



December 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 November 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 2014		
	Balance Ending 10/31/14 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending <Refund> or Surcharge
Summary of Amortization (Note 1)	\$ (2,084,606.79)	\$ 406,019.03	\$ (2,113.34)	\$ (1,680,701.10)

	Balance Ending 10/31/14 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending <Refund> or Surcharge
Summary of Deferral (Note 2 and 3)		\$ (370,729.29)	\$ 416.27	(\$370,313.02)

	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)	\$35,289.74	(\$1,697.07)	(\$2,051,014.12)

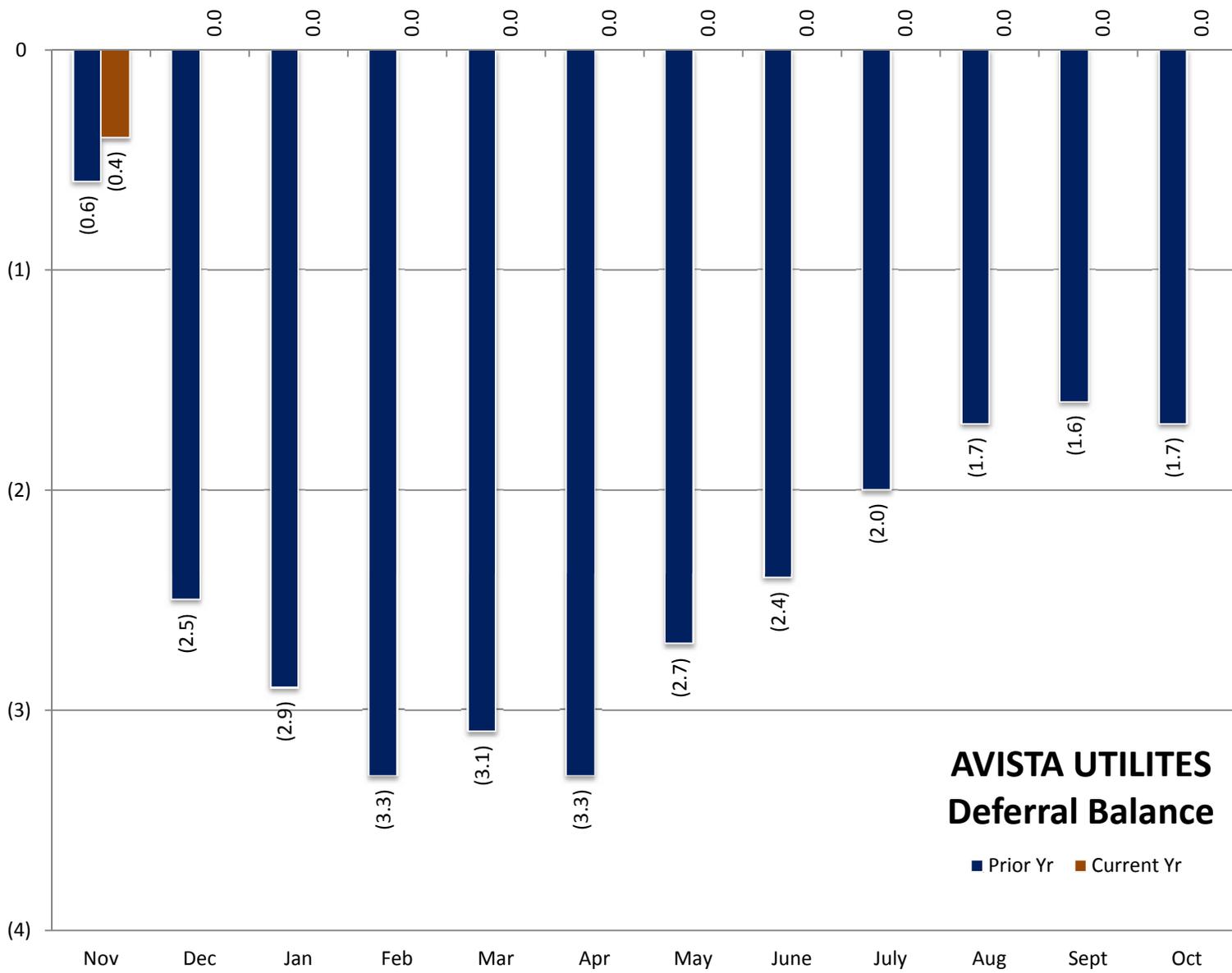
Note 1 - Amortization is recorded in Account 191000 based on Sixteenth Revision Sheet 155, effective 10/1/14. This Sheet increases rates of Schedule 111 by \$3.056 cents per therm in all blocks and decreases the rates of Schedule 131 by \$0.9230 cents per therm.

