

Avista Corporation Journal Entry

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

Effective Date: 202012
Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:
Last Update: 01/07/2021 9:21 AM
Approval Requested: 01/07/2021 9:24 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,299.77	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	237,179.02	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	235,879.25	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	3,662.77	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	152,234.77	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	148,572.00	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	272.09	0.00	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	39,886.40	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	39,614.31	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,347.16	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	500,773.16	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	498,426.00	Amortization Expense
Totals:						930,073.35	930,073.35	

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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.

<u><i>Keri Meister</i></u>	<u>1/7/2021</u>
Prepared by Keri Meister	Date
<u>Reviewed by</u>	<u>Date</u>
<u>Approved for Entry</u>	<u>Date</u>
Corporate Accounting use Only	

Washington/Idaho Gas Costs		202012
Demand (Transportation) Costs		
NWP Fixed		3,621,735.46
NWP Variable		32,245.15
NWP Capacity Release		(2,265,180.23)
NWP Total (excluding Refund)		\$ 1,388,800.38
TC Energy GTN Fixed		210,567.21
TC Energy GTN Variable		6,470.09
TC Energy GTN Capacity Release		(2,848.33)
Current Month Estimate		\$ 214,188.97
TC Energy Foothills Fixed		219,657.53
TC Energy Foothills Variable		
Foothills Total		\$ 219,657.53
TC Energy NOVA (AB System) Fixed		417,468.35
TC Energy NOVA (AB System) Variable		
NOVA Total		\$ 417,468.35
Spectra Westcoast Fixed		107,280.45
Spectra Westcoast Variable		
Spectra Total		\$ 107,280.45
Dominion Energy Questar Fixed		376.59
Questar Total		\$ 376.59
Third party capacity release		-
Other Pipeline Fixed charges		-
Other Capacity Release credit		-
Counterparty Invoice Total		\$ -
Thermal Transport		-
Intracompany Transportation Optimization		-
Total Demand Costs from Purchase Journals	804001/804002 GD AN	\$ 2,347,772.27
less variable costs charged to Commodity		(38,715.24)
Total Demand Costs to be Allocated		\$ 2,309,057.03
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	12,731,225.36
Misc	804000 GD AN	
Cochrane Credit	811000 GD AN	(19,883.96)
Financial Settlements	804600 GD AN	(1,061,438.07)
Foreign Exchange Hedge Activity	804010 GD AN	1,489.26
Intraco Purchase from Thermal	804730 GD AN	872,702.60
Total Commodity Costs from Purchase Journals		\$ 12,524,095.19
Storage (Injections)/Withdrawals	808100/808200 GD AN	1,813,409.90
GST Qtrly - DJ437	804000 GD AN	340,834.85
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	27,807.53
Mizuho Broker Fees - DJ476	804017 GD AN	5,124.46
Wells Fargo - DJ476	804017 GD AN	3,468.75
plus variable costs from Demand		38,715.24
Merchandise Processing Fee - DJ467	804018 GD AN	8,463.46
WA/ID Off System Revenue	483000/483600/483730	(5,991,131.06)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		\$ 8,402,788.32
ID Entitlement Penalty	495000 GD ID	
WA Imbalance - DJ436	804000 GD WA	(36,831.31)
ID Imbalance - DJ436	804000 GD ID	(19,340.60)
Total Deferred Commodity Costs		\$ 8,346,616.41
Total Net Gas Costs		\$ 10,655,673.44
Total from DJ 430 Gas Costs		10,655,673.44
Check		-

202012		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			68.81%	31.19%	68.82%	31.18%
Total Current Demand Costs (excluding refund)		\$ 2,309,057.03	\$ 1,588,862.14	\$ 720,194.89		
Total Commodity Costs to be Allocated		8,402,788.32			5,782,798.92	2,619,989.40
Imbalance Cost Washington		(36,831.31)			(36,831.31)	
Imbalance Cost Idaho		(19,340.60)				(19,340.60)
Total Commodity Costs before refund		\$ 8,346,616.41			\$ 5,745,967.61	\$ 2,600,648.80
Total		\$ 10,655,673.44	\$ 1,588,862.14	\$ 720,194.89	\$ 5,745,967.61	\$ 2,600,648.80
check		-	-	-	-	-

