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IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corp.

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

October 29, 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 September 2021. This information is submitted in compliance with Order Number 35151 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-21-04). This report is being filed in electronic format only per approval from the filing center.

For the month of September, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$11,838. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$411,386. The cumulative 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 \$49,506 for a total surcharge balance of \$4,581,506 (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 October 2021 – October 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

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: 202109
Last Update: 10/05/2021 1:17 PM
Approval Requested: 10/05/2021 1:20 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	13,051.37	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,195,284.59	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,182,233.22	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	5,491.24	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	27,858.66	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	22,367.42	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	1,144.99	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	400,694.01	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	399,549.02	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	3,835.35	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	45,670.65	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	49,506.00	0.00	Amortization Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	889,421.47	Balance transfer per ID PGA filing
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	889,421.47	0.00	Balance transfer per ID PGA filing
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	2,177.86	0.00	ID Large customer refund

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: 202109
 Last Update: 10/05/2021 1:17 PM
 Approval Requested: 10/05/2021 1:20 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
160	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	2,177.86	ID Large customer refund
Totals:						2,564,942.59	2,564,942.59	

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.

<i>Keri Meister</i> Prepared by Keri Meister	10/5/2021 Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

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	2,063,636.82	0.01
202109	1.00%	(889,421.47)	1,174,215.35	(11,837.28)	411,386.30	1,144.99	1,574,909.35	2,063,636.82	488,727.47
202110		-	1,574,909.35			-	1,574,909.35		
202111		-	1,574,909.35			-	1,574,909.35		
202112		-	1,574,909.35			-	1,574,909.35		

(889,421.47) (11,837.28) 411,386.30 1,144.99 THIS ROW USED TO CALC JET ENTRY
D A B C

202109 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		1,144.99 C
Interest Expense	431600.GD.ID		C
Demand+Comm Def	191010.GD.ID	400,694.01	A+B+C
Deferral Expense	805120.GD.ID		(A+B)

0.00 checks/b 0

SEPTEMBER ENTRY TO XFER PGA BALANCES:

191010.GD.ID		889,421.47 D
191000.GD.ID	889,421.47	

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	3,735,576.83	(0.01)		
202109	1.00%	889,421.47	2,177.86	4,627,176.17	1,659,697	pro-rated	(27,122.00)	1,206,728	pro-rated	(22,384.00)	3,835.35	4,581,505.52	3,735,576.83	(845,928.69)		
202110	-	-	-	4,581,505.52	-	pro-rated	-	-	pro-rated	-	-	4,581,505.52	-	-		
202111	-	-	-	4,581,505.52	-	(0.01498)	-	-	(0.01498)	-	-	4,581,505.52	-	-		
202112	-	-	-	4,581,505.52	-	(0.01498)	-	-	(0.01498)	-	-	4,581,505.52	-	-		
				2,177.86					(27,122.00)					(22,384.00)	3,835.35	THIS ROW USED TO CALC JET ENTRY
				C					A					A	B	

2,177.86

(27,122.00)

(22,384.00)

3,835.35 THIS ROW USED TO CALC JET ENTRY

C

A

A

B

202109 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		3,835.35 B
Interest Expense	431600.GD.ID		(B)
Amortization	191000.GD.ID		45,670.65 A+B
Amort Expense	805110.GD.ID	49,506.00	A

0.00 check s/b 0

SEPTEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.ID	2,177.86		C
805110.GD.ID	-	2,177.86	

Idaho Sales Volumes

Consolidated Volumes

September/21 Description	Schedule	September/21 Billed	August/21 Unbilled	September/21 Unbilled	September/21 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	1,300,221	686,300	1,045,776	359,476	1,659,697	
Firm	111	1,011,582	562,058	757,204	195,146	1,206,728	
Firm	112	44,796	0	0	0	44,796	
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		2,356,599	1,248,358	1,802,980	554,622	2,911,221	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	245,989	233,542	301,097	67,555	313,544	
Transportation	147	89,292	95,610	104,442	8,832	98,124	
Transportation	159	4,215,620	0	0	0	4,215,620	
Transportation	169	0	0	0	0	0	
Total transportation		4,550,901	329,152	405,539	76,387	4,627,288	
Total sales		6,907,500	1,577,510	2,208,519	631,009	7,538,509	
Schedule Summary for Demand Deferral:							
Firm	101	1,300,221	686,300	1,045,776	359,476	1,659,697	
Firm	111	1,011,582	562,058	757,204	195,146	1,206,728	
Firm	112	44,796	0	0	0	44,796	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		2,356,599	1,248,358	1,802,980	554,622	2,911,221	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	1,300,221	686,300	1,045,776	359,476	1,659,697	
Firm	111	1,011,582	562,058	757,204	195,146	1,206,728	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		2,311,803	1,248,358	1,802,980	554,622	2,866,425	Volumes for PGA Commodity & Demand Amortization
Firm	112	44,796	0	0	0	44,796	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		2,356,599	1,248,358	1,802,980	554,622	2,911,221	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,550,901	329,152	405,539	76,387	4,627,288	
Check total sales		6,907,500	1,577,510	2,208,519	631,009	7,538,509	
		6,907,500	1,577,510	2,208,519		7,538,509	

WASHINGTON	GL Account	Rate Schedule	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	PREVIOUS Nov'19-Oct'20	NEW Nov'20-Oct'21	
Commodity Rate	191010 GD WA	101 - 132	\$0.15284	\$0.16167	Changes annually with PGA filing
Demand Rates	191010 GD WA	101/102	\$0.09651	\$0.09822	Changes annually with PGA filing
		111/112	\$0.08727	\$0.08835	Changes annually with PGA filing
		131/132	\$0.05591	\$0.05640	Changes annually with PGA filing
		146/126/116	\$0.00054	\$0.00054	Changes annually with PGA filing

WASHINGTON AMORTIZATION RATES:

Commodity & Demand (Sch 155)	191000 GD WA	101/102	(\$0.00409)	\$0.00699	Changes annually with PGA filing
		111	(\$0.01035)	\$0.00013	Changes annually with PGA filing
		131	\$0.00000	\$0.00000	Changes annually with PGA filing
		146	\$0.00000	\$0.00000	Changes annually with PGA filing

IDAHO	GL Account	Rate Schedule	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	PREVIOUS Nov'19-Oct'20	PREVIOUS Nov'20-Aug'21	NEW Sep'21-Oct'22	
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	\$0.16148	\$0.16148	\$0.20177	Idaho only PGA filing effective 9.1.21
Demand Rate	191010 GD ID	101/111/112	\$0.09295	\$0.08952	\$0.09203	Idaho only PGA filing effective 9.1.21

IDAHO AMORTIZATION RATES:

Commodity & Demand (Sch 155)	191000 GD ID	101	\$0.03604	\$0.03732	(\$0.01498)	Idaho only PGA filing effective 9.1.21
		111	\$0.03604	\$0.03732	(\$0.01498)	Idaho only PGA filing effective 9.1.21
		112	\$0.00000	\$0.00000	\$0.00000	Idaho only PGA filing effective 9.1.21
		146	\$0.00000	\$0.00000	\$0.00000	Idaho only PGA filing effective 9.1.21

SEPTEMBER 2021

PGA FILING BACKUP

IDAHO

Meister, Keri

Subject: FW: ID PGA
Attachments: 2021 Idaho PGA Exhibit D - ID PGA Workpapers (07-02-2021) CONFIDENTIAL.xlsx

From: Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>
Sent: Monday, July 12, 2021 12:08 PM
To: Groome, Carolyn <Carolyn.Groome@avistacorp.com>; McLelland, Ian <Ian.McLelland@avistacorp.com>; Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>; Meister, Keri <Keri.Meister@avistacorp.com>
Cc: Miller, Joe <Joe.Miller@avistacorp.com>
Subject: ID PGA

Hello, attached are the workpapers from the annual ID PGA filing for 2021. This was filed on 7/2 with an effective date of 9/1 (instead of the normal 11/1). In the workpapers you will see we calculated the amortization rate based on the ending 5/31/21 deferral balances and proposed an amortization period of 38 months, instead of the normal 12, due to the large surcharge balance in the amortization account that has been growing since last year.

Let me know if you have any questions.

Thank you,

Marcus Garbarino, CPA
Manager of Regulatory Affairs
1411 E Mission Ave MSC-23, Spokane, WA, 99202
P 509.495.2567
www.myavista.com   



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AVISTA CORPORATION
SEPTEMBER 2021 IDAHO PGA - 150

manual inputs

Actual Billed

Schedule	Revenue Rider 150	Remove RCF	Total PGA Cost	Percentage Commodity	Percentage Demand	Commodity Cost	Demand Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			[b*c]			[d*e]	[d*f]
0101	\$ 356,829	0.99563	\$ 355,270	68.68%	31.32%	\$ 243,999	\$ 111,271
0111	\$ 278,487	0.99563	\$ 277,270	68.68%	31.32%	\$ 190,429	\$ 86,841
0112	\$ 12,521	0.99563	\$ 12,466	68.68%	31.32%	\$ 8,562	\$ 3,904
Schedule Totals	\$ 647,837		\$ 645,006			\$ 442,990	\$ 202,016

September Unbilled

Schedule	Therms	Commodity Rate	Demand Rate	Commodity Cost	Demand Cost
(i)	(j)	(k)	(l)	(m)	(n)
				[j*k]	[j*l]
0101	1,045,776	0.20177	0.09203	\$ 211,006	\$ 96,243
0111	757,204	0.20177	0.09203	\$ 152,781	\$ 69,685
0112	0	0.20177	0.09203	\$ -	\$ -
	1,802,980			\$ 363,787	\$ 165,928

August Unbilled Reversal

Schedule	Therms	Commodity Rate	Demand Rate	Commodity Cost	Demand Cost
(o)	(p)	(q)	(r)	(s)	(t)
				[p*q]	[p*r]
0101	-686,300	0.16148	0.08952	\$ (110,824)	\$ (61,438)
0111	-562,058	0.16148	0.08952	\$ (90,761)	\$ (50,315)
0112	0	0.16148	0.08952	\$ -	\$ -
	-1,248,358			\$ (201,585)	\$ (111,753)

	Billed	September Unbilled	August Unbilled Reversal	Total Commodity
	(g)	(m)	(s)	[g+m+s]
0101	\$ 243,999	\$ 211,006	\$ (110,824)	\$ 344,181
0111	\$ 190,429	\$ 152,781	\$ (90,761)	\$ 252,449
0112	\$ 8,562	\$ -	\$ -	\$ 8,562
	\$ 442,990	\$ 363,787	\$ (201,585)	\$ 605,192
	TRUE	TRUE	TRUE	Acct 191010

	Billed	September Unbilled	August Unbilled Reversal	Total Demand
	(h)	(n)	(t)	[h+n+t]
0101	\$ 111,271	\$ 96,243	\$ (61,438)	\$ 146,076
0111	\$ 86,841	\$ 69,685	\$ (50,315)	\$ 106,211
0112	\$ 3,904	\$ -	\$ -	\$ 3,904
	\$ 202,016	\$ 165,928	\$ (111,753)	\$ 256,191
	TRUE	TRUE	TRUE	Acct 191010

AVISTA CORPORATION
SEPTEMBER 2021 IDAHO AMORTIZATION - 155

manual inputs

Actual Billed

Schedule	Revenue Rider 155	Remove RCF	Amortization Cost
(a)	(b)	(c)	(d) [b*c]
0101	\$ 14,219	0.99563	\$ 14,157
0111	\$ 9,979	0.99563	\$ 9,935
0112	\$ -	0.99563	\$ -
Schedule Totals	\$ 24,198 ✓		\$ 24,092

September Unbilled

Schedule	Therms	Amortization Rate	Amortization
(e)	(f)	(g)	(h) [f*g]
0101	1,045,776	-0.01498	\$ (15,666)
0111	757,204	-0.01498	\$ (11,343)
0112	0	0.00000	\$ -
	1,802,980 ✓		(27,009)

August Unbilled Reversal

Schedule	Therms	Amortization Rate	Commodity Cost
(i)	(j)	(k)	(l) [j*k]
0101	-686,300	0.03732	\$ (25,613)
0111	-562,058	0.03732	\$ (20,976)
0112	0	0.00000	\$ -
	-1,248,358 ✓		(46,589)

	Billed (d)	September Unbilled (h)	August Unbilled Reversal (l)	Total Commodity [d+h+l]
0101	\$ 14,157	\$ (15,666)	\$ (25,613)	\$ (27,122)
0111	\$ 9,935	\$ (11,343)	\$ (20,976)	\$ (22,384)
0146	\$ -	\$ -	\$ -	\$ -
	\$ 24,092	\$ (27,009)	\$ (46,589)	\$ (49,506)
	TRUE	TRUE	TRUE	Acct 191000



Revenue By Rate Schedule

Data Source: Financial Reporting
 Data Updated Daily

Gas for ID

Rider 150 = PGA

Accounting Period: **202109**

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 150	0	-45	356,829	0	-679	11,642,186
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	-239	278,487	0	-570	4,527,842
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	12,521	0	0	69,977
Overall - Total		0	-284	647,837	0	-1,249	16,240,004



Revenue By Rate Schedule

Data Source: Financial Reporting
 Data Updated Daily

Rider 155 = PGA Amort

Gas for ID

Accounting Period: 202109

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 155	0	0	-14,219	0	0	-1,689,547
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-9,979	0	0	-640,793
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	0	0	0	0
Overall - Total		0	0	-24,198	0	0	-2,330,339

Avista Utilities
State of Idaho
Gas Cost Calculation (per Therm)

	Executed Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges	Deferred Exchange	Total Estimated Commodity Costs	Sales Volumes (to customers)	WACOG	
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes (a) + (c) = (e)	Dollars (b) + (d) = (f)	Dollars (g)	Dollars (h)	Dollars (i)	(j)	(k)	
Sep-21	1,248,075	\$ 185,537	1,867,004	\$ 436,132	3,115,079	\$ 621,669	\$ 1,849	\$ (173,344)	\$ 450,174	3,069,013	\$ 0.1467	
Oct-21	2,295,473	\$ 430,258	4,987,286	\$ 1,209,417	7,282,759	\$ 1,639,675	\$ 3,698	\$ (154,266)	\$ 1,489,107	7,175,061	\$ 0.2075	
Nov-21	4,004,550	\$ 747,932	7,793,026	\$ 1,954,491	11,797,576	\$ 2,702,423	\$ 4,274	\$ (151,688)	\$ 2,555,009	11,623,113	\$ 0.2198	
Dec-21	3,983,306	\$ 743,964	12,139,275	\$ 3,095,515	16,122,581	\$ 3,839,479	\$ 5,453	\$ (146,016)	\$ 3,698,916	15,884,160	\$ 0.2329	
Jan-22	4,011,439	\$ 749,218	10,925,412	\$ 2,824,219	14,936,851	\$ 3,573,437	\$ 5,160	\$ (147,047)	\$ 3,431,550	14,715,965	\$ 0.2332	
Feb-22	3,558,555	\$ 664,633	9,076,615	\$ 2,339,044	12,635,170	\$ 3,003,677	\$ 4,901	\$ (144,422)	\$ 2,864,156	12,448,321	\$ 0.2301	
Mar-22	4,130,363	\$ 771,430	6,787,216	\$ 1,632,325	10,917,579	\$ 2,403,755	\$ 4,172	\$ (151,406)	\$ 2,256,521	10,756,129	\$ 0.2098	
Apr-22	763,875	\$ 126,116	6,485,075	\$ 1,311,931	7,248,950	\$ 1,438,047	\$ 5,776	\$ (159,141)	\$ 1,284,682	7,141,753	\$ 0.1799	
May-22	805,845	\$ 133,045	3,342,606	\$ 628,744	4,148,451	\$ 761,789	\$ 4,790	\$ (162,469)	\$ 604,110	4,087,103	\$ 0.1478	
Jun-22	873,225	\$ 144,169	2,448,925	\$ 458,684	3,322,150	\$ 602,853	\$ 4,828	\$ (181,922)	\$ 425,759	3,273,022	\$ 0.1301	
Jul-22	955,343	\$ 157,727	1,560,764	\$ 296,077	2,516,107	\$ 453,804	\$ 4,265	\$ (192,609)	\$ 265,460	2,478,899	\$ 0.1071	
Aug-22	908,378	\$ 149,973	1,531,729	\$ 292,101	2,440,107	\$ 442,074	\$ 4,258	\$ (183,141)	\$ 263,191	2,404,023	\$ 0.1095	
Sep-22	823,950	\$ 136,034	2,309,668	\$ 443,687	3,133,618	\$ 579,721	\$ 1,984	\$ (171,656)	\$ 410,049	3,087,278	\$ 0.1328	
Oct-22	786,083	\$ 129,782	6,468,759	\$ 1,271,111	7,254,842	\$ 1,400,893	\$ 3,747	\$ (158,484)	\$ 1,246,156	7,147,558	\$ 0.1743	
	29,148,460	\$ 5,269,818	77,723,360	\$ 18,193,478	106,871,820	\$ 23,463,296	\$ 59,155	\$ (2,277,611)	\$ 21,244,840	105,291,398	\$ 0.20177	Acct 191010 Commodity New without GTI: Use for deferrals
Average		\$ 0.18079 27%		\$ 0.2341 73%		\$ 0.2195						

GRI Funding (no change)	0.00040	
TOTAL Rate	0.20217	
RCF:	1.004373	0.99563
Proposed Rate		
Proposed WACOG without RCF	\$ 0.20217	New with GTI
Proposed WACOG with RCF	\$ 0.20305	
Present Rate		
Present WACOG without RCF	\$ 0.16188	Old with GTI
Present WACOG with RCF	\$ 0.16283	
Change		
Change WACOG without RCF	\$ 0.04029	
Change WACOG with RCF	\$ 0.04022	

Avista Utilities
State of Idaho
Summary of Changes
Rate Schedule 150

GRF: 1.004373

Summary of Changes		Rate Schedule 150					
		Without Revenue Sensitive Costs			With Revenue Sensitive Costs		
		Rate Sch 150	Rate Sch 150	Total	Rate Sch 150	Rate Sch 150	Total
		Commodity	Demand	Schedule 150	Commodity	Demand	Schedule 150
Present		Old rates Acct 191010 demand:					
1	Rate Schedule 101	\$0.16188	\$0.08952	\$0.25140	\$0.16283	\$0.09005	\$0.25288
2	Rate Schedule 111	\$0.16188	\$0.08952	\$0.25140	\$0.16283	\$0.09005	\$0.25288
3	Rate Schedule 112	\$0.16188	\$0.08952	\$0.25140	\$0.16283	\$0.09005	\$0.25288
4	Rate Schedule 131 (no customers)	\$0.16188	\$0.00000	\$0.16188	\$0.16283	\$0.00000	\$0.16283
5	Rate Schedule 132 (no customers)	\$0.16188	\$0.00000	\$0.16188	\$0.16283	\$0.00000	\$0.16283
6							
Proposed		New rates Acct 191010 demand:					
8	Rate Schedule 101	\$0.20217	\$0.09203	\$0.29420	\$0.20305	\$0.09243	\$0.29548
9	Rate schedule 111	\$0.20217	\$0.09203	\$0.29420	\$0.20305	\$0.09243	\$0.29548
10	Rate Schedule 112	\$0.20217	\$0.09203	\$0.29420	\$0.20305	\$0.09243	\$0.29548
11	Rate Schedule 131 (no customers)	\$0.20217	\$0.00000	\$0.20217	\$0.20305	\$0.00000	\$0.20305
12	Rate Schedule 132 (no customers)	\$0.20217	\$0.00000	\$0.20217	\$0.20305	\$0.00000	\$0.20305
13							
Change							
15	Rate Schedule 101	\$0.04029	\$0.00251	\$0.04280	\$0.04022	\$0.00238	\$0.04260
16	Rate schedule 111	\$0.04029	\$0.00251	\$0.04280	\$0.04022	\$0.00238	\$0.04260
17	Rate Schedule 112	\$0.04029	\$0.00251	\$0.04280	\$0.04022	\$0.00238	\$0.04260
18	Rate Schedule 131 (no customers)	\$0.04029	\$0.00000	\$0.04029	\$0.04022	\$0.00000	\$0.04022
19	Rate Schedule 132 (no customers)	\$0.04029	\$0.00000	\$0.04029	\$0.04022	\$0.00000	\$0.04022
20							

Revenue Change				
Revenue at Present Rates				
	Volume*	Rate Sch 150 Commodity	Rate Sch 150 Demand	Revenue
Rate Schedule 101	66,170,596	\$ 10,774,558	\$ 5,958,662	\$ 16,733,220
Rate Schedule 111	28,597,106	\$ 4,656,467	\$ 2,575,169	\$ 7,231,636
Rate Schedule 112	288,860	\$ 47,035	\$ 26,012	\$ 73,047
Rate Schedule 131	-	\$ -	\$ -	\$ -
Rate Schedule 132	-	\$ -	\$ -	\$ -
Total	95,056,562	\$ 15,478,060	\$ 8,559,843	24,037,903
Revenue at Proposed Rates				
Rate Schedule 101	66,170,596	\$ 13,435,940	\$ 6,116,148	\$ 19,552,088
Rate Schedule 111	28,597,106	\$ 5,806,642	\$ 2,643,231	\$ 8,449,873
Rate Schedule 112	288,860	\$ 58,653	\$ 26,699	\$ 85,352
Rate Schedule 131	-	\$ -	\$ -	\$ -
Rate Schedule 132	-	\$ -	\$ -	\$ -
Total	95,056,562	\$ 19,301,235	\$ 8,786,078	28,087,313
Revenue Change				
Rate Schedule 101	66,170,596	\$ 2,661,382	\$ 157,486	\$ 2,818,868
Rate Schedule 111	28,597,106	\$ 1,150,175	\$ 68,062	\$ 1,218,237
Rate Schedule 112	288,860	\$ 11,618	\$ 687	\$ 12,305
Rate Schedule 131	-	\$ -	\$ -	\$ -
Rate Schedule 132	-	\$ -	\$ -	\$ -
Total	95,056,562	\$ 3,823,175	\$ 226,235	4,049,410

*12 Month Period Ended August 31, 2022

Avista Utilities
State of Idaho
Summary of Changes
Rate Schedule 155 - Amortization

RCF

1.004373

Summary of Changes		Total Schedule 155		Revenue Change		
		Without Revenue Sensitive	With Revenue Sensitive	Revenue at Present Rates		
Present		Total Schedule 150	Total Schedule 150	Volume* Revenue		
		old rates Acct 191000 amort:		Rate Schedule 101	66,170,596	\$ (2,484,044)
1	Rate Schedule 101	(\$0.03732)	(\$0.03754)	Rate Schedule 111	28,597,106	\$ (1,073,535)
2	Rate Schedule 111	(\$0.03732)	(\$0.03754)	Rate Schedule 112	288,860	\$ -
3	Rate Schedule 112	\$0.00000	\$0.00000	Rate Schedule 131	-	\$ -
4	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000	Rate Schedule 132	-	\$ -
5	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000	Rate Schedule 146	-	\$ -
6	Rate Schedule 146	\$0.00000	\$0.00000	Total	95,056,562	(3,557,579)
Proposed		new rates Acct 191000 amort:		Revenue at Proposed Rates		
9	Rate Schedule 101	\$0.01498	\$0.01505	Rate Schedule 101	66,170,596	\$ 995,867
10	Rate schedule 111	\$0.01498	\$0.01505	Rate Schedule 111	28,597,106	\$ 430,386
11	Rate Schedule 112	\$0.00000	\$0.00000	Rate Schedule 112	288,860	\$ -
12	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000	Rate Schedule 131	-	\$ -
13	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000	Rate Schedule 132	-	\$ -
14	Rate Schedule 146	\$0.00000	\$0.00000	Rate Schedule 146	-	\$ -
Change				Total	95,056,562	1,426,253
17	Rate Schedule 101	\$0.05230	\$0.05259	Revenue Change		
18	Rate schedule 111	\$0.05230	\$0.05259	Rate Schedule 101	66,170,596	\$ 3,479,911
19	Rate Schedule 112	\$0.00000	\$0.00000	Rate Schedule 111	28,597,106	\$ 1,503,921
20	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000	Rate Schedule 112	288,860	\$ -
21	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000	Rate Schedule 131	-	\$ -
22	Rate Schedule 146	\$0.00000	\$0.00000	Rate Schedule 132	-	\$ -
23				Rate Schedule 146	-	\$ -
				Total	95,056,562	4,983,832

*12 Month Period Ended August 31, 2022

Idaho Large Customer Adjustments

Avista Utilities

State of Idaho

Deferral Account 191010 Reconciliation - Large Customers (Schedule 112/132)

11/1/2020 - 8/31/2021

	Commodity	Demand	Transfer	True Up	Interest	Balance
	Deferral	Deferrals				8/31/21
Schedule 112						
Customer A	0.00	0.00			0.00	0.00
Customer B	186.91	50.28			0.84	238.03
Customer C	0.00	0.00			0.00	0.00
Customer D	(1,952.12)	(429.99)			(33.78)	(2,415.89)
Schedule 132						0.00
Customer E						0.00
Commodity (Firm Customers 101-132)	2,217,785.88				14,878.52	2,232,664.40
					0.00	
Demand Customers (Sales 101-111)		(156,728.59)			(10,112.29)	(166,840.87)
					0.00	
Reconciling Item				(8.82)	(0.04)	(8.86)
Total	2,216,020.67	(157,108.30)	0.00	(0.88)	1,667.19	2,063,636.80

GLW Check

Summary:	Customer B	charge	238.03
	Customer D	refund	(2,415.89)
	Total Resource Accounting		(2,177.86)
	Revenue Conversion Factor	1.0043730	
	Customer B	charge	239.07
	Customer D	refund	(2,426.45)
	Total Revenue Accounting		(2,187.38)

Meister, Keri

Subject: FW: Rate Review - Sept 2021

From: Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>

Sent: Wednesday, September 15, 2021 1:59 PM

To: Meister, Keri <Keri.Meister@avistacorp.com>

Subject: RE: Rate Review - Sept 2021

Hi Keri, the rates look good.

Thank you,

Marcus Garbarino, CPA

Manager of Regulatory Affairs

1411 E Mission Ave MSC-23, Spokane, WA, 99202

P 509.495.2567

www.myavista.com   



From: Meister, Keri <Keri.Meister@avistacorp.com>

Sent: Wednesday, September 15, 2021 1:19 PM

To: Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>

Subject: Rate Review - Sept 2021

I've attached the final rate review for September. The only thing I updated since the PRELIM I sent out on 8/23 was the WA_ID Jurisdictional tab monthly rate. All changes are still highlighted in yellow for your review.

Thanks!

Keri

From: Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>

Sent: Thursday, August 26, 2021 8:59 AM

To: Meister, Keri <Keri.Meister@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>

Subject: RE: Rate Review - Sept 2021 PRELIM

Hi Keri, I will take a look at the workbook and get back to you but wanted to answer your questions.

The 5 day peak will remain the same for September/October and change as normal in November.

There will be large customer adjustments in September for Idaho. They will be mostly, if not all, bills to collect from customers this year. I will work on getting final amounts after August is closed.

Yes, we will want to transfer the deferral balances as of 5/31/2021 into the amortization account.

Marcus Garbarino, CPA

Manager of Regulatory Affairs

1411 E Mission Ave MSC-23, Spokane, WA, 99202

P 509.495.2567

www.myavista.com   



From: Meister, Keri <Keri.Meister@avistacorp.com>

Sent: Monday, August 23, 2021 9:19 AM

To: Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>; Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>

Subject: Rate Review - Sept 2021 PRELIM

I've worked up the September workbook for your review with the new rates for ID PGA.

I updated the following:

GTI tab – Idaho Rate, all changes highlighted yellow

WA_ID PGA Deferral-Amort tab – new Idaho rates, all changes highlighted yellow

Questions:

Will the 5 day peak allocator change for September, or will this still only change in November as in previous years?

Will there be an Idaho large customer refund for September, or will that transfer still only happen in November as in previous years?

And just to verify, the balance transfers for Idaho from accounts 191010 to 191000 are to use ending balances as of 5/31/21 this time around?

Thanks!

Keri

Keri Meister / *AVISTA UTILITIES*

Resource Accounting Analyst | MSC 7

PO Box 3727 | Spokane, WA 99220

Direct 509.495.2102 | Fax 509.777.5217

keri.meister@avistacorp.com