

Avista Corp.

1411 East Mission P.O. Box 3727 Spokane, Washington 99220-0500 Telephone 509-489-0500 Toll Free 800-727-9170

July 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 June 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 June, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$28,910. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$448,796. The year to date balance in the deferral account (including both commodity and demand) is a surcharge of \$1,310,223 (including interest). The amount of amortization recorded for the month is \$97,184 for a total surcharge balance of \$3,574,642 (including interest).

Per Order No. 34825, the Company has included a confidential Quarterly Commodity WACOG Forecast update in this PGA Monthly Activity Report as Attachment A for the period July 2021 – June 2022. In accordance with Case No. GNR-U-20-01, Order No. 34602, which suspends the requirement to file physical copies, it will be sent electronically with the monthly deferral report.

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** 

2021 JUL 30 PM I2: 25

Effective Date: 202106

Last Saved by:

Keri Meister

Submitted by:

Keri Meister

Approved by:

Last Update: 07/07/2021 10:50 AM Approval Requested: 07/07/2021 10:51 AM

	Ser.	Jur.	S.I.	Debit	Credit	Comment
ENERGY DEFERRALS	GD	WA	DL	0.00	5,168.67	Interest
OV PGA DEFERRED	GD	WA	DL	1,015,047.08	0.00	Deferral
ENT UNRECOVERED GAS	GD	WA	DL	0.00	1,009,878.41	Deferral Expense
ENERGY DEFERRALS	GD	WA	DL	0.00	5,306.86	Interest
E GAS COSTS	GD	WA	DL	24,750.09	0.00	Amortization
COVERABLE GAS COSTS	GD	WA	DL	0.00	19,443.23	Amortization Expense
ENERGY DEFERRALS	GD	ID	DL	0.00	916.14	Interest
OV PGA DEFERRED	GD	ID	DL	420,801.75	0.00	Deferral
ENT UNRECOVERED GAS	GD	ID	DL	0.00	419,885.61	Deferral Expense
ENERGY DEFERRALS	GD	ID	DL	0.00	2,935.93	Interest
E GAS COSTS	GD	ID	DL	100,120.12	0.00	Amortization
COVERABLE GAS COSTS	GD	ID	DL	0.00	97,184.19	Amortization Expense
			Totals:	1,560,719.04	1,560,719.04	

ered commodity and demand costs amortization of recoverable costs

June 2021 Page 2 of 7 Printed 07/07/2021 at 10:51 AM

Effective Date: 202106

Last Saved by:

Keri Meister

Submitted by:

Keri Meister

y. Keri wielste

Approved by:

Last Update: 07/07/2021 10:50 AM

Approval Requested: 07/07/2021 10:51 AM

| Corporate Accounting use Only | Time In Time

# KEY: Manual input GLWand

WA Total

Total	WASHIN	GTON	IDAHO			
System Cost	Demand	Commodity	Demand	Commodity		
100%	68,81%	64.33%	31.19%	35.67%		
2,197,743.32						
23,484.18						
2,221,227.50						
(23,484.18)	4 540 007 40		005 470 44			
2,197,743.32	1,512,267.18		685,476.14			
9,735,081.91						
76,041,21						
27,836.94			-			
14.252.14						
(751,048.88)			100			
1,822,488.11						
2,755,20						
(6,921,186.49)						
(29,068,67)						
(463,068,56)						
362,745,00						
(2,225,410.06)						
(468,750.00)						
23,484.18						
1,206,152.03		775,917.60		430,234.43		
			19			
(59,607.33)		(59,607.33)	,			
(32,210.58)		(55,007.55)		(32,210.58		
1,114,334.12				(52,2.0.00		
3,312,077.44	\$ 1,512,267.18 \$	716,310.27	\$ 685,476.14	\$ 398,023,85		