Note 2 - 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;
the effectives of revenue adjustment items, per therm as follows;

(before revenue conversion)	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131
Demand Cost	\$10.77600	\$10.77600	\$10.77600	
Commodity Cost	\$38.51000	\$38.51000	\$38.51000	\$38.51000
Total Gas Cost	\$49.28600	\$49.28600	\$49.28600	\$38.51000

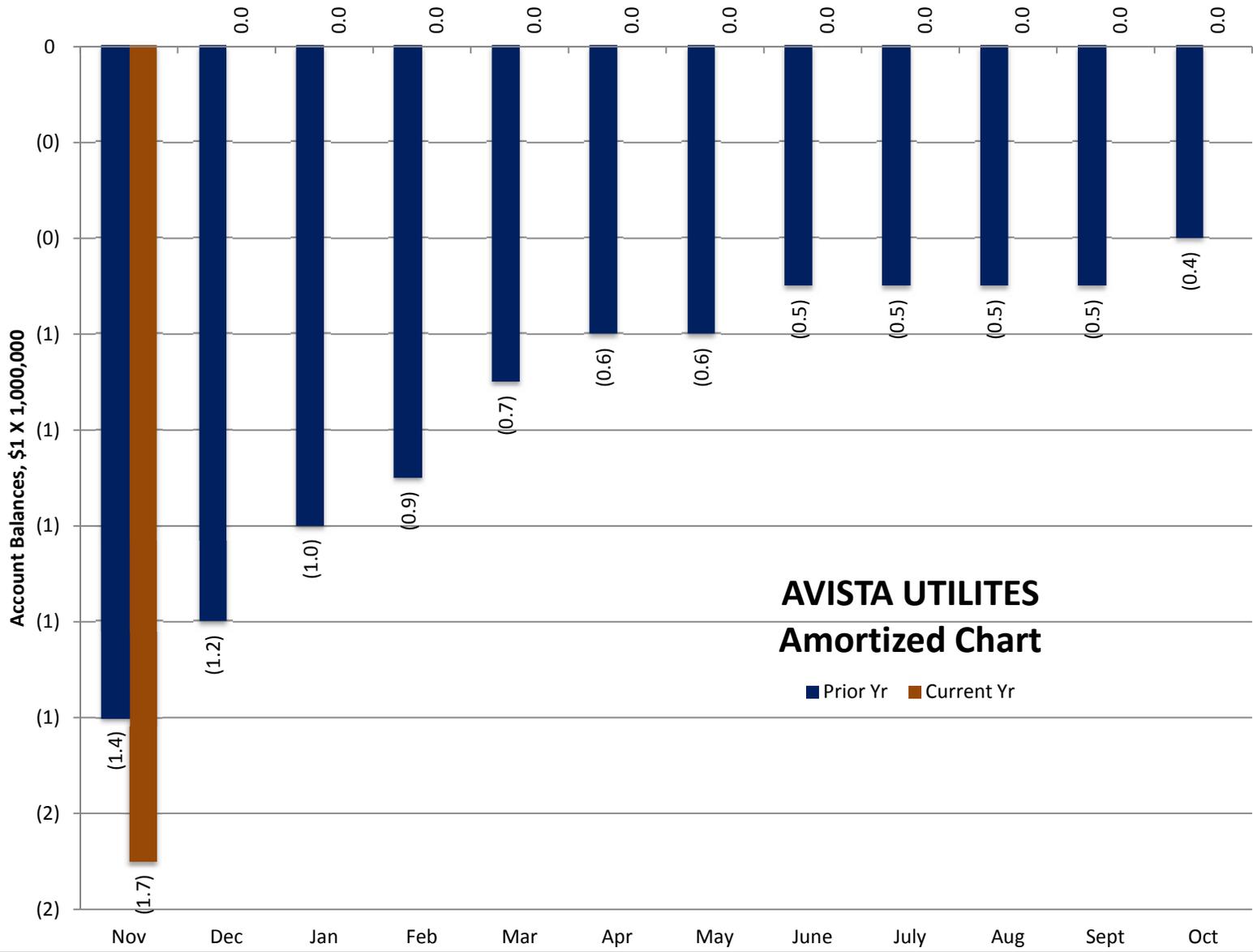
Note 3 - Idaho GRC Holdback is included in the amortization balance effective November activity.

