



Avista Corp.

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August 31, 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 July 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 July, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$107,283. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$518,313. The year to date balance in the deferral account (including both commodity and demand) is a surcharge of \$1,937,172 (including interest). The amount of amortization recorded for the month is \$73,436 for a total surcharge balance of \$3,651,088 (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 AUG 31 AM 10:47
IDAHO PUBLIC
UTILITIES COMMISSION

Effective Date: 202107

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

Last Update: 08/04/2021 4:27 PM
 Approval Requested: 08/04/2021 4:29 PM

	Ser.	Jur.	S.I.	Debit	Credit	Comment
ENERGY DEFERRALS	GD	WA	DL	0.00	8,429.82	Interest
OV PGA DEFERRED	GD	WA	DL	1,396,451.37	0.00	Deferral
ENT UNRECOVERED GAS	GD	WA	DL	0.00	1,388,021.55	Deferral Expense
ENERGY DEFERRALS	GD	WA	DL	0.00	5,367.25	Interest
E GAS COSTS	GD	WA	DL	19,902.30	0.00	Amortization
COVERABLE GAS COSTS	GD	WA	DL	0.00	14,535.05	Amortization Expense
ENERGY DEFERRALS	GD	ID	DL	0.00	1,352.52	Interest
OV PGA DEFERRED	GD	ID	DL	626,948.84	0.00	Deferral
ENT UNRECOVERED GAS	GD	ID	DL	0.00	625,596.32	Deferral Expense
ENERGY DEFERRALS	GD	ID	DL	0.00	3,009.47	Interest
E GAS COSTS	GD	ID	DL	76,445.79	0.00	Amortization
COVERABLE GAS COSTS	GD	ID	DL	0.00	73,436.32	Amortization Expense
			Totals:	2,119,748.30	2,119,748.30	

ered commodity and demand costs
 amortization of recoverable costs

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<i>Keri Meister</i>	<u>8/4/2021</u>
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

KEY: Manual Input
GLWand

Total System Cost	WASHINGTON		IDAHO	
	Demand	Commodity	Demand	Commodity
100%	68.81%	65.28%	31.19%	34.72%
2,238,962.86				
9,049.24				
2,248,012.10				
(9,049.24)				
2,238,962.86	1,540,630.34		698,332.52	
8,817,980.16				
(85,462.26)				
24,227.07				
16,970.87				
(1,110,497.91)				
1,505,060.86				
10,884.16				
(2,791,053.17)				
(43,538.97)				
(1,949,104.09)				
1,178,390.26				
(3,642,037.75)				
(468,750.00)				
-				
9,049.24				
1,472,118.47		960,998.94		511,119.53
-				
(148,454.93)		(148,454.93)		
(79,109.29)				(79,109.29)
1,244,554.25				
3,483,517.11	\$ 1,540,630.34	\$ 812,544.01	\$ 698,332.52	\$ 432,010.24

3,483,517.11

JET Entry - check	
Debits	Credits
2,119,748.30	(2,119,748.30)

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	2,045,371	0.09822	200,896.34	Schedule 101	1,033,761	0.08952	92,542.28
Schedule 102	3,096	0.09822	304.09	Schedule 111	933,986	0.08952	83,610.43
Schedule 111	1,663,592	0.08835	146,978.35	Schedule 112	43,195	0.08952	3,866.82
Schedule 112	26,207	0.08835	2,315.39	Schedule 131	0	0.08952	-
Schedule 131	0	0.05640	-	Schedule 132	0	0.08952	-
Schedule 132	42,047	0.05640	2,371.45	Total Demand	2,010,942		\$ 180,019.53
Schedule 146	2,081,435	0.00054	1,123.97		2,010,942		
Total Demand	5,861,748		\$ 353,989.60				
	5,861,748						check
COMMODITY				COMMODITY			
Schedule 101	2,045,371	0.16167	330,675.13	Schedule 101	1,033,761	0.16148	166,931.73
Schedule 102	3,096	0.16167	500.53	Schedule 111	933,986	0.16148	150,820.06
Schedule 111	1,663,592	0.16167	268,952.92	Schedule 112	43,195	0.16148	6,975.13
Schedule 112	26,207	0.16167	4,236.89	Schedule 131	0	0.16148	-
Schedule 131	0	0.16167	-	Schedule 132	0	0.16148	-
Schedule 132	42,047	0.16167	6,797.74	Total Commodity	2,010,942		\$ 324,726.91
Total Commodity	3,780,313		\$ 611,163.20		2,010,942		
	3,780,313						check

