



Avista Corp.

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2021 June 25, AM 8:19
IDAHO PUBLIC
UTILITIES COMMISSION

June 25, 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 May 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 May, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$89,171. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$335,929. The year to date balance in the deferral account (including both commodity and demand) is a surcharge of \$889,421 (including interest). The amount of amortization recorded for the month is \$147,864 for a total surcharge balance of \$3,474,522 (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

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202105

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 06/04/2021 11:34 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 06/04/2021 11:38 AM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	2,422.41	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,015,700.41	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,013,278.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	5,223.61	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	36,809.03	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	31,585.42	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	563.59	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	425,663.76	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	425,100.17	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,831.47	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	150,695.10	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	147,863.63	Amortization Expense
Totals:						1,628,868.30	1,628,868.30	

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.

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: 202105
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<i>Keri Meister</i>	6/4/2021
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Expense Calculation			WASHINGTON		IDAHO	
	Total System Cost		Demand	Commodity	Demand	Commodity
	100%		68.81%	64.55%	31.19%	35.45%
GAS COSTS-DEMAND	804001	GD.AN				
TRANSPORT VARIABLE CHARGES	804002	GD.AN				
Total Demand Costs						
less variable costs charged to Commodity						
Total Current Demand Costs						
GAS COSTS-COMMODITY	804000	GD.AN				
GAS COSTS - FX HEDGE	804010	GD.AN				
GAS COSTS-TRANSACTION FEE	804017	GD.AN				
Gas Costs - Merchandise Processing Fee	804018	GD.AN				
GAS PURCHASES - FINANCIAL	804600	GD.AN				
GAS COSTS-INTRACO LDC GAS	804730	GD.AN				
GAS STORAGE WITHDRAWALS	808100	GD.AN				
GAS STORAGE INJECTIONS	808200	GD.AN				
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN				
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN				
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN				
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN				
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN				
AN Entitlement Penalty	495100	GD.AN				
plus variable costs from Demand						
Total Commodity Costs to be Allocated						
WA Entitlement Penalty	495100	GD.WA				
ID Entitlement Penalty	495100	GD.ID				
WA Imbalance Costs	804000	GD.WA				
ID Imbalance Costs	804000	GD.ID				
Total Commodity Costs						
Total Demand and Commodity						

804%, 808%, 811000, 483%, 495028, 495100

Total per GL 4,343,065.60
Check -

JET Entry - check	
Debits	Credits
1,628,868.30	(1,628,868.30)

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	4,457,469	0.09822	437,812.61	Schedule 101	2,518,275	0.08952	225,435.98
Schedule 102	8,599	0.09822	844.59	Schedule 111	1,443,773	0.08952	129,246.56
Schedule 111	2,827,756	0.08835	249,832.24	Schedule 112	89,062	0.08952	7,972.83
Schedule 112	18,675	0.08835	1,649.94	Schedule 131	0	0.08952	-
Schedule 131	0	0.05640	-	Schedule 132	0	0.08952	-
Schedule 132	65,395	0.05640	3,688.28	Total Demand	4,051,110		\$ 362,655.37
Schedule 146	2,309,343	0.00054	1,247.05		4,051,110		
Total Demand	9,687,237		\$ 695,074.70				
	9,687,237						check
COMMODITY				COMMODITY			
Schedule 101	4,457,469	0.16167	720,639.01	Schedule 101	2,518,275	0.16148	406,651.05
Schedule 102	8,599	0.16167	1,390.20	Schedule 111	1,443,773	0.16148	233,140.46
Schedule 111	2,827,756	0.16167	457,163.31	Schedule 112	89,062	0.16148	14,381.73
Schedule 112	18,675	0.16167	3,019.19	Schedule 131	0	0.16148	-
Schedule 131	0	0.16167	-	Schedule 132	0	0.16148	-
Schedule 132	65,395	0.16167	10,572.41	Total Commodity	4,051,110		\$ 654,173.24
Total Commodity	7,377,894		\$ 1,192,784.12		4,051,110		
	7,377,894						check
Deferral Calculation				Deferral Calculation			
	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity			check:
Deferral Expenses	1,541,186.98	1,359,949.85	698,584.82	743,343.95			
Deferral Revenue	(695,074.70)	(1,192,784.12)	(362,655.37)	(654,173.24)			
Total Deferred	\$ 846,112.27	\$ 167,165.72	\$ 335,929.46	\$ 89,170.71			
	WA Total	1,013,278.00	ID Total	425,100.17			

