



Avista Corp.

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March 30, 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 February 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 February, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$1,587,015. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$600,400. The year to date balance in the deferral account (including both commodity and demand) is a surcharge of \$657,534 (including interest). The amount of amortization recorded for the month is \$529,939 for a total surcharge balance of \$2,700,474 (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 MAR 30 AM 9:43
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: 202102
Last Update: 03/05/2021 2:02 PM
Approval Requested: 03/05/2021 2:04 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	78.38	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,941,283.75	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,941,362.13	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	4,483.96	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	155,747.65	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	151,263.69	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	136.74	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	986,751.23	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	986,614.49	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,027.90	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	531,966.41	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	529,938.51	Amortization Expense
Totals:						3,615,827.42	3,615,827.42	

Washington/Idaho Gas Costs		202102
Demand (Transportation) Costs		
NWP Fixed		3,280,236.97
NWP Variable		30,032.86
NWP Capacity Release		(2,055,822.93)
	NWP Total (excluding Refund)	1,254,447.00
TC Energy GTN Fixed		190,188.72
TC Energy GTN Variable		7,606.67
TC Energy GTN Capacity Release		(2,572.67)
	Current Month Estimate	185,223.72
TC Energy Foothills Fixed		160,917.38
TC Energy Foothills Variable		-
	Foothills Total	160,917.38
TC Energy NOVA (AB System) Fixed		436,289.52
TC Energy NOVA (AB System) Variable		-
	NOVA Total	436,289.52
Spectra Westcoast Fixed		141,673.34
Spectra Westcoast Variable		-
	Spectra Total	141,673.34
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	2,189,678.23
less variable costs charged to Commodity		(37,639.53)
Total Demand Costs to be Allocated		2,150,938.70
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	13,996,766.29
Misc	804000 GD AN	-
Cochrane Credit	811000 GD AN	(84,540.02)
Financial Settlements	804600 GD AN	(910,355.25)
Foreign Exchange Hedge Activity	804010 GD AN	-38,370.33
Intra Purchase from Thermal	804730 GD AN	3,754,952.68
Total Commodity Costs from Purchase Journals		16,805,184.03
Storage (Injections)/Withdrawals	809100/808200 GD AN	3,091,862.31
GST City - DJ437	804000 GD AN	-
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	27,532.30
Mizho Broker Fees - DJ476	804017 GD AN	4,928.37
Wells Fargo - DJ476	804017 GD AN	1,145.39
plus variable costs from Demand		37,639.53
Merchandise Processing Fee - DJ467	804018 GD AN	9,360.99
WA/ID Off System Revenue	483000/483600/483730	(7,333,542.22)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		12,276,121.70
ID Entitlement Penalty	495000 GD ID	-
WA Imbalance - DJ436	804000 GD WA	(290,590.80)
ID Imbalance - DJ436	804000 GD ID	(140,230.92)
Total Deferred Commodity Costs		11,845,329.98
Total Net Gas Costs		13,996,266.68
Total from DJ 430 Gas Costs		13,996,266.68
	Check	-

202102		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%	67.25%	32.75%
Total Current Demand Costs (excluding refund)		\$ 2,150,938.70	\$ 1,480,058.86	\$ 670,876.84		
Total Commodity Costs to be Allocated		12,276,121.70			8,255,691.84	4,020,429.86
Imbalance Cost Washington		(290,560.80)			(290,560.80)	
Imbalance Cost Idaho		(140,230.92)				(140,230.92)
Total Commodity Costs before refund		\$ 11,845,329.98			\$ 7,965,131.04	\$ 3,880,198.94
Total		\$ 13,996,266.68	\$ 1,480,058.86	\$ 670,876.84	\$ 7,965,131.04	\$ 3,880,198.94
		check				

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	21,465,565	0.08822	2,108,347.79	Schedule 101	10,870,325	0.08952	973,111.49
Schedule 102	35,195	0.08822	3,456.86	Schedule 111	3,329,528	0.08952	298,050.35
Schedule 111	7,487,490	0.08835	661,519.74	Schedule 112	1,188	0.08952	106.35
Schedule 112	111,067	0.08835	9,812.77	Schedule 131	0	0.08952	-
Schedule 131	0	0.05640	-	Schedule 132	0	0.08952	-
Schedule 132	65,536	0.05640	3,696.23	Total Demand	14,201,041		\$ 1,271,277.19
Schedule 146	3,541,947	0.00054	1,912.60				0.08952
Total Demand	32,708,700		\$ 2,788,748.99		14,201,041	check	
	32,708,700	check	0.08927				
COMMODITY				COMMODITY			
Schedule 101	21,465,565	0.16167	3,470,337.89	Schedule 101	10,870,325	0.16148	1,755,340.08
Schedule 102	35,195	0.16167	5,689.98	Schedule 111	3,329,528	0.16148	537,652.18
Schedule 111	7,487,490	0.16167	1,210,502.51	Schedule 112	1,188	0.16148	191.84
Schedule 112	111,067	0.16167	17,956.20	Schedule 131	0	0.16148	-
Schedule 131	0	0.16167	-	Schedule 132	0	0.16148	-
Schedule 132	65,536	0.16167	10,595.21	Total Commodity	14,201,041		\$ 2,283,184.10
Total Commodity	29,164,853		\$ 4,715,081.78		14,201,041	check	0.16148
	29,164,853	check	0.16167				

