

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202212

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 01/06/2023 4:41 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 01/06/2023 4:43 PM

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	38,335.62	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	15,389,634.16	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	15,351,298.54	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	72,981.09	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	3,173,102.91	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	3,246,084.00	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	3,803.76	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	7,276,853.72	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	7,273,049.96	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	6,963.96	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	2,224,317.04	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	2,231,281.00	0.00	Amortization Expense
Totals:						28,143,852.88	28,143,852.88	

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.

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<i>Keri Meister</i>	1/6/2023
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	
	100%		Demand	Commodity	Demand	Commodity
			68.45%	68.40%	31.55%	31.60%
GAS COSTS-DEMAND	804001	GD.AN	(4,442,581.99)			
TRANSPORT VARIABLE CHARGES	804002	GD.AN	50,963.92			
Total Demand Costs			\$ (4,391,618.07)			
less variable costs charged to Commodity			(50,963.92)			
Total Current Demand Costs			\$ (4,442,581.99)	(3,040,947.37)	(1,401,634.62)	
GAS COSTS-COMMODITY	804000	GD.AN	63,496,047.97			
GAS COSTS - FX HEDGE	804010	GD.AN	(94,397.28)			
GAS COSTS-TRANSACTION FEE	804017	GD.AN	10,902.06			
Gas Costs - Merchandise Processing Fee	804018	GD.AN	6,636.72			
GAS PURCHASES - FINANCIAL	804600	GD.AN	(6,124,659.23)			
GAS COSTS-INTRACO LDC GAS	804730	GD.AN	1,531,188.10			
GAS STORAGE WITHDRAWALS	808100	GD.AN	13,504,341.17			
GAS STORAGE INJECTIONS	808200	GD.AN	(7,288,481.41)			
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN	(34,670.80)			
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN	(22,685,769.78)			
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN	11,218,159.89			
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN	(1,248,534.25)			
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN	(468,750.00)			
AN Entitlement Penalty	495100	GD.AN	-			
plus variable costs from Demand			50,963.92			
Total Commodity Costs to be Allocated			\$ 51,872,977.08	35,481,116.32	16,391,860.76	
WA Entitlement Penalty	495100	GD.WA	-			
ID Entitlement Penalty	495100	GD.ID	-			
WA Imbalance Costs	804000	GD.WA	(387,122.41)	(387,122.41)		
ID Imbalance Costs	804000	GD.ID	(172,329.18)		(172,329.18)	
Total Commodity Costs			\$ 51,313,525.49			
Total Demand and Commodity			\$ 46,870,943.50	\$ (3,040,947.37)	\$ 35,093,993.91	\$ (1,401,634.62) \$ 16,219,531.58

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	26,566,755	pro rated	2,683,560.00	Schedule 101	12,836,341	pro rated	1,181,790.00
Schedule 102	77,956	pro rated	7,867.00	Schedule 111	4,262,501	pro rated	392,449.00
Schedule 111	10,057,384	pro rated	924,759.00	Schedule 112	4,011	pro rated	369.00
Schedule 112	56,463	pro rated	5,207.00	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	253,047	pro rated	15,039.00	Total Demand	17,102,853		\$ 1,574,608.00
Schedule 146	3,629,448	pro rated	1,940.00		17,102,853		
Total Demand	40,641,053		\$ 3,638,372.00		-	check	
	40,641,053						
		check					
COMMODITY				COMMODITY			
Schedule 101	26,566,755	pro rated	9,388,245.00	Schedule 101	12,836,341	pro rated	4,480,839.00
Schedule 102	77,956	pro rated	27,519.00	Schedule 111	4,262,501	pro rated	1,488,000.00
Schedule 111	10,057,384	pro rated	3,538,365.00	Schedule 112	4,011	pro rated	1,400.00
Schedule 112	56,463	pro rated	19,924.00	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	253,047	pro rated	89,323.00	Total Commodity	17,102,853		\$ 5,970,239.00
Total Commodity	37,011,605		\$ 13,063,376.00		17,102,853		
	37,011,605				-	check	
		check					

