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IDAHO PUBLIC
UTILITIES COMMISSION

October 27, 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 September 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-August 2014 Account Activity | | Month of September 2014 Account Activity | | Total |
|----------------------------------|---|---------------------------------------|--|--------------------------------------|--|--|-----------------|
| | Balance Ending 10/31/13 <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 <Refund> or Surcharged to Customers | |
| Summary of Amortization (Note 1) | \$ (1,535,849.45) | \$ 1,050,023.65 | \$ (5,570.72) | \$ (491,396.52) | \$ 31,723.85 | \$ (246.57) | \$ (459,919.24) |

| | | | | | | | |
|------------------------------------|---|--------------------------------|---|--------------------------------------|--------------------------------|---|--------------------------------------|
| | 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 |
| Summary of Deferral (Note 2 and 3) | \$ (1,712,182.97) | \$ (26,899.43) | \$ (1,523.54) | \$ (1,739,082.40) | \$ 180,958.58 | \$ (1,523.54) | \$ (1,559,647.36) |

| | | | | | | | |
|-------------------------------------|---|--|---|--------------------------------------|--|---|--------------------------------------|
| | 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 |
| Total of Amortization and Deferrals | \$ (1,535,849.45) | \$ (662,159.32) | \$ (32,470.15) | \$ (2,230,478.92) | \$ 212,682.43 | \$ (1,770.11) | \$ (2,019,566.61) |

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 \$1.0402 cents per therm.

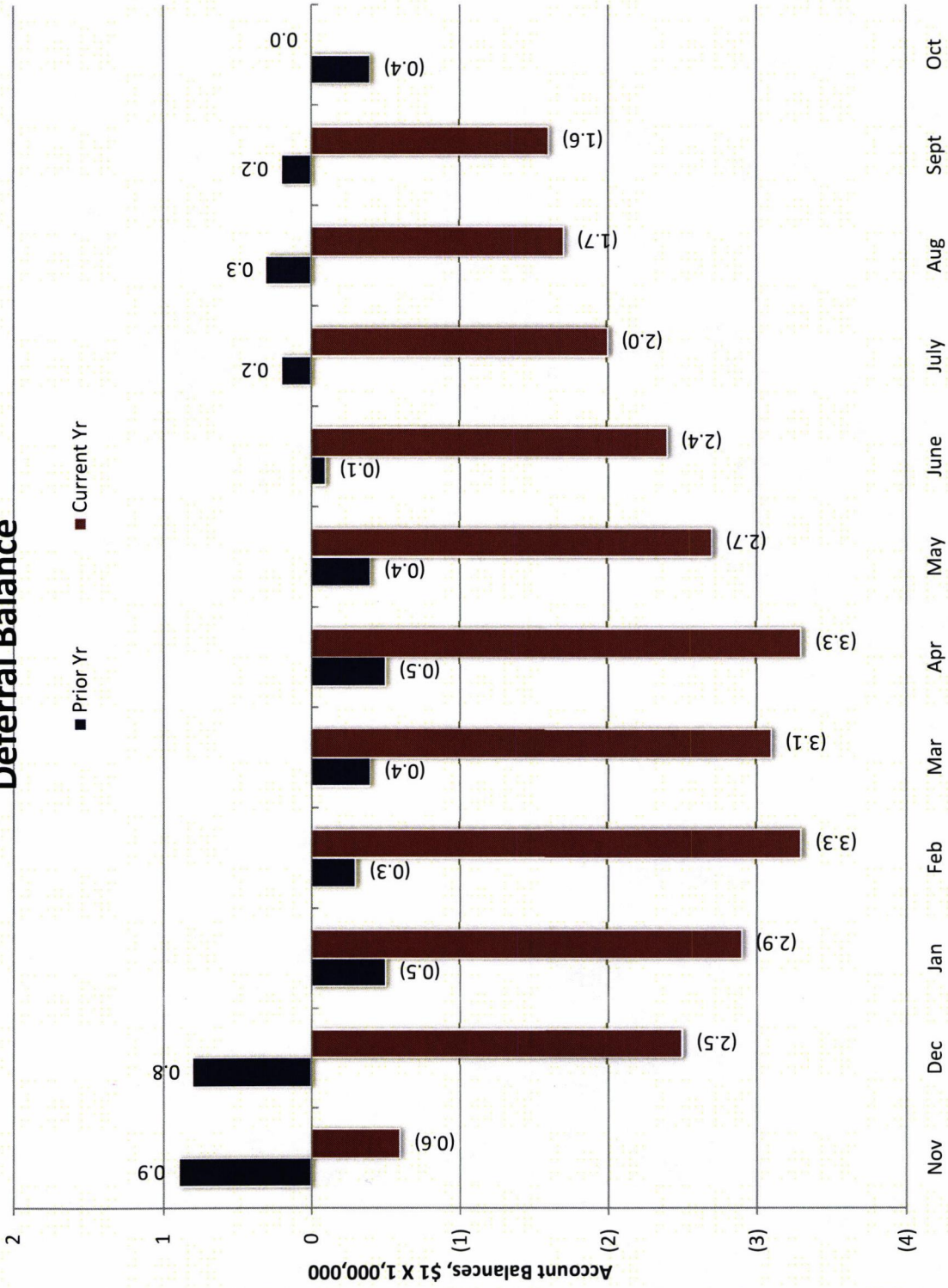
Note 2 - weighted average cost of gas, including a gross revenue factor, per therm as follows:
the effectives of revenue adjustment items, per therm as follows:

| | 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 | | | | \$0.37164 | \$0.37164 |

