



Avista Corp.

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

May 26, 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 **April 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 \$1,626,161. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$98,190. The cumulative balance in the deferral account (including both commodity and demand) is a surcharge of \$7,797,308 (including interest). The amount of amortization recorded for the month is \$131,678 for a total surcharge balance of \$3,405,947 (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
2022 MAY 26 AM 11:13
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: 202204
 Last Update: 05/04/2022 2:27 PM
 Approval Requested: 05/04/2022 2:31 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	30,017.78	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	3,896,842.73	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	3,866,824.95	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	17,265.66	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	387,371.52	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	404,637.18	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	5,856.22	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	1,533,827.11	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	1,527,970.89	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,891.95	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	131,678.44	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	134,570.39	0.00	Amortization Expense
Totals:						5,969,877.41	5,969,877.41	

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: 202204
Last Update: 05/04/2022 2:27 PM
Approval Requested: 05/04/2022 2:31 PM

<i>Keri Meister</i>	<u>5/4/2022</u>
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

WASHINGTON / IDAHO GAS COSTS 202204

KEY: Manual Input
GLWard

Expense Calculation	Account	Type	WASHINGTON		IDAHO		
			Demand	Commodity	Demand	Commodity	
			100%	68.33%	66.41%	31.67%	33.59%
GAS COSTS-DEMAND	804001	GD,AN	2,304,928.98				
TRANSPORT VARIABLE CHARGES	804002	GD,AN	22,029.59				
Total Demand Costs			\$ 2,326,958.57				
less variable costs charged to Commodity			(22,029.59)				
Total Current Demand Costs			\$ 2,304,928.98	1,574,957.97		729,971.01	
GAS COSTS-COMMODITY	804000	GD,AN	22,299,587.51				
GAS COSTS - FX HEDGE	804010	GD,AN	289,137.73				
GAS COSTS-TRANSACTION FEE	804017	GD,AN	43,637.02				
Gas Costs - Merchandise Processing Fee	804018	GD,AN	11,568.29				
GAS PURCHASES - FINANCIAL	804600	GD,AN	(1,791,751.49)				
GAS COSTS-INTRACO LDC GAS	804730	GD,AN	75,301.58				
GAS STORAGE WITHDRAWALS	808100	GD,AN	1,836,142.75				
GAS STORAGE INJECTIONS	808200	GD,AN	(1,062,087.90)				
GAS USED FOR PRODUCTS EXTRACTION	811000	GD,AN	(117,973.80)				
SALES FOR RESALE PHYSICAL-GAS	483000	GD,AN	(5,293,891.46)				
SALES FOR RESALE-FINANCIAL GAS	483600	GD,AN	340,807.50				
SALES FOR RESALE-INTRACO LDC GAS	483730	GD,AN	(3,313,401.82)				
DEFERRED EXCHANGE RESERVATION FEE	495028	GD,AN	(469,750.00)				
AN Entitlement Penalty	495100	GD,AN	-				
plus variable costs from Demand			22,029.59				
Total Commodity Costs to be Allocated			\$ 12,620,358.64	8,381,178.18		4,239,177.46	
WA Entitlement Penalty	495100	GD,WA	-				
ID Entitlement Penalty	495100	GD,ID	-				
WA Imbalance Costs	804000	GD,WA	(487,535.14)		(487,535.14)		
ID Imbalance Costs	804000	GD,ID	(238,769.64)			(238,769.64)	
Total Commodity Costs			\$ 11,894,058.88				
Total Demand and Commodity			\$ 14,198,978.84	\$ 1,574,957.97	\$ 7,893,643.04	\$ 729,971.01	\$ 4,000,407.82

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

Total per GL 14,198,978.84
Check -

JET Entry - check	
Debits	Credits
5,969,877.41	(5,969,877.41)

Balance Sheet Def Rev Calc	WASHINGTON			Balance Sheet Def Rev Calc	IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue		PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	12,130,478	0.09373	1,136,989.70	Schedule 101	6,663,215	0.09203	613,215.68
Schedule 102	33,753	0.09373	3,163.67	Schedule 111	2,320,122	0.09203	213,520.83
Schedule 111	8,634,897	0.08732	483,307.21	Schedule 112	15,477	0.09203	1,424.35
Schedule 112	0	0.08732	-	Schedule 131	0	0.09203	-
Schedule 131	0	0.05443	-	Schedule 132	0	0.09203	-
Schedule 132	95,076	0.05443	5,174.99	Total Demand	6,998,814		\$ 828,160.85
Schedule 146	3,059,484	0.00054	1,652.11				
Total Demand	20,853,688		\$ 1,630,287.67				
	20,853,688	check					
COMMODITY				COMMODITY			
Schedule 101	12,130,478	0.22319	2,707,401.38	Schedule 101	6,663,215	0.26384	1,758,022.65
Schedule 102	33,753	0.22319	7,533.33	Schedule 111	2,320,122	0.26384	612,140.69
Schedule 111	5,534,897	0.22319	1,235,333.66	Schedule 112	15,477	0.26384	4,083.45
Schedule 112	0	0.22319	-	Schedule 131	0	0.26384	-
Schedule 131	0	0.22319	-	Schedule 132	0	0.26384	-
Schedule 132	95,076	0.22319	21,220.01	Total Commodity	6,998,814		\$ 2,374,247.09
Total Commodity	17,784,204		\$ 3,971,468.39				
	17,784,204	check					
Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check		
Deferral Expenses	1,574,957.97	7,893,643.04	729,971.01	4,000,407.82			
Deferral Revenue	(1,630,287.67)	(3,971,488.39)	(828,160.85)	(2,374,247.09)			
Total Deferred	\$ (65,329.70)	\$ 3,922,154.65	\$ (88,189.84)	\$ 1,626,160.73			
WA Total		3,866,824.95	ID Total	1,527,970.89			

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	5,938,374.80	(0.00)
202202	1.00%	-	5,938,374.80	753,378.97	(527,109.37)	5,042.92	6,169,687.32	6,169,687.32	(0.00)
202203	1.00%	-	6,169,687.32	255,875.73	(167,260.95)	5,178.33	6,263,480.44	6,263,480.44	0.00
202204	1.00%	-	6,263,480.44	1,626,160.73	(98,189.84)	5,856.22	7,797,307.55	6,263,480.44	(1,533,827.11)
202205		-	7,797,307.55			-	7,797,307.55		
202206		-	7,797,307.55			-	7,797,307.55		
202207		-	7,797,307.55			-	7,797,307.55		
202208		-	7,797,307.55			-	7,797,307.55		
202209		-	7,797,307.55			-	7,797,307.55		
202210		-	7,797,307.55			-	7,797,307.55		
202211		-	7,797,307.55			-	7,797,307.55		
202212		-	7,797,307.55			-	7,797,307.55		
		D		A	B	C			
				1,626,160.73	(98,189.84)	5,856.22			THIS ROW USED TO CALC JET ENTRY

202204 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		5,856.22 C
Interest Expense	431600.GD.ID		C
Demand+Comm Def	191010.GD.ID	1,533,827.11	A+B+C
Deferral Expense	805120.GD.ID	1,527,970.89	(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	10,870,326	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	2,618,276	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	1,493,610	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	933,966	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	1,138,862	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	4,339,011.11	(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	3,887,146.12	(0.01)
202202	1.00%	-	-	3,887,146.13	10,247,431	(0.01498)	(153,506.52)	3,348,762	(0.01498)	(50,164.45)	3,154.43	3,686,629.59	3,686,629.58	(0.01)
202203	1.00%	-	-	3,686,629.59	7,426,726	(0.01498)	(111,252.34)	2,721,000	(0.01498)	(40,760.58)	3,008.85	3,537,625.52	3,537,625.51	(0.01)
202204	1.00%	-	-	3,537,625.52	6,663,216	(0.01498)	(99,814.96)	2,320,122	(0.01498)	(34,755.43)	2,891.95	3,405,947.08	3,405,947.08	131,678.43
202205	-	-	-	3,405,947.08	-	-	-	-	-	-	-	3,405,947.08	-	-
202206	-	-	-	3,405,947.08	-	-	-	-	-	-	-	3,405,947.08	-	-
202207	-	-	-	3,405,947.08	-	-	-	-	-	-	-	3,405,947.08	-	-
202208	-	-	-	3,405,947.08	-	-	-	-	-	-	-	3,405,947.08	-	-
202209	-	-	-	3,405,947.08	-	pro-rated	-	-	pro-rated	-	-	3,405,947.08	-	-
202210	-	-	-	3,405,947.08	-	pro-rated	-	-	pro-rated	-	-	3,405,947.08	-	-
202211	-	-	-	3,405,947.08	-	-	-	-	-	-	-	3,405,947.08	-	-
202212	-	-	-	3,405,947.08	-	-	-	-	-	-	-	3,405,947.08	-	-
						(99,814.96)		(34,755.43)		2,891.95	THIS ROW USED TO CALC JET ENTRY			
C						A		A		B				

202204 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		2,891.95 B
Interest Expense	431600.GD.ID		(B)
Amortization	191000.GD.ID		131,678.44 A+B
Amort Expense	805110.GD.ID	134,570.39	A

0.00 check s/b 0

SEPTEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.ID			C
805110.GD.ID			

Idaho Sales Volumes

Consolidated Volumes

April/22 Description	Schedule	April/22 Billed	March/22 Unbilled	April/22 Unbilled	April/22 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	6,675,601	2,874,189	2,861,803	(12,386)	6,663,215	
Firm	111	2,307,806	916,232	928,548	12,316	2,320,122	
Firm	112	15,477	0	0	0	15,477	
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		8,998,884	3,790,421	3,790,351	(70)	8,998,814	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	319,671	319,671	325,106	5,435	325,106	
Transportation	147	121,849	121,849	100,276	(21,573)	100,276	
Transportation	159	3,568,211	0	0	0	3,568,211	
Transportation	169	0	0	0	0	0	
Total transportation		4,009,731	441,520	425,382	(16,138)	3,993,593	
Total sales		13,008,615	4,231,941	4,215,733	(16,208)	12,992,407	
Schedule Summary for Demand Deferral:							
Firm	101	6,675,601	2,874,189	2,861,803	(12,386)	6,663,215	
Firm	111	2,307,806	916,232	928,548	12,316	2,320,122	
Firm	112	15,477	0	0	0	15,477	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		8,998,884	3,790,421	3,790,351	(70)	8,998,814	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	6,675,601	2,874,189	2,861,803	(12,386)	6,663,215	
Firm	111	2,307,806	916,232	928,548	12,316	2,320,122	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		8,983,407	3,790,421	3,790,351	(70)	8,983,337	Volumes for PGA Commodity & Demand Amortization
Firm	112	15,477	0	0	0	15,477	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		8,998,884	3,790,421	3,790,351	(70)	8,998,814	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,009,731	441,520	425,382	(16,138)	3,993,593	
Check total sales		13,008,615	4,231,941	4,215,733	(16,208)	12,992,407	
		13,008,615	4,231,941	4,215,733		12,992,407	

WASHINGTON	GL Account	Rate Schedule	Interest Rates	Notes
-------------------	------------	---------------	----------------	-------

WASHINGTON INTEREST RATE:
FERC Natural Gas Interest Rate

3.25% Updated for Q2'22 - DONE

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

WASHINGTON DEFERRAL RATES:

	GL Account	Rate Schedule	PREVIOUS Nov'20-Oct'21	NEW Nov'21-Oct'22	Notes
Commodity Rate	191010 GD WA	101 - 132	\$0.16167	\$0.22319	WA PGA filing effective 11.1.21
Demand Rates	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:

	GL Account	Rate Schedule	PREVIOUS	NEW	Notes
Commodity & Demand (Sch 155)	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	GL Account	Rate Schedule	Interest Rates	Notes
--------------	------------	---------------	----------------	-------

IDAHO INTEREST RATE:

Customer Deposit Rate changes annually
puc.idaho.gov (Year 2022 Order # 35246)

1.00% UPDATED ANNUALLY IN JANUARY

IDAHO DEFERRAL RATES:

	GL Account	Rate Schedule	PREVIOUS Nov'20-Aug'21	PREVIOUS Sep'21-Oct'22	NEW Feb'22-Oct'22	Notes
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	\$0.16148	\$0.20177	\$0.26384	Off-cycle PGA filing effect 2.1.22 - ID Commodity only Idaho only PGA filing effective 9.1.21
Demand Rate	191010 GD ID	101/111/112	\$0.08952	\$0.09203	\$0.09203	

IDAHO AMORTIZATION RATES:

	GL Account	Rate Schedule	PREVIOUS	NEW	Notes
Commodity & Demand (Sch 155)	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