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check:
Deferral Expenses	(3,040,947.37)	35,093,993.91	(1,401,634.62)	16,219,531.58	-
Deferral Revenue	(3,638,372.00)	(13,063,376.00)	(1,574,608.00)	(5,970,239.00)	-
Total Deferred	\$ (6,679,319.37)	\$ 22,030,617.91	\$ (2,976,242.62)	\$ 10,249,292.58	
WA Total		15,351,298.54	ID Total	7,273,049.96	

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

Total per GL
Check 46,870,943.50

JET Entry - check	
Debits	Credits
28,143,852.88	(28,143,852.88)

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	6,577,330.09	(0.02)
202204	3.25%	-	-	6,577,330.11	12,164,231	(0.02006)	(244,014.47)	5,534,897	(0.02902)	(160,622.71)	17,265.66	6,189,958.58	6,189,958.57	(0.01)
202205	3.25%	-	-	6,189,958.58	7,551,452	(0.02006)	(151,482.13)	3,861,543	(0.02902)	(112,061.98)	16,407.59	5,942,822.07	5,942,822.06	(0.01)
202206	3.25%	-	-	5,942,822.07	3,523,739	(0.02006)	(70,686.20)	2,400,538	(0.02902)	(69,663.61)	15,905.09	5,818,377.34	5,818,377.33	(0.01)
202207	3.60%	-	-	5,818,377.34	2,229,893	(0.02006)	(44,731.65)	1,968,103	(0.02902)	(57,114.35)	17,302.36	5,733,833.70	5,733,833.69	(0.01)
202208	3.60%	-	-	5,733,833.70	1,990,697	(0.02006)	(39,933.38)	1,803,204	(0.02902)	(52,328.98)	17,063.11	5,658,634.45	5,658,634.44	(0.01)
202209	3.60%	-	-	5,658,634.45	2,613,036	(0.02006)	(52,417.50)	2,229,934	(0.02902)	(64,712.68)	16,800.21	5,558,304.47	5,558,304.46	(0.01)
202210	4.91%	-	-	5,558,304.47	5,706,305	(0.02006)	(114,468.48)	4,185,171	(0.02902)	(121,453.66)	22,260.07	5,344,642.40	5,344,642.40	0.00
202211	4.91%	16,619,372.82	(57,695.35)	21,906,319.87	21,188,427	pro-rated	(1,571,324.00)	8,371,710	pro-rated	(959,889.00)	84,454.92	19,459,561.79	19,459,561.79	0.00
202212	4.91%	-	-	19,459,561.79	26,644,711	pro-rated	(2,129,157.00)	10,057,384	pro-rated	(1,116,927.00)	72,981.09	16,286,458.88	19,459,561.79	3,173,102.91
							(2,129,157.00)			(1,116,927.00)	72,981.09		THIS ROW USED TO CALC JET ENTRY	
				C			A			A	B			

202212 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		72,981.09 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA		3,173,102.91 A+B
Amort Expense	805110.GD.WA	3,246,084.00	A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER TRUEUP

