ (1,805,292.22)</u>

Balance Sheet Accounts 191015

Beginning Balance 201210	\$ (1,478,312.21)		\$ (1,478,312.21)
Amortization			
201311	\$ 140,007.26		\$ 140,007.26
201312	\$ 204,512.49		\$ 204,512.49
201401	\$ 174,295.08		\$ 174,295.08
201402	\$ 177,397.83		\$ 177,397.83
201403	\$ 137,459.18		\$ 137,459.18
201404	\$ 82,904.13		\$ 82,904.13
201405	\$ 45,495.19		\$ 45,495.19
201406	\$ 37,997.65		\$ 37,997.65
201407	\$ 28,749.51		\$ 28,749.51
201408	\$ 30,848.73		\$ 30,848.73
201409	\$ -		\$ -
201410	\$ -		\$ -
Interest			
201311	\$ (1,173.94)		\$ (1,173.94)
201213	\$ (1,031.02)		\$ (1,031.02)
201401	\$ (874.04)		\$ (874.04)
201402	\$ (728.23)		\$ (728.23)
201403	\$ (597.65)		\$ (597.65)
201404	\$ (506.33)		\$ (506.33)
201405	\$ (453.25)		\$ (453.25)
201406	\$ (418.83)		\$ (418.83)
201407	\$ (391.38)		\$ (391.38)
201408	\$ (366.87)		\$ (366.87)
201409	\$ -		\$ -
201410	\$ -		\$ -
Ending Balance	<u>\$ (425,186.70)</u>	<u>\$ -</u>	<u>\$ (425,186.70)</u>
	<u>\$ (491,396.52)</u>	<u>\$ (1,739,082.40)</u>	
Total All Deferral/Amortization Accounts			<u>\$ (2,230,478.92)</u>