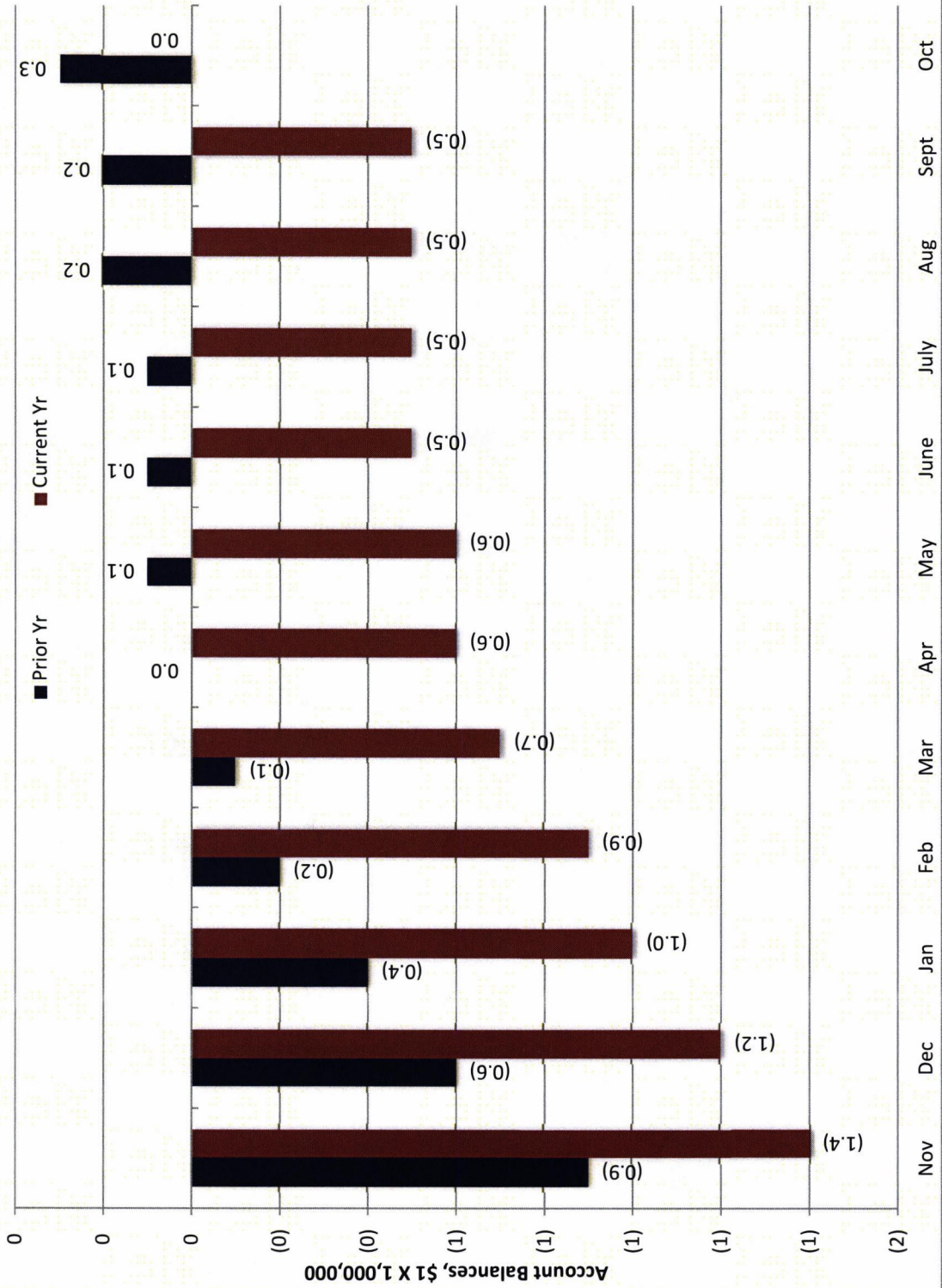
Note 3 - Idaho GRC Holdback is included in the amortization balance effective November activity.