191000.GD.WA			C
805110.GD.WA			

for pro rating - reverse NOVEMBER UNBILLED

Washington Sales Volumes

December/22 Description	Schedule	December/22 Billed	November/22 Unbilled	December/22 Unbilled	December/22 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	24,908,242	12,355,737	14,014,250	1,658,513	26,566,755	
Firm	102	74,096	37,872	41,732	3,860	77,956	
Firm	111	10,007,399	5,374,311	5,424,296	49,985	10,057,384	
Firm	112	65,563	46,026	36,926	(9,100)	56,463	
Interruptible	131	0	0	0	0	0	
Interruptible	132	253,047	0	0	0	253,047	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		35,308,347	17,813,946	19,517,204	1,703,258	37,011,605	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
146		3,578,929	3,541,198	3,591,717	50,519	3,629,448	
Total 146 Transportation Sales		3,578,929	3,541,198	3,591,717	50,519	3,629,448	
147		1,185,017	0	0	0	1,185,017	
148		4,579,501	4,579,501	4,831,826	252,325	4,831,826	
Total 147 & 148 Transportation Sales		5,764,518	4,579,501	4,831,826	252,325	6,016,843	
Total sales		44,651,794	25,934,645	27,940,747	2,006,102	46,657,896	
Schedule Sum for Demand Deferral:							
Firm	101	24,908,242	12,355,737	14,014,250	1,658,513	26,566,755	
Firm	102	74,096	37,872	41,732	3,860	77,956	
Firm	111	10,007,399	5,374,311	5,424,296	49,985	10,057,384	
Firm	112	65,563	46,026	36,926	(9,100)	56,463	
Interruptible	131	0	0	0	0	0	
Interruptible	132	253,047	0	0	0	253,047	
Transportation	146	3,578,929	3,541,198	3,591,717	50,519	3,629,448	
		38,887,276	21,355,144	23,108,921	1,753,777	40,641,053	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	24,908,242	12,355,737	14,014,250	1,658,513	26,566,755	Sales for Decoupling amortization
Firm	102	74,096	37,872	41,732	3,860	77,956	
Firm	111	10,007,399	5,374,311	5,424,296	49,985	10,057,384	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,578,929	3,541,198	3,591,717	50,519	3,629,448	
		38,568,666	21,309,118	23,071,995	1,762,877	40,331,543	Volumes for PGA Commodity & Demand Amortization
Firm	112	65,563	46,026	36,926	(9,100)	56,463	Annual lump sum amortization
Interruptible	132	253,047	0	0	0	253,047	Annual lump sum amortization
Total Firm Sales		35,055,300	17,813,946	19,517,204	1,703,258	36,758,558	
Total Interruptible Sales		253,047	0	0	0	253,047	
Total Transportation Sales (Schedule 146)		3,578,929	3,541,198	3,591,717	50,519	3,629,448	
Total Transportation Sales (Schedule 147 & 148)		5,764,518	4,579,501	4,831,826	252,325	6,016,843	
Check total sales		44,651,794	25,934,645	27,940,747	2,006,102	46,657,896	
		44,651,794	25,934,645	27,940,747		46,657,896	

WASHINGTON	GL Account	Rate Schedule	Rates for Resource Accounting			Interest Rates	Notes
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WASHINGTON INTEREST RATE:

FERC Natural Gas Interest Rate

<https://ferc.gov/enforcement-legal/enforcement/interest-rates>

4.91% Updated for Q4'22 - DONE

	GL Account	Rate Schedule	PREVIOUS	PREVIOUS	NEW	
			Annual PGA	Off Cycle WA	Annual PGA	
			Filing	Comm Only	Filing	
			Nov'21-Jun'22	Jul'22-Oct'22	Nov'22-Oct'23	
WASHINGTON DEFERRAL RATES:						
Commodity Rate	191010 GD WA	101 - 132	\$0.22319	\$0.33449	\$0.35373	WA PGA filing effective 11.1.22
Demand Rates	191010 GD WA	101/102	\$0.09373	\$0.09373	\$0.10111	WA PGA filing effective 11.1.22
		111/112	\$0.08732	\$0.08732	\$0.09246	WA PGA filing effective 11.1.22
		131/132	\$0.05443	\$0.05443	\$0.05956	WA PGA filing effective 11.1.22
		146/116	\$0.00054	\$0.00054	\$0.00054	WA PGA filing effective 11.1.22
WASHINGTON AMORTIZATION RATES:						
Commodity & Demand (Sch 155)	191000 GD WA	101/102	(\$0.02006)	(\$0.02006)	(\$0.07993)	WA PGA filing effective 11.1.22
		111	(\$0.02902)	(\$0.02902)	(\$0.11290)	WA PGA filing effective 11.1.22
		131	\$0.00000	\$0.00000	\$0.00000	WA PGA filing effective 11.1.22
		146	\$0.00000	\$0.00000	\$0.00000	WA PGA filing effective 11.1.22

IDAHO	GL Account	Rate Schedule	Rates for Resource Accounting			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

