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September 21, 2015

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 2015. This information is submitted in compliance with Order Number 33160 issued in the Company's most recent Purchase Gas Cost Adjustment filing (Case No. AVU-G-14-04). 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) 495-4873.

Sincerely,

Ryan Finesilver

Ryan Finesilver
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 2014-July 2015 Account Activity | | August 2015 Account Activity | | Total |
|----------------------------------|---|--------------------------------------|--|--------------------------------------|--------------------------------------|--|---------------|
| | Balance Ending 10/31/14 <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 | |
| Summary of Amortization (Note 1) | \$ (2,084,606.79) | \$ 2,200,345.31 | \$ (8,058.44) | \$ 107,680.08 | \$ 68,512.33 | \$ (451.77) | \$ 175,740.64 |

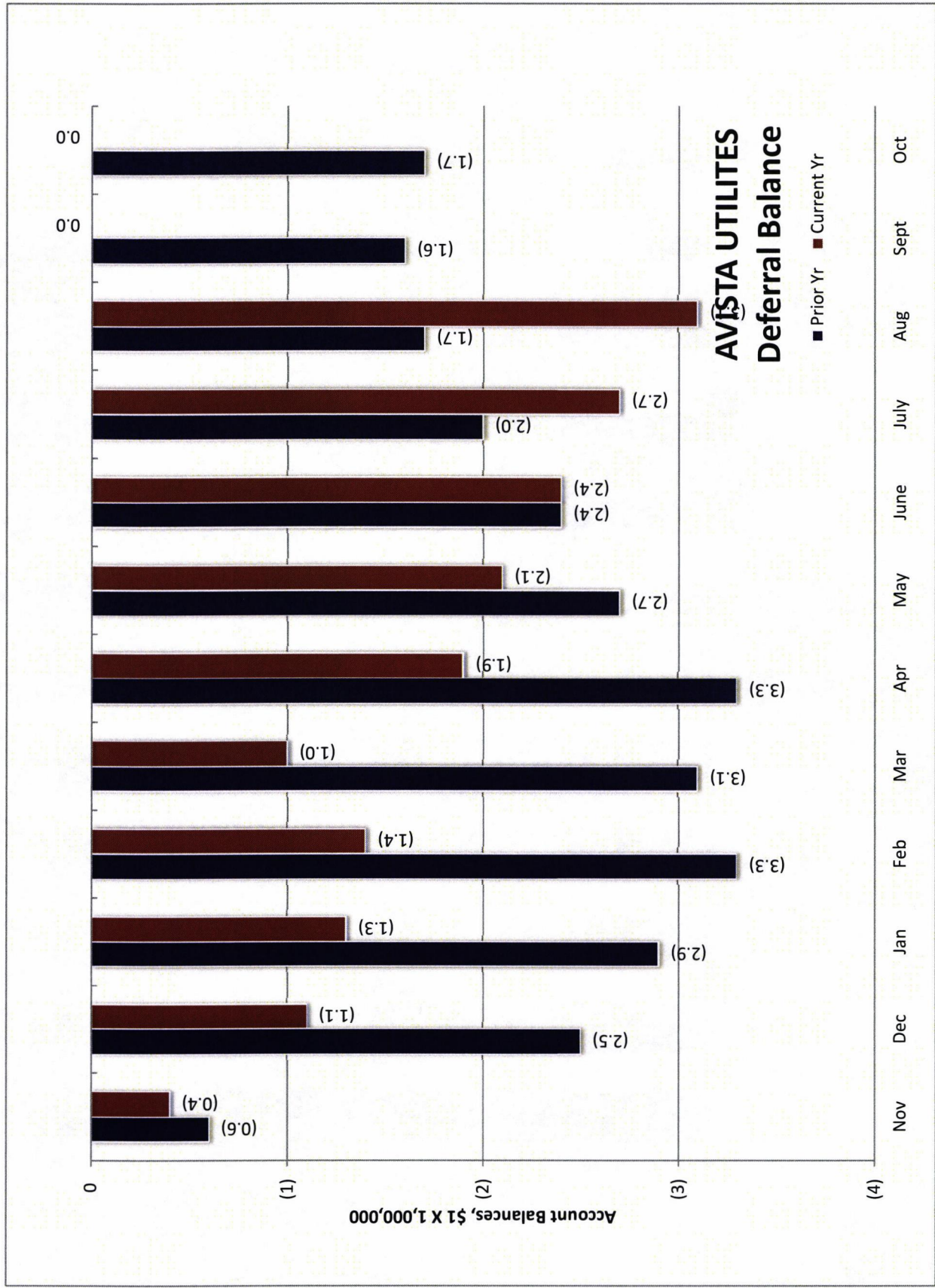
| | Balance Ending 10/31/14 <Refund> or Surcharge | | Interest <Refund> or Surcharge Deferred | | <Refund> or Surcharge Deferred | | Interest <Refund> or Surcharge Deferred | | Balance Ending <Refund> or Surcharge |
|--|---|--------|---|---------------|--------------------------------|-----------------|---|-------------------|--------------------------------------|
| | Summary of Deferral (Note 2) | \$0.00 | \$ (2,699,661.10) | \$ (6,801.20) | \$ (2,706,482.30) | \$ (394,611.30) | \$ (1,849.77) | \$ (3,102,943.37) | |

