



**Avista Corp.**  
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Toll Free 800-727-9170

November 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 October 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, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$558,393. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$112,650. The cumulative balance in the deferral account (including both commodity and demand) is a surcharge of \$2,247,545 (including interest). The amount of amortization recorded for the month is \$98,882 for a total surcharge balance of \$4,486,400 (including interest).

If you have any questions regarding this information, please feel free to contact Marcus Garbarino via email at [marcus.garbarino@avistacorp.com](mailto: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 NOV 30 AM 10:56  
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: 202110  
 Last Update: 11/04/2021 7:50 AM  
 Approval Requested: 11/04/2021 7:54 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	17,366.42	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,995,530.34	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,978,163.92	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	5,615.88	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	64,304.53	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	58,688.65	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	1,592.03	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	672,635.63	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	671,043.60	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	3,776.72	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	95,105.28	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	98,882.00	0.00	Amortization Expense
<b>Totals:</b>						<b>2,831,352.50</b>	<b>2,831,352.50</b>	

**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: 202110  
Last Update: 11/04/2021 7:50 AM  
Approval Requested: 11/04/2021 7:54 AM

<i>Keri Meister</i>	11/4/21
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

WASHINGTON / IDAHO GAS COSTS 202110

KEY: Manual Input  
GLWand

Expense Calculation	System Cost	WASHINGTON		IDAHO	
		Demand	Commodity	Demand	Commodity
	100%	68.81%	65.52%	31.19%	34.48%
GAS COSTS-DEMAND	804001 GD.AN	2,334,762.28			
TRANSPORT VARIABLE CHARGES	804002 GD.AN	16,583.19			
<b>Total Demand Costs</b>		<b>\$ 2,351,345.47</b>			
less variable costs charged to Commodity		(16,583.19)			
<b>Total Current Demand Costs</b>		<b>\$ 2,334,762.28</b>	1,606,549.92	728,212.36	
GAS COSTS-COMMODITY	804000 GD.AN	15,368,903.96			
GAS COSTS - FX HEDGE	804010 GD.AN	(99,101.85)			
GAS COSTS-TRANSACTION FEE	804017 GD.AN	33,646.95			
Gas Costs - Merchandise Processing Fee	804018 GD.AN	6,063.30			
GAS PURCHASES - FINANCIAL	804600 GD.AN	(2,223,400.99)			
GAS COSTS-INTRACO LDC GAS	804730 GD.AN	866,168.15			
GAS STORAGE WITHDRAWALS	808100 GD.AN	912,698.51			
GAS STORAGE INJECTIONS	808200 GD.AN	(1,337,399.78)			
GAS USED FOR PRODUCTS EXTRACTION	811000 GD.AN	(76,768.36)			
SALES FOR RESALE PHYSICAL-GAS	483000 GD.AN	(4,543,913.58)			
SALES FOR RESALE-FINANCIAL GAS	483600 GD.AN	1,963,213.38			
SALES FOR RESALE-INTRACO LDC GAS	483730 GD.AN	(5,622,412.47)			
DEFERRED EXCHANGE RESERVATION FEE	495028 GD.AN	(468,750.00)			
AN Entitlement Penalty	495100 GD.AN	-			
plus variable costs from Demand		16,583.19			
<b>Total Commodity Costs to be Allocated</b>		<b>\$ 4,948,489.83</b>	3,174,770.70	1,670,727.93	
WA Entitlement Penalty	495100 GD.WA	-			
ID Entitlement Penalty	495100 GD.ID	-			
WA Imbalance Costs	804000 GD.WA	454,312.26		454,312.26	
ID Imbalance Costs	804000 GD.ID	237,409.32			237,409.32
<b>Total Commodity Costs</b>		<b>\$ 5,637,220.21</b>			
<b>Total Demand and Commodity</b>		<b>\$ 7,871,982.49</b>	\$ 1,606,549.92	\$ 3,629,082.96	\$ 728,212.36

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

Total per GL  
Check **7,871,982.49**

JET Entry - check	
Debits	Credits
2,831,352.51	(2,831,352.51)

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>				<b>DEMAND</b>		
Schedule 101	8,294,470	0.09622	814,682.84	Schedule 101	4,725,522	pro rated 435,207.00
Schedule 102	22,138	0.09622	2,174.39	Schedule 111	1,889,697	pro rated 174,002.00
Schedule 111	4,273,550	0.08835	377,568.14	Schedule 112	68,952	pro rated 6,353.00
Schedule 112	53,470	0.08835	4,724.07	Schedule 131	0	pro rated -
Schedule 131	0	0.05640	-	Schedule 132	0	pro rated -
Schedule 132	58,428	0.05640	3,295.34	<b>Total Demand</b>	<b>6,684,171</b>	<b>\$ 615,562.00</b>
Schedule 146	2,745,883	0.00054	1,482.78			
<b>Total Demand</b>	<b>15,447,939</b>		<b>\$ 1,203,927.57</b>			check
	15,447,939	check				
<b>COMMODITY</b>				<b>COMMODITY</b>		
Schedule 101	8,294,470	0.16167	1,340,966.96	Schedule 101	4,725,522	pro rated 954,273.00
Schedule 102	22,138	0.16167	3,579.05	Schedule 111	1,889,697	pro rated 381,539.00
Schedule 111	4,273,550	0.16167	690,904.83	Schedule 112	68,952	pro rated 13,932.00
Schedule 112	53,470	0.16167	8,644.49	Schedule 131	0	pro rated -
Schedule 131	0	0.16167	-	Schedule 132	0	pro rated -
Schedule 132	58,428	0.16167	9,446.05	<b>Total Commodity</b>	<b>6,684,171</b>	<b>\$ 1,349,744.00</b>
<b>Total Commodity</b>	<b>12,702,056</b>		<b>\$ 2,063,541.39</b>			check
	12,702,056	check				
<b>Deferral Calculation</b>	<b>Washington Demand</b>	<b>Washington Commodity</b>	<b>Idaho Demand</b>	<b>Idaho Commodity</b>	<b>check</b>	
Deferral Expenses	1,606,549.92	3,629,082.96	728,212.36	1,908,137.25	-	
Deferral Revenue	(1,203,927.57)	(2,053,541.39)	(615,562.00)	(1,349,744.00)	-	
<b>Total Deferred</b>	<b>\$ 402,622.35</b>	<b>\$ 1,575,541.57</b>	<b>\$ 112,650.36</b>	<b>\$ 558,393.25</b>		
<b>WA Total</b>		1,978,163.92	<b>ID Total</b>	671,043.60		

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	1,574,909.36	0.01
202110	1.00%	-	1,574,909.35	558,393.25	112,650.36	1,592.03	2,247,544.99	1,574,909.36	(672,635.63)
202111	-	-	2,247,544.99	-	-	-	2,247,544.99	-	-
202112	-	-	2,247,544.99	-	-	-	2,247,544.99	-	-
		D		558,393.25	112,650.36	1,592.03			THIS ROW USED TO CALC JET ENTRY

202110 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		1,592.03 C
Interest Expense	431600.GD.ID		C
Demand+Comm Def	191010.GD.ID	672,635.63	A+B+C
Deferral Expense	805120.GD.ID	671,043.60	(A+B)

0.00 check s/b 0

SEPTEMBER ENTRY TO XFER PGA 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	3,735,576.83	(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	4,581,505.51	(0.01)
202110	1.00%	-	-	4,581,505.52	4,725,522	pro-rated	(70,796.00)	1,889,697	pro-rated	(28,086.00)	3,776.72	4,486,400.24	4,581,505.51	95,105.27
202111	-	-	-	4,486,400.24	-	(0.01498)	-	-	(0.01498)	-	-	4,486,400.24	-	-
202112	-	-	-	4,486,400.24	-	(0.01498)	-	-	(0.01498)	-	-	4,486,400.24	-	-

C (70,796.00) A (28,086.00) B 3,776.72 THIS ROW USED TO CALC JET ENTRY

202110 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		3,776.72 B
Interest Expense	431600.GD.ID		(B)
Amortization	191000.GD.ID		95,105.28 A+B
Amort Expense	805110.GD.ID	98,882.00	A

0.00 check s/b 0

SEPTEMBER ENTRY - LARGE CUSTOMER REFUND

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

for pro rating - reverse September unbilled

Idaho Sales Volumes

Consolidated Volumes

October/21 Description	Schedule	October/21 Billed	September/21 Unbilled	October/21 Unbilled	October/21 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral :</b>							
Firm	101	2,867,655	1,045,776	2,903,643	1,857,867	4,725,522	
Firm	111	1,366,264	757,204	1,280,637	523,433	1,889,697	
Firm	112	68,952	0	0	0	68,952	
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	
<b>Total Retail Sales for GTI</b>		4,302,871	1,802,980	4,184,280	2,381,300	6,684,171	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	301,343	301,097	312,471	11,374	312,717	
Transportation	147	104,566	104,442	113,250	8,808	113,374	
Transportation	159	4,711,037	0	0	0	4,711,037	
Transportation	169	0	0	0	0	0	
<b>Total transportation</b>		5,116,946	405,539	425,721	20,182	5,137,128	
<b>Total sales</b>		<b>9,419,817</b>	<b>2,208,519</b>	<b>4,610,001</b>	<b>2,401,482</b>	<b>11,821,299</b>	
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	2,867,655	1,045,776	2,903,643	1,857,867	4,725,522	
Firm	111	1,366,264	757,204	1,280,637	523,433	1,889,697	
Firm	112	68,952	0	0	0	68,952	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
<b>Total Firm Sales</b>		4,302,871	1,802,980	4,184,280	2,381,300	6,684,171	Total sales for PGA demand deferral, excludes interruptible rate schedules
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	2,867,655	1,045,776	2,903,643	1,857,867	4,725,522	
Firm	111	1,366,264	757,204	1,280,637	523,433	1,889,697	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		4,233,919	1,802,980	4,184,280	2,381,300	6,615,219	Volumes for PGA Commodity & Demand Amortization
Firm	112	68,952	0	0	0	68,952	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
<b>Total Firm Sales</b>		4,302,871	1,802,980	4,184,280	2,381,300	6,684,171	
<b>Total Interruptible Sales</b>		0	0	0	0	0	
<b>Total Transportation Sales (Schedule 146 - 169)</b>		5,116,946	405,539	425,721	20,182	5,137,128	
<b>Check total sales</b>		<b>9,419,817</b>	<b>2,208,519</b>	<b>4,610,001</b>	<b>2,401,482</b>	<b>11,821,299</b>	

<b>WASHINGTON</b>		GL Account	Rate Schedule	Rates for Resource Accounting	Interest Rates	Notes
<b>WASHINGTON INTEREST RATE:</b>						
FERC Natural Gas Interest Rate					3.25%	Updated for Q4'21 - DONE
<a href="https://ferc.gov/enforcement-legal/enforcement/interest-rates">https://ferc.gov/enforcement-legal/enforcement/interest-rates</a>						
<b>WASHINGTON DEFERRAL RATES:</b>						
				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
<b>WASHINGTON AMORTIZATION RATES:</b>						
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