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	21,499,328	pro rated	2,106,916.00	Schedule 101	10,204,231	pro rated	914,930.00
Schedule 102	32,489	pro rated	3,184.00	Schedule 111	3,153,378	pro rated	282,716.00
Schedule 111	7,737,352	pro rated	681,810.00	Schedule 112	11,427	pro rated	1,025.00
Schedule 112	114,158	pro rated	10,062.00	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	126,569	pro rated	7,115.00	Total Demand	13,369,036		\$ 1,198,671.00
Schedule 146	3,194,156	pro rated	1,707.00		13,369,036		0.08966
Total Demand	32,704,052		\$ 2,810,794.00			check	
			0.08595				
		check					
COMMODITY				COMMODITY			
Schedule 101	21,499,328	pro rated	3,468,383.00	Schedule 101	10,204,231	pro rated	1,650,068.00
Schedule 102	32,489	pro rated	5,242.00	Schedule 111	3,153,378	pro rated	509,871.00
Schedule 111	7,737,352	pro rated	1,247,481.00	Schedule 112	11,427	pro rated	1,848.00
Schedule 112	114,158	pro rated	18,410.00	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	126,569	pro rated	20,399.00	Total Commodity	13,369,036		\$ 2,161,787.00
Total Commodity	29,509,896		\$ 4,759,915.00		13,369,036	check	0.16170
		check	0.16130				

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand	
\$ 5,745,967.61	\$ 1,588,862.14	\$ 2,600,648.80	\$ 720,194.89	\$ 10,655,673.44			
\$ (4,759,915.00)	\$ (2,810,794.00)	\$ (2,161,787.00)	\$ (1,198,671.00)	\$ (10,931,167.00)			
\$ -	\$ -	\$ -	\$ -	\$ -			
\$ 986,052.61	\$ (1,221,931.86)	\$ 438,861.80	\$ (478,476.11)				(275,493.56)
WA Total	(235,879.25)	ID Total	(39,614.31)				

