

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202201

Team: Resource Accounting

Last Saved by: Keri Meister

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

Type: C

Submitted by: Keri Meister

Approval Requested: 02/04/2022 7:53 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	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
Totals:						5,696,848.59	5,696,848.59	

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

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

KEY: Manual Input
GLWand

Expense Calculation	Total System Cost		WASHINGTON		IDAHO	
			Demand	Commodity	Demand	Commodity
	100%		68.33%	68.30%	31.67%	31.70%
GAS COSTS-DEMAND	804001	GD.AN	2,396,180.79			
TRANSPORT VARIABLE CHARGES	804002	GD.AN	34,799.51			
Total Demand Costs			\$ 2,430,980.30			
less variable costs charged to Commodity			(34,799.51)			
Total Current Demand Costs			\$ 2,396,180.79	1,637,310.33	758,870.46	
GAS COSTS-COMMODITY	804000	GD.AN	22,833,800.96			
GAS COSTS - FX HEDGE	804010	GD.AN	30,813.49			
GAS COSTS-TRANSACTION FEE	804017	GD.AN	46,043.71			
Gas Costs - Merchandise Processing Fee	804018	GD.AN	6,891.99			
GAS PURCHASES - FINANCIAL	804600	GD.AN	(2,358,142.97)			
GAS COSTS-INTRACO LDC GAS	804730	GD.AN	-			
GAS STORAGE WITHDRAWALS	808100	GD.AN	4,699,813.26			
GAS STORAGE INJECTIONS	808200	GD.AN	(436,050.40)			
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN	(66,333.66)			
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN	(12,587,361.16)			
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN	7,620,236.51			
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN	(2,299,563.30)			
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN	(468,750.00)			
AN Entitlement Penalty	495100	GD.AN	(78,279.00)			
plus variable costs from Demand			34,799.51			
Total Commodity Costs to be Allocated			\$ 16,977,918.94	11,595,918.64	5,382,000.30	
WA Entitlement Penalty	495100	GD.WA	-			
ID Entitlement Penalty	495100	GD.ID	-			
WA Imbalance Costs	804000	GD.WA	222,334.59		222,334.59	
ID Imbalance Costs	804000	GD.ID	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

804%,808%,811000,483%,495028,495100 Total per GL 19,701,089.04
Check -

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

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
DEMAND				DEMAND			
Schedule 101	24,086,808	0.09373	2,257,656.51	Schedule 101	11,983,473	0.09203	1,102,839.02
Schedule 102	54,910	0.09373	5,146.71	Schedule 111	3,429,612	0.09203	315,627.19
Schedule 111	8,902,067	0.08732	777,328.49	Schedule 112	1,204	0.09203	110.80
Schedule 112	9,823	0.08732	857.74	Schedule 131	0	0.09203	-
Schedule 131	0	0.05443	-	Schedule 132	0	0.09203	-
Schedule 132	163,095	0.05444	8,879.38	Total Demand	15,414,289		\$ 1,418,577.02
Schedule 146	3,814,494	0.00054	2,059.83		15,414,289		\$ 1,418,577.02
Total Demand	37,031,197		\$ 3,051,928.67				
	37,031,197						check
							check
COMMODITY				COMMODITY			
Schedule 101	24,086,808	0.22319	5,375,934.68	Schedule 101	11,983,473	0.20177	2,417,905.35
Schedule 102	54,910	0.22319	12,255.36	Schedule 111	3,429,612	0.20177	691,992.81
Schedule 111	8,902,067	0.22319	1,986,852.33	Schedule 112	1,204	0.20177	242.93
Schedule 112	9,823	0.22319	2,192.40	Schedule 131	0	0.20177	-
Schedule 131	0	0.22319	-	Schedule 132	0	0.20177	-
Schedule 132	163,095	0.22319	36,401.17	Total Commodity	15,414,289		\$ 3,110,141.09
Total Commodity	33,216,703		\$ 7,413,635.94		15,414,289		\$ 3,110,141.09
	33,216,703						check
							check
Deferral Calculation				Deferral Calculation			
	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity			check:
Deferral Expenses	1,637,310.33	11,818,253.23	758,870.46	5,486,655.02			-
Deferral Revenue	(3,051,928.67)	(7,413,635.94)	(1,418,577.02)	(3,110,141.09)			-
Total Deferred	\$ (1,414,618.34)	\$ 4,404,617.28	\$ (659,706.56)	\$ 2,376,513.93			
	WA Total	2,989,998.95	ID Total	1,716,807.37			

