



Avista Corp.

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February 26, 2021

State of Idaho
Idaho Public Utilities Commission
11331 W. Chinden Blvd., Bldg 8 Suite 201-A
Boise, Idaho 83714

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of January 2021. This information is submitted in compliance with Order Number 34825 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-20-04). This report is being filed in electronic format only per approval from the filing center.

For the month of January, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$366,652. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$512,323. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$329,217 (including interest). The amount of amortization recorded for the month is \$507,055 for a total surcharge balance of \$2,168,508 (including interest).

If you have any questions regarding this information, please feel free to contact Marcus Garbarino via email at marcus.garbarino@avistacorp.com or via telephone at (509) 495-2567. Thank you!

Sincerely,

/s/Joe Miller

Joe Miller
Senior Manager of Rates and Tariffs
Regulatory Affairs

Enclosures

RECEIVED
2021 FEB 26 AM 9:55
IDaho PUBLIC UTILITIES COMMISSION

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved by: Keri Meister
 Submitted by: Keri Meister
 Approved by:

Effective Date: 202101
 Last Update: 02/03/2021 1:58 PM
 Approval Requested: 02/03/2021 2:00 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	2,162.08	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	400,466.15	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	398,304.07	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	4,070.99	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	149,628.94	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	145,557.95	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	213.47	0.00	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	145,884.60	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	145,671.13	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	1,594.49	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	508,649.16	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	507,054.67	Amortization Expense
Totals:						1,204,628.85	1,204,628.85	

Avista Corporation Journal Entry

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Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

<i>Keri Meister</i>	<u>2/3/2021</u>
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Washington/Idaho Gas Costs		202101
Demand (Transportation) Costs		
NWP Fixed		3,631,690.92
NWP Variable		26,798.96
NWP Capacity Release		(2,271,406.77)
NWP Total (excluding Refund)		
		\$ 1,387,083.11
TC Energy GTN Fixed		210,567.21
TC Energy GTN Variable		8,349.77
TC Energy GTN Capacity Release		(2,848.33)
Current Month Estimate		
		\$ 216,068.65
TC Energy Foothills Fixed		156,700.97
TC Energy Foothills Variable		
Foothills Total		
		\$ 156,700.97
TC Energy NOVA (AB System) Fixed		423,746.73
TC Energy NOVA (AB System) Variable		
NOVA Total		
		\$ 423,746.73
Spectra Westcoast Fixed		107,787.19
Spectra Westcoast Variable		
Spectra Total		
		\$ 107,787.19
Dominion Energy Questar Fixed		1,024.27
Questar Total		
		\$ 1,024.27
Third party capacity release		
		-
Other Pipeline Fixed charges		
		-
Other Capacity Release credit		
		-
Counterparty Invoice Total		
		-
Thermal Transport		
		-
Intracompany Transportation Optimization		
		-
Total Demand Costs from Purchase Journals	804001/804002 GD AN	\$ 2,282,410.92
less variable costs charged to Commodity		(35,148.73)
Total Demand Costs to be Allocated		\$ 2,257,262.19
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	11,223,022.02
Misc	804000 GD AN	-
Cochrane Credit	811000 GD AN	(3,734.75)
Financial Settlements	804600 GD AN	(822,897.66)
Foreign Exchange Hedge Activity	804010 GD AN	34,454.18
Intraco Purchase from Thermal	804730 GD AN	966,504.06
Total Commodity Costs from Purchase Journals		\$ 11,337,347.83
Storage (Injections)/Withdrawals	808100/808200 GD AN	1,347,100.10
GST Qtrly - DJ437	804000 GD AN	-
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	23,908.91
Mizuho Broker Fees - DJ476	804017 GD AN	2,216.03
Wells Fargo - DJ476	804017 GD AN	2,521.58
plus variable costs from Demand		35,148.73
Merchandise Processing Fee - DJ467	804018 GD AN	8,503.56
WA/ID Off System Revenue	483000/483600/483730	(4,479,582.32)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		\$ 7,959,164.42
ID Entitlement Penalty	495000 GD ID	
WA Imbalance - DJ436	804000 GD WA	(38,528.42)
ID Imbalance - DJ436	804000 GD ID	(18,041.70)
Total Deferred Commodity Costs		\$ 7,912,594.30
Total Net Gas Costs		\$ 10,169,856.49
Total from DJ 430 Gas Costs		10,169,856.49
Check		