JET Entry	
Debits	Credits
930,073.35	930,073.35
	-

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
201812	4.96%		(11,298,837.79)	63,791.75	(1,317,734.47)	(49,293.34)	(12,602,073.85)	(12,602,073.85)	-
201901	5.18%	-	(12,602,073.85)	873,899.58	(1,334,486.60)	(55,393.05)	(13,118,053.92)	(13,118,053.93)	(0.01)
201902	5.18%	-	(13,118,053.92)	7,465,399.55	(1,785,534.75)	(44,367.22)	(7,482,556.34)	(7,482,556.35)	(0.01)
201903	5.18%	-	(7,482,556.34)	11,814,911.90	(985,772.65)	(8,926.81)	3,337,656.10	4,374,910.77	1,037,254.67
201904	5.45%	-	3,337,656.10	(11,480.74)	186,719.40	15,556.46	3,528,451.22	4,570,416.76	1,041,965.54
201905	5.45%	-	3,528,451.22	(952,607.07)	819,032.23	15,721.72	3,410,598.10	3,844,456.24	433,858.14
201906	5.45%	-	3,410,598.10	(1,677,072.75)	1,036,514.76	14,035.20	2,784,075.31	3,833,773.49	1,049,698.18
201907	5.50%	-	2,784,075.31	(2,084,272.69)	1,098,657.60	10,501.64	1,808,961.87	2,862,582.88	1,053,621.01
201908	5.50%	-	1,808,961.87	(2,084,597.88)	1,091,085.91	6,014.28	821,464.18	1,879,040.38	1,057,576.20
201909	5.50%	-	821,464.18	(2,896,604.79)	823,146.91	(986.63)	(1,252,980.33)	(1,257,390.06)	(4,409.73)
201910	5.42%	-	(1,252,980.33)	(678,463.68)	(249,464.45)	(7,754.87)	(2,188,663.33)	(2,194,008.27)	(5,344.94)
201911	5.42%	2,188,663.33	-	149,111.49	(807,237.82)	(1,486.27)	(659,612.61)	(659,612.62)	(0.01)
201912	5.42%	-	(659,612.61)	821,729.84	(964,290.51)	(3,301.20)	(805,474.48)	(805,474.48)	(0.00)
202001	4.96%	-	(805,474.48)	465,507.09	(1,019,075.81)	(4,473.34)	(1,363,516.54)	(1,363,516.54)	(0.00)
202002	4.96%	-	(1,363,516.54)	357,241.75	(930,160.94)	(6,819.90)	(1,943,255.62)	(1,943,255.62)	(0.00)
202003	4.96%	-	(1,943,255.62)	(16,044.36)	(702,834.44)	(9,517.81)	(2,671,652.23)	(2,671,652.23)	(0.00)
202004	4.75%	-	(2,671,652.23)	(286,572.47)	354,965.18	(10,439.93)	(2,613,699.45)	(2,613,699.45)	(0.00)
202005	4.75%	-	(2,613,699.45)	(349,533.46)	790,807.96	(9,472.54)	(2,181,897.49)	(2,181,897.49)	0.00
202006	4.75%	-	(2,181,897.49)	(221,914.22)	995,442.01	(7,105.74)	(1,415,475.44)	(1,415,475.44)	0.00
202007	3.43%	-	(1,415,475.44)	(286,329.89)	1,119,731.40	(2,854.83)	(584,928.76)	(584,928.76)	0.00
202008	3.43%	-	(584,928.76)	(475,108.50)	1,175,024.58	(671.62)	114,315.69	114,315.69	(0.00)
202009	3.43%	-	114,315.69	(412,609.50)	1,016,420.84	1,189.70	719,316.73	719,316.73	(0.00)
202010	3.25%	-	719,316.73	(164,901.40)	260,754.58	2,077.95	817,247.86	817,247.86	(0.00)
202011	3.25%	(817,247.86)	-	274,531.21	(636,016.65)	(489.51)	(361,974.95)	(361,974.95)	0.00
202012	3.25%	-	(361,974.95)	986,052.61	(1,221,931.86)	(1,299.77)	(599,153.97)	(361,974.95)	237,179.02

- 986,052.61 (1,221,931.86) (1,299.77) THIS ROW USED TO CALC JET ENTRY
D A B C

202012 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		C
Interest Expense	431600.GD.WA	1,299.77	C
Demand+Comm Def	191010.GD.WA		A+B+C
Deferral Expense	805120.GD.WA	235,879.25	(A+B)