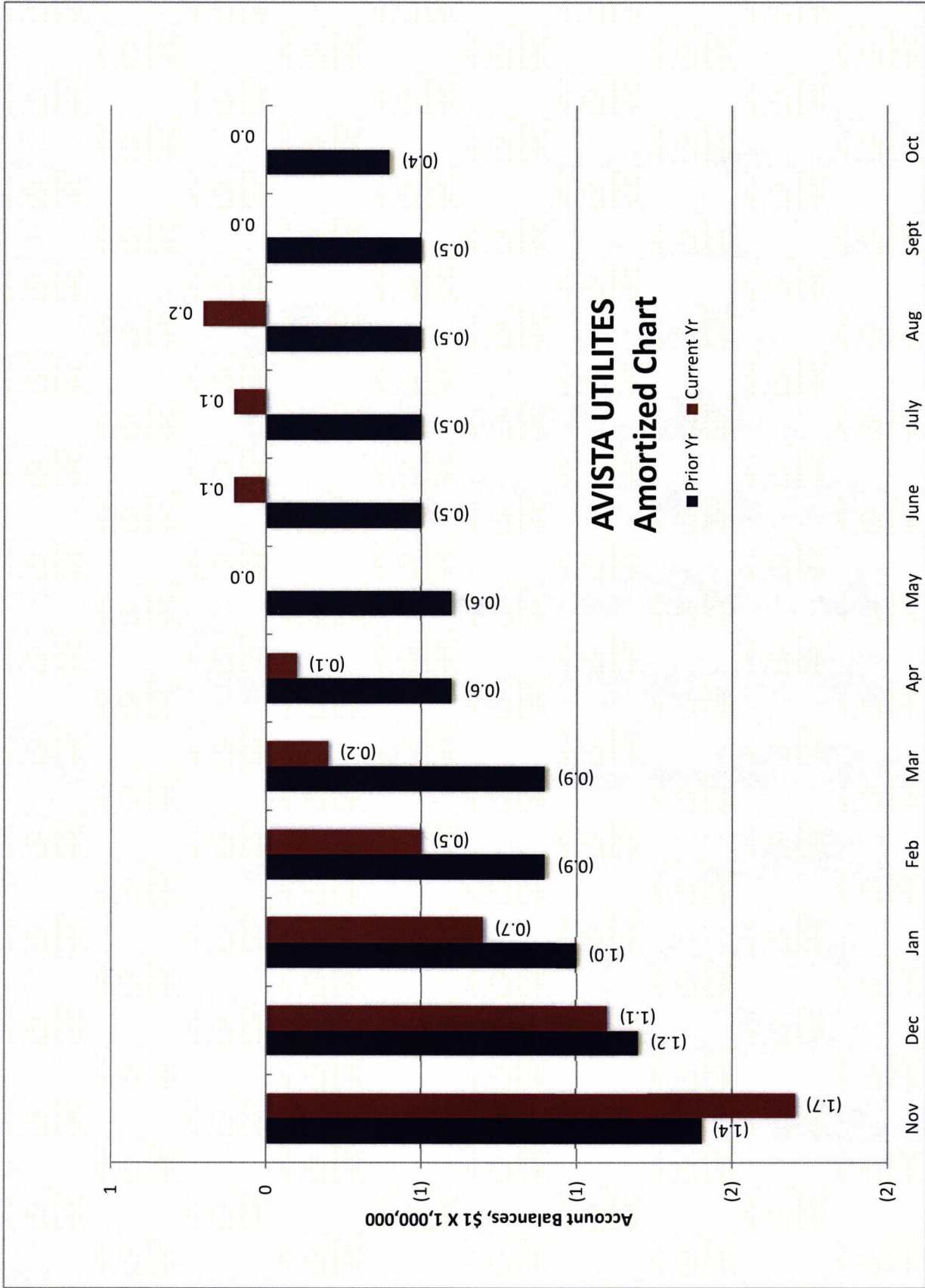
| | Balance Ending 10/31/14 <Refund> or Surcharge | | Net Refund or <Surcharge> To Customers | | Interest <Refund> or Surcharge to Customers | | Balance Ending <Refund> or Surcharge | |
|--|---|-------------------|--|----------------|---|---------------|--------------------------------------|-------------------|
| | Total of Amortization and Deferrals | \$ (2,084,606.79) | \$ (499,335.79) | \$ (14,859.64) | \$ (325,098.97) | \$ (2,301.54) | \$0.00 | \$ (2,927,202.73) |