	GL Account	Rate Schedule	PREVIOUS	PREVIOUS	PREVIOUS	NEW	
			ID Only PGA	Off Cycle ID	Off Cycle ID	Annual PGA	
			Filing	Comm Only	Comm Only	Filing	
			Sep'21-Jan'22	Feb'22-Jun'22	Jul'22-Oct'22	Nov'22-Oct'23	
IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	\$0.20177	\$0.26384	\$0.34988	\$0.34877	ID PGA filing effective 11.1.22
Demand Rate	191010 GD ID	101/111/112	\$0.09203	\$0.09203	\$0.09203	\$0.09198	ID PGA filing effective 11.1.22
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101	(\$0.01498)	(\$0.01498)	(\$0.01498)	(\$0.13106)	ID PGA filing effective 11.1.22
		111	(\$0.01498)	(\$0.01498)	(\$0.01498)	(\$0.13106)	ID PGA filing effective 11.1.22
		112	\$0.00000	\$0.00000	\$0.00000	\$0.00000	ID PGA filing effective 11.1.22
		146	\$0.00000	\$0.00000	\$0.00000	\$0.00000	ID PGA filing effective 11.1.22

AVISTA CORPORATION
DECEMBER 2022 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	\$ 11,859,671	0.95428	\$ 11,317,447	77.77%	22.23%	\$ 8,801,579	\$ 2,515,868
0102	\$ 35,240	0.95428	\$ 33,629	77.77%	22.23%	\$ 26,153	\$ 7,476
0111	\$ 4,653,584	0.95428	\$ 4,440,822	79.28%	20.72%	\$ 3,520,684	\$ 920,138
0112	\$ 30,591	0.95428	\$ 29,192	79.28%	20.72%	\$ 23,143	\$ 6,049
0131	\$ -	0.95428	\$ -	85.59%	14.41%	\$ -	\$ -
0132	\$ 109,362	0.95428	\$ 104,362	85.59%	14.41%	\$ 89,323	\$ 15,039
0146	\$ 2,004	0.95428	\$ 1,912	NA	100.00%	NA	\$ 1,912
Schedule Totals	\$ 16,690,452		\$ 15,927,364			\$ 12,460,882	\$ 3,466,482



December Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*i]
0101	14,014,250	0.35373	0.10111	\$ 4,957,261	\$ 1,416,981
0102	41,732	0.35373	0.10111	\$ 14,762	\$ 4,220
0111	5,424,296	0.35373	0.09246	\$ 1,918,736	\$ 501,530
0112	36,926	0.35373	0.09246	\$ 13,062	\$ 3,414
0131	0	0.35373	0.05956	\$ -	\$ -
0132	0	0.35373	0.05956	\$ -	\$ -
0146	3,591,717	NA	0.00054	NA	\$ 1,940
	23,108,921			\$ 6,903,821	\$ 1,928,085



November Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-12,355,737	0.35373	0.10111	\$ (4,370,595)	\$ (1,249,289)
0102	-37,872	0.35373	0.10111	\$ (13,396)	\$ (3,829)
0111	-5,374,311	0.35373	0.09246	\$ (1,901,055)	\$ (496,909)
0112	-46,026	0.35373	0.09246	\$ (16,281)	\$ (4,256)
0131	0	0.35373	0.05956	\$ -	\$ -
0132	0	0.35373	0.05956	\$ -	\$ -
0146	-3,541,198	NA	0.00054	NA	\$ (1,912)
	-21,355,144			\$ (6,301,327)	\$ (1,756,195)



	Billed (g)	December Unbilled (m)	November Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 8,801,579	\$ 4,957,261	\$ (4,370,595)	\$ 9,388,245
0102	\$ 26,153	\$ 14,762	\$ (13,396)	\$ 27,519
0111	\$ 3,520,684	\$ 1,918,736	\$ (1,901,055)	\$ 3,538,365
0112	\$ 23,143	\$ 13,062	\$ (16,281)	\$ 19,924
0132	\$ 89,323	\$ -	\$ -	\$ 89,323
	\$ 12,460,882	\$ 6,903,821	\$ (6,301,327)	\$ 13,063,376
	TRUE	TRUE	TRUE	Acct 191010