Washington		Washington		Idaho		Idaho	
Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand
\$ 7,965,131.04	\$ 1,480,058.86	\$ 3,880,198.94	\$ 670,876.84	\$ 13,996,266.68	\$ 11,845,329.98	\$ 11,845,329.98	\$ 11,845,329.98
\$ (4,715,081.78)	\$ (2,788,748.99)	\$ (2,293,184.10)	\$ (1,271,277.19)	\$ (11,068,289.05)	\$ (11,068,289.05)	\$ (11,068,289.05)	\$ (11,068,289.05)
\$ 3,250,049.26	\$ (1,308,687.13)	\$ 1,587,014.84	\$ (600,400.35)	2,927,876.62	2,927,876.62	2,927,876.62	2,927,876.62
WA Total	1,941,362.13	ID Total	986,614.49				

JET Entry	
Debits	Credits
3,615,627.42	3,615,627.42

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	2,168,507.96	(0.01)
202102	1.00%	-	-	2,168,507.97	10,870,325	0.03732	405,680.53	3,329,528	0.03732	124,257.98	2,027.90	2,700,474.38	2,168,507.96	(531,966.42)
202103	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202104	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202105	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202107	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202108	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202109	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202111	-	-	-	-	-	pro-rated	-	-	pro-rated	-	-	-	-	-
202112	-	-	-	-	-	pro-rated	-	-	pro-rated	-	-	-	-	-
							405,680.53			124,257.98	2,027.90		THIS ROW USED TO CALC JET ENTRY	
				C			A			A	B			

202102 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		2,027.90 B
Interest Expense	431600.GD.ID		(B)
Amortization	191000.GD.ID	531,966.41	A+B
Amort Expense	805110.GD.ID		529,938.51 A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

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

Washington/Idaho/Oregon Gas Costs		Feb-21	
	GL Account	AN	
Nucleus Storage			
AN JP 408 Injections	808200 GD AN	\$	-
AN JP 408 Withdrawals	808100 GD AN	\$	3,115,249.75
Total AN JP	164100 GD AN	\$	3,115,249.75
Clay Basin (QUESTAA) Injections			
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	(23,387.44)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	-
Total Clay Basin	164115 GD AA / OR	\$	(23,387.44)
OR JP 408 Injections			
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			
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		\$	3,091,862.31
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN / OR	\$	13,996,766.29 Includes Oracle entries
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$	2,150,935.70 Includes Oracle entries
Variable Demand (Transport) Costs	804002 GD AN / OR	\$	37,639.53
Hedge Activity	804010 GD AN / OR	\$	38,370.33
Financial Settlements	804600 GD AN / OR	\$	(910,355.25)
Intraco Purchase from Thermal	804730 GD AN / OR	\$	3,764,952.68
Cochrane Credit	811000 GD AN / OR	\$	(84,540.02)
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD WA	\$	(290,560.80)
ID Imbalance from DJ 436	804000 GD ID	\$	(140,230.92)
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	\$	27,532.30
Mizuho Journal DJ 476	804017 GD AN / OR	\$	4,929.37
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$	1,145.39
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$	9,360.99
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 C	\$	(7,333,542.22)
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		\$	13,996,265.68 Tie to Deferral Entry
483600 GD AN / OR	\$	2,337,208.43	Input fr GLE Sales
483000 GD AN / OR	\$	(6,069,289.71)	Input fr GLE Sales & Oracle entries
483730 GD AN / OR	\$	(3,601,460.94)	Input fr GLE Sales
			(7,333,542.22)
Total from GLE	\$	22,085,631.57	\$ (22,085,631.57)
Total - NUC (GD / ALL)	\$	22,085,631.57	\$ (22,085,631.57)

Idaho Sales Volumes

Consolidated Volumes

February/21 Description	Schedule	February/21 Billed	January/21 Unbilled	February/21 Unbilled	February/21 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	10,702,866	5,903,274	6,070,733	167,459	10,870,325	
Firm	111	3,264,298	1,660,976	1,726,206	65,230	3,329,528	
Firm	112	1,188	0	0	0	1,188	
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		13,968,352	7,564,250	7,796,939	232,689	14,201,041	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	292,051	292,051	302,376	10,325	302,376	
Transportation	147	96,668	96,668	91,408	(5,260)	91,408	
Transportation	159	5,495,310	0	0	0	5,495,310	
Transportation	169	0	0	0	0	0	
Total transportation		5,884,029	388,719	393,784	5,065	5,889,094	
Total sales		19,852,381	7,952,969	8,190,723	237,754	20,090,135	
Schedule Summary for Demand Deferral:							
Firm	101	10,702,866	5,903,274	6,070,733	167,459	10,870,325	
Firm	111	3,264,298	1,660,976	1,726,206	65,230	3,329,528	
Firm	112	1,188	0	0	0	1,188	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		13,968,352	7,564,250	7,796,939	232,689	14,201,041	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	10,702,866	5,903,274	6,070,733	167,459	10,870,325	
Firm	111	3,264,298	1,660,976	1,726,206	65,230	3,329,528	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		13,967,164	7,564,250	7,796,939	232,689	14,199,853	Volumes for PGA Commodity & Demand Amortization
Firm	112	1,188	0	0	0	1,188	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		13,968,352	7,564,250	7,796,939	232,689	14,201,041	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		5,884,029	388,719	393,784	5,065	5,889,094	
Check total sales		19,852,381	7,952,969	8,190,723	237,754	20,090,135	
		19,852,381	7,952,969	8,190,723		20,090,135	

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
<hr/>							
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