0.00 check s/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	Schedule 121 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	4.96%	-	-	(11,755,837.77)	20,591,859	pro-rated	1,883,313.00	18,064,862	pro-rated	1,229,205.00	(10,914,823)	pro-rated	(399,712.00)	(42,984.33)	(9,086,016.10)	(9,086,016.10)	0.00
201901	5.18%	-	-	(9,086,016.10)	21,097,779	0.09166	1,933,822.42	4,326,716	0.07625	329,912.10	3,809,625	0.04780	182,100.08	(33,942.38)	(6,674,123.89)	(6,674,123.89)	0.01
201902	5.18%	-	-	(6,674,123.89)	23,418,618	0.09166	2,146,550.53	8,977,809	0.07625	684,557.94	177,522	0.04780	8,485.55	(22,681.18)	(3,857,211.06)	(3,857,211.06)	0.02
201903	5.18%	-	-	(3,857,211.06)	18,495,485	0.09166	1,695,296.16	6,826,624	0.07625	520,530.08	115,935	0.04780	5,541.69	(11,855.84)	(1,647,698.97)	(1,647,698.95)	0.02
201904	5.45%	-	-	(1,647,698.97)	8,688,151	0.09166	796,355.92	4,528,915	0.07625	345,329.77	108,923	0.04780	5,206.52	(4,878.90)	(505,685.66)	(505,685.64)	0.02
201905	5.45%	-	-	(505,685.66)	4,317,309	0.09166	395,724.54	2,394,969	0.07625	182,616.39	97,867	0.04780	4,678.04	(972.72)	76,360.59	76,360.62	0.03
201906	5.45%	-	-	76,360.59	2,499,965	0.09166	229,146.79	2,410,231	0.07625	183,780.11	(90,738)	0.04780	(4,337.28)	1,274.64	486,224.86	486,224.89	0.03
201907	5.50%	-	-	486,224.86	2,395,100	0.09166	219,534.87	1,815,710	0.07625	138,447.89	133,593	0.04780	6,385.75	3,063.54	853,656.90	853,656.93	0.03
201908	5.50%	-	-	853,656.90	2,219,198	0.09166	203,411.69	1,827,018	0.07625	139,310.12	137,205	0.04780	6,558.40	4,713.03	1,207,650.14	1,207,650.17	0.03
201909	5.50%	-	-	1,207,650.14	3,672,893	0.09166	336,657.37	2,844,101	0.07625	216,855.76	110,085	0.04780	5,262.06	6,815.59	1,773,240.93	1,773,240.96	0.03
201910	5.42%	-	-	1,773,240.93	12,761,929	0.09166	1,169,758.41	5,304,408	0.07625	404,461.11	187,475	0.04780	8,961.31	11,584.49	3,368,006.25	3,368,006.27	0.02
201911	5.42%	(2,188,663.33)	121,937.23	1,301,280.14	17,329,466	pro-rated	(74,850.00)	6,504,463	pro-rated	(104,887.00)	195,352	pro-rated	(7,404.00)	5,454.82	1,119,593.96	1,113,949.54	(5,644.42)
201912	5.42%	-	-	1,119,593.96	19,625,255	pro-rated	(73,778.00)	7,275,662	pro-rated	(63,487.00)	161,699	pro-rated	(1,668.00)	4,743.08	985,404.04	979,734.12	(5,669.92)
202001	4.96%	-	-	985,404.04	19,902,225	(0.00409)	(81,400.10)	7,441,465	(0.01035)	(77,019.16)	176,036	(0.01035)	(1,821.97)	3,741.84	828,904.65	823,211.28	(5,693.37)
202002	4.96%	-	-	828,904.65	18,156,535	(0.00409)	(74,260.23)	7,239,397	(0.01035)	(74,927.76)	155,563	(0.01035)	(1,610.08)	3,114.49	681,221.07	675,504.18	(5,716.89)
202003	4.96%	-	-	681,221.07	16,737,084	(0.00409)	(68,454.67)	6,588,074	(0.01035)	(68,186.57)	135,456	(0.01035)	(1,401.97)	2,530.42	545,708.28	540,247.84	(5,460.44)
202004	4.75%	-	-	545,708.28	8,680,515	(0.00409)	(35,503.31)	3,389,688	(0.01035)	(35,083.27)	(28,206)	(0.01035)	291.93	2,020.97	477,434.61	471,952.55	(5,482.06)
202005	4.75%	-	-	477,434.61	5,177,262	(0.00409)	(21,175.00)	2,662,302	(0.01035)	(27,554.83)	(100,434)	(0.01035)	1,039.49	1,795.46	431,539.73	426,035.97	(5,503.76)
202006	4.75%	-	-	431,539.73	3,321,590	(0.00409)	(13,585.30)	1,746,909	(0.01035)	(18,080.51)	0	(0.01035)	-	1,645.51	401,519.43	395,993.88	(5,525.55)
202007	3.43%	-	-	401,519.43	2,633,258	(0.00409)	(10,770.03)	1,745,062	(0.01035)	(18,061.39)	0	(0.01035)	-	1,106.47	373,794.48	368,253.14	(5,541.34)
202008	3.43%	-	-	373,794.48	2,239,101	(0.00409)	(9,157.92)	1,621,230	(0.01035)	(16,779.73)	0	(0.01035)	-	1,031.36	348,888.19	343,331.01	(5,557.18)
202009	3.43%	-	-	348,888.19	2,847,296	(0.00409)	(11,645.44)	2,009,009	(0.01035)	(20,793.24)	0	(0.01035)	-	950.88	317,400.39	317,400.41	0.02
202010	3.25%	-	-	317,400.39	8,977,248	(0.00409)	(36,716.94)	4,850,551	(0.01035)	(50,203.20)	0	(0.01035)	-	741.92	231,222.16	231,222.18	0.02
202011	3.25%	817,247.86	104,173.57	1,152,643.59	17,157,823	pro-rated	113,128.00	5,799,551	pro-rated	9,063.00	0	pro-rated	-	3,287.21	1,278,121.82	1,278,121.82	(0.00)
202012	3.25%	-	-	1,278,121.82	21,531,817	pro-rated	148,899.00	7,737,352	pro-rated	(327.00)	0	pro-rated	-	3,662.77	1,430,356.59	1,278,121.82	(152,234.77)