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check:
Deferral Expenses	1,540,630.34	812,544.01	698,332.52	432,010.24	-
Deferral Revenue	(353,989.60)	(611,163.20)	(180,019.53)	(324,726.91)	-
Total Deferred	\$ 1,186,640.75	\$ 201,380.80	\$ 518,312.99	\$ 107,283.33	
WA Total		1,388,021.55	ID Total	625,596.32	

er	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
	(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
	(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
	(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
	(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
	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)
	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)
37)	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)
	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)
	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)
	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)
	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)
	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	3,574,641.75	(0.02)
	3,574,641.77	1,033,761	0.03732	38,579.96	933,986	0.03732	34,856.36	3,009.47	3,651,087.56	3,574,641.75	(76,445.81)
	3,651,087.56			-			-	-	3,651,087.56		
	3,651,087.56			-			-	-	3,651,087.56		
	3,651,087.56			-			-	-	3,651,087.56		
	3,651,087.56		pro-rated			pro-rated		-	3,651,087.56		
	3,651,087.56		pro-rated			pro-rated		-	3,651,087.56		
				38,579.96			34,856.36	3,009.47			
				A			A	B			

THIS ROW USED TO CALC JET ENTRY

07 UPDATE DATE MONTHLY TO CALC JET ENTRY

DR	CR	
	3,009.47	B
		(B)
76,445.79		A+B
	73,436.32	A

0.00 check s/b 0

ENTRY - LARGE CUSTOMER REFUND

		C

Account	July/21 Billed	June/21 Unbilled	July/21 Unbilled	July/21 Net Unbilled	Total	Notes
Commodity Deferral :						
101	1,147,383	688,490	574,868	(113,622)	1,033,761	
111	907,263	396,052	422,775	26,723	933,986	
112	43,195	0	0	0	43,195	
131	0	0	0	0	0	Notify Rates Dept if used
132	0	0	0	0	0	
132J	0	0	0	0	0	
	2,097,841	1,084,542	997,643	(86,899)	2,010,942	Total sales for PGA commodity deferral, includes interruptible rate schedules
146	266,204	266,134	390,472	124,338	390,542	
147	106,450	106,430	83,606	(22,824)	83,626	
159	3,496,844	0	0	0	3,496,844	
169	0	0	0	0	0	
	3,869,498	372,564	474,078	101,514	3,971,012	
	5,967,339	1,457,106	1,471,721	14,615	5,981,954	
Commodity Demand Deferral:						
101	1,147,383	688,490	574,868	(113,622)	1,033,761	
111	907,263	396,052	422,775	26,723	933,986	
112	43,195	0	0	0	43,195	
131	0	0	0	0	0	
132	0	0	0	0	0	
	2,097,841	1,084,542	997,643	(86,899)	2,010,942	Total sales for PGA demand deferral, excludes interruptible rate schedules
Commodity Demand Amortization:						
101	1,147,383	688,490	574,868	(113,622)	1,033,761	
111	907,263	396,052	422,775	26,723	933,986	
131	0	0	0	0	0	Notify Rates Dept if used
132J	0	0	0	0	0	Special amortization rate
	2,054,646	1,084,542	997,643	(86,899)	1,967,747	Volumes for PGA Commodity & Demand Amortization
112	43,195	0	0	0	43,195	Annual lump sum amortization
131	0	0	0	0	0	Annual lump sum amortization
132	0	0	0	0	0	Annual lump sum amortization
	2,097,841	1,084,542	997,643	(86,899)	2,010,942	
	0	0	0	0	0	
146 - 169)	3,869,498	372,564	474,078	101,514	3,971,012	
	5,967,339	1,457,106	1,471,721	14,615	5,981,954	
	5,967,339	1,457,106	1,471,721		5,981,954	

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 Q3'21 - DONE
191010 GD WA	101 - 132	Debit	\$0.15284	\$0.16167		Changes annually with PGA filing
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
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
						1.00% UPDATED ANNUALLY IN JANUARY Cheryl needs to know when this changes (emailed Cheryl new rate 1.15.21)
191010 GD ID	101 - 132	Debit	\$0.15199	\$0.16148		Changes annually with PGA filing
191010 GD ID	101/111/112	Debit	\$0.09295	\$0.08952		Changes annually with PGA filing
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