



November 24, 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 October 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

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UTILITIES COMMISSION



Avista Utilities  
 State of Idaho  
 Gas Costs Deferred and Amortized

Last Year	November 2013-September 2014 Account Activity		Month of October 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
\$ (1,535,849.45)	\$ 1,081,747.50	\$ (5,817.29)	\$ (459,919.24)	\$ 64,435.61	\$ (206.71)	\$ (395,690.34)
<b>Summary of Amortization (Note 1)</b>						

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
\$ (1,531,224.39)	\$ (1,531,224.39)	\$ (28,422.97)	\$ (1,559,647.36)	\$ (127,766.43)	\$ (1,502.65)	\$ (1,688,916.44)
<b>Summary of Deferral (Note 2 and 3)</b>						

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)	\$ (449,476.89)	\$ (34,240.26)	\$ (2,019,566.60)	\$ (53,330.82)	\$ (1,709.36)	\$ (2,084,606.79)
<b>Total of Amortization and Deferrals</b>						

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:

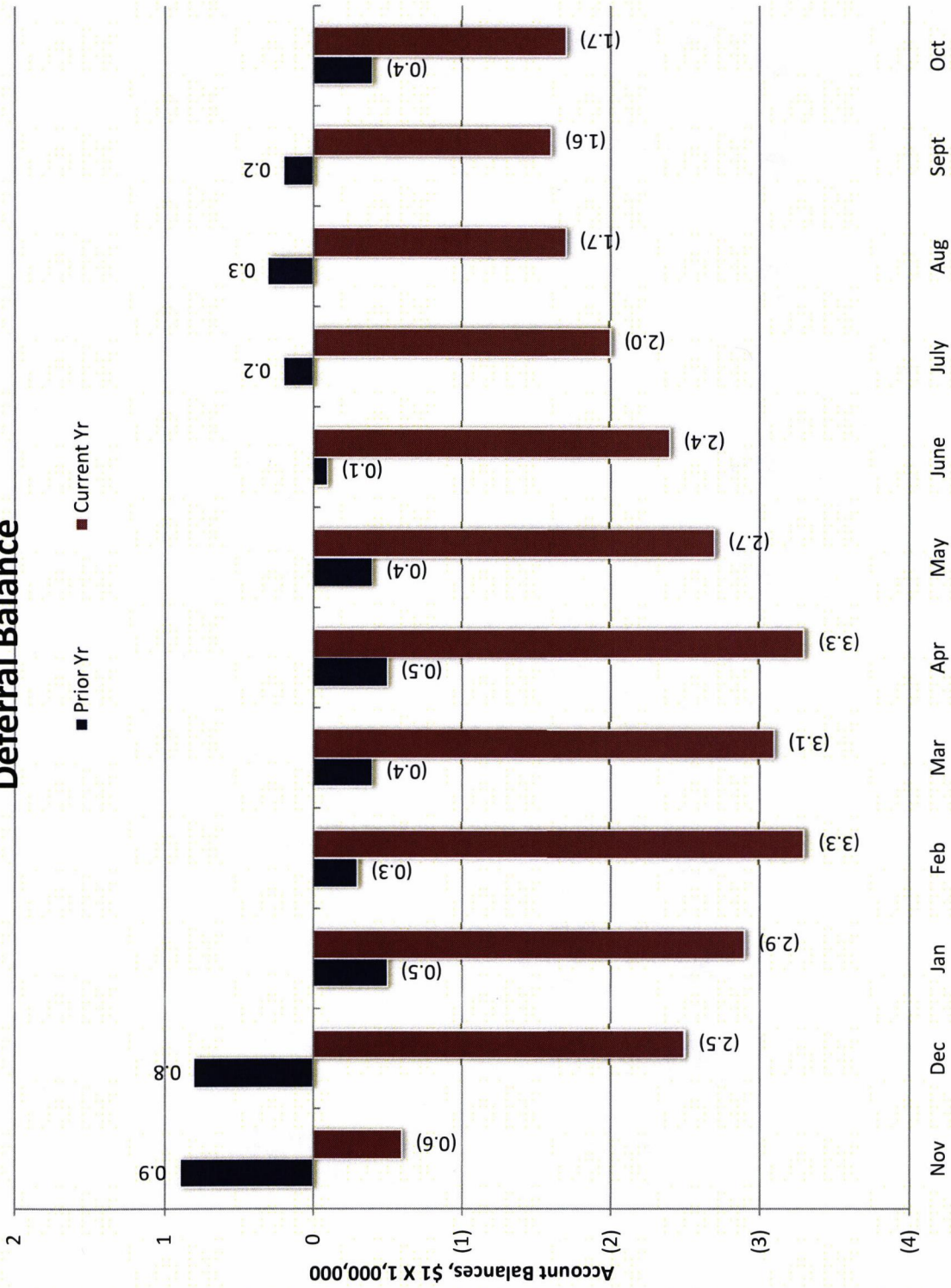
	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131	Interruptible Schedule 132
(before revenue conversion)	\$0.10744	\$0.10744	\$0.10744	\$0.37164	\$0.37164
Demand Cost	\$0.37164	\$0.37164	\$0.37164	\$0.37164	\$0.37164
Commodity Cost	\$0.47908	\$0.47908	\$0.47908	\$0.37164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