148,899.00

(327.00)

-

3,662.77 THIS ROW USED TO CALC JET ENTRY

C

A

A

A

B

202012 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		3,662.77 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA	152,234.77	A+B
Amort Expense	805110.GD.WA		148,572.00 A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.WA			C
805110.GD.WA			

Washington/Idaho/Oregon Gas Costs		Dec-20
	GL Account	AN
Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (126,535.98)
AN JP 408 Withdrawals	808100 GD AN	\$ 1,939,316.81
Total AN JP	164100 GD AN	\$ 1,812,780.83
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 629.07
Total Clay Basin	164115 GD AA / OR	\$ 629.07
OR JP 408 Injections	808200 GD OR	\$ -
OR JP 408 Withdrawals	808100 GD OR	\$ -
Total OR JP Owned	164100 GD OR	\$ -
OR JP 403 Injections	808200 GD OR	\$ -
OR JP 403 Withdrawals	808100 GD OR	\$ -
Total OR JP Leased	164100 GD OR	\$ -
Total Net Storage (Injections)/Withdrawals		\$ 1,813,409.90
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN / OR	\$ 12,731,225.36
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,309,057.03
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 38,715.24
Hedge Activity	804010 GD AN / OR	\$ 1,489.26
Financial Settlements	804600 GD AN / OR	\$ (1,061,438.07)
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 872,702.60
Cochrane Credit	811000 GD AN / OR	\$ (19,883.96)
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD WA	\$ (36,831.31)
ID Imbalance from DJ 436	804000 GD ID	\$ (19,340.60)
OR Imbalance from DJ 436	804000 GD OR	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00 in Oracle GL
GTN Odorization accrual	804000 GD OR	\$ -
NWNatural Odorization accrual	804000 GD OR	\$ -
Broker Fees DJ 471	804017 GD AN / OR	\$ 27,807.53
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 5,124.46
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 3,468.75
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 8,463.46
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 C	\$ (5,991,131.06)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ 340,834.85
Entitlement Penalty	495000 GD ID	\$ -
Total Costs for Deferral including net gas costs		\$ 10,655,673.44 Tie to Deferral Entry
	483600 GD AN / OR	\$ 618,787.14 Input fr GLE Sales
	483000 GD AN / OR	\$ (5,145,905.74) Input fr GLE Sales
	483730 GD AN / OR	\$ (1,464,012.46) Input fr GLE Sales
		(5,991,131.06)
Total from GLE	\$ 16,685,277.36	\$ (16,685,277.36)
Total - NUC (GD / ALL)	\$ 16,685,277.36	\$ (16,685,277.36)