	Billed (h)	December Unbilled (n)	November Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 2,515,868	\$ 1,416,981	\$ (1,249,289)	\$ 2,683,560
0102	\$ 7,476	\$ 4,220	\$ (3,829)	\$ 7,867
0111	\$ 920,138	\$ 501,530	\$ (496,909)	\$ 924,759
0112	\$ 6,049	\$ 3,414	\$ (4,256)	\$ 5,207
0132	\$ 15,039	\$ -	\$ -	\$ 15,039
0146	\$ 1,912	\$ 1,940	\$ (1,912)	\$ 1,940
	\$ 3,466,482	\$ 1,928,085	\$ (1,756,195)	\$ 3,638,372
	TRUE	TRUE	TRUE	Acct 191010

AVISTA CORPORATION

manual inputs

DECEMBER 2022 WASHINGTON AMORTIZATION - 155

Actual Billed

Schedule	Revenue	Remove RCF	Amortization Cost	Percentage Amortization Commodity & Demand	Amortization Commodity & Demand
(a)	(b)	(c)	(d)	(e)	(g)
			[b*c]		[d*e]
0101	\$ (2,085,737)	0.95428	\$ (1,990,377)	100.00%	\$ (1,990,377)
0102	\$ (6,189)	0.95428	\$ (5,906)	100.00%	\$ (5,906)
0111	\$ (1,164,526)	0.95428	\$ (1,111,284)	100.00%	\$ (1,111,284)
0131	\$ -	0.95428	\$ -	100.00%	\$ -
0146	\$ -	0.95428	\$ -	100.00%	\$ -
Schedule Totals	\$ (3,256,452)		\$ (3,107,567)		\$ (3,107,567)



December Unbilled

Schedule	Therms	Amortization Rate	Amortization Commodity & Demand
(i)	(j)	(k)	(m)
			[j*k]
0101	14,014,250	-0.07993	\$ (1,120,159)
0102	41,732	-0.07993	\$ (3,336)
0111	5,424,296	-0.11290	\$ (612,403)
0131	0	0.00000	\$ -
0146	3,591,717	0.00000	\$ -
	23,071,995		\$ (1,735,898)



November Unbilled Reversal

Schedule	Therms	Amortization Rate	Amortization Commodity & Demand
(o)	(p)	(q)	(s)
			[p*q]
0101	-12,355,737	-0.07993	\$ 987,594
0102	-37,872	-0.07993	\$ 3,027
0111	-5,374,311	-0.11290	\$ 606,760
0131	0	0.00000	\$ -
0146	-3,541,198	0.00000	\$ -
	-21,309,118		\$ 1,597,381



	Billed	December Unbilled	November Unbilled Reversal	Total Commodity & Demand Amortization
	(g)	(m)	(s)	[g+m+s]
0101	\$ (1,990,377)	\$ (1,120,159)	\$ 987,594	\$ (2,122,942)
0102	\$ (5,906)	\$ (3,336)	\$ 3,027	\$ (6,215)
0111	\$ (1,111,284)	\$ (612,403)	\$ 606,760	\$ (1,116,927)
0131	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ (3,107,567)	\$ (1,735,898)	\$ 1,597,381	\$ (3,246,084)
	TRUE	TRUE	TRUE	Acct 191000



Revenue By Rate Schedule

Gas for WA

Rider 150 = PGA

Data Source: Financial Reporting
 Data Updated Daily

Accounting Period: **202212**

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	0	11,859,671	0	-2,451	53,140,765
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	35,240	0	0	143,714
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	4,653,584	0	-1,479	23,625,062
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	30,591	0	0	74,388
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	109,362	0	0	440,417
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	2,004	0	0	19,648
Overall - Total		0	0	16,690,452	0	-3,930	77,443,993



Revenue By Rate Schedule

Rider 155 = PGA Amort

Gas for WA

Data Source: Financial Reporting
 Data Updated Daily

Accounting Period: 202212

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	2,085,737	0	0	4,953,704
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	6,189	0	0	13,872
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	1,164,526	0	0	3,070,269
0112 - FIRM-LARGE GEN SERV	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	3,256,452	0	0	8,037,844