



Avista Corp.

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November 28, 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 **October 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 lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$706,396. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$250,013. The cumulative balance in the deferral account (including both commodity and demand) is a surcharge of \$8,684,073 (including interest). The amount of amortization recorded for the month is \$70,250 for a total surcharge balance of \$3,108,063 (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 NOV 28 AM 10:02
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: 202210
 Last Update: 11/03/2022 3:48 PM
 Approval Requested: 11/03/2022 3:52 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	68,643.95	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	382,948.89	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	451,592.84	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	22,260.07	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	213,662.06	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	235,922.13	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	7,046.57	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	449,336.19	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	456,382.76	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,621.15	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	77,250.14	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	79,871.29	0.00	Amortization Expense
Totals:						1,223,769.02	1,223,769.02	

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 202210

KEY: Manual Input
BLWard

Expense Calculation	Account	GL	Total System Cost	WASHINGTON		IDAHO	
				Demand	Commodity	Demand	Commodity
			100%	68.33%	64.96%	31.67%	35.04%
GAS COSTS-DEMAND	804001	GD.AN	2,360,515.83				
TRANSPORT VARIABLE CHARGES	804002	GD.AN	18,011.22				
Total Demand Costs			\$ 2,378,527.05				
less variable costs charged to Commodity			(18,011.22)				
Total Current Demand Costs			\$ 2,360,515.83	1,612,940.47		747,575.36	
GAS COSTS-COMMODITY	804000	GD.AN	11,721,914.46				
GAS COSTS - FX HEDGE	804010	GD.AN	(217,478.46)				
GAS COSTS-TRANSACTION FEE	804017	GD.AN	35,964.46				
Gas Costs - Merchandise Processing Fee	804018	GD.AN	13,570.46				
GAS PURCHASES - FINANCIAL	804600	GD.AN	(1,510,126.86)				
GAS COSTS-INTRACO LDC GAS	804730	GD.AN	363,638.75				
GAS STORAGE WITHDRAWALS	808100	GD.AN	2,083,363.29				
GAS STORAGE INJECTIONS	808200	GD.AN	(551,721.00)				
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN	(49,128.40)				
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN	(2,363,700.72)				
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN	363,397.50				
SALES FOR RESALE-INTRACO LDC GAS	483700	GD.AN	(6,043,523.86)				
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN	(468,750.00)				
AN Entitlement Penalty	495100	GD.AN	-				
plus variable costs from Demand			18,011.22				
Total Commodity Costs to be Allocated			\$ 3,406,320.02		2,212,095.88		1,193,224.14
WIA Entitlement Penalty	495100	GD.WA	-				
ID Entitlement Penalty	495100	GD.ID	-				
WIA Imbalance Costs	804000	GD.WA	(12,090.95)		(12,090.95)		
ID Imbalance Costs	804000	GD.ID	(7,984.80)				(7,984.80)
Total Commodity Costs			\$ 3,385,244.27				
Total Demand and Commodity			\$ 5,745,760.10	\$ 1,612,940.47	\$ 2,200,004.93	\$ 747,575.36	\$ 1,185,239.34

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

Total per GL
Check 5,745,760.10

JET Entry - check	
Debits	Credits
1,223,769.02	(1,223,769.02)

Balance Sheet	WASHINGTON			Balance Sheet	IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue		PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	5,888,582	0.09373	533,190.79	Schedule 101	3,481,744	0.09203	320,424.90
Schedule 102	17,723	0.09373	1,661.16	Schedule 111	1,850,119	0.09203	170,266.45
Schedule 111	4,185,171	0.08732	365,449.13	Schedule 112	74,662	0.09203	6,871.14
Schedule 112	81,937	0.08732	7,154.74	Schedule 131	0	0.09203	-
Schedule 131	0	0.05443	-	Schedule 132	0	0.09203	-
Schedule 132	50,784	0.05443	2,764.17	Total Demand	5,406,525		\$ 497,562.80
Schedule 146	2,462,569	0.00054	1,334.60				
Total Demand	12,477,157		\$ 911,544.61				
	check						
COMMODITY				COMMODITY			
Schedule 101	5,688,582	0.33449	1,902,773.79	Schedule 101	3,481,744	0.34988	1,218,192.59
Schedule 102	17,723	0.33449	5,928.17	Schedule 111	1,850,119	0.34988	647,319.64
Schedule 111	4,185,171	0.33449	1,399,897.85	Schedule 112	74,662	0.34988	26,122.74
Schedule 112	81,937	0.33449	27,407.11	Schedule 131	0	0.34988	-
Schedule 131	0	0.33449	-	Schedule 132	0	0.34988	-
Schedule 132	50,784	0.33449	16,980.74	Total Commodity	5,406,525		\$ 1,891,634.97
Total Commodity	10,024,197		\$ 3,362,993.65				
	check						