202101		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			68.81%	31.19%	67.64%	32.36%
Total Current Demand Costs (excluding refund)		\$ 2,257,262.19	\$ 1,553,222.11	\$ 704,040.08		
Total Commodity Costs to be Allocated					5,390,342.81	2,578,821.61
Imbalance Cost Washington					(38,528.42)	
Imbalance Cost Idaho						(18,041.70)
Total Commodity Costs before refund		\$ 7,912,594.30			\$ 5,351,814.39	\$ 2,560,779.91
Total		\$ 10,169,856.49	\$ 1,553,222.11	\$ 704,040.08	\$ 5,351,814.39	\$ 2,560,779.91

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
DEMAND				DEMAND			
Schedule 101	20,852,318	0.09822	2,028,470.67	Schedule 101	10,486,334	0.08952	938,736.62
Schedule 102	32,556	0.09822	3,197.65	Schedule 111	3,100,340	0.08952	277,542.44
Schedule 111	7,466,798	0.08835	659,691.60	Schedule 112	940	0.08952	84.15
Schedule 112	124,760	0.08835	11,022.55	Schedule 131	0	0.08952	-
Schedule 131	0	0.05640	-	Schedule 132	0	0.08952	-
Schedule 132	127,342	0.05640	7,182.09	Total Demand	13,587,614		\$ 1,216,363.21
Schedule 146	3,218,284	0.00054	1,737.87				0.08952
Total Demand	31,522,058		\$ 2,711,302.44				check
			0.08574				
			check				
COMMODITY				COMMODITY			
Schedule 101	20,852,318	0.16167	3,338,960.25	Schedule 101	10,486,334	0.16148	1,693,333.21
Schedule 102	32,556	0.16167	5,263.33	Schedule 111	3,100,340	0.16148	500,842.90
Schedule 111	7,466,798	0.16167	1,207,157.23	Schedule 112	940	0.16148	151.79
Schedule 112	124,760	0.16167	20,169.95	Schedule 131	0	0.16148	-
Schedule 131	0	0.16167	-	Schedule 132	0	0.16148	-
Schedule 132	127,342	0.16167	20,587.36	Total Commodity	13,587,614		\$ 2,194,127.91
Total Commodity	28,463,774		\$ 4,592,036.14				0.16148
			0.16167				check
			check				

Washington		Washington		Idaho		Idaho	
Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand
Total Deferral Expenses from above	\$ 5,351,814.39	\$ 1,553,222.11	\$ 2,560,779.91	\$ 704,040.08	\$ 10,169,856.49	\$ 10,169,856.49	\$ 10,169,856.49
PGA Deferral Revenue from above	\$ (4,592,036.14)	\$ (2,711,302.44)	\$ (2,194,127.91)	\$ (1,216,363.21)	\$ (10,713,831.69)	\$ (10,713,831.69)	\$ (10,713,831.69)
Adjustments							
Amount to be Deferred (overcollected)/undercollected (rebate)/surcharge	\$ 759,778.25	\$ (1,158,080.32)	\$ 366,652.00	\$ (512,323.13)	\$ (543,975.20)	\$ (543,975.20)	\$ (543,975.20)
WA Total		(398,304.07)					
				ID Total	(145,671.13)		

