

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202203

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 04/06/2022 10:06 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 04/06/2022 10:10 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	23,215.09	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,133,485.74	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,110,270.65	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	18,414.42	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	462,092.21	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	480,506.63	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	5,178.33	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	93,793.12	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	88,614.79	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	3,008.85	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	149,004.07	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	152,012.92	0.00	Amortization Expense
Totals:						1,859,798.41	1,859,798.41	

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

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Approval Requested: 04/06/2022 10:10 AM

<i>Keri Meister</i>	<u>4/6/2022</u>
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

WASHINGTON / IDAHO GAS COSTS

202203

KEY: Manual Input
GLWand

Expense Calculation	Total System Cost	WASHINGTON		IDAHO	
		Demand	Commodity	Demand	Commodity
	100%	68.33%	67.64%	31.67%	32.36%
GAS COSTS-DEMAND	804001 GD.AN	2,420,983.80			
TRANSPORT VARIABLE CHARGES	804002 GD.AN	27,647.70			
Total Demand Costs		\$ 2,448,631.50			
less variable costs charged to Commodity		(27,647.70)			
Total Current Demand Costs		\$ 2,420,983.80	1,654,258.23	766,725.57	
GAS COSTS-COMMODITY	804000 GD.AN	16,886,840.01			
GAS COSTS - FX HEDGE	804010 GD.AN	(91,123.92)			
GAS COSTS-TRANSACTION FEE	804017 GD.AN	42,771.25			
Gas Costs - Merchandise Processing Fee	804018 GD.AN	13,081.68			
GAS PURCHASES - FINANCIAL	804600 GD.AN	(1,911,522.05)			
GAS COSTS-INTRACO LDC GAS	804730 GD.AN	13,880.00			
GAS STORAGE WITHDRAWALS	808100 GD.AN	3,888,298.53			
GAS STORAGE INJECTIONS	808200 GD.AN	(180,790.98)			
GAS USED FOR PRODUCTS EXTRACTION	811000 GD.AN	(80,470.38)			
SALES FOR RESALE PHYSICAL-GAS	483000 GD.AN	(5,692,416.20)			
SALES FOR RESALE-FINANCIAL GAS	483600 GD.AN	709,549.32			
SALES FOR RESALE-INTRACO LDC GAS	483730 GD.AN	(4,501,148.44)			
DEFERRED EXCHANGE RESERVATION FEE	495028 GD.AN	(468,750.00)			
AN Entitlement Penalty	495100 GD.AN	-			
plus variable costs from Demand		27,647.70			
Total Commodity Costs to be Allocated		\$ 8,655,846.52	5,854,814.59	2,801,031.93	
WA Entitlement Penalty	495100 GD.WA	-			
ID Entitlement Penalty	495100 GD.ID	-			
WA Imbalance Costs	804000 GD.WA	278,268.24		278,268.24	
ID Imbalance Costs	804000 GD.ID	133,237.80			133,237.80
Total Commodity Costs		\$ 9,067,352.56			
Total Demand and Commodity		\$ 11,488,336.36	\$ 1,654,258.23	\$ 6,133,082.83	\$ 766,725.57 \$ 2,934,269.73

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

Total per GL 11,488,336.36
Check -

JET Entry - check	
Debits	Credits
1,859,798.41	(1,859,798.41)

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	14,466,885	0.09373	1,355,981.13	Schedule 101	7,426,725	0.09203	683,481.50
Schedule 102	38,681	0.09373	3,625.57	Schedule 111	2,721,000	0.09203	250,413.63
Schedule 111	6,530,840	0.08732	570,272.95	Schedule 112	993	0.09203	91.39
Schedule 112	0	0.08732	-	Schedule 131	0	0.09203	-
Schedule 131	0	0.05443	-	Schedule 132	0	0.09203	-
Schedule 132	181,468	0.05443	9,877.30	Total Demand	10,148,718		\$ 933,986.52
Schedule 146	3,141,024	0.00054	1,696.15		10,148,718		\$ 933,986.52
Total Demand	24,358,898		\$ 1,941,453.11				
	24,358,898						check
							check
COMMODITY				COMMODITY			
Schedule 101	14,466,885	0.22319	3,228,864.06	Schedule 101	7,426,725	pro rated	1,960,801.00
Schedule 102	38,681	0.22319	8,633.21	Schedule 111	2,721,000	pro rated	717,331.00
Schedule 111	6,530,840	0.22319	1,457,618.18	Schedule 112	993	pro rated	262.00
Schedule 112	0	0.22319	-	Schedule 131	0	pro rated	-
Schedule 131	0	0.22319	-	Schedule 132	0	pro rated	-
Schedule 132	181,468	0.22319	40,501.84	Total Commodity	10,148,718		\$ 2,678,394.00
Total Commodity	21,217,874		\$ 4,735,617.30		10,148,718		\$ 2,678,394.00
	21,217,874						check
							check
Deferral Calculation				Deferral Calculation			
	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity			check:
Deferral Expenses	1,654,258.23	6,133,082.83	766,725.57	2,934,269.73			-
Deferral Revenue	(1,941,453.11)	(4,735,617.30)	(933,986.52)	(2,678,394.00)			-
Total Deferred	\$ (287,194.88)	\$ 1,397,465.53	\$ (167,260.95)	\$ 255,875.73			
WA Total		1,110,270.65	ID Total	88,614.79			