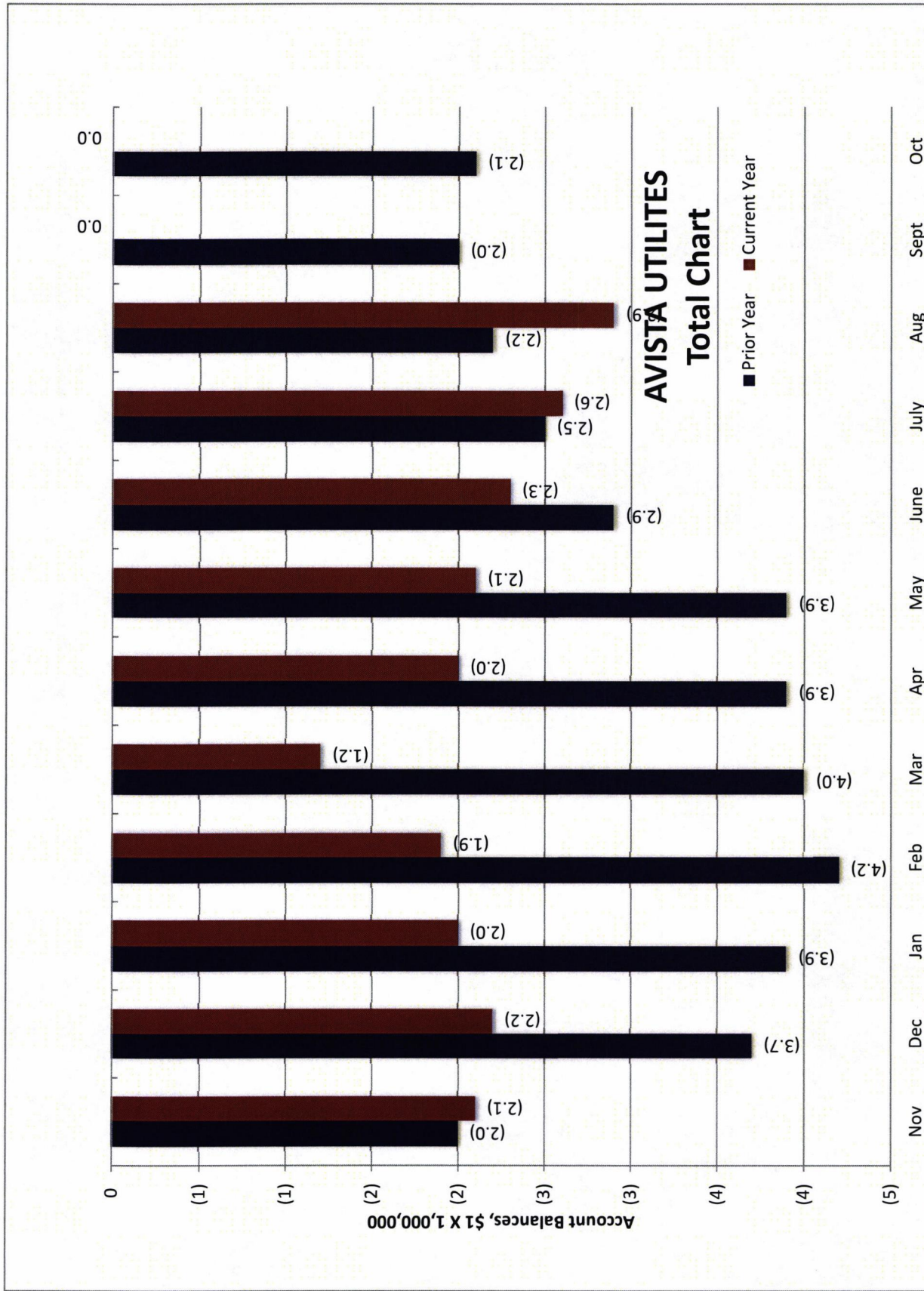
Note 1 - Amortization is recorded in Account 191000 based on Sixteenth Revision Sheet 155, effective 10/1/14. This Sheet increases the rates of firm Schedules 101 and 111 by \$3.056 cents per therm in all blocks and decreases the rates of Schedule 131 by \$0.9230 cents per therm.