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

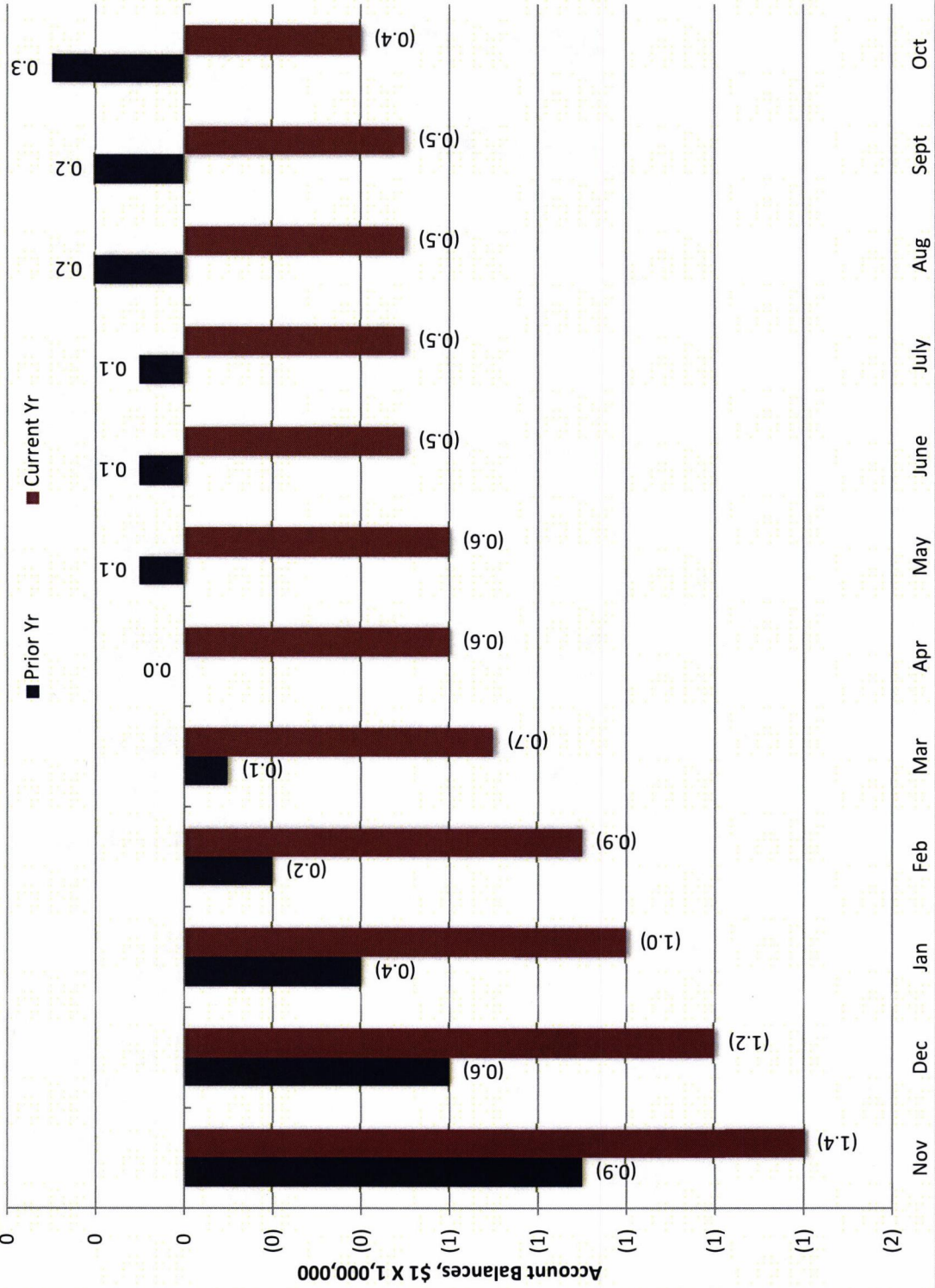


# AVISTA UTILITIES Deferral Balance

■ Prior Yr   ■ Current Yr



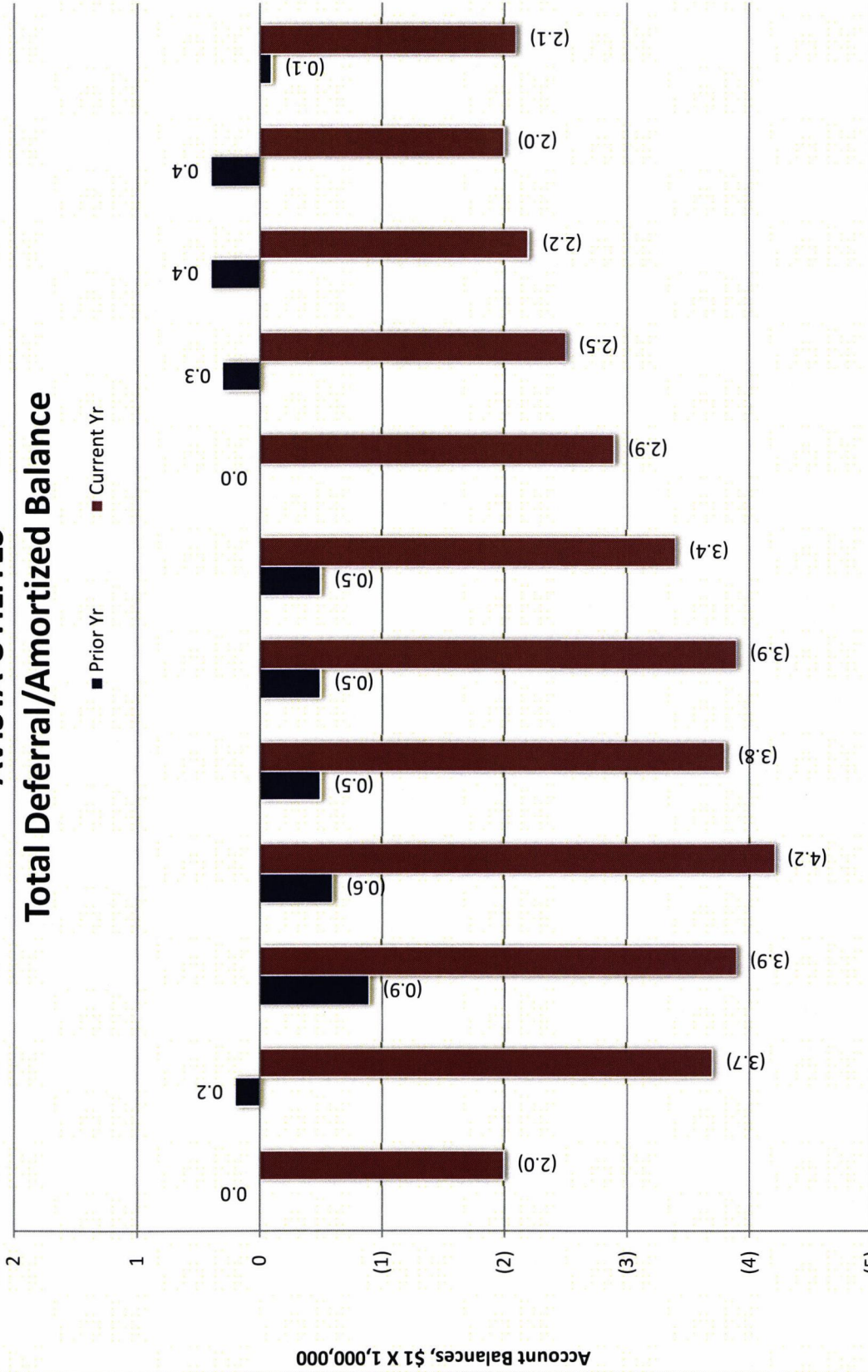
# AVISTA UTILITIES Amortized Chart





# 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	(0.1)
■ Current Yr	(2.0)	(3.7)	(3.9)	(4.2)	(3.8)	(3.9)	(3.4)	(2.9)	(2.5)	(2.2)	(2.0)	(2.1)



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)	(1.4)
Dec	0.2	(3.7)		Dec	(0.6)	(1.2)
Jan	(0.9)	(3.9)	0.9	Jan	(0.4)	(1.0)
Feb	(0.6)	(4.2)	0.8	Feb	(0.2)	(0.9)
Mar	(0.5)	(3.8)	(0.5)	Mar	(0.1)	(0.7)
Apr	(0.5)	(3.9)	(0.3)	Apr	0.0	(0.6)
May	(0.5)	(3.4)	(0.4)	May	0.1	(0.6)
June	0.0	(2.9)	(0.1)	June	0.1	(0.5)
July	0.3	(2.5)	0.2	July	0.1	(0.5)
Aug	0.4	(2.2)	0.3	Aug	0.2	(0.5)
Sept	0.4	(2.0)	0.2	Sept	0.2	(0.5)
Oct	(0.1)	(2.1)	(0.4)	Oct	0.3	(0.4)
Nov	9,727	(1,988,015)	873,553	Nov	(863,826)	(1,397,313)