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check
Deferral Expenses	1,612,940.47	2,200,004.93	747,575.36	1,185,239.34	-
Deferral Revenue	(911,544.61)	(3,352,993.65)	(497,562.50)	(1,891,634.97)	-
Total Deferred	\$ 701,395.86	\$ (1,152,988.72)	\$ 250,012.87	\$ (706,395.63)	
WA Total	(451,592.86)		ID Total	(456,382.76)	

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	7,797,307.55	0.00
202205	1.00%	-	7,797,307.55	932,484.96	207,648.42	6,972.81	8,944,413.74	8,944,413.74	(0.00)
202206	1.00%	-	8,944,413.74	62,114.53	427,252.78	7,657.58	9,441,438.63	9,441,438.62	(0.01)
202207	1.00%	-	9,441,438.63	(551,413.43)	541,206.12	7,863.61	9,439,094.92	9,439,094.92	(0.00)
202208	1.00%	-	9,439,094.92	(869,448.65)	498,145.91	7,711.20	9,075,503.39	9,075,503.39	0.00
202209	1.00%	-	9,075,503.39	(850,056.60)	451,228.99	7,396.74	8,684,072.52	8,684,072.52	0.00
202210	1.00%	-	8,684,072.52	(706,395.63)	250,012.87	7,046.57	8,234,736.33	8,684,072.52	449,336.19
202211			8,234,736.33			-	8,234,736.33		
202212			8,234,736.33			-	8,234,736.33		

D (706,395.63) 250,012.87 7,046.57 THIS ROW USED TO CALC JET ENTRY
A B C

202210 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		7,046.57 C
Interest Expense	431600.GD.ID		C
Demand+Comm Def	191010.GD.ID		449,336.19 A+B+C
Deferral Expense	805120.GD.ID	456,382.76	(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	2,700,474.38	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	2,618,275	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	1,493,610	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	933,986	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)	2,396,749	(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	6,663,215	(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	4,002,566	(0.01498)	(59,958.44)	1,773,056	(0.01498)	(26,560.38)	2,802.24	3,322,230.51	3,322,230.49	(0.02)
202206	1.00%	-	-	3,322,230.51	1,848,959	(0.01498)	(27,697.41)	1,190,461	(0.01498)	(17,833.41)	2,749.55	3,279,449.25	3,279,449.23	(0.02)
202207	1.00%	-	-	3,279,449.25	1,197,969	(0.01498)	(17,945.58)	933,656	(0.01498)	(13,986.15)	2,719.57	3,250,237.09	3,250,237.07	(0.02)
202208	1.00%	-	-	3,250,237.09	1,020,601	(0.01498)	(15,288.60)	1,211,431	(0.01498)	(18,147.24)	2,694.60	3,219,495.85	3,219,495.83	(0.02)
202209	1.00%	-	-	3,219,495.85	1,247,221	(0.01498)	(18,683.37)	1,212,753	(0.01498)	(18,167.04)	2,667.56	3,185,313.00	3,185,312.98	(0.02)
202210	1.00%	-	-	3,185,313.00	3,481,744	(0.01498)	(52,156.53)	1,860,119	(0.01498)	(27,714.78)	2,621.15	3,108,062.84	3,108,062.84	77,250.14
202211				3,108,062.84		pro-rated			pro-rated		-	3,108,062.84		
202212				3,108,062.84		pro-rated			pro-rated		-	3,108,062.84		

C (52,156.53) A (27,714.78) B 2,621.15 THIS ROW USED TO CALC JET ENTRY

C

A

A

B

202210 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income 419600.GD.ID		2,621.15
Interest Expense 431600.GD.ID		(B)
Amortization 191000.GD.ID		77,250.14
Amort Expense 805110.GD.ID	79,871.29	A