JET Entry	
Debits	Credits
1,204,628.86	1,204,628.86

Avista Corporation
State of Idaho
Recoverable Gas Costs Amortized
Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	Tax Reform / Large Customer Refund	Beginning Balance	Schedule 101 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON		
202001	2.00%	-	-	(1,883,249.28)	9,871,600	0.03604	355,772.46	3,247,879	0.03604	117,053.56	(2,744.73)	(1,413,167.98)	(1,406,983.95)	6,184.03		
202002	2.00%	-	-	(1,413,167.98)	9,052,000	0.03604	326,234.08	2,971,899	0.03604	107,107.24	(1,994.16)	(981,820.82)	(975,626.49)	6,194.33		
202003	2.00%	-	-	(981,820.82)	7,773,497	0.03604	280,156.83	2,732,609	0.03604	98,483.23	(1,320.83)	(604,501.59)	(599,158.36)	5,343.23		
202004	2.00%	-	-	(604,501.59)	5,024,136	0.03604	181,069.86	1,669,164	0.03604	60,156.67	(806.48)	(364,081.54)	(358,729.41)	5,352.13		
202005	2.00%	-	-	(364,081.54)	2,757,628	0.03604	99,384.91	1,225,202	0.03604	44,156.28	(487.18)	(221,027.53)	(215,666.48)	5,361.05		
202006	2.00%	-	-	(221,027.53)	1,756,365	0.03604	63,299.39	1,525,556	0.03604	54,981.04	(269.81)	(103,016.90)	(97,646.93)	5,369.97		
202007	2.00%	-	-	(103,016.90)	1,394,760	0.03604	50,267.15	787,141	0.03604	28,368.56	(106.17)	(24,487.36)	(19,108.44)	5,378.92		
202008	2.00%	-	-	(24,487.36)	1,094,753	0.03604	39,454.90	1,122,105	0.03604	40,440.66	25.77	55,433.97	60,821.85	5,387.88		
202009	2.00%	-	-	55,433.97	1,424,908	0.03604	51,353.68	1,292,034	0.03604	46,564.91	173.99	153,526.55	153,526.49	(0.06)		
202010	2.00%	-	-	153,526.55	5,103,355	0.03604	183,924.91	2,385,498	0.03604	85,973.35	480.79	423,905.60	423,905.54	(0.06)		
202011	2.00%	325,707.38	(1,998.87)	747,614.11	8,733,854	pro-rated	326,085.00	2,224,479	pro-rated	83,799.00	1,587.59	1,159,085.64	1,159,085.64	(0.00)		
202012	2.00%	-	-	1,159,085.64	10,204,231	pro-rated	380,777.00	3,153,378	pro-rated	117,649.00	2,347.16	1,659,858.80	1,659,858.80	(0.00)		
202101	1.00%	-	-	1,659,858.80	10,486,334	0.03732	391,349.98	3,100,340	0.03732	115,704.69	1,594.49	2,168,507.97	1,659,858.80	(508,649.17)		
202102	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
202103	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
202104	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
202105	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
202106	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
202107	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
202108	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
202109	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
202110	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
202111	-	-	-	-	-	pro-rated	-	-	pro-rated	-	-	-	-	-		
202112	-	-	-	-	-	pro-rated	-	-	pro-rated	-	-	-	-	-		
				C					A					A	B	THIS ROW USED TO CALC JET ENTRY

C

391,349.98
A

115,704.69
A

1,594.49
B

202101 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		1,594.49 B
Interest Expense	431600.GD.ID		(B)
Amortization	191000.GD.ID	508,649.16	A+B
Amort Expense	805110.GD.ID	507,054.67	A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.ID			C
805110.GD.ID	-		

Washington/Idaho/Oregon Gas Costs		Jan-21
	GL Account	AN
Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (366,220.33)
AN JP 408 Withdrawals	808100 GD AN	\$ 1,713,320.43
Total AN JP	164100 GD AN	\$ 1,347,100.10
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ -
Total Clay Basin	164115 GD AA / OR	\$ -
OR JP 408 Injections	808200 GD OR	\$ -
OR JP 408 Withdrawals	808100 GD OR	\$ -
Total OR JP Owned	164100 GD OR	\$ -
OR JP 403 Injections	808200 GD OR	\$ -
OR JP 403 Withdrawals	808100 GD OR	\$ -
Total OR JP Leased	164100 GD OR	\$ -
Total Net Storage (Injections)/Withdrawals		\$ 1,347,100.10
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN / OR	\$ 11,223,022.02
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,257,262.19
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 35,148.73
Hedge Activity	804010 GD AN / OR	\$ 34,454.18
Financial Settlements	804600 GD AN / OR	\$ (822,897.68)
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 966,504.06
Cochrane Credit	811000 GD AN / OR	\$ (3,734.75)
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD WA	\$ (38,528.42)
ID Imbalance from DJ 436	804000 GD ID	\$ (18,041.70)
OR Imbalance from DJ 436	804000 GD OR	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00 in Oracle GL
GTN Odorization accrual	804000 GD OR	\$ -
NWNatural Odorization accrual	804000 GD OR	\$ -
Broker Fees DJ 471	804017 GD AN / OR	\$ 23,908.91
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 2,216.03
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 2,521.58
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 8,503.56
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 C	\$ (4,479,582.32)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ -
Entitlement Penalty	495000 GD ID	\$ -
Total Costs for Deferral including net gas costs		\$ 10,169,856.49 Tie to Deferral Entry
	483600 GD AN / OR	\$ 266,872.50 Input fr GLE Sales
	483000 GD AN / OR	\$ (2,822,148.55) Input fr GLE Sales
	483730 GD AN / OR	\$ (1,924,306.27) Input fr GLE Sales
		(4,479,582.32)
Total from GLE	\$ 15,036,858.85	\$ (15,036,858.85)
Total - NUC (GD / ALL)	\$ 15,036,858.85	\$ (15,036,858.85)

