



Avista Corp.

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

September 24, 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 August 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 August, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$352,262. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$477,060. The year to date balance in the deferral account (including both commodity and demand) is a surcharge of \$2,063,637 (including interest). The amount of amortization recorded for the month is \$81,413 for a total surcharge balance of \$3,735,577 (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 SEP 24 AM 9:44
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: 202108
 Last Update: 09/04/2021 8:41 AM
 Approval Requested: 09/04/2021 8:41 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	10,876.62	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	412,861.78	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	401,985.16	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	5,423.86	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	21,964.03	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	16,540.17	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	1,666.31	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	126,464.76	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	124,798.45	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	3,076.49	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	84,489.29	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	81,412.80	Amortization Expense
Totals:						645,779.86	645,779.86	

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
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<i>Keri Meister</i>	9/4/2021
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

WASHINGTON / IDAHO GAS COSTS 202108

KEY: Manual Input
OLWard

Expense Calculation	System Cost	WASHINGTON		IDAHO		
		Demand	Commodity	Demand	Commodity	
	100%	68.81%	65.93%	31.19%	34.07%	
GAS COSTS-DEMAND	804001 GD.AN	2,167,861.18				
TRANSPORT VARIABLE CHARGES	804002 GD.AN	4,409.80				
Total Demand Costs		2,172,270.98				
less variable costs charged to Commodity		(4,409.80)				
Total Current Demand Costs		2,167,861.18	1,491,705.28	676,155.90		
GAS COSTS-COMMODITY	804000 GD.AN	6,305,965.69				
GAS COSTS - FX HEDGE	804010 GD.AN	45,383.51				
GAS COSTS-TRANSACTION FEE	804017 GD.AN	25,771.70				
Gas Costs - Merchandise Processing Fee	804018 GD.AN	12,329.18				
GAS PURCHASES - FINANCIAL	804600 GD.AN	(1,107,538.17)				
GAS COSTS-INTRACO LDC GAS	804730 GD.AN	417,107.05				
GAS STORAGE WITHDRAWALS	808100 GD.AN	123,880.01				
GAS STORAGE INJECTIONS	808200 GD.AN	(706,816.92)				
GAS USED FOR PRODUCTS EXTRACTION	811000 GD.AN	(53,777.57)				
SALES FOR RESALE PHYSICAL-GAS	483000 GD.AN	(1,373,742.08)				
SALES FOR RESALE-FINANCIAL GAS	483600 GD.AN	1,092,116.68				
SALES FOR RESALE-INTRACO LDC GAS	483730 GD.AN	(4,205,426.43)				
DEFERRED EXCHANGE RESERVATION FEE	495028 GD.AN	(468,750.00)				
AN Entitlement Penalty	495100 GD.AN	-				
plus variable costs from Demand		4,409.80				
Total Commodity Costs to be Allocated		111,114.48	73,257.76	37,856.69		
WA Entitlement Penalty	495100 GD.WA	-				
ID Entitlement Penalty	495100 GD.ID	-				
WA Imbalance Costs	804000 GD.WA	(64,364.96)		(64,364.96)		
ID Imbalance Costs	804000 GD.ID	(30,981.36)			(30,981.36)	
Total Commodity Costs		15,768.13				
Total Demand and Commodity		2,183,629.31	\$ 1,491,705.28	\$ 6,892.80	\$ 676,155.90	\$ 6,875.33

804%, 808%, 811000, 483%, 495028, 495100
Total per GL Check 2,183,629.31

JET Entry - check	
Debits	Credits
645,779.86	(645,779.86)

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	2,327,290	0.09822	228,586.42	Schedule 101	1,138,852	0.08952	101,950.03
Schedule 102	3,614	0.09822	354.97	Schedule 111	1,042,627	0.08952	93,335.97
Schedule 111	1,901,151	0.08935	167,966.69	Schedule 112	42,556	0.08952	3,809.61
Schedule 112	29,262	0.08935	2,585.30	Schedule 131	0	0.08952	-
Schedule 131	0	0.05540	-	Schedule 132	0	0.08952	-
Schedule 132	42,398	0.05540	2,391.25	Total Demand	2,224,035		\$ 199,095.61
Schedule 146	1,753,118	0.00054	946.68				
Total Demand	6,056,833		\$ 402,831.31			check	
	6,056,833		check				
COMMODITY				COMMODITY			
Schedule 101	2,327,290	0.16167	376,252.97	Schedule 101	1,138,852	0.16148	183,901.82
Schedule 102	3,614	0.16167	584.28	Schedule 111	1,042,627	0.16148	168,363.41
Schedule 111	1,901,151	0.16167	307,359.08	Schedule 112	42,556	0.16148	6,871.94
Schedule 112	29,262	0.16167	4,750.79	Schedule 131	0	0.16148	-
Schedule 131	0	0.16167	-	Schedule 132	0	0.16148	-
Schedule 132	42,398	0.16167	6,854.48	Total Commodity	2,224,035		\$ 356,137.17
Total Commodity	4,303,715		\$ 695,781.60			check	
	4,303,715		check				

Deferral Calculation	Washington		Idaho		check:
	Demand	Commodity	Demand	Commodity	
Deferral Expenses	1,491,705.28	8,892.80	676,155.90	6,875.33	-
Deferral Revenue	(402,831.31)	(695,781.60)	(199,095.61)	(356,137.17)	-
Total Deferred	\$ 1,088,873.97	\$ (686,888.81)	\$ 477,060.29	\$ (362,261.84)	
WA Total		401,985.16	ID Total	124,798.45	

Avista Corporation
State of Idaho
Current Unrecovered PGA Deferral
Account 191010

Month Ending	Interest Rate	Annual xfer of balance per PGA to 191000	Beginning Balance	Commodity	Demand	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
202001	2.00%	-	(324,606.52)	228,016.72	(482,155.36)	(752.79)	(579,497.95)	(579,497.95)	(0.00)
202002	2.00%	-	(579,497.95)	174,211.94	(425,223.19)	(1,175.01)	(831,684.21)	(831,684.21)	0.00
202003	2.00%	-	(831,684.21)	428,261.75	(271,441.84)	(1,255.46)	(676,119.77)	(676,119.77)	(0.00)
202004	2.00%	-	(676,119.77)	(149,619.75)	68,475.73	(1,194.49)	(758,458.28)	(758,458.28)	(0.00)
202005	2.00%	-	(758,458.28)	(170,196.65)	329,951.02	(1,130.97)	(599,834.88)	(599,834.88)	(0.00)
202006	2.00%	-	(599,834.88)	(133,078.72)	366,411.87	(805.28)	(367,307.00)	(367,307.01)	(0.01)
202007	2.00%	-	(367,307.00)	(142,122.03)	490,251.29	(322.07)	(19,499.81)	(19,499.81)	(0.00)
202008	2.00%	-	(19,499.81)	(266,284.58)	493,560.45	156.90	207,932.97	207,932.97	0.00
202009	2.00%	-	207,932.97	(227,907.89)	415,239.09	502.66	395,766.84	395,766.84	0.00
202010	2.00%	-	395,766.84	(82,798.15)	12,137.97	600.73	325,707.38	325,707.39	0.01
202011	2.00%	(325,707.38)	-	113,721.42	(257,048.19)	(119.44)	(143,446.20)	(143,446.20)	(0.00)
202012	2.00%	-	(143,446.20)	438,861.80	(478,476.11)	(272.09)	(183,332.60)	(183,332.60)	0.00
202101	1.00%	-	(183,332.60)	366,652.00	(512,323.13)	(213.47)	(329,217.20)	(329,217.20)	0.00
202102	1.00%	-	(329,217.20)	1,586,993.68	(600,400.35)	136.73	657,512.86	657,534.03	21.17
202103	1.00%	-	657,512.86	(194,092.67)	(191,210.93)	387.38	272,596.64	272,707.10	110.46
202104	1.00%	-	272,596.64	88,602.52	102,251.86	306.69	463,757.71	463,757.71	0.00
202105	1.00%	-	463,757.71	89,170.71	335,929.46	563.59	889,421.47	889,421.47	0.00
202106	1.00%	-	889,421.47	(28,910.22)	448,795.82	916.14	1,310,223.21	1,310,223.22	0.01
202107	1.00%	-	1,310,223.21	107,283.33	518,312.99	1,352.52	1,937,172.05	1,937,172.06	0.01
202108	1.00%	-	1,937,172.05	(352,261.84)	477,060.29	1,666.31	2,063,636.81	1,937,172.06	(126,464.75)
202109			2,063,636.81			-	2,063,636.81		
202110			2,063,636.81			-	2,063,636.81		
202111			2,063,636.81			-	2,063,636.81		
202112			2,063,636.81			-	2,063,636.81		

D (325,707.38) A (352,261.84) B 477,060.29 C 1,666.31 THIS ROW USED TO CALC JET ENTRY

202108 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		1,666.31 C
Interest Expense	431600.GD.ID		C
Demand+Comm Def	191010.GD.ID	126,464.76	A+B+C
Deferral Expense	805120.GD.ID	124,798.45	(A+B)

0.00 check s/b 0

SEPTEMBER ENTRY TO XFER BALANCES:

191010.GD.ID		D
191000.GD.ID	-	

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	3,474,521.63	(0.02)
202106	1.00%	-	-	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)
202107	1.00%	-	-	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	3,651,087.54	(0.02)
202108	1.00%	-	-	3,651,087.56	1,138,852	0.03732	42,501.96	1,042,627	0.03732	38,910.84	3,076.49	3,735,576.84	3,651,087.54	(84,489.30)
202109	-	-	-	3,735,576.84	-	pro-rated	-	-	pro-rated	-	-	3,735,576.84	-	-
202110	-	-	-	3,735,576.84	-	pro-rated	-	-	pro-rated	-	-	3,735,576.84	-	-
202111	-	-	-	3,735,576.84	-	(0.01498)	-	-	(0.01498)	-	-	3,735,576.84	-	-
202112	-	-	-	3,735,576.84	-	(0.01498)	-	-	(0.01498)	-	-	3,735,576.84	-	-

C 42,501.96 A 38,910.84 A 3,076.49 B THIS ROW USED TO CALC JET ENTRY

202108 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income 419600.GD.ID		3,076.49 B
Interest Expense 431600.GD.ID		(B)
Amortization 191000.GD.ID	84,489.29	A+B
Amort Expense 805110.GD.ID		81,412.80 A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

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

Idaho Sales Volumes

Consolidated Volumes

August/21 Description	Schedule	August/21 Billed	July/21 Unbilled	August/21 Unbilled	August/21 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	1,027,420	574,868	686,300	111,432	1,138,852	
Firm	111	903,344	422,775	562,058	139,283	1,042,627	
Firm	112	42,556	0	0	0	42,556	
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		1,973,320	997,643	1,248,358	250,715	2,224,035	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	390,472	390,472	233,542	(156,930)	233,542	
Transportation	147	83,606	83,606	95,610	12,004	95,610	
Transportation	159	3,116,526	0	0	0	3,116,526	
Transportation	169	0	0	0	0	0	
Total transportation		3,590,604	474,078	329,152	(144,926)	3,445,678	
Total sales		5,563,924	1,471,721	1,577,510	105,789	5,669,713	
Schedule Summary for Demand Deferral:							
Firm	101	1,027,420	574,868	686,300	111,432	1,138,852	
Firm	111	903,344	422,775	562,058	139,283	1,042,627	
Firm	112	42,556	0	0	0	42,556	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		1,973,320	997,643	1,248,358	250,715	2,224,035	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	1,027,420	574,868	686,300	111,432	1,138,852	
Firm	111	903,344	422,775	562,058	139,283	1,042,627	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		1,930,764	997,643	1,248,358	250,715	2,181,479	Volumes for PGA Commodity & Demand Amortization
Firm	112	42,556	0	0	0	42,556	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		1,973,320	997,643	1,248,358	250,715	2,224,035	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		3,590,604	474,078	329,152	(144,926)	3,445,678	
Check total sales		5,563,924	1,471,721	1,577,510	105,789	5,669,713	

WASHINGTON	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting	Interest Rates	Notes
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WASHINGTON INTEREST RATE:

FERC Natural Gas Interest Rate

<https://ferc.gov/enforcement-legal/enforcement/interest-rates>

3.25%

 Updated for Q3'21 - DONE

WASHINGTON DEFERRAL RATES:

	GL Account	Rate Schedule	Balance Sheet Impact	PREVIOUS Nov'19-Oct'20	NEW Nov'20-Oct'21	Notes
Commodity	191010 GD WA	101 - 132	Debit	\$0.15284	\$0.16167	Changes annually with PGA filing
Demand	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:

	GL Account	Rate Schedule	Balance Sheet Impact	PREVIOUS Nov'19-Oct'20	NEW Nov'20-Oct'21	Notes
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	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting	Interest Rates	Notes
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IDAHO INTEREST RATE:

Customer Deposit Rate changes annually
puc.idaho.gov (Year 2021 Order # 34866)

1.00%

 UPDATED ANNUALLY IN JANUARY

IDAHO DEFERRAL RATES:

	GL Account	Rate Schedule	Balance Sheet Impact	PREVIOUS Nov'19-Oct'20	NEW Nov'20-Aug'21	Notes
Commodity	191010 GD ID	101 - 132	Debit	\$0.15199	\$0.16148	Changes annually with PGA filing
Demand	191010 GD ID	101/111/112	Debit	\$0.09295	\$0.08952	Changes annually with PGA filing

IDAHO AMORTIZATION RATES:

	GL Account	Rate Schedule	Balance Sheet Impact	PREVIOUS Nov'19-Oct'20	NEW Nov'20-Aug'21	Notes
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