



Avista Corp.

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June 30, 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 **May 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 \$932,485. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$207,648. The cumulative balance in the deferral account (including both commodity and demand) is a surcharge of \$8,944,414 (including interest). The amount of amortization recorded for the month is \$83,717 for a total surcharge balance of \$3,322,231 (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 JUN 30 PM 3:24
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: 202205
 Last Update: 06/03/2022 1:18 PM
 Approval Requested: 06/03/2022 1:21 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	39,215.27	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	2,904,349.98	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	2,865,134.71	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	16,407.59	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	247,136.51	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	263,544.10	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	6,972.81	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	1,147,106.19	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	1,140,133.38	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,802.24	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	83,716.58	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	86,518.82	0.00	Amortization Expense
Totals:						4,401,519.09	4,401,519.09	

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.

WASHINGTON / IDAHO GAS COSTS 202205

KEY: Manual Input
GLWard

Expense Calculation	System Cost	WASHINGTON		IDAHO	
		Demand	Commodity	Demand	Commodity
	100%	68.33%	66.25%	31.67%	33.75%
GAS COSTS-DEMAND	804001 GD.AN	2,358,473.85			
TRANSPORT VARIABLE CHARGES	804002 GD.AN	23,372.80			
Total Demand Costs		\$ 2,381,846.65			
less variable costs charged to Commodity		(23,372.80)			
Total Current Demand Costs		\$ 2,358,473.85	1,611,545.18	746,928.67	
GAS COSTS-COMMODITY	804000 GD.AN	24,605,282.28			
GAS COSTS - FX HEDGE	804010 GD.AN	(338,052.10)			
GAS COSTS-TRANSACTION FEE	804017 GD.AN	53,547.45			
Gas Costs - Merchandise Processing Fee	804018 GD.AN	15,196.65			
GAS PURCHASES - FINANCIAL	804600 GD.AN	(2,593,044.14)			
GAS COSTS-INTRACO LDC GAS	804730 GD.AN	1,408,993.33			
GAS STORAGE WITHDRAWALS	808100 GD.AN	19,339.34			
GAS STORAGE INJECTIONS	808200 GD.AN	(9,102,589.41)			
GAS USED FOR PRODUCTS EXTRACTION	811000 GD.AN	(75,360.25)			
SALES FOR RESALE PHYSICAL-GAS	483000 GD.AN	(3,062,334.55)			
SALES FOR RESALE-FINANCIAL GAS	483600 GD.AN	486,610.87			
SALES FOR RESALE-INTRACO LDC GAS	483730 GD.AN	(4,136,328.48)			
DEFERRED EXCHANGE RESERVATION FEE	495028 GD.AN	(468,750.00)			
AN Entitlement Penalty	495100 GD.AN	-			
plus variable costs from Demand		23,372.80			
Total Commodity Costs to be Allocated		\$ 6,876,883.90	4,555,273.02	2,320,610.78	
WA Entitlement Penalty	495100 GD.WA	-			
ID Entitlement Penalty	495100 GD.ID	-			
WA Imbalance Costs	804000 GD.WA	316,601.59	316,601.59		
ID Imbalance Costs	804000 GD.ID	157,931.99		157,931.99	
Total Commodity Costs		\$ 7,350,417.38			
Total Demand and Commodity		\$ 9,708,891.23	\$ 1,611,545.18	\$ 4,871,874.61	\$ 2,478,542.77

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

Total per GL
Check 9,708,891.23

JET Entry - check	
Debits	Credits
4,401,519.09	(4,401,519.09)

Balance Sheet	WASHINGTON			Balance Sheet	IDAHO			
	Def Rev Calc	PGA Volumes	PGA Rate		PGA Revenue	Def Rev Calc	PGA Volumes	PGA Rate
DEMAND				DEMAND				
Schedule 101	7,528,936	0.09373	705,687.17	Schedule 101	4,002,566	0.09203	368,356.15	
Schedule 102	22,516	0.09373	2,110.42	Schedule 111	1,773,056	0.09203	163,174.34	
Schedule 111	3,861,543	0.08732	337,189.93	Schedule 112	84,209	0.09203	7,749.75	
Schedule 112	0	0.08732	-	Schedule 131	0	0.09203	-	
Schedule 131	0	0.05443	-	Schedule 132	0	0.09203	-	
Schedule 132	88,225	0.05443	4,802.09	Total Demand	5,855,831		\$ 539,280.25	
Schedule 146	2,848,454	0.00054	1,538.17					
Total Demand	14,348,674		\$ 1,051,327.76					
	14,349,674		check				check	
COMMODITY				COMMODITY				
Schedule 101	7,528,936	0.22319	1,680,383.23	Schedule 101	4,002,566	0.26384	1,056,037.01	
Schedule 102	22,516	0.22319	5,025.35	Schedule 111	1,773,056	0.26384	467,803.10	
Schedule 111	3,861,543	0.22319	861,857.78	Schedule 112	84,209	0.26384	22,217.70	
Schedule 112	0	0.22319	-	Schedule 131	0	0.26384	-	
Schedule 131	0	0.22319	-	Schedule 132	0	0.26384	-	
Schedule 132	88,225	0.22319	19,890.94	Total Commodity	5,855,831		\$ 1,546,057.81	
Total Commodity	11,501,220		\$ 2,566,957.29				check	
	11,501,220		check				check	
Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check			
Deferral Expenses	1,611,545.18	4,871,874.61	746,928.67	2,478,542.77				
Deferral Revenue	(1,051,327.76)	(2,566,957.29)	(539,280.25)	(1,546,057.81)				
Total Deferred	\$ 560,217.40	\$ 2,304,917.32	\$ 207,648.42	\$ 932,484.96				
WA Total	2,865,134.71	ID Total	1,140,133.38					

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	2,700,474.38	2,700,474.37	(0.01)
202103	1.00%	-	-	2,700,474.38	7,163,037	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	1,493,810	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	1,669,697	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)	2,396,749	(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	7,426,725	(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	3,405,947.07	(0.01)
202205	1.00%	-	-	3,405,947.08	4,062,566	(0.01498)	(59,958.44)	1,773,056	(0.01498)	(26,560.38)	2,802.24	3,322,230.51	3,405,947.07	83,716.56
202206	-	-	-	3,322,230.51	-	-	-	-	-	-	-	3,322,230.51	-	-
202207	-	-	-	3,322,230.51	-	-	-	-	-	-	-	3,322,230.51	-	-
202208	-	-	-	3,322,230.51	-	-	-	-	-	-	-	3,322,230.51	-	-
202209	-	-	-	3,322,230.51	-	pro-rated	-	-	pro-rated	-	-	3,322,230.51	-	-
202210	-	-	-	3,322,230.51	-	pro-rated	-	-	pro-rated	-	-	3,322,230.51	-	-
202211	-	-	-	3,322,230.51	-	-	-	-	-	-	-	3,322,230.51	-	-
202212	-	-	-	3,322,230.51	-	-	-	-	-	-	-	3,322,230.51	-	-

C (59,958.44) A (26,560.38) B 2,802.24 THIS ROW USED TO CALC JET ENTRY

202205 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income 419600.GD.ID		2,802.24
Interest Expense 431600.GD.ID		(B)
Amortization 191000.GD.ID		83,716.58
Amort Expense 805110.GD.ID	86,518.82	A

0.00 check s/b 0

SEPTEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.ID		C
805110.GD.ID		

Idaho Sales Volumes

Consolidated Volumes

May/22 Description	Schedule	May/22 Billed	April/22 Unbilled	May/22 Unbilled	May/22 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	5,133,721	2,861,803	1,730,648	(1,131,155)	4,002,566	
Firm	111	2,054,432	928,548	647,172	(281,376)	1,773,056	
Firm	112	84,209	0	0	0	84,209	
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		7,272,362	3,790,351	2,377,820	(1,412,531)	5,859,831	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	325,106	325,106	344,690	19,584	344,690	
Transportation	147	100,276	100,276	132,757	32,481	132,757	
Transportation	159	3,329,709	0	0	0	3,329,709	
Transportation	169	0	0	0	0	0	
Total transportation		3,755,091	425,382	477,447	52,065	3,807,156	
Total sales		11,027,453	4,215,733	2,855,267	(1,360,466)	9,666,987	
Schedule Summary for Demand Deferral:							
Firm	101	5,133,721	2,861,803	1,730,648	(1,131,155)	4,002,566	
Firm	111	2,054,432	928,548	647,172	(281,376)	1,773,056	
Firm	112	84,209	0	0	0	84,209	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		7,272,362	3,790,351	2,377,820	(1,412,531)	5,859,831	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	5,133,721	2,861,803	1,730,648	(1,131,155)	4,002,566	
Firm	111	2,054,432	928,548	647,172	(281,376)	1,773,056	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		7,188,153	3,790,351	2,377,820	(1,412,531)	5,775,622	Volumes for PGA Commodity & Demand Amortization
Firm	112	84,209	0	0	0	84,209	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		7,272,362	3,790,351	2,377,820	(1,412,531)	5,859,831	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		3,755,091	425,382	477,447	52,065	3,807,156	
Check total sales		11,027,453	4,215,733	2,855,267	(1,360,466)	9,666,987	
		11,027,453	4,215,733	2,855,267		9,666,987	

WASHINGTON		GL Account	Rate Schedule	Interest Rates	Notes
WASHINGTON INTEREST RATE:					
FERC Natural Gas Interest Rate https://ferc.gov/enforcement-legal/enforcement/interest-rates				3.25%	Updated for Q2'22 - DONE
WASHINGTON DEFERRAL RATES:					
			PREVIOUS	NEW	
Commodity Rate	191010 GD WA	101 - 132	Nov'20-Oct'21	Nov'21-Oct'22	
			\$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:					
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:					
			PREVIOUS	PREVIOUS	NEW
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Nov'20-Aug'21	Sep'21-Oct'22	Feb'22-Oct'22
Demand Rate	191010 GD ID	101/111/112	\$0.08952	\$0.09203	\$0.09203
			\$0.16148	\$0.20177	\$0.26384
IDAHO AMORTIZATION RATES:					
Commodity & Demand (Sch 155)	191000 GD ID	101	\$0.03732	(\$0.01498)	(\$0.01498)
		111	\$0.03732	(\$0.01498)	(\$0.01498)
		112	\$0.00000	\$0.00000	\$0.00000
		146	\$0.00000	\$0.00000	\$0.00000
					Off-cycle PGA filing effect 2.1.22 - ID Commodity only
					Idaho only PGA filing effective 9.1.21
					Idaho only PGA filing effective 9.1.21
					Idaho only PGA filing effective 9.1.21
					Idaho only PGA filing effective 9.1.21