AVISTA UTILITIES Deferral Balance

■ Prior Yr ■ Current Yr

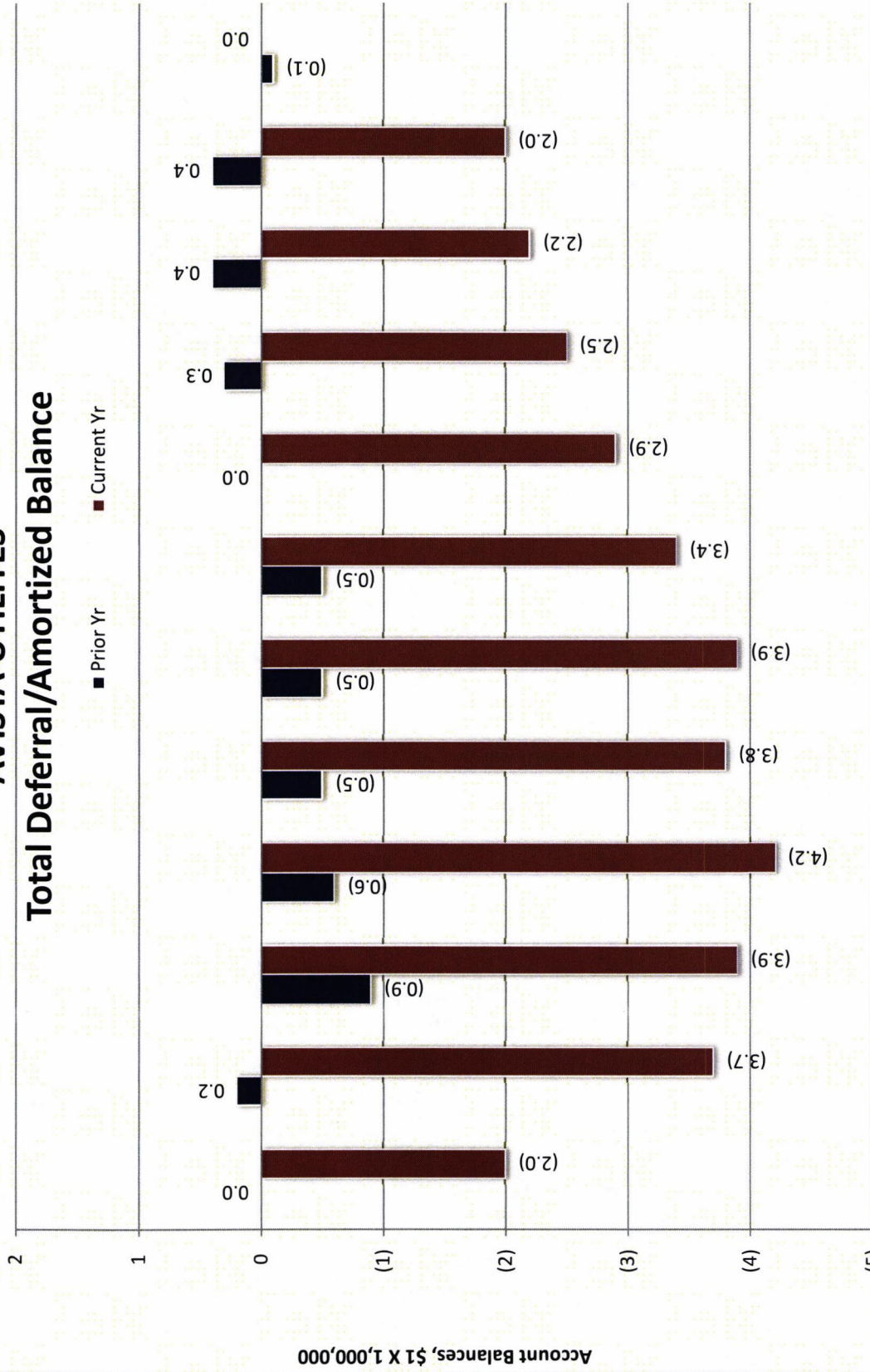


AVISTA UTILITIES Amortized Chart



AVISTA UTILITIES

Total Deferral/Amortized Balance



| | Nov | Dec | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct |
|--------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| ■ Prior Yr | 0.0 | 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) | (2.0) | (0.1) |

| | 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 | (2.0) | Sept | 0.2 | (1.6) | Sept | 0.2 | (0.5) |
| 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) | (3,123,763) | 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 | (2,019,566) | Sept | 192,351 | (1,559,647) | Sept | 215,563 | (459,919) |
| 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 | \$ (316.12) | \$ 180,958.58 | \$ 180,642.46 |
| 201410 | \$ - | \$ - | \$ - |
| | <u>\$ (9,959.52)</u> | <u>\$ (1,531,224.39)</u> | <u>\$ (1,541,183.91)</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 | \$ 94.40 | \$ (1,523.54) | \$ (1,429.14) |
| 201410 | \$ - | \$ - | \$ - |
| | <u>\$ 1,065.22</u> | <u>\$ (28,422.97)</u> | <u>\$ (27,357.75)</u> |
| Deferral Hold Back Transfer to 191015 | | | \$ - |
| Ending Balance | <u>\$ (66,431.54)</u> | <u>\$ (1,559,647.36)</u> | <u>\$ (1,626,078.90)</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 | \$ 32,039.97 | | \$ 32,039.97 |
| 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 | \$ (340.97) | | \$ (340.97) |
| 201410 | \$ - | | \$ - |
| Ending Balance | <u>\$ (393,487.70)</u> | <u>\$ -</u> | <u>\$ (393,487.70)</u> |
| | \$ (459,919.24) | \$ (1,559,647.36) | |
| Total All Deferral/Amortization Accounts | | | <u>\$ (2,019,566.60)</u> |