Avista Corporation
State of Washington
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	3.25%	-	(599,153.97)	759,776.25	(1,158,080.32)	(2,162.08)	(999,620.12)	(999,620.12)	0.00
202102	3.25%	-	(999,620.12)	3,250,005.82	(1,308,687.14)	(78.44)	941,620.12	941,663.63	43.51
202103	3.25%	-	941,620.12	(477,149.38)	(528,059.47)	1,189.00	(62,399.73)	(62,159.90)	239.83
202104	3.25%	-	(62,399.73)	168,916.46	280,833.78	440.04	387,790.55	387,790.55	(0.00)
202105	3.25%	-	387,790.55	167,165.72	846,112.27	2,422.41	1,403,490.96	1,403,490.96	0.00
202106	3.25%	-	1,403,490.96	(54,575.78)	1,064,454.19	5,168.67	2,418,538.04	2,418,538.04	0.00
202107	3.25%	-	2,418,538.04	201,380.80	1,186,640.75	8,429.82	3,814,989.41	3,814,989.41	0.00
202108	3.25%	-	3,814,989.41	(686,888.81)	1,088,873.97	10,876.62	4,227,851.19	4,227,851.19	0.00
202109	3.25%	-	4,227,851.19	234,914.16	947,319.05	13,051.37	5,423,135.78	5,423,135.78	0.00
202110	3.25%	-	5,423,135.78	1,575,541.57	402,622.35	17,366.42	7,418,666.12	7,418,666.12	(0.00)
202111	3.25%	(7,418,666.12)	-	2,350,542.15	(142,392.52)	2,990.20	2,211,139.83	2,211,139.83	(0.00)
202112	3.25%	-	2,211,139.83	2,278,910.17	(1,449,282.21)	7,111.96	3,047,879.76	3,047,879.76	0.00
202201	3.25%	-	3,047,879.76	4,404,617.28	(1,414,618.34)	12,303.63	6,050,182.33	3,047,879.76	(3,002,302.57)
202202		-	6,050,182.33			-	6,050,182.33		
202203		-	6,050,182.33			-	6,050,182.33		
202204		-	6,050,182.33			-	6,050,182.33		
202205		-	6,050,182.33			-	6,050,182.33		
202206		-	6,050,182.33			-	6,050,182.33		
202207		-	6,050,182.33			-	6,050,182.33		
202208		-	6,050,182.33			-	6,050,182.33		
202209		-	6,050,182.33			-	6,050,182.33		
202210		-	6,050,182.33			-	6,050,182.33		
202211		-	6,050,182.33			-	6,050,182.33		
202212		-	6,050,182.33			-	6,050,182.33		

D
A
B
C
THIS ROW USED TO CALC JET ENTRY

202201 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		12,303.63 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	3,002,302.58	A+B+C
Deferral Expense	805120.GD.WA		2,989,998.95 (A+B)

0.00 checks/b 0

NOVEMBER ENTRY TO XFER BALANCES:

191010.GD.WA			D
191000.GD.WA		-	

Avista Corporation
State of Washington
Recoverable Gas Costs Amortized
Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	Annual Large Customer Refund	Beginning Balance	Schedule 101/102 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
202101	3.25%	-	-	1,430,356.59	20,684,874	0.00699	144,587.27	7,466,798	0.00013	970.68	4,070.99	1,579,985.54	1,579,985.53	(0.01)
202102	3.25%	-	-	1,579,985.54	21,500,760	0.00699	150,290.31	7,487,490	0.00013	973.37	4,483.96	1,735,733.18	1,735,733.18	(0.00)
202103	3.25%	-	-	1,735,733.18	14,765,517	0.00699	103,210.96	6,893,495	0.00013	896.15	4,841.92	1,844,682.22	1,844,682.22	0.00
202104	3.25%	-	-	1,844,682.22	8,962,165	0.00699	62,645.53	3,971,924	0.00013	516.35	5,081.55	1,912,925.65	1,912,925.65	(0.00)
202105	3.25%	-	-	1,912,925.65	4,466,068	0.00699	31,217.82	2,827,756	0.00013	367.61	5,223.61	1,949,734.69	1,949,734.68	(0.01)
202106	3.25%	-	-	1,949,734.69	2,745,599	0.00699	19,191.74	1,934,595	0.00013	251.50	5,306.86	1,974,484.78	1,974,484.77	(0.01)
202107	3.25%	-	-	1,974,484.78	2,048,467	0.00699	14,318.78	1,663,592	0.00013	216.27	5,367.25	1,994,387.08	1,994,387.07	(0.01)
202108	3.25%	-	-	1,994,387.08	2,330,904	0.00699	16,293.02	1,901,151	0.00013	247.15	5,423.86	2,016,351.11	2,016,351.10	(0.01)
202109	3.25%	-	-	2,016,351.11	3,156,001	0.00699	22,060.45	2,361,344	0.00013	306.97	5,491.24	2,044,209.77	2,044,209.76	(0.01)
202110	3.25%	-	-	2,044,209.77	8,316,608	0.00699	58,133.09	4,273,550	0.00013	555.56	5,615.88	2,108,514.30	2,108,514.29	(0.01)
202111	3.25%	7,418,666.12	(32,444.09)	9,494,736.33	14,219,304	pro-rated	(266,933.00)	5,565,284	pro-rated	(170,359.00)	25,122.74	9,082,567.07	9,082,567.06	(0.01)
202112	3.25%	-	-	9,082,567.07	23,797,281	pro-rated	(474,888.00)	9,090,991	pro-rated	(259,674.00)	23,603.90	8,371,608.97	8,371,608.96	(0.01)
202201	3.25%	-	-	8,371,608.97	24,141,718	(0.02006)	(484,282.86)	8,902,067	(0.02902)	(258,337.98)	21,667.48	7,650,655.61	8,371,608.96	720,953.35
202202		-	-	7,650,655.61			-			-	-	7,650,655.61		
202203		-	-	7,650,655.61			-			-	-	7,650,655.61		
202204		-	-	7,650,655.61			-			-	-	7,650,655.61		
202205		-	-	7,650,655.61			-			-	-	7,650,655.61		
202206		-	-	7,650,655.61			-			-	-	7,650,655.61		
202207		-	-	7,650,655.61			-			-	-	7,650,655.61		
202208		-	-	7,650,655.61			-			-	-	7,650,655.61		
202209		-	-	7,650,655.61			-			-	-	7,650,655.61		
202210		-	-	7,650,655.61			-			-	-	7,650,655.61		
202211		-	-	7,650,655.61		pro-rated			pro-rated		-	7,650,655.61		
202212		-	-	7,650,655.61		pro-rated			pro-rated		-	7,650,655.61		