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	2,700,474.37	(0.01)
202103	1.00%	-	-	2,700,474.38	7,153,037	0.03732	266,951.34	2,841,316	0.03732	106,037.91	2,405.81	3,075,869.45	3,075,869.43	(0.02)
202104	1.00%	-	-	3,075,869.45	4,746,418	0.03732	177,136.32	1,826,242	0.03732	68,155.35	2,665.43	3,323,826.55	3,323,826.53	(0.02)
202105	1.00%	-	-	3,323,826.55	2,518,275	0.03732	93,982.02	1,443,773	0.03732	53,881.61	2,831.47	3,474,521.65	3,323,826.53	(150,695.12)
202106		-	-				-			-	-	-		
202107		-	-				-			-	-	-		
202108		-	-				-			-	-	-		
202109		-	-				-			-	-	-		
202110		-	-				-			-	-	-		
202111		-	-			pro-rated			pro-rated		-	-		
202112		-	-			pro-rated			pro-rated		-	-		
				-				93,982.02				53,881.61	2,831.47	THIS ROW USED TO CALC JET ENTRY
				C				A				A	B	

202105 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		2,831.47 B
Interest Expense	431600.GD.ID		(B)
Amortization	191000.GD.ID	150,695.10	A+B
Amort Expense	805110.GD.ID		147,863.63 A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

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

Idaho Sales Volumes

Consolidated Volumes

May/21	Schedule	May/21	April/21	May/21	May/21	Total	Notes
Description		Billed	Unbilled	Unbilled	Net Unbilled		
Schedule Summary for Commodity Deferral :							
Firm	101	3,229,848	1,955,788	1,244,215	(711,573)	2,518,275	
Firm	111	1,554,740	662,733	551,766	(110,967)	1,443,773	
Firm	112	89,062	0	0	0	89,062	
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		4,873,650	2,618,521	1,795,981	(822,540)	4,051,110	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	297,828	297,828	233,078	(64,750)	233,078	
Transportation	147	92,244	92,244	87,645	(4,599)	87,645	
Transportation	159	3,180,686	0	0	0	3,180,686	
Transportation	169	0	0	0	0	0	
Total transportation		3,570,758	390,072	320,723	(69,349)	3,501,409	
Total sales		8,444,408	3,008,593	2,116,704	(891,889)	7,552,519	
Schedule Summary for Demand Deferral:							
Firm	101	3,229,848	1,955,788	1,244,215	(711,573)	2,518,275	
Firm	111	1,554,740	662,733	551,766	(110,967)	1,443,773	
Firm	112	89,062	0	0	0	89,062	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		4,873,650	2,618,521	1,795,981	(822,540)	4,051,110	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	3,229,848	1,955,788	1,244,215	(711,573)	2,518,275	
Firm	111	1,554,740	662,733	551,766	(110,967)	1,443,773	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		4,784,588	2,618,521	1,795,981	(822,540)	3,962,048	Volumes for PGA Commodity & Demand Amortization
Firm	112	89,062	0	0	0	89,062	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		4,873,650	2,618,521	1,795,981	(822,540)	4,051,110	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		3,570,758	390,072	320,723	(69,349)	3,501,409	
Check total sales		8,444,408	3,008,593	2,116,704	(891,889)	7,552,519	
		8,444,408	3,008,593	2,116,704		7,552,519	

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 Q2'21 - 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