for pro rating - reverse November unbilled

Washington Sales Volumes

December/20 Description	Schedule	December/20 Billed	November/20 Unbilled	December/20 Unbilled	December/20 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	20,107,618	10,533,711	11,925,421	1,391,710	21,499,328	
Firm	102	30,313	15,824	18,000	2,176	32,489	
Firm	111	7,509,889	4,038,549	4,266,012	227,463	7,737,352	
Firm	112	108,202	58,294	64,250	5,956	114,158	
Interruptible	131	0	0	0	0	0	
Interruptible	132	126,569	0	0	0	126,569	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		27,882,591	14,646,378	16,273,683	1,627,305	29,509,896	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		2,895,484	2,894,167	3,192,839	298,672	3,194,156	
Total 147 & 148 Transportation Sales		4,179,515	3,902,504	4,223,059	320,555	4,500,070	
Total sales		34,957,590	21,443,049	23,689,581	2,246,532	37,204,122	
Schedule Sum for Demand Deferral:							
Firm	101	20,107,618	10,533,711	11,925,421	1,391,710	21,499,328	
Firm	102	30,313	15,824	18,000	2,176	32,489	
Firm	111	7,509,889	4,038,549	4,266,012	227,463	7,737,352	
Firm	112	108,202	58,294	64,250	5,956	114,158	
Interruptible	131	0	0	0	0	0	
Interruptible	132	126,569	0	0	0	126,569	
Transportation	146	2,895,484	2,894,167	3,192,839	298,672	3,194,156	
		30,778,075	17,540,545	19,466,522	1,925,977	32,704,052	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	20,107,618	10,533,711	11,925,421	1,391,710	21,499,328	Sales for Decoupling amortization
Firm	102	30,313	15,824	18,000	2,176	32,489	
Firm	111	7,509,889	4,038,549	4,266,012	227,463	7,737,352	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,895,484	2,894,167	3,192,839	298,672	3,194,156	
		30,543,304	17,482,251	19,402,272	1,920,021	32,463,325	Volumes for PGA Commodity & Demand Amortization
Firm	112	108,202	58,294	64,250	5,956	114,158	Annual lump sum amortization
Interruptible	132	126,569	0	0	0	126,569	Annual lump sum amortization
Total Firm Sales		27,756,022	14,646,378	16,273,683	1,627,305	29,383,327	
Total Interruptible Sales		126,569	0	0	0	126,569	
Total Transportation Sales (Schedule 146)		2,895,484	2,894,167	3,192,839	298,672	3,194,156	
Total Transportation Sales (Schedule 147 & 148)		4,179,515	3,902,504	4,223,059	320,555	4,500,070	
Check total sales		34,957,590	21,443,049	23,689,581	2,246,532	37,204,122	
		34,957,590	21,443,049	23,689,581	2,246,532	37,204,122	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov'19-Oct'20	NEW Nov'20-Oct'21		
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate https://ferc.gov/enforcement-legal/enforcement/interest-rates						3.25%	UPDATED QUARTERLY Updated for Q4 - DONE
WASHINGTON DEFERRAL RATES:							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.15284	\$0.16167		Changes annually with PGA filing
Demand Rates	191010 GD WA	101/102	Debit	\$0.09651	\$0.09822		Changes annually with PGA filing
		111/112	Debit	\$0.08727	\$0.08835		Changes annually with PGA filing
		131/132	Debit	\$0.05591	\$0.05640		Changes annually with PGA filing
		146/126/116	Debit	\$0.00054	\$0.00054		Changes annually with PGA filing
WASHINGTON AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD WA	101/102	<Credit>	(\$0.00409)	\$0.00699		Changes annually with PGA filing
		111	<Credit>	(\$0.01035)	\$0.00013		Changes annually with PGA filing
		131	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
IDAHO INTEREST RATE:							
Customer Deposit Rate changes annually Check IPUC website (Year 2020 Order # 34482)						2.00%	UPDATED ANNUALLY IN JANUARY Stays at 2% for 2020 calendar year Cheryl needs to know when this changes
IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.15199	\$0.16148		Changes annually with PGA filing
Demand Rate	191010 GD ID	101/111/112	Debit	\$0.09295	\$0.08952		Changes annually with PGA filing
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		111	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		112	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing

Meister, Keri

From: Garbarino, Marcus
Sent: Tuesday, December 15, 2020 8:50 AM
To: Meister, Keri; Schultz, Kaylene; Groome, Carolyn
Subject: RE: Rate Review - December 2020
Attachments: 12 2020 Regulatory Information Monthly Review.xlsx

Good morning, I reviewed the rates and they look good (no changes for December and no changes to the rates in the workbook compared to last month).