1 to 1 to 10	WASHING	TON		F	IDAH	10	
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	2.740,706	0.09822	269,192,14	Schedule 101	1,493,810	0.08952	133,725.87
Schedule 102	4,893	0.09822	480.59	Schedule 111	1,110,268	0.08952	99,391.19
Schedule 111	1,934,595	0.08835	170,921.47	Schedule 112	39,804	0.08952	3,563.25
Schedule 112	36,635	0,08835	3,236,70	Schedule 131	0	0.08952	
Schedule 131	0	0.05640		Schedule 132	0	0.08952	
Schedule 132	51,440	0.05640	2,901.22	Total Demand	2,643,882		\$ 236,680.32
Schedule 146	2,001,614	0.00054	1,080,87	A	2,643,882		
Total Demand	6,769,883	designation of the second	\$ 447,812.99			heck	
	6.769.883			1 -			
	CALL PROPERTY OF	heck					
COMMODITY				COMMODITY			
Schedule 101	2.740.706	0.16167	443,089,94	Schedule 101	1,493,810	0.16148	241,220,44
Schedule 102	4,893	0.16167	791.05	Schedule 111	1,110,268	0.16148	179,286,08
Schedule 111	1,934,595	0.16167	312,765,97	Schedule 112	39.804	0.16148	6,427.55
Schedule 112	36,635	0.16167	5,922,78	Schedule 131	0	0.16148	
Schedule 131	0	0.16167	-	Schedule 132	0	0.16148	
Schedule 131		0.16167	8.316.30	Total Commodity	2,643,882		\$ 426,934,07
Schedule 132	51,440				2,643,882 2,643,882		\$ 426,934.07
	51,440 4,768,269		8,316.30 \$ 770,886.05		2,643,882	check	\$ 426,934.07
Schedule 132	51,440 <b>4,768,269</b> 4,768,269				2,643,882	heck	\$ 426,934.07
Schedule 132	51,440 <b>4,768,269</b> 4,768,269	0.16167 check			2,643,882	check	\$ 426,934.07
Schedule 132 Total Commodity	51,440 <b>4,768,269</b> 4,768,269	0.16167	\$ 770,886.05	Total Commodity	2,643,882	check	\$ 426,934.07
Schedule 132 Total Commodity	51,440 4,768,269 4,768,269 Washington	0.16167 check Washington	\$ 770,886.05	Total Commodity	2,643,882	check	\$ 426,934.07
Schedule 132 Total Commodity  Deferral Calculation	51,440 4,768,269 4,768,269 Washington Demand	0.16167  check  Washington Commodity	\$ 770,886.05 Idaho Demand	Idaho Commodity 398,023.85	2,643,882	heck	\$ 426,934.07

ID Total

419,885.61

1,009,878.41

### 3,312,077.44

JET Entry - check								
ebits	Credits							
1.560.719.04	(1.560.719.04)							

H:\Natural	Gas	Accounting\Gas	Deferrals\2021	WA-ID	Deferrals\2021	WA-ID	Deferral	Am

#### iA Deferral

MONTHLY RECON	GL WAND BALANCES	Ending Balance	Interest	Demand	Commodity	Beginning Balance	Annual xfer of balance per PGA to 191000
(0.0	(579,497.95)	(579,497.95)	(752.79)	(482,155.36)	228,016.72	(324,606.52)	
0.0	(831,684.21)	(831,684.21)	(1,175.01)	(425,223.19)	174,211.94	(579,497.95)	men - Tell
(0.0)	(676,119.77)	(676,119.77)	(1,255.46)	(271,441.84)	428,261.75	(831,684.21)	
(0.0	(758,458.28)	(758,458.28)	(1,194.49)	68,475.73	(149,619.75)	(676,119.77)	
(0.00	(599,834.88)	(599,834.88)	(1,130.97)	329,951.02	(170,196.65)	(758,458.28)	
(0.0)	(367,307.01)	(367,307.00)	(805.28)	366,411.87	(133,078.72)	(599,834.88)	
(0.0)	(19,499.81)	(19,499.81)	(322.07)	490,251.29	(142,122.03)	(367,307.00)	APPLANTED TO
0.00	207,932.97	207,932.97	156.90	493,560.45	(266,284.58)	(19,499.81)	FL THE HAND
0.0	395,766.84	395,766.84	502.66	415,239.09	(227,907.89)	207,932.97	1
0.0	325,707.39	325,707.38	600.73	12,137.97	(82,798.15)	395,766.84	
(0.0)	(143,446.20)	(143,446.20)	(119.44)	(257,048.19)	113,721.42	-	(325,707.38)
0.0	(183,332.60)	(183,332.60)	(272.09)	(478,476.11)	438,861.80	(143,446.20)	
0.00	(329,217.20)	(329,217.20)	(213.47)	(512,323.13)	366,652.00	(183,332.60)	
21.1	657,534.03	657,512.86	136.73	(600,400.35)	1,586,993.68	(329,217.20)	-
110.4	272,707.10	272,596.64	387.38	(191,210.93)	(194,092.67)	657,512.86	
0.0	463,757.71	463,757.71	306.69	102,251.86	88,602.52	272,596.64	
0.0	889,421.47	889,421.47	563.59	335,929.46	89,170.71	463,757.71	7
(420,801.74	889,421.47	1,310,223.21	916.14	448,795.82	(28,910.22)	889,421.47	
		1,310,223.21				1,310,223.21	
		1,310,223.21				1,310,223.21	b71
		1,310,223.21				1,310,223.21	
		1,310,223.21				1,310,223.21	
		1,310,223.21	-			1,310,223.21	
		1,310,223.21				1,310,223.21	

202106 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
419600.GD.ID		916.14	c
431600.GD.ID			c
191010.GD.ID	420,801.75	5	A+B+
805120.GD.ID		419,885.61	(A+B)