<b>IDAHO</b>		GL Account	Rate Schedule	Rates for Resource Accounting	Interest Rates	Notes
<b>IDAHO INTEREST RATE:</b>						
Customer Deposit Rate changes annually					1.00%	UPDATED ANNUALLY IN JANUARY
<a href="http://puc.idaho.gov">puc.idaho.gov</a> (Year 2021 Order # 34866)						
<b>IDAHO DEFERRAL RATES:</b>						
				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
Demand Rate	191010 GD ID	101/111/112		\$0.09295	\$0.08952	\$0.09203
<b>IDAHO AMORTIZATION RATES:</b>						
Commodity & Demand (Sch 155)	191000 GD ID	101		\$0.03604	\$0.03732	(\$0.01498)
		111		\$0.03604	\$0.03732	(\$0.01498)
		112		\$0.00000	\$0.00000	\$0.00000
		146		\$0.00000	\$0.00000	\$0.00000



# OCTOBER 2021 PGA FILING BACKUP

## IDAHO

AVISTA CORPORATION  
 OCTOBER 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) [b*c]	(e)	(f)	(g) [d*e]	(h) [d*f]
0101	\$ 847,342	0.99563	\$ 843,639	68.68%	31.32%	\$ 579,411	\$ 264,228
0111	\$ 403,519	0.99563	\$ 401,756	68.68%	31.32%	\$ 275,926	\$ 125,830
0112	\$ 20,374	0.99563	\$ 20,285	68.68%	31.32%	\$ 13,932	\$ 6,353
Schedule Totals	\$ 1,271,236 ✓		\$ 1,265,680			\$ 869,269	\$ 396,411

October Unbilled

Schedule	Therms	Commodity Rate	Demand Rate	Commodity Cost	Demand Cost
(i)	(j)	(k)	(l)	(m) [j*k]	(n) [j*l]
0101	2,903,643	0.20177	0.09203	\$ 585,868	\$ 267,222
0111	1,280,637	0.20177	0.09203	\$ 258,394	\$ 117,857
0112	0	0.20177	0.09203	\$ -	\$ -
	4,184,280 ✓			\$ 844,262	\$ 385,079

September Unbilled Reversal

Schedule	Therms	Commodity Rate	Demand Rate	Commodity Cost	Demand Cost
(o)	(p)	(q)	(r)	(s) [p*q]	(t) [p*r]
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)

	Billed	October Unbilled	September Unbilled Reversal	Total Commodity
	(g)	(m)	(s)	[g+m+s]
0101	\$ 579,411	\$ 585,868	\$ (211,006)	\$ 954,273
0111	\$ 275,926	\$ 258,394	\$ (152,781)	\$ 381,539
0112	\$ 13,932	\$ -	\$ -	\$ 13,932
	\$ 869,269	\$ 844,262	\$ (363,787)	\$ 1,349,744
	TRUE	TRUE	TRUE	Acct 191010

	Billed	October Unbilled	September Unbilled Reversal	Total Demand
	(h)	(n)	(t)	[h+n+t]
0101	\$ 264,228	\$ 267,222	\$ (96,243)	\$ 435,207
0111	\$ 125,830	\$ 117,857	\$ (69,685)	\$ 174,002
0112	\$ 6,353	\$ -	\$ -	\$ 6,353
	\$ 396,411	\$ 385,079	\$ (165,928)	\$ 615,562
	TRUE	TRUE	TRUE	Acct 191010

AVISTA CORPORATION  
 OCTOBER 2021 IDAHO AMORTIZATION - 155 ✓

manual inputs

**Actual Billed**

Schedule	Revenue Rider 155	Remove RCF	Amortization Cost
(a)	(b)	(c)	(d)
			[b*c]
0101	\$ (43,154)	0.99563	\$ (42,965)
0111	\$ (20,334)	0.99563	\$ (20,245)
0112	\$ -	0.99563	\$ -
Schedule Totals	\$ (63,488) ✓		\$ (63,210)