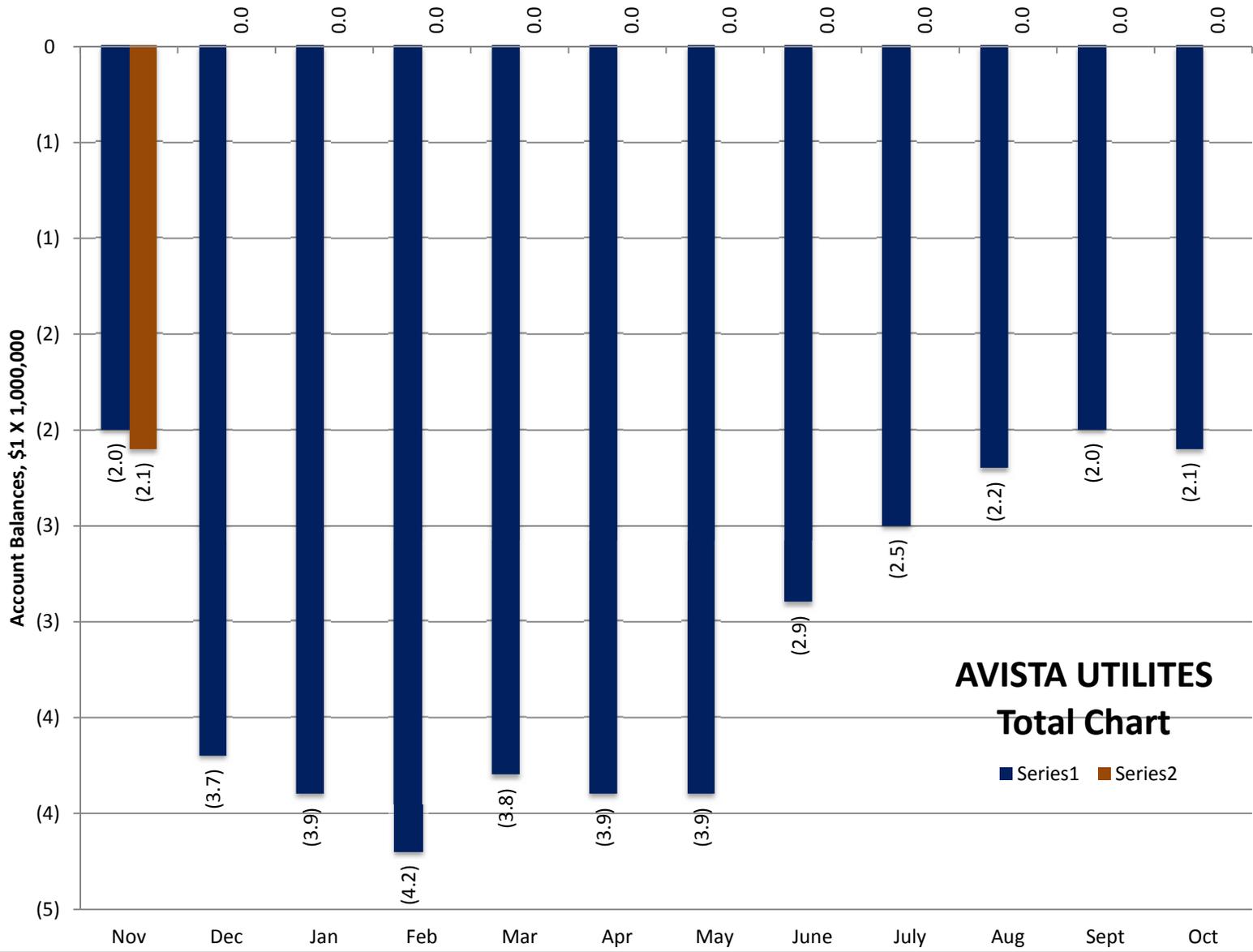
Account Balances, \$1 X 1,000,000



AVISTA UTILITES Deferral Balance

■ Prior Yr ■ Current Yr





	Net Deferrals Bal			Deferral Balance (191010)			Unamortized Bal (191000)	
	2012 / 2013	2013 / 2014		2012 / 2013	2013 / 2014		2012 / 2013	2013 / 2014
Nov	(2.0)	(2.1)	Nov	(0.6)	(0.4)	Nov	(1.4)	(1.7)
Dec	(3.7)	0.0	Dec	(2.5)	0.0	Dec	(1.2)	0.0
Jan	(3.9)	0.0	Jan	(2.9)	0.0	Jan	(1.0)	0.0
Feb	(4.2)	0.0	Feb	(3.3)	0.0	Feb	(0.9)	0.0
Mar	(3.8)	0.0	Mar	(3.1)	0.0	Mar	(0.7)	0.0
Apr	(3.9)	0.0	Apr	(3.3)	0.0	Apr	(0.6)	0.0
May	(3.9)	0.0	May	(2.7)	0.0	May	(0.6)	0.0
June	(2.9)	0.0	June	(2.4)	0.0	June	(0.5)	0.0
July	(2.5)	0.0	July	(2.0)	0.0	July	(0.5)	0.0
Aug	(2.2)	0.0	Aug	(1.7)	0.0	Aug	(0.5)	0.0
Sept	(2.0)	0.0	Sept	(1.6)	0.0	Sept	(0.5)	0.0
Oct	(2.1)	0.0	Oct	(1.7)	0.0	Oct	(0.4)	0.0
Nov	(1,988,015)	(2,051,014)	Nov	(590,702)	(370,313)	Nov	(1,397,313)	(1,680,701)
Dec	(3,719,131)	0	Dec	(2,523,336)		Dec	(1,195,795)	
Jan	(3,891,769)	0	Jan	(2,867,737)		Jan	(1,024,032)	
Feb	(4,152,736)	0	Feb	(3,303,681)		Feb	(849,055)	
Mar	(3,837,266)	0	Mar	(3,123,783)		Mar	(713,483)	
Apr	(3,919,333)	0	Apr	(3,287,509)		Apr	(631,824)	
May	(3,361,346)	0	May	(2,729,522)		May	(631,824)	
June	(2,895,919)	0	June	(2,371,680)		June	(524,239)	
July	(2,482,722)	0	July	(1,961,331)		July	(521,391)	
Aug	(2,230,479)	0	Aug	(1,739,082)		Aug	(491,397)	