Note 2 - Nineteenth Revision Sheet 150, effective 10/1/14, governs the accounting of deferred gas cost differences. These differences are recorded monthly to Account 191010 and are based on the weighted average cost of gas, excluding gross revenue factor, per therm as follows:

| | Firm | | Firm | | Interruptible | |
|-----------------------------|--------------|--------------|--------------|--------------|---------------|--------------|
| | Schedule 101 | Schedule 111 | Schedule 112 | Schedule 131 | Schedule 132 | Schedule 132 |
| (before revenue conversion) | \$10,77600 | \$10,77600 | \$10,77600 | \$38,51000 | \$38,51000 | \$38,51000 |
| Demand Cost | \$38,51000 | \$38,51000 | \$38,51000 | \$38,51000 | \$38,51000 | \$38,51000 |
| Commodity Cost | \$49,28600 | \$49,28600 | \$49,28600 | \$38,51000 | \$38,51000 | \$38,51000 |
| Total Gas Cost | \$98,55200 | \$98,55200 | \$98,55200 | \$77,02000 | \$77,02000 | \$77,02000 |







| Net Deferrals Bal | | Deferral Balance (191010) | | Unamortized Bal (191000) | |
|-------------------|-------------|---------------------------|-------------|--------------------------|-------------|
| 2013 / 2014 | 2014 / 2015 | 2013 / 2014 | 2014 / 2015 | 2013 / 2014 | 2014 / 2015 |
| Nov | (2.0) | (2.1) | (0.4) | (1.4) | (1.7) |
| Dec | (3.7) | (2.2) | (1.1) | (1.2) | (1.1) |
| Jan | (3.9) | (2.0) | (1.3) | (1.0) | (0.7) |
| Feb | (4.2) | (1.9) | (1.4) | (0.9) | (0.5) |
| Mar | (4.0) | (1.2) | (1.0) | (0.9) | (0.2) |
| Apr | (3.9) | (2.0) | (1.9) | (0.6) | (0.1) |
| May | (3.9) | (2.1) | (2.1) | (0.6) | 0.0 |
| June | (2.9) | (2.3) | (2.4) | (0.5) | 0.1 |
| July | (2.5) | (2.6) | (2.7) | (0.5) | 0.1 |
| Aug | (2.2) | (2.9) | (3.1) | (0.5) | 0.2 |
| Sept | (2.0) | 0.0 | 0.0 | (0.5) | 0.0 |
| Oct | (2.1) | 0.0 | 0.0 | (0.4) | 0.0 |
| Nov | (1,988,015) | (2,051,019) | (590,702) | (1,397,313) | (1,680,701) |
| Dec | (3,719,131) | (2,161,255) | (2,523,336) | (1,195,795) | (1,066,588) |
| Jan | (3,891,769) | (2,024,934) | (2,867,737) | (1,024,032) | (696,863) |
| Feb | (4,152,736) | (1,894,035) | (3,303,681) | (849,055) | (456,435) |
| Mar | (3,972,838) | (1,215,415) | (3,123,783) | (849,055) | (243,878) |
| Apr | (3,919,333) | (1,991,696) | (3,287,509) | (631,824) | (83,345) |
| May | (3,361,346) | (2,076,137) | (2,729,522) | (631,824) | (1,845) |
| June | (2,895,919) | (2,302,026) | (2,371,680) | (524,239) | 60,696 |
| July | (2,482,722) | (2,586,851) | (1,961,331) | (521,391) | 119,631 |
| Aug | (2,230,479) | (2,915,241) | (1,739,082) | (491,397) | 187,702 |
| Sept | (2,019,566) | 0 | (1,559,647) | (459,919) | |
| Oct | (2,084,606) | 0 | (1,688,916) | (395,690) | |