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	(1,414,616.22)	12,303.63	6,050,184.45	6,050,182.34	(2.11)
202202	3.25%	-	6,050,184.45	2,954,218.84	(1,006,837.32)	19,023.00	8,016,588.98	8,016,588.97	(0.01)
202203	3.25%	-	8,016,588.98	1,397,465.53	(287,194.88)	23,215.09	9,150,074.72	8,016,588.97	(1,133,485.75)
202204		-	9,150,074.72			-	9,150,074.72		
202205		-	9,150,074.72			-	9,150,074.72		
202206		-	9,150,074.72			-	9,150,074.72		
202207		-	9,150,074.72			-	9,150,074.72		
202208		-	9,150,074.72			-	9,150,074.72		
202209		-	9,150,074.72			-	9,150,074.72		
202210		-	9,150,074.72			-	9,150,074.72		
202211		-	9,150,074.72			-	9,150,074.72		
202212		-	9,150,074.72			-	9,150,074.72		
		-		1,397,465.53	(287,194.88)	23,215.09			THIS ROW USED TO CALC JET ENTRY
		D		A	B	C			

202203 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		23,215.09 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	1,133,485.74	A+B+C
Deferral Expense	805120.GD.WA		(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	7,650,655.59	(0.02)
202202	3.25%	-	-	7,650,655.61	19,934,381	(0.02006)	(399,883.68)	7,967,454	(0.02902)	(231,215.52)	19,865.91	7,039,422.32	7,039,422.30	(0.02)
202203	3.25%	-	-	7,039,422.32	14,505,566	(0.02006)	(290,981.65)	6,530,840	(0.02902)	(189,524.98)	18,414.42	6,577,330.11	7,039,422.30	462,092.19
202204		-	-	6,577,330.11			-			-	-	6,577,330.11		
202205		-	-	6,577,330.11			-			-	-	6,577,330.11		
202206		-	-	6,577,330.11			-			-	-	6,577,330.11		
202207		-	-	6,577,330.11			-			-	-	6,577,330.11		
202208		-	-	6,577,330.11			-			-	-	6,577,330.11		
202209		-	-	6,577,330.11			-			-	-	6,577,330.11		
202210		-	-	6,577,330.11			-			-	-	6,577,330.11		
202211		-	-	6,577,330.11		pro-rated			pro-rated		-	6,577,330.11		
202212		-	-	6,577,330.11		pro-rated			pro-rated		-	6,577,330.11		

- (290,981.65) (189,524.98) 18,414.42 THIS ROW USED TO CALC JET ENTRY
C A A B

202203 UPDATE DATE MONTHLY TO CALC JET ENTRY

	JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		18,414.42	B
Interest Expense	431600.GD.WA			(B)
Amortization	191000.GD.WA		462,092.21	A+B
Amort Expense	805110.GD.WA	480,506.63		A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.WA			C
805110.GD.WA			

Washington Sales Volumes

March/22 Description	Schedule	March/22 Billed	February/22 Unbilled	March/22 Unbilled	March/22 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	19,517,925	10,673,834	5,622,794	(5,051,040)	14,466,885	
Firm	102	50,283	26,107	14,505	(11,602)	38,681	
Firm	111	8,276,767	4,024,987	2,279,060	(1,745,927)	6,530,840	
Firm	112	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	181,468	0	0	0	181,468	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		28,026,443	14,724,928	7,916,359	(6,808,569)	21,217,874	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
146		3,486,275	3,484,440	3,139,189	(345,251)	3,141,024	
Total 146 Transportation Sales		3,486,275	3,484,440	3,139,189	(345,251)	3,141,024	
147		175,607	0	0	0	175,607	
148		4,125,908	4,125,908	4,025,001	(100,907)	4,025,001	
Total 147 & 148 Transportation Sales		4,301,515	4,125,908	4,025,001	(100,907)	4,200,608	
Total sales		35,814,233	22,335,276	15,080,549	(7,254,727)	28,559,506	
Schedule Sum for Demand Deferral:							
Firm	101	19,517,925	10,673,834	5,622,794	(5,051,040)	14,466,885	
Firm	102	50,283	26,107	14,505	(11,602)	38,681	
Firm	111	8,276,767	4,024,987	2,279,060	(1,745,927)	6,530,840	
Firm	112	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	181,468	0	0	0	181,468	
Transportation	146	3,486,275	3,484,440	3,139,189	(345,251)	3,141,024	
		31,512,718	18,209,368	11,055,548	(7,153,820)	24,358,898	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	19,517,925	10,673,834	5,622,794	(5,051,040)	14,466,885	Sales for Decoupling amortization
Firm	102	50,283	26,107	14,505	(11,602)	38,681	
Firm	111	8,276,767	4,024,987	2,279,060	(1,745,927)	6,530,840	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,486,275	3,484,440	3,139,189	(345,251)	3,141,024	
		31,331,250	18,209,368	11,055,548	(7,153,820)	24,177,430	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	181,468	0	0	0	181,468	Annual lump sum amortization
Total Firm Sales		27,844,975	14,724,928	7,916,359	(6,808,569)	21,036,406	
Total Interruptible Sales		181,468	0	0	0	181,468	
Total Transportation Sales (Schedule 146)		3,486,275	3,484,440	3,139,189	(345,251)	3,141,024	
Total Transportation Sales (Schedule 147 & 148)		4,301,515	4,125,908	4,025,001	(100,907)	4,200,608	
Check total sales		35,814,233	22,335,276	15,080,549	(7,254,727)	28,559,506	
		35,814,233	22,335,276	15,080,549	(7,254,727)	28,559,506	

WASHINGTON	GL Account	Rate Schedule	Interest Rates		Notes
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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:

	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
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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