



Avista Corp.

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

RECEIVED

2021 DEC 20 PM 2:56
IDAHO PUBLIC
UTILITIES COMMISSION

December 20, 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 November 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 \$1,476,924. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$229,203. The cumulative balance in the deferral account (including both commodity and demand) is a surcharge of \$3,497,658 (including interest). The amount of amortization recorded for the month is \$151,065 for a total surcharge balance of \$4,339,011 (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

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202111

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 12/03/2021 10:58 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 12/03/2021 11:02 AM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	2,990.20	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	2,211,139.83	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	2,208,149.63	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	25,122.74	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	412,169.26	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	437,292.00	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,392.84	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	1,250,113.33	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	1,247,720.49	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	3,675.72	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	147,389.12	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	151,064.84	0.00	Amortization Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	7,418,666.12	Balance transfer per WA PGA
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	7,418,666.12	0.00	Balance transfer per WA PGA
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	32,444.09	WA 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: 202111
Last Update: 12/03/2021 10:58 AM
Approval Requested: 12/03/2021 11:02 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
160	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	32,444.09	0.00	WA large customer refund
Totals:						11,500,720.21	11,500,720.21	

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.

<u><i>Keri Meister</i></u>	<u>12/3/2021</u>
Prepared by Keri Meister	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	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	2,247,544.99	0.00
202111	1.00%	-	2,247,544.99	1,476,923.73	(229,203.24)	2,392.84	3,497,658.31	2,247,544.99	(1,250,113.32)
202112		-	3,497,658.31			-	3,497,658.31		

- 1,476,923.73 (229,203.24) 2,392.84 THIS ROW USED TO CALC JET ENTRY
D A B C

202111 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		2,392.84 C
Interest Expense	431600.GD.ID		C
Demand+Comm Def	191010.GD.ID	1,250,113.33	A+B+C
Deferral Expense	805120.GD.ID		(A+B)

0.00 checks/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	4,486,400.23	(0.01)
202111	1.00%	-	-	4,486,400.24	7,688,686	(0.01498)	(115,176.52)	2,395,749	(0.01498)	(35,888.32)	3,675.72	4,339,011.12	4,486,400.23	147,389.11
202112		-	-	4,339,011.12								4,339,011.12		

C
(115,176.52)
A
(35,888.32)
A
3,675.72
B
THIS ROW USED TO CALC JET ENTRY

202111 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		3,675.72 B
Interest Expense	431600.GD.ID		(B)
Amortization	191000.GD.ID		147,389.12 A+B
Amort Expense	805110.GD.ID	151,064.84	A

0.00 check s/b 0

SEPTEMBER ENTRY - LARGE CUSTOMER REFUND

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

Idaho Sales Volumes

Consolidated Volumes

November/21 Description	Schedule	November/21 Billed	October/21 Unbilled	November/21 Unbilled	November/21 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	5,979,569	2,903,643	4,612,760	1,709,117	7,688,686	
Firm	111	2,139,278	1,280,637	1,537,108	256,471	2,395,749	
Firm	112	55,105	0	0	0	55,105	
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		8,173,952	4,184,280	6,149,868	1,965,588	10,139,540	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	312,556	312,471	377,072	64,601	377,157	
Transportation	147	113,268	113,250	108,850	(4,400)	108,868	
Transportation	159	4,858,210	0	0	0	4,858,210	
Transportation	169	0	0	0	0	0	
Total transportation		5,284,034	425,721	485,922	60,201	5,344,235	
Total sales		13,457,986	4,610,001	6,635,790	2,025,789	15,483,775	
Schedule Summary for Demand Deferral:							
Firm	101	5,979,569	2,903,643	4,612,760	1,709,117	7,688,686	
Firm	111	2,139,278	1,280,637	1,537,108	256,471	2,395,749	
Firm	112	55,105	0	0	0	55,105	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		8,173,952	4,184,280	6,149,868	1,965,588	10,139,540	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	5,979,569	2,903,643	4,612,760	1,709,117	7,688,686	
Firm	111	2,139,278	1,280,637	1,537,108	256,471	2,395,749	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		8,118,847	4,184,280	6,149,868	1,965,588	10,084,435	Volumes for PGA Commodity & Demand Amortization
Firm	112	55,105	0	0	0	55,105	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		8,173,952	4,184,280	6,149,868	1,965,588	10,139,540	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		5,284,034	425,721	485,922	60,201	5,344,235	
Check total sales		13,457,986	4,610,001	6,635,790	2,025,789	15,483,775	
		13,457,986	4,610,001	6,635,790		15,483,775	

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 Q4'21 - DONE

WASHINGTON DEFERRAL RATES:

	GL Account	Rate Schedule	PREVIOUS Nov'19-Oct'20	PREVIOUS Nov'20-Oct'21	NEW Nov'21-Oct'22	Notes
Commodity Rate	191010 GD WA	101 - 132	\$0.15284	\$0.16167	\$0.22319	WA PGA filing effective 11.1.21
Demand Rates	191010 GD WA	101/102	\$0.09651	\$0.09822	\$0.09373	WA PGA filing effective 11.1.21
		111/112	\$0.08727	\$0.08835	\$0.08732	WA PGA filing effective 11.1.21
		131/132	\$0.05591	\$0.05640	\$0.05443	WA PGA filing effective 11.1.21
		146/116	\$0.00054	\$0.00054	\$0.00054	WA PGA filing effective 11.1.21

WASHINGTON AMORTIZATION RATES:

	GL Account	Rate Schedule	PREVIOUS Nov'19-Oct'20	PREVIOUS Nov'20-Oct'21	NEW Nov'21-Oct'22	Notes
Commodity & Demand (Sch 155)	191000 GD WA	101/102	(\$0.00409)	\$0.00699	(\$0.02006)	WA PGA filing effective 11.1.21
		111	(\$0.01035)	\$0.00013	(\$0.02902)	WA PGA filing effective 11.1.21
		131	\$0.00000	\$0.00000	\$0.00000	WA PGA filing effective 11.1.21
		146	\$0.00000	\$0.00000	\$0.00000	WA PGA filing effective 11.1.21

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	Notes
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:

	GL Account	Rate Schedule	PREVIOUS Nov'19-Oct'20	PREVIOUS Nov'20-Aug'21	NEW Sep'21-Oct'22	Notes
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

Meister, Keri

From: Garbarino, Marcus
Sent: Friday, November 19, 2021 4:15 PM
To: Meister, Keri; Schultz, Kaylene
Subject: RE: Rate Review - November 2021

Hi Keri, everything looks 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 [f](#) [t](#) [in](#)



From: Meister, Keri <Keri.Meister@avistacorp.com>
Sent: Tuesday, November 16, 2021 12:32 PM
To: Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>; Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>
Subject: Rate Review - November 2021

Please review the attached rates review workbook for November 2021.

I updated the following:

WA_ID Jurisdictional tab – monthly rate

WA_ID PGA Deferral-Amort tab – WA rates for PGA

OR PGA Deferral-Amort tab – OR rates for PGA

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

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Interoffice Memorandum
Rates and Tariff Administration

DATE: 8/31/21

TO: Keri Meister (Resource Accounting), Jenn Hossack (Resource Accounting), & Jeanne Pluth (Regulatory Affairs)

FROM: Marcus Garbarino

SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2021**:

Washington	68.33%
Idaho	31.67%
Total	<u>100.00%</u>

If you have any questions about this please call me at 2567.