C (484,282.86) (258,337.98) 21,667.48 THIS ROW USED TO CALC JET ENTRY
A A B

202201 UPDATE DATE MONTHLY TO CALC JET ENTRY

	JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		21,667.48	B
Interest Expense	431600.GD.WA			(B)
Amortization	191000.GD.WA		720,953.37	A+B
Amort Expense	805110.GD.WA	742,620.85		A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.WA			C
805110.GD.WA			

Washington Sales Volumes

January/22 Description	Schedule	January/22 Billed	December/21 Unbilled	January/22 Unbilled	January/22 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	25,524,024	13,588,009	12,150,793	(1,437,216)	24,086,808	
Firm	102	58,683	31,748	27,975	(3,773)	54,910	
Firm	111	9,663,020	5,196,642	4,435,689	(760,953)	8,902,067	
Firm	112	0	(9,823)	0	9,823	9,823	
Interruptible	131	0	0	0	0	0	
Interruptible	132	163,095	0	0	0	163,095	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		35,408,822	18,806,576	16,614,457	(2,192,119)	33,216,703	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		3,806,266	3,806,266	3,814,494	8,228	3,814,494	
Total 147 & 148 Transportation Sales		4,881,470	4,386,572	4,302,882	(83,690)	4,797,780	
Total sales		44,096,558	26,999,414	24,731,833	(2,267,581)	41,828,977	
Schedule Sum for Demand Deferral:							
Firm	101	25,524,024	13,588,009	12,150,793	(1,437,216)	24,086,808	
Firm	102	58,683	31,748	27,975	(3,773)	54,910	
Firm	111	9,663,020	5,196,642	4,435,689	(760,953)	8,902,067	
Firm	112	0	(9,823)	0	9,823	9,823	
Interruptible	131	0	0	0	0	0	
Interruptible	132	163,095	0	0	0	163,095	
Transportation	146	3,806,266	3,806,266	3,814,494	8,228	3,814,494	
		39,215,088	22,612,842	20,428,951	(2,183,891)	37,031,197	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	25,524,024	13,588,009	12,150,793	(1,437,216)	24,086,808	Sales for Decoupling amortization
Firm	102	58,683	31,748	27,975	(3,773)	54,910	
Firm	111	9,663,020	5,196,642	4,435,689	(760,953)	8,902,067	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,806,266	3,806,266	3,814,494	8,228	3,814,494	
		39,051,993	22,622,665	20,428,951	(2,193,714)	36,858,279	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	(9,823)	0	9,823	9,823	Annual lump sum amortization
Interruptible	132	163,095	0	0	0	163,095	Annual lump sum amortization
Total Firm Sales		35,245,727	18,806,576	16,614,457	(2,192,119)	33,053,608	
Total Interruptible Sales		163,095	0	0	0	163,095	
Total Transportation Sales (Schedule 146)		3,806,266	3,806,266	3,814,494	8,228	3,814,494	
Total Transportation Sales (Schedule 147 & 148)		4,881,470	4,386,572	4,302,882	(83,690)	4,797,780	
Check total sales		44,096,558	26,999,414	24,731,833	(2,267,581)	41,828,977	
		44,096,558	26,999,414	24,731,833		41,828,977	

WASHINGTON

	GL Account	Rate Schedule	Interest Rates		Notes
WASHINGTON INTEREST RATE:					
FERC Natural Gas Interest Rate			3.25%		Updated for Q1'22 - DONE
https://ferc.gov/enforcement-legal/enforcement/interest-rates					
WASHINGTON DEFERRAL RATES:					
			PREVIOUS	NEW	
			Nov'20-Oct'21	Nov'21-Oct'22	
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:					
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	NEW	
			Nov'20-Aug'21	Sep'21-Oct'22	
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	\$0.16148	\$0.20177	Idaho only PGA filing effective 9.1.21
Demand Rate	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)	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