Sept	(2,019,566)	0	Sept	(1,559,647)		Sept	(459,919)	
Oct	(2,084,606)	0	Oct	(1,688,916)		Oct	(395,690)	
	0							

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	\$ -	\$ -	\$ -
201501	\$ -		\$ -
201502			\$ -
201503			\$ -
201504			\$ -
201505			\$ -
201506			\$ -
201507			\$ -
201508			\$ -
201509			\$ -
201510	\$ 253,796.94	\$ (370,729.29)	\$ (116,932.35)
 Interest			
201411	\$ (1,902.84)	\$ 416.27	\$ (1,486.57)
201412			\$ -
201501			\$ -
201502			\$ -
201503			\$ -
201504			\$ -
201505			\$ -
201506			\$ -
201507			\$ -
201508			\$ -
201509			\$ -
201510	\$ (1,902.84)	\$ 416.27	\$ (1,486.57)
 Deferral Hold Back Transfer to 191015			
			\$ -
Ending Balance	\$ (1,503,996.91)	\$ (370,313.02)	\$ (1,874,309.93)

Balance Sheet Accounts 191015

Ending Balance October 31, 2014	\$ (328,715.78)		\$ (328,715.78)
 Amortization			
201411	\$ 152,222.09		\$ 152,222.09
201412	\$ -		\$ -
201501			\$ -
201502			\$ -
201503			\$ -
201504			\$ -
201505			\$ -
201506			\$ -
201507			\$ -
201508			\$ -
201509			\$ -
201510			\$ -
 Interest			
201411	\$ (210.50)		\$ (210.50)
201412			\$ -
201501			\$ -
201502			\$ -
201503			\$ -
201504			\$ -
201505			\$ -
201506			\$ -
201507			\$ -
201508			\$ -
201509			\$ -
201510			\$ -
Ending Balance	\$ (176,704.19)	\$ -	\$ (176,704.19)
	\$ (1,680,701.10)	\$ (370,313.02)	
Total All Deferral/Amortization Accounts			<u>\$ (2,051,014.12)</u>