Dec	216,456	(3,719,131)	836,653	Dec	(620,197)	(1,195,795)
Jan	(914,133)	(3,891,769)	(521,519)	Jan	(392,614)	(1,024,032)
Feb	(575,389)	(4,152,736)	(334,124)	Feb	(241,265)	(849,055)
Mar	(499,145)	(3,837,266)	(404,442)	Mar	(94,703)	(713,483)
Apr	(532,683)	(3,919,333)	(523,883)	Apr	(8,800)	(631,824)
May	(366,665)	(3,361,346)	(427,966)	May	61,301	(631,824)
June	(8,093)	(2,895,919)	(111,361)	June	103,268	(524,239)
July	293,049	(2,482,722)	158,008	July	135,041	(521,391)
Aug	441,250	(2,230,479)	270,651	Aug	170,599	(491,397)
Sept	407,914	(2,019,566)	192,351	Sept	215,563	(459,919)
Oct	(57,538)	(2,084,606)	(400,777)	Oct	343,239	(395,690)



**Balance Sheet Accounts 191000 and 191015**

	Amortization	Deferral	Total
Ending Balance October 31, 2013	\$ (57,537.24)	\$ -	\$ (57,537.24)
<b>Activity</b>			
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	\$ (637.11)	\$ (127,766.43)	\$ (128,403.54)
	\$ (10,596.63)	\$ (1,658,990.82)	\$ (1,669,587.45)
<b>Interest</b>			
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	\$ 94.08	\$ (1,502.65)	\$ (1,408.57)
	\$ 1,159.30	\$ (29,925.62)	\$ (28,766.32)
Deferral Hold Back Transfer to 191015			\$ -
<b>Ending Balance</b>	<b>\$ (66,974.57)</b>	<b>\$ (1,688,916.44)</b>	<b>\$ (1,755,891.01)</b>

**Balance Sheet Accounts 191015**

Beginning Balance 201210	\$ (1,478,312.21)		\$ (1,478,312.21)
<b>Amortization</b>			
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	\$ 65,072.72		\$ 65,072.72
<b>Interest</b>			
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	\$ (300.79)		\$ (300.79)
<b>Ending Balance</b>	<b>\$ (328,715.77)</b>	<b>\$ -</b>	<b>\$ (328,715.77)</b>
	\$ (395,690.34)	\$ (1,688,916.44)	
<b>Total All Deferral/Amortization Accounts</b>			<b>\$ (2,084,606.78)</b>