Thank you,

Marcus Garbarino, CPA
Manager of Regulatory Affairs
1411 E Mission Ave MSC-23, Spokane, WA, 99202
P 509.495.2567
www.myavista.com   



From: Meister, Keri <Keri.Meister@avistacorp.com>
Sent: Friday, December 11, 2020 1:04 PM
To: Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>; Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>; Groome, Carolyn <Carolyn.Groome@avistacorp.com>
Subject: Rate Review - December 2020

Good afternoon,
Please review the attached rates review workbook for December 2020.

The only thing I updated this month was the WA_ID Jurisdictional tab.

Carolyn – Do you know who uses the WA-ID Jurisdictional tab? I pull this info. right off of the deferral workbook every month. Rates does not use it and since it’s the same info. from the journal entry I was hoping to stop updating it.

Thank you,
Keri

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nhu@h.lwhu.com

DECEMBER 2020
PGA FILING
BACKUP

WASHINGTON
AND
IDAHO

AVISTA CORPORATION
DECEMBER 2020 WASHINGTON PGA - 150

manual inputs

Actual Billed

Schedule (a)	Revenue (b)	Remove Revenue Conversion Factor		Total PGA Cost (d) [b*c]	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g) [d*e]	Demand Cost (h) [d*f]
		(RCF) (c)						
0101	\$ 5,466,085	0.95381		\$ 5,213,607	62.21%	37.79%	\$ 3,243,385	\$ 1,970,222
0102	\$ 8,241	0.95381		\$ 7,860	62.21%	37.79%	\$ 4,890	\$ 2,970
0111	\$ 1,963,096	0.95381		\$ 1,872,421	64.66%	35.34%	\$ 1,210,707	\$ 661,714
0112	\$ 28,290	0.95381		\$ 26,983	64.66%	35.34%	\$ 17,447	\$ 9,536
0131	\$ -	0.95381		\$ -	74.14%	25.86%	\$ -	\$ -
0132	\$ 28,846	0.95381		\$ 27,514	74.14%	25.86%	\$ 20,399	\$ 7,115
0146	\$ 1,621	0.95381		\$ 1,546	NA	100.00%	NA	\$ 1,546
Schedule Totals	\$ 7,496,179			\$ 7,149,931			\$ 4,496,828	\$ 2,653,103

December Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*l]
0101	11,925,421	0.16167	0.09822	\$ 1,927,983	\$ 1,171,315
0102	18,000	0.16167	0.09822	\$ 2,910	\$ 1,768
0111	4,266,012	0.16167	0.08835	\$ 689,686	\$ 376,902
0112	64,250	0.16167	0.08835	\$ 10,387	\$ 5,676
0131	0	0.16167	0.05640	\$ -	\$ -
0132	0	0.16167	0.05640	\$ -	\$ -
0146	3,192,839	NA	0.00054	\$ NA	\$ 1,724
	19,466,522			\$ 2,630,966	\$ 1,557,385

	Billed (g)	December Unbilled (m)	November Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 3,243,385	\$ 1,927,983	\$ (1,702,985)	\$ 3,468,383
0102	\$ 4,890	\$ 2,910	\$ (2,558)	\$ 5,242
0111	\$ 1,210,707	\$ 689,686	\$ (652,912)	\$ 1,247,481
0112	\$ 17,447	\$ 10,387	\$ (9,424)	\$ 18,410
0132	\$ 20,399	\$ -	\$ -	\$ 20,399
	\$ 4,496,828	\$ 2,630,966	\$ (2,367,879)	\$ 4,759,915
	TRUE	TRUE	TRUE	

November Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-10,533,711	0.16167	0.09822	\$ (1,702,985)	\$ (1,034,621)
0102	-15,824	0.16167	0.09822	\$ (2,558)	\$ (1,554)
0111	-4,038,549	0.16167	0.08835	\$ (652,912)	\$ (356,806)
0112	-58,294	0.16167	0.08835	\$ (9,424)	\$ (5,150)
0131	0	0.16167	0.05640	\$ -	\$ -
0132	0	0.16167	0.05640	\$ -	\$ -
0146	-2,894,167	NA	0.00054	\$ NA	\$ (1,563)
	-17,540,545			\$ (2,367,879)	\$ (1,399,694)