Balance Sheet Accounts 191000 and 191015

| | Amortization | Deferral | Total |
|---------------------------------------|----------------------|--------------------------|--------------------------|
| Ending Balance October 31, 2014 | \$ (1,755,891.01) | \$ - | \$ (1,755,891.01) |
| Activity | | | |
| 201411 | \$ 253,796.94 | \$ (370,729.29) | \$ (116,932.35) |
| 201412 | \$ 450,974.08 | \$ (724,312.28) | \$ (273,338.20) |
| 201501 | \$ 359,140.19 | \$ (232,914.65) | \$ 126,225.54 |
| 201502 | \$ 241,476.50 | \$ (108,887.38) | \$ 132,589.12 |
| 201503 | \$ 213,416.56 | \$ 467,735.49 | \$ 681,152.05 |
| 201504 | \$ 159,796.52 | \$ (936,350.56) | \$ (776,554.04) |
| 201505 | \$ 82,105.33 | \$ (164,851.55) | \$ (82,746.22) |
| 201506 | \$ 63,086.15 | \$ (287,152.18) | \$ (224,066.03) |
| 201507 | \$ 59,429.96 | \$ (342,218.70) | \$ (282,788.74) |
| 201508 | \$ 68,512.33 | \$ (394,611.30) | \$ (326,098.97) |
| 201509 | | | \$ - |
| 201510 | | | \$ - |
| | \$ 1,951,734.56 | \$ (3,094,292.40) | \$ (1,142,557.84) |
| Interest | | | |
| 201411 | \$ (1,902.84) | \$ 416.27 | \$ (1,486.57) |
| 201412 | \$ (1,683.55) | \$ (41.42) | \$ (1,724.97) |
| 201501 | \$ (1,297.17) | \$ (489.45) | \$ (1,786.62) |
| 201502 | \$ (1,047.99) | \$ (641.31) | \$ (1,689.30) |
| 201503 | \$ (859.33) | \$ (1,672.99) | \$ (2,532.32) |
| 201504 | \$ 736.26 | \$ (463.72) | \$ 272.54 |
| 201505 | \$ (605.29) | \$ (1,088.93) | \$ (1,694.22) |
| 201506 | \$ (545.30) | \$ (1,278.17) | \$ (1,823.47) |
| 201507 | \$ (494.71) | \$ (1,541.48) | \$ (2,036.19) |
| 201508 | \$ (441.81) | \$ (1,849.77) | \$ (2,291.58) |
| 201509 | | | \$ - |
| 201510 | | | \$ - |
| | \$ (8,141.73) | \$ (8,650.97) | \$ (16,792.70) |
| Deferral Hold Back Transfer to 191015 | | | \$ - |
| Ending Balance | \$ 187,701.82 | \$ (3,102,943.37) | \$ (2,915,241.55) |

Balance Sheet Accounts 191015

| | | | |
|--|-----------------|-------------------|--------------------------|
| Ending Balance October 31, 2014 | \$ (328,715.78) | | \$ (328,715.78) |
| Amortization | | | |
| 201411 | \$ 152,222.09 | | \$ 152,222.09 |
| 201412 | \$ 164,901.00 | | \$ 164,901.00 |
| 201501 | | | \$ - |
| 201502 | \$ (0.01) | | \$ (0.01) |
| 201503 | | | \$ - |
| 201504 | | | \$ - |
| 201505 | | | \$ - |
| 201506 | | | \$ - |
| 201507 | | | \$ - |
| 201508 | | | \$ - |
| 201509 | | | \$ - |
| 201510 | | | \$ - |
| Interest | | | |
| 201411 | \$ (210.50) | | \$ (210.50) |
| 201412 | \$ (78.54) | | \$ (78.54) |
| 201501 | \$ (9.90) | | \$ (9.90) |
| 201502 | \$ (9.91) | | \$ (9.91) |
| 201503 | \$ (9.93) | | \$ (9.93) |
| 201504 | \$ (9.93) | | \$ (9.93) |
| 201505 | \$ (9.93) | | \$ (9.93) |
| 201506 | \$ (9.93) | | \$ (9.93) |
| 201507 | \$ (9.95) | | \$ (9.95) |
| 201508 | \$ (9.96) | | \$ (9.96) |
| 201509 | | | \$ - |
| 201510 | | | \$ - |
| Ending Balance | \$ (11,961.18) | \$ - | \$ (11,961.18) |
| | \$ 175,740.64 | \$ (3,102,943.37) | |
| Total All Deferral/Amortization Accounts | | | \$ (2,927,202.73) |