0.00 check s/b 0

#### NOVEMBER ENTRY TO XFER BALANCES:

191010.GD.ID	D
191000.GD.ID	

r	Beginning Balance	Schedule 101 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
	(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
	(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
	(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
-	(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
T	(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
Т	(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
1	(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
T	(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
Т	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	(0.00
T	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	(0.00
)	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
Т	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
T	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
	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
Т	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
T	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
	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	3,474,521.63	(0.02
T	3,474,521.65	1,493,810	0.03732	55,748.99	1,110,268	0.03732	41,435.20	2,935.93	3,574,641.77	3,474,521.63	(100,120.14
T	3,574,641.77								3,574,641.77		
T	3,574,641.77					2			3,574,641.77		
T	3,574,641.77		Philips How	and the		1	in the second	F F 1-1	3,574,641.77		
T	3,574,641.77			1					3,574,641.77		4
Г	3,574,641.77		pro-rated			pro-rated		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3,574,641.77	Contract Con	
Г	3,574,641.77		pro-rated	-17-1	THE STATE OF	pro-rated		1 pr = 1	3,574,641.77		

55,748.99 41,435.20 2,935.93 THIS ROW USED TO CALC JET ENTRY

## 06 UPDATE DATE MONTHLY TO CALC JET ENTRY

DR	CR	
	2,935.93	В
The state of the state of		(B)
100,120.12	Secretary of the second	A+B
	97,184.19	A

0.00 check s/b 0

A

## NTRY - LARGE CUSTOMER REFUND

	С
100	

dule		June/21 Billed	May/21 Unbilled	June/21 Unbilled	June/21 Net Unbilled	Total	Notes
Deferral :							
	101	2,049,535	1,244,215	688,490	(555,725)	1,493,810	
	111	1,265,982	551,766	396,052	(155,714)	1,110,268	,
	112	39,804	0	0	0	39,804	
	131	0	0	0	0	0	Notify Rates Dept if used
	132	0	0	0	0	0	
	132J	0	0	0	0	0	
		3,355,321	1,795,981	1,084,542	(711,439)	2,643,882	Total sales for PGA commodity deferral
		5,555,521	1,700,001	1,00 1,0 12	(111,100)		includes interruptible rate schedules
	146	233,028	233,078	266,134	33,056	266,084	
	147	87,635	87,645	106,430	18,785	106,420	
	159	2,674,667	0	0	0	2,674,667	
	169	0	0	0	0	0	
	_	2,995,330	320,723	372,564	51,841	3,047,171	
		6,350,651	2,116,704	1,457,106	(659,598)	5,691,053	
						_	
ferral:	101	2,049,535	1,244,215	688,490	(555,725)	1,493,810	
	111	1,265,982	551,766	396,052	The second secon	1,110,268	
	112	39,804	0	390,032	(15 <mark>5,714)</mark> 0	39,804	
	131	0	0	0	0	0	
	132	0	0	0	0	0	
	132_	3,355,321	1,795,981	1,084,542	(711,439)	2,643,882	
		3,333,321	1,795,961	1,004,542	(711,433)	2,043,002	excludes interruptible rate schedules
and Dema	nd Amor	tization:					
	101	2,049,535	1,244,215	688,490	(555,725)	1,493,810	
	111	1,265,982	551,766	396,052	(155,714)	1,110,268	
	131	0	0	0	0		Notify Rates Dept if used
	132J	0	0	0	0		Special amortization rate
		3,315,517	1,795,981	1,084,542	(711,439)		Volumes for PGA Commodity & Demand Amortization
	440	20.004		•		20.004	
	112	39,804	0	0	0		Annual lump sum amortization
	131	0	0	0	0		Annual lump sum amortization
	132	0	0	0	0	0	Annual lump sum amortization
		3,355,321	1,795,981	1,084,542	(711,439)	2,643,882	
440 400		0	0	0	54.044	0	
146 - 169)		2,995,330	320,723	372,564	51,841	3,047,171	
		6,350,651	2,116,704	1,457,106	(659,598)	5,691,053	<b>=</b>
		6,350,651	2,116,704	1,457,106		5,691,053	

\2021 ID Calendar Sales Volumes

GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes	
			PREVIOUS Nov'19-Oct'20	NEW Nov'20-Oct'21	3.25%	UPDATED QUARTERLY	Updated for Q2'21 - DONE
191010 GD WA	101 - 132	Debit	\$0.1528 <mark>4</mark>	\$0.16167		Changes annually with PGA filing	
191010 GD WA	101/102 111/112 131/132 146/126/116	Debit Debit Debit Debit	\$0.09651 \$0.08727 \$0.05591 \$0.00054	\$0.09822 \$0.08835 \$0.05640 \$0.00054		Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing	
191000 GD WA	101/102 111 131 146	<credit> <credit> <credit> <credit></credit></credit></credit></credit>	(\$0.00409) (\$0.01035) \$0.00000 \$0.00000	\$0.00699 \$0.00013 \$0.00000 \$0.00000		Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing	
					1.00%	UPDATED ANNUALLY IN JANUARY	Cheryl needs to know when this changes (emailed Cheryl new rate 1.15.21)
191010 GD ID 191010 GD ID	101 - 132 101/111/112	Debit Debit	\$0.15199 \$0.09295	\$0.16148 \$0.08952		Changes annually with PGA filing Changes annually with PGA filing	
191000 GD ID	101 111 112 146	Debit Debit Debit Debit	\$0.03604 \$0.03604 \$0.00000 \$0.00000	\$0.03732 \$0.03732 \$0.00000 \$0.00000		Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing	