



**Avista Corp.**

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

February 25, 2022

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 **January 2022**. 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 \$2,376,514. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$659,707. The cumulative balance in the deferral account (including both commodity and demand) is a surcharge of \$5,938,375 (including interest). The amount of amortization recorded for the month is \$227,555 for a total surcharge balance of \$3,887,146 (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  
2022 FEB 25 PM 1:47  
IDAHO PUBLIC  
UTILITIES COMMISSION

**Avista Corporation Journal Entry**

Journal: 431-D&A WA/ID  
 Team: Resource Accounting  
 Type: C  
 Category: DJ  
 Currency: USD

Effective Date: 202201  
 Last Update: 02/04/2022 7:51 AM  
 Approval Requested: 02/04/2022 7:53 AM

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

Seq. Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	12,303.63	Interest
20 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	3,002,302.58	0.00	Deferral
30 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	2,989,998.95	Deferral Expense
40 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	21,667.48	Interest
50 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	720,953.37	Amortization
60 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	742,620.85	0.00	Amortization Expense
70 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	4,229.78	Interest
80 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	1,721,037.15	0.00	Deferral
90 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	1,716,807.37	Deferral Expense
100 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	3,332.71	Interest
110 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	227,555.30	Amortization
120 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	230,888.01	0.00	Amortization Expense
					<b>Totals:</b>	<b>5,696,848.59</b>	<b>5,696,848.59</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

Effective Date: 202201

Last Update: 02/04/2022 7:51 AM

Approval Requested: 02/04/2022 7:53 AM

Last Saved by: Keri Meister

Submitted by: Keri Meister

Approved by:

<i>Keri Meister</i>	<u>2/4/2022</u>
Prepared by Keri Meister	Date
<hr/>	
Reviewed by	Date
<hr/>	
Approved for Entry	Date
Corporate Accounting use Only	

KEY: Manual Input  
GLWand

202201

WASHINGTON / IDAHO GAS COSTS

Expense Calculation	Total System Cost	WASHINGTON Demand	WASHINGTON Commodity	IDAHO Demand	IDAHO Commodity
804001 GAS COSTS-DEMAND	2,396,180.79	68.33%	68.30%	31.67%	31.70%
804002 TRANSPORT VARIABLE CHARGES	34,789.51				
Total Demand Costs	\$ 2,430,970.30				
less variable costs charged to Commodity	(34,789.51)				
Total Current Demand Costs	\$ 2,396,180.79	1,637,310.33		758,870.46	
804000 GAS COSTS-COMMODITY	22,833,800.96				
804010 GAS COSTS - FX HEDGE	30,813.49				
804017 GAS COSTS-TRANSACTION FEE	46,043.71				
804018 Gas Costs - Merchandise Processing Fee	6,891.99				
804600 GAS PURCHASES - FINANCIAL	(2,358,142.87)				
804700 GAS COSTS-INTRACO LDC GAS	4,689,813.26				
808100 GAS STORAGE WITHDRAWALS	(436,050.40)				
808200 GAS STORAGE INJECTIONS	(66,333.86)				
811000 GAS USED FOR PRODUCTS EXTRACTION	(12,567,361.16)				
483000 SALES FOR RESALE PHYSICAL-GAS	7,620,236.51				
483600 SALES FOR RESALE-FINANCIAL GAS	(2,289,563.30)				
483730 SALES FOR RESALE-INTRACO LDC GAS	(488,750.00)				
495028 DEFERRED EXCHANGE RESERVATION FEE	(78,279.00)				
AN Entitlement Penalty	34,789.51				
plus variable costs from Demand					
Total Commodity Costs to be Allocated	\$ 16,977,918.94		11,595,918.84		5,382,000.30
495100 WA Entitlement Penalty					
495100 ID Entitlement Penalty					
804000 WA Imbalance Costs	222,334.59		222,334.59		
804000 ID Imbalance Costs	104,654.72				104,654.72
Total Commodity Costs	\$ 17,304,908.25				
Total Demand and Commodity	\$ 19,701,089.04	\$ 1,637,310.33	\$ 11,818,253.23	\$ 758,870.46	\$ 5,486,655.02

Total per GL  
Check

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

JET Entry - check	
Debits	Credits
5,696,848.59	(5,696,848.59)

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGAs Volumes	PGA Rate	PGA Revenue	PGAs Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	24,086,808	0.09373	2,257,656.51	11,983,473	0.09203	1,102,839.02
Schedule 102	54,910	0.09373	5,146.71	3,429,612	0.09203	315,627.19
Schedule 111	8,902,067	0.08732	777,328.49	1,204	0.09203	110.80
Schedule 112	9,823	0.08732	857.74	0	0.09203	-
Schedule 131	0	0.05443	-	0	0.09203	-
Schedule 132	163,085	0.05443	8,878.38	0	0.09203	-
Schedule 146	3,814,494	0.00054	2,059.83	15,414,289		1,418,577.02
<b>Total Demand</b>	<b>37,031,197</b>		<b>\$ 3,051,928.67</b>	<b>15,414,289</b>	check	
<b>COMMODITY</b>						
Schedule 101	24,086,808	0.22319	5,375,934.68	11,983,473	0.20177	2,417,905.35
Schedule 102	54,910	0.22319	12,255.36	3,429,612	0.20177	691,992.61
Schedule 111	8,902,067	0.22319	1,986,852.33	1,204	0.20177	242.53
Schedule 112	9,823	0.22319	2,192.40	0	0.20177	-
Schedule 131	0	0.22319	-	0	0.20177	-
Schedule 132	163,085	0.22319	36,401.17	0	0.20177	-
<b>Total Commodity</b>	<b>33,216,703</b>		<b>\$ 7,413,635.94</b>	<b>15,414,289</b>	check	
<b>Deferral Calculation</b>						
Washington Demand	1,637,310.33	Idaho Commodity	5,486,655.02	check		
Idaho Demand	11,818,253.23	Washington Commodity	(3,110,141.09)			
Deferral Expenses	(3,051,928.67)	Idaho Demand	(658,766.56)			
Deferral Revenue	(1,414,618.34)	Washington Demand	(4,494,617.28)			
<b>Total Deferred</b>	<b>\$ (1,414,618.34)</b>	<b>Idaho Total</b>	<b>1,716,807.37</b>			



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
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	3,497,658.32	0.01
202112	1.00%	-	3,497,658.31	1,389,801.54	(673,335.44)	3,213.24	4,217,337.65	4,217,337.65	0.00
202201	1.00%	-	4,217,337.65	2,376,513.93	(659,706.56)	4,229.78	5,938,374.80	4,217,337.65	(1,721,037.15)
202202		-	5,938,374.80			-	5,938,374.80		
202203		-	5,938,374.80			-	5,938,374.80		
202204		-	5,938,374.80			-	5,938,374.80		
202205		-	5,938,374.80			-	5,938,374.80		
202206		-	5,938,374.80			-	5,938,374.80		
202207		-	5,938,374.80			-	5,938,374.80		
202208		-	5,938,374.80			-	5,938,374.80		
202209		-	5,938,374.80			-	5,938,374.80		
202210		-	5,938,374.80			-	5,938,374.80		
202211		-	5,938,374.80			-	5,938,374.80		
202212		-	5,938,374.80			-	5,938,374.80		
		D		A	B	C			
				2,376,513.93	(659,706.56)	4,229.78			

THIS ROW USED TO CALC JET ENTRY

202201 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income		4,229.78
Interest Expense	431,600.GD.ID	
Demand+Comm Def	191010.GD.ID	
Deferral Expense	805120.GD.ID	
		1,716,807.37
		(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
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	2,700,474.37	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	1,483,810	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	3,651,087.54	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	4,726,522	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	4,339,011.11	(0.01)
202112	1.00%	-	-	4,339,011.12	11,680,297	(0.01498)	(174,970.85)	3,528,688	(0.01498)	(52,859.75)	3,520.91	4,114,701.44	4,114,701.42	(0.02)
202201	1.00%	-	-	4,114,701.44	11,983,473	(0.01498)	(179,512.43)	3,429,612	(0.01498)	(51,375.59)	3,332.71	3,887,146.13	4,114,701.42	227,555.29
202202		-	-	3,887,146.13			-			-	-	3,887,146.13		
202203		-	-	3,887,146.13			-			-	-	3,887,146.13		
202204		-	-	3,887,146.13			-			-	-	3,887,146.13		
202205		-	-	3,887,146.13			-			-	-	3,887,146.13		
202206		-	-	3,887,146.13			-			-	-	3,887,146.13		
202207		-	-	3,887,146.13			-			-	-	3,887,146.13		
202208		-	-	3,887,146.13			-			-	-	3,887,146.13		
202209		-	-	3,887,146.13		pro-rated	-		pro-rated	-	-	3,887,146.13		
202210		-	-	3,887,146.13		pro-rated	-		pro-rated	-	-	3,887,146.13		
202211		-	-	3,887,146.13			-			-	-	3,887,146.13		
202212		-	-	3,887,146.13			-			-	-	3,887,146.13		

C (179,512.43) A (51,375.59) B 3,332.71 THIS ROW USED TO CALC JET ENTRY

202201 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income	419600.GD.ID	3,332.71 B
Interest Expense	431600.GD.ID	(B)
Amortization	191000.GD.ID	227,555.30 A+B
Amort Expense	805110.GD.ID	230,888.01 A

0.00 check s/b 0

SEPTEMBER ENTRY - LARGE CUSTOMER REFUND

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

**Idaho Sales Volumes**

**Consolidated Volumes**

January/22 Description	Schedule	January/22 Billed	December/21 Unbilled	January/22 Unbilled	January/22 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral :</b>							
101 Firm		12,777,739	6,890,293	6,096,027	(794,266)	11,983,473	
111 Firm		3,800,926	2,054,753	1,683,439	(371,314)	3,429,612	
112 Firm		1,204	0	0	0	1,204	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132 Interruptible		0	0	0	0	0	
132J Interruptible		0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		16,579,869	8,945,046	7,779,466	(1,165,580)	<b>15,414,289</b>	<b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b>
146 Transportation		340,512	340,512	351,361	10,849	351,361	
147 Transportation		117,339	117,339	124,467	7,128	124,467	
159 Transportation		6,474,084	0	0	0	6,474,084	
169 Transportation		0	0	0	0	0	
<b>Total transportation</b>		6,931,935	457,851	475,828	17,977	6,949,912	
<b>Total sales</b>		<b>23,511,804</b>	<b>9,402,897</b>	<b>8,255,294</b>	<b>(1,147,603)</b>	<b>22,364,201</b>	

**Schedule Summary for Demand Deferral:**

101 Firm		12,777,739	6,890,293	6,096,027	(794,266)	11,983,473	
111 Firm		3,800,926	2,054,753	1,683,439	(371,314)	3,429,612	
112 Firm		1,204	0	0	0	1,204	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
<b>Total Firm Sales</b>		16,579,869	8,945,046	7,779,466	(1,165,580)	<b>15,414,289</b>	<b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b>

**Schedule Summary for Commodity and Demand Amortization:**

101 Firm		12,777,739	6,890,293	6,096,027	(794,266)	11,983,473	
111 Firm		3,800,926	2,054,753	1,683,439	(371,314)	3,429,612	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132J Interruptible		0	0	0	0	0	Special amortization rate
<b>Total Firm Sales</b>		16,579,869	8,945,046	7,779,466	(1,165,580)	<b>15,413,085</b>	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
112 Firm		1,204	0	0	0	1,204	Annual lump sum amortization
131 Firm		0	0	0	0	0	Annual lump sum amortization
132 Interruptible		0	0	0	0	0	Annual lump sum amortization
<b>Total Firm Sales</b>		16,579,869	8,945,046	7,779,466	(1,165,580)	15,414,289	
<b>Total Interruptible Sales</b>		0	0	0	0	0	
<b>Total Transportation Sales (Schedule 146 - 169)</b>		6,931,935	457,851	475,828	17,977	6,949,912	
<b>Check total sales</b>		<b>23,511,804</b>	<b>9,402,897</b>	<b>8,255,294</b>	<b>(1,147,603)</b>	<b>22,364,201</b>	
		<b>23,511,804</b>	<b>9,402,897</b>	<b>8,255,294</b>		<b>22,364,201</b>	



**WASHINGTON**

**WASHINGTON INTEREST RATE:**  
FERC Natural Gas Interest Rate  
<https://ferc.gov/enforcement-legal/enforcement/interest-rates>

**Interest Rates**

**3.25%** Updated for Q1'22 - DONE

**WASHINGTON DEFERRAL RATES:**

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

**WASHINGTON AMORTIZATION RATES:**

Commodity & Demand (Sch 155)	GL Account	Rate Schedule	PREVIOUS	NEW	Notes
	191000 GD WA	101/102	\$0.00699	(\$0.02006)	WA PGA filing effective 11.1.21
		111	\$0.00013	(\$0.02902)	WA PGA filing effective 11.1.21
		131	\$0.00000	\$0.00000	WA PGA filing effective 11.1.21
		146	\$0.00000	\$0.00000	WA PGA filing effective 11.1.21

**IDAHO**

**IDAHO INTEREST RATE:**  
Customer Deposit Rate changes annually  
puc.idaho.gov (Year 2022 Order # 35246)

**Interest Rates**

**1.00%** UPDATED ANNUALLY IN JANUARY

**IDAHO DEFERRAL RATES:**

Commodity Rate (Without GTI)	GL Account	Rate Schedule	PREVIOUS	NEW	Notes
Demand Rate	191010 GD ID	101 - 132	\$0.16148	\$0.20177	Idaho only PGA filing effective 9.1.21
	191010 GD ID	101/111/112	\$0.08952	\$0.09203	Idaho only PGA filing effective 9.1.21

**IDAHO AMORTIZATION RATES:**

Commodity & Demand (Sch 155)	GL Account	Rate Schedule	PREVIOUS	NEW	Notes
	191000 GD ID	101	\$0.03732	(\$0.01498)	Idaho only PGA filing effective 9.1.21
		111	\$0.03732	(\$0.01498)	Idaho only PGA filing effective 9.1.21
		112	\$0.00000	\$0.00000	Idaho only PGA filing effective 9.1.21
		146	\$0.00000	\$0.00000	Idaho only PGA filing effective 9.1.21