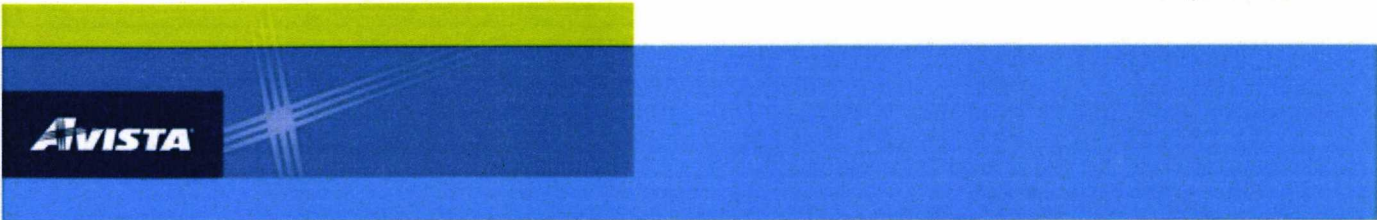
**October Unbilled**

Schedule	Therms	Amortization Rate	Amortization
(e)	(f)	(g)	(h)
			[f*g]
0101	2,903,643	-0.01498	\$ (43,497)
0111	1,280,637	-0.01498	\$ (19,184)
0112	0	0.00000	\$ -
	4,184,280 ✓		(62,681)

**September Unbilled Reversal**

Schedule	Therms	Amortization Rate	Commodity Cost
(i)	(j)	(k)	(l)
			[j*k]
0101	-1,045,776	-0.01498	\$ 15,666
0111	-757,204	-0.01498	\$ 11,343
0112	0	0.00000	\$ -
	-1,802,980 ✓		27,009

	Billed (d)	October Unbilled (h)	September Unbilled Reversal (l)	Total Commodity [d+h+l]
0101	\$ (42,965)	\$ (43,497)	\$ 15,666	\$ (70,796)
0111	\$ (20,245)	\$ (19,184)	\$ 11,343	\$ (28,086)
0146	\$ -	\$ -	\$ -	\$ -
	\$ (63,210)	\$ (62,681)	\$ 27,009	\$ (98,882)
	TRUE	TRUE	TRUE	Acct 191000



**Revenue By Rate Schedule**  
**Gas for ID**

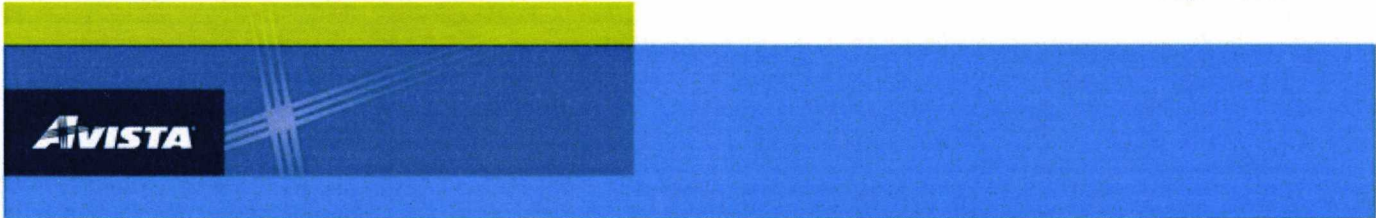
Data Source: Financial Reporting  
 Data Updated Daily

Rider 150 = PGA

Accounting Period: **202110**

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	-32	847,342	0	-711	12,489,528
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	403,519	0	-570	4,931,361
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	20,374	0	0	90,351
<b>Overall - Total</b>		<b>0</b>	<b>-32</b>	<b>1,271,236</b>	<b>0</b>	<b>-1,281</b>	<b>17,511,240</b>





**Revenue By Rate Schedule**

Data Source: Financial Reporting  
 Data Updated Daily

**Gas for ID**

Rider 155 = PGA Amort

Accounting Period: **202110**

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	43,154	0	0	-1,646,393
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	20,334	0	0	-620,458
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	0	0	0	0
<b>Overall - Total</b>		<b>0</b>	<b>0</b>	<b>63,488</b>	<b>0</b>	<b>0</b>	<b>-2,266,851</b>