0.00 check s/b 0

SEPTEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.ID		C
805110.GD.ID		

Idaho Sales Volumes

Consolidated Volumes							
October/22 Description	Schedule	October/22 Billed	September/22 Unbilled	October/22 Unbilled	October/22 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	1,893,873	616,052	2,203,923	1,587,871	3,481,744	
Firm	111	1,157,727	572,088	1,264,480	692,392	1,850,119	
Firm	112	74,662	0	0	0	74,662	
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		3,126,262	1,188,140	3,468,403	2,280,263	5,406,525	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	288,227	288,227	254,913	(33,314)	254,913	
Transportation	147	125,257	125,257	142,438	17,181	142,438	
Transportation	159	4,632,486	0	0	0	4,632,486	
Transportation	169	0	0	0	0	0	
Total transportation		5,045,970	413,484	397,351	(16,133)	5,029,837	
Total sales		8,172,232	1,601,624	3,865,754	2,264,130	10,436,362	
Schedule Summary for Demand Deferral:							
Firm	101	1,893,873	616,052	2,203,923	1,587,871	3,481,744	
Firm	111	1,157,727	572,088	1,264,480	692,392	1,850,119	
Firm	112	74,662	0	0	0	74,662	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		3,126,262	1,188,140	3,468,403	2,280,263	5,406,525	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	1,893,873	616,052	2,203,923	1,587,871	3,481,744	
Firm	111	1,157,727	572,088	1,264,480	692,392	1,850,119	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		3,051,600	1,188,140	3,468,403	2,280,263	5,331,863	Volumes for PGA Commodity & Demand Amortization
Firm	112	74,662	0	0	0	74,662	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		3,126,262	1,188,140	3,468,403	2,280,263	5,406,525	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		5,045,970	413,484	397,351	(16,133)	5,029,837	
Check total sales		8,172,232	1,601,624	3,865,754	2,264,130	10,436,362	
		8,172,232	1,601,624	3,865,754	2,264,130	10,436,362	

WASHINGTON		GL Account	Rate Schedule	Interest Rates			Notes
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate						4.91%	Updated for Q4'22 - DONE
https://ferc.gov/enforcement-legal/enforcement/interest-rates							
WASHINGTON DEFERRAL RATES:				PREVIOUS	PREVIOUS	NEW	
				Nov'20-Oct'21	Nov'21-Jun'22	Jul'22-Oct'22	
Commodity Rate	191010 GD WA	101 - 132		\$0.16167	\$0.22319	\$0.33448	Off-cycle PGA filing effect 7.1.22 - WA Commodity only
Demand Rates	191010 GD WA	101/102		\$0.09822	\$0.09373	\$0.09373	WA PGA filing effective 11.1.21
		111/112		\$0.08835	\$0.08732	\$0.08732	WA PGA filing effective 11.1.21
		131/132		\$0.05640	\$0.05443	\$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:							
Commodity & Demand (Sch 155)	191000 GD WA	101/102		\$0.00699	(\$0.02006)	(\$0.02006)	WA PGA filing effective 11.1.21
		111		\$0.00013	(\$0.02902)	(\$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	Interest Rates			Notes
IDAHO INTEREST RATE:							
Customer Deposit Rate changes annually						1.00%	UPDATED ANNUALLY IN JANUARY
puc.idaho.gov (Year 2022 Order # 35246)							
IDAHO DEFERRAL RATES:				PREVIOUS	PREVIOUS	PREVIOUS	NEW
				Nov'20-Aug'21	Sep'21-Jan'22	Feb'22-Jun'22	Jul'22-Oct'22
Commodity Rate (Without GTI)	191010 GD ID	101 - 132		\$0.16148	\$0.20177	\$0.26384	\$0.34968
Demand Rate	191010 GD ID	101/111/112		\$0.08952	\$0.09203	\$0.09203	\$0.09203
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101		\$0.03732	(\$0.01498)	(\$0.01498)	(\$0.01498)
		111		\$0.03732	(\$0.01498)	(\$0.01498)	(\$0.01498)
		112		\$0.00000	\$0.00000	\$0.00000	\$0.00000
		146		\$0.00000	\$0.00000	\$0.00000	\$0.00000