	Billed (h)	December Unbilled (n)	November Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 1,970,222	\$ 1,171,315	\$ (1,034,621)	\$ 2,106,916
0102	\$ 2,970	\$ 1,768	\$ (1,554)	\$ 3,184
0111	\$ 661,714	\$ 376,902	\$ (356,806)	\$ 681,810
0112	\$ 9,536	\$ 5,676	\$ (5,150)	\$ 10,062
0132	\$ 7,115	\$ -	\$ -	\$ 7,115
0146	\$ 1,546	\$ 1,724	\$ (1,563)	\$ 1,707
	\$ 2,653,103	\$ 1,557,385	\$ (1,399,694)	\$ 2,810,794
	TRUE	TRUE	TRUE	

AVISTA CORPORATION
DECEMBER 2020 WASHINGTON AMORTIZATION - 155

manual inputs

Actual Billed

Schedule	Revenue	Remove RCF	Amortization Cost	Percentage Amortization Commodity & Demand	Amortization Commodity & Demand
(a)	(b)	(c)	(d) [b*c]	(e)	(g) [d*e]
0101	\$ 145,674	0.95381	\$ 138,945	100.00%	\$ 138,945
0102	\$ 221	0.95381	\$ 211	100.00%	\$ 211
0111	\$ (374)	0.95381	\$ (357)	100.00%	\$ (357)
0131	\$ -	0.95381	\$ -	100.00%	\$ -
0146	\$ -	0.95381	\$ -	100.00%	\$ -
Schedule Totals	\$ 145,521		\$ 138,799		\$ 138,799

December Unbilled

Schedule	Therms	Amortization Rate	Amortization Commodity & Demand
(i)	(j)	(k)	(m) [j*k]
0101	11,925,421	0.00699	\$ 83,359
0102	18,000	0.00699	\$ 126
0111	4,266,012	0.00013	\$ 555
0131	0	0.00000	\$ -
0146	3,192,839	0.00000	\$ -
	19,402,272		\$ 84,040

	Billed (g)	December Unbilled (m)	November Unbilled Reversal (s)	Total Commodity & Demand Amortization [g+m+s]
0101	\$ 138,945	\$ 83,359	\$ (73,631)	\$ 148,673
0102	\$ 211	\$ 126	\$ (111)	\$ 226
0111	\$ (357)	\$ 555	\$ (525)	\$ (327)
0131	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ 138,799	\$ 84,040	\$ (74,267)	\$ 148,572
	TRUE	TRUE	TRUE	

November Unbilled Reversal

Schedule	Therms	Amortization Rate	Amortization Commodity & Demand
(o)	(p)	(q)	(s) [p*q]
0101	-10,533,711	0.00699	\$ (73,631)
0102	-15,824	0.00699	\$ (111)
0111	-4,038,549	0.00013	\$ (525)
0131	0	0.00000	\$ -
0146	-2,894,167	0.00000	\$ -
	-17,482,251		\$ (74,267)



Revenue By Rate Schedule Gas for WA

Data Source: Financial Reporting
 Data Updated Daily

Rider 150 = PGA

Accounting Period: **202012**

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 150	0	-175	5,466,085	0	-1,263	33,122,936
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	8,241	0	0	42,158
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	1,963,096	0	-2,275	13,281,558
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	28,290	0	0	244,204
0121 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	0	0	0	134,502
0122 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	0	0	0	429,726
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	28,846	0	0	234,693
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,621	0	0	16,611
Overall - Total		0	-175	7,496,180	0	-3,538	47,506,388



Revenue By Rate Schedule Gas for WA

Data Source: Financial Reporting
 Data Updated Daily

Rider 155 = PGA Amort

Accounting Period: 202012

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 155	0	0	-145,674	0	0	238,367
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	-221	0	0	227
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	374	0	0	458,329
0112 - FIRM-LARGE GEN SERV	RIDER 155	0	0	0	0	0	0
0121 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	0	0	0	5,795
0122 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	0	0	0	0
0132 - INTERRUPTIBLE SERV	RIDER 155	0	0	0	0	0	0
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	0	0	0	0
Overall - Total		0	0	-145,521	0	0	702,719