Idaho Sales Volumes

Consolidated Volumes

January/21 Description	Schedule	January/21 Billed	December/20 Unbilled	January/21 Unbilled	January/21 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	10,455,506	5,872,446	5,903,274	30,828	10,486,334	
Firm	111	3,177,354	1,737,990	1,660,976	(77,014)	3,100,340	
Firm	112	940	0	0	0	940	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132	0	0	0	0	0	
Interruptible	132J	0	0	0	0	0	
Total Retail Sales for GTI		13,633,800	7,610,436	7,564,250	(46,186)	13,587,614	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	303,640	303,640	292,051	(11,589)	292,051	
Transportation	147	75,635	75,635	96,668	21,033	96,668	
Transportation	159	6,370,592	0	0	0	6,370,592	
Transportation	169	0	0	0	0	0	
Total transportation		6,749,867	379,275	388,719	9,444	6,759,311	
Total sales		20,383,667	7,989,711	7,952,969	(36,742)	20,346,925	
Schedule Summary for Demand Deferral:							
Firm	101	10,455,506	5,872,446	5,903,274	30,828	10,486,334	
Firm	111	3,177,354	1,737,990	1,660,976	(77,014)	3,100,340	
Firm	112	940	0	0	0	940	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		13,633,800	7,610,436	7,564,250	(46,186)	13,587,614	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	10,455,506	5,872,446	5,903,274	30,828	10,486,334	
Firm	111	3,177,354	1,737,990	1,660,976	(77,014)	3,100,340	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		13,632,860	7,610,436	7,564,250	(46,186)	13,586,674	Volumes for PGA Commodity & Demand Amortization
Firm	112	940	0	0	0	940	Annual lump sum amortization
Firm	131	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		13,633,800	7,610,436	7,564,250	(46,186)	13,587,614	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		6,749,867	379,275	388,719	9,444	6,759,311	
Check total sales		20,383,667	7,989,711	7,952,969	(36,742)	20,346,925	
		20,383,667	7,989,711	7,952,969	(36,742)	20,346,925	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov'19-Oct'20	NEW Nov'20-Oct'21		
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate https://ferc.gov/enforcement-legal/enforcement/interest-rates						3.25%	UPDATED QUARTERLY
Updated for Q1'21 - DONE							
WASHINGTON DEFERRAL RATES:							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.15284	\$0.16167		Changes annually with PGA filing
Demand Rates	191010 GD WA	101/102	Debit	\$0.09651	\$0.09822		Changes annually with PGA filing
		111/112	Debit	\$0.08727	\$0.08835		Changes annually with PGA filing
		131/132	Debit	\$0.05591	\$0.05640		Changes annually with PGA filing
		146/126/116	Debit	\$0.00054	\$0.00054		Changes annually with PGA filing
WASHINGTON AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD WA	101/102	<Credit>	(\$0.00409)	\$0.00699		Changes annually with PGA filing
		111	<Credit>	(\$0.01035)	\$0.00013		Changes annually with PGA filing
		131	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
IDAHO INTEREST RATE:							
Customer Deposit Rate changes annually puc.idaho.gov (Year 2021 Order # 34866)						1.00%	UPDATED ANNUALLY IN JANUARY
Cheryl needs to know when this changes (emailed Cheryl new rate 1.15.21)							
IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.15199	\$0.16148		Changes annually with PGA filing
Demand Rate	191010 GD ID	101/111/112	Debit	\$0.09295	\$0.08952		Changes annually with PGA filing
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		111	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		112	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing