

**Avista Corporation Journal Entry**

Journal: 431-D&A WA/ID

Effective Date: 202204

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 05/04/2022 2:27 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 05/04/2022 2:31 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	30,017.78	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	3,896,842.73	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	3,866,824.95	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	17,265.66	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	387,371.52	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	404,637.18	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	5,856.22	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	1,533,827.11	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	1,527,970.89	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,891.95	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	131,678.44	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	134,570.39	0.00	Amortization Expense
<b>Totals:</b>						<b>5,969,877.41</b>	<b>5,969,877.41</b>	

**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  
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Category: DJ  
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Last Saved by: Keri Meister  
Submitted by: Keri Meister  
Approved by:

Effective Date: 202204  
Last Update: 05/04/2022 2:27 PM  
Approval Requested: 05/04/2022 2:31 PM

<i>Keri Meister</i>	5/4/2022
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Expense Calculation			WASHINGTON		IDAHO	
			Demand	Commodity	Demand	Commodity
		100%	68.33%	66.41%	31.67%	33.59%
GAS COSTS-DEMAND	804001	GD.AN				
TRANSPORT VARIABLE CHARGES	804002	GD.AN				
<b>Total Demand Costs</b>						
less variable costs charged to Commodity						
<b>Total Current Demand Costs</b>			1,574,957.97		729,971.01	
GAS COSTS-COMMODITY	804000	GD.AN				
GAS COSTS - FX HEDGE	804010	GD.AN				
GAS COSTS-TRANSACTION FEE	804017	GD.AN				
Gas Costs - Merchandise Processing Fee	804018	GD.AN				
GAS PURCHASES - FINANCIAL	804600	GD.AN				
GAS COSTS-INTRACO LDC GAS	804730	GD.AN				
GAS STORAGE WITHDRAWALS	808100	GD.AN				
GAS STORAGE INJECTIONS	808200	GD.AN				
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN				
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN				
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN				
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN				
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN				
AN Entitlement Penalty	495100	GD.AN				
plus variable costs from Demand						
<b>Total Commodity Costs to be Allocated</b>				8,381,178.18		4,239,177.46
WA Entitlement Penalty	495100	GD.WA				
ID Entitlement Penalty	495100	GD.ID				
WA Imbalance Costs	804000	GD.WA		(487,535.14)		
ID Imbalance Costs	804000	GD.ID			(238,769.64)	
<b>Total Commodity Costs</b>						
<b>Total Demand and Commodity</b>			\$ 1,574,957.97	\$ 7,893,643.04	\$ 729,971.01	\$ 4,000,407.82

804%,808%,811000,483%,495028,495100 Total per GL 14,198,979.84  
Check -

JET Entry - check	
Debits	Credits
5,969,877.41	(5,969,877.41)

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	12,130,478	0.09373	1,136,989.70	Schedule 101	6,663,215	0.09203	613,215.68
Schedule 102	33,753	0.09373	3,163.67	Schedule 111	2,320,122	0.09203	213,520.83
Schedule 111	5,534,897	0.08732	483,307.21	Schedule 112	15,477	0.09203	1,424.35
Schedule 112	0	0.08732	-	Schedule 131	0	0.09203	-
Schedule 131	0	0.05443	-	Schedule 132	0	0.09203	-
Schedule 132	95,076	0.05443	5,174.99	<b>Total Demand</b>	<b>8,998,814</b>		<b>\$ 828,160.85</b>
Schedule 146	3,059,464	0.00054	1,652.11		<b>8,998,814</b>		
<b>Total Demand</b>	<b>20,853,668</b>		<b>\$ 1,630,287.67</b>				
	20,853,668						check
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	12,130,478	0.22319	2,707,401.38	Schedule 101	6,663,215	0.26384	1,758,022.65
Schedule 102	33,753	0.22319	7,533.33	Schedule 111	2,320,122	0.26384	612,140.99
Schedule 111	5,534,897	0.22319	1,235,333.66	Schedule 112	15,477	0.26384	4,083.45
Schedule 112	0	0.22319	-	Schedule 131	0	0.26384	-
Schedule 131	0	0.22319	-	Schedule 132	0	0.26384	-
Schedule 132	95,076	0.22319	21,220.01	<b>Total Commodity</b>	<b>8,998,814</b>		<b>\$ 2,374,247.09</b>
<b>Total Commodity</b>	<b>17,794,204</b>		<b>\$ 3,971,488.39</b>		<b>8,998,814</b>		
	17,794,204						check
<b>Deferral Calculation</b>				<b>Deferral Calculation</b>			
	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity			check:
Deferral Expenses	1,574,957.97	7,893,643.04	729,971.01	4,000,407.82			-
Deferral Revenue	(1,630,287.67)	(3,971,488.39)	(828,160.85)	(2,374,247.09)			-
<b>Total Deferred</b>	<b>\$ (55,329.70)</b>	<b>\$ 3,922,154.65</b>	<b>\$ (98,189.84)</b>	<b>\$ 1,626,160.73</b>			
<b>WA Total</b>		3,866,824.95	<b>ID Total</b>	1,527,970.89			

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	9,150,074.71	(0.01)
202204	3.25%	-	9,150,074.72	3,922,154.65	(55,329.70)	30,017.78	13,046,917.45	9,150,074.71	(3,896,842.74)
202205		-	13,046,917.45			-	13,046,917.45		
202206		-	13,046,917.45			-	13,046,917.45		
202207		-	13,046,917.45			-	13,046,917.45		
202208		-	13,046,917.45			-	13,046,917.45		
202209		-	13,046,917.45			-	13,046,917.45		
202210		-	13,046,917.45			-	13,046,917.45		
202211		-	13,046,917.45			-	13,046,917.45		
202212		-	13,046,917.45			-	13,046,917.45		
		-		3,922,154.65	(55,329.70)	30,017.78			<b>THIS ROW USED TO CALC JET ENTRY</b>
		D		A	B	C			

**202204 UPDATE DATE MONTHLY TO CALC JET ENTRY**

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		30,017.78 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	3,896,842.73	A+B+C
Deferral Expense	805120.GD.WA		3,866,824.95 (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	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	6,577,330.09	387,371.51
202205		-	-	6,189,958.58			-			-	-	6,189,958.58		
202206		-	-	6,189,958.58			-			-	-	6,189,958.58		
202207		-	-	6,189,958.58			-			-	-	6,189,958.58		
202208		-	-	6,189,958.58			-			-	-	6,189,958.58		
202209		-	-	6,189,958.58			-			-	-	6,189,958.58		
202210		-	-	6,189,958.58			-			-	-	6,189,958.58		
202211		-	-	6,189,958.58		pro-rated			pro-rated		-	6,189,958.58		
202212		-	-	6,189,958.58		pro-rated			pro-rated		-	6,189,958.58		

- (244,014.47) (160,622.71) 17,265.66 THIS ROW USED TO CALC JET ENTRY  
 C A A B

**202204 UPDATE DATE MONTHLY TO CALC JET ENTRY**

	JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		17,265.66	B
Interest Expense	431600.GD.WA			(B)
Amortization	191000.GD.WA		387,371.52	A+B
Amort Expense	805110.GD.WA	404,637.18		A

0.00 check s/b 0

**NOVEMBER ENTRY - LARGE CUSTOMER REFUND**

191000.GD.WA			C
805110.GD.WA			

**Washington Sales Volumes**

April/22 Description	Schedule	April/22 Billed	March/22 Unbilled	April/22 Unbilled	April/22 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	12,419,068	5,622,794	5,334,204	(288,590)	12,130,478	
Firm	102	33,746	14,505	14,512	7	33,753	
Firm	111	5,542,833	2,279,060	2,271,124	(7,936)	5,534,897	
Firm	112	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	95,076	0	0	0	95,076	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		18,090,723	7,916,359	7,619,840	(296,519)	17,794,204	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>146</b>		3,141,527	3,139,189	3,057,126	(82,063)	3,059,464	
<b>Total 146 Transportation Sales</b>		3,141,527	3,139,189	3,057,126	(82,063)	3,059,464	
<b>147</b>		55,619	0	0	0	55,619	
<b>148</b>		4,025,001	4,025,001	3,934,052	(90,949)	3,934,052	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,080,620	4,025,001	3,934,052	(90,949)	3,989,671	
<b>Total sales</b>		25,312,870	15,080,549	14,611,018	(469,531)	24,843,339	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	12,419,068	5,622,794	5,334,204	(288,590)	12,130,478	
Firm	102	33,746	14,505	14,512	7	33,753	
Firm	111	5,542,833	2,279,060	2,271,124	(7,936)	5,534,897	
Firm	112	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	95,076	0	0	0	95,076	
Transportation	146	3,141,527	3,139,189	3,057,126	(82,063)	3,059,464	
		21,232,250	11,055,548	10,676,966	(378,582)	20,853,668	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	12,419,068	5,622,794	5,334,204	(288,590)	12,130,478	<b>Sales for Decoupling amortization</b>
Firm	102	33,746	14,505	14,512	7	33,753	
Firm	111	5,542,833	2,279,060	2,271,124	(7,936)	5,534,897	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,141,527	3,139,189	3,057,126	(82,063)	3,059,464	
		21,137,174	11,055,548	10,676,966	(378,582)	20,758,592	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	95,076	0	0	0	95,076	Annual lump sum amortization
<b>Total Firm Sales</b>		17,995,647	7,916,359	7,619,840	(296,519)	17,699,128	
<b>Total Interruptible Sales</b>		95,076	0	0	0	95,076	
<b>Total Transportation Sales (Schedule 146)</b>		3,141,527	3,139,189	3,057,126	(82,063)	3,059,464	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		4,080,620	4,025,001	3,934,052	(90,949)	3,989,671	
<b>Check total sales</b>		25,312,870	15,080,549	14,611,018	(469,531)	24,843,339	
		25,312,870	15,080,549	14,611,018	(469,531)	24,843,339	

**WASHINGTON**

**WASHINGTON INTEREST RATE:**

FERC Natural Gas Interest Rate

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

**3.25%** Updated for Q2'22 - DONE

**WASHINGTON DEFERRAL RATES:**

	GL Account	Rate Schedule	PREVIOUS Nov'20-Oct'21	NEW Nov'21-Oct'22	
Commodity Rate	191010 GD WA	101 - 132	\$0.16167	<b>\$0.22319</b>	WA PGA filing effective 11.1.21
Demand Rates	191010 GD WA	101/102	\$0.09822	<b>\$0.09373</b>	WA PGA filing effective 11.1.21
		111/112	\$0.08835	<b>\$0.08732</b>	WA PGA filing effective 11.1.21
		131/132	\$0.05640	<b>\$0.05443</b>	WA PGA filing effective 11.1.21
		146/116	\$0.00054	<b>\$0.00054</b>	WA PGA filing effective 11.1.21

**WASHINGTON AMORTIZATION RATES:**

	GL Account	Rate Schedule			
Commodity & Demand (Sch 155)	191000 GD WA	101/102	\$0.00699	<b>(\$0.02006)</b>	WA PGA filing effective 11.1.21
		111	\$0.00013	<b>(\$0.02902)</b>	WA PGA filing effective 11.1.21
		131	\$0.00000	<b>\$0.00000</b>	WA PGA filing effective 11.1.21
		146	\$0.00000	<b>\$0.00000</b>	WA PGA filing effective 11.1.21

**IDAHO**

**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	
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	\$0.16148	\$0.20177	<b>\$0.26384</b>	Off-cycle PGA filing effect 2.1.22 - ID Commodity only
Demand Rate	191010 GD ID	101/111/112	\$0.08952	\$0.09203	<b>\$0.09203</b>	Idaho only PGA filing effective 9.1.21

**IDAHO AMORTIZATION RATES:**

	GL Account	Rate Schedule				
Commodity & Demand (Sch 155)	191000 GD ID	101	\$0.03732	(\$0.01498)	<b>(\$0.01498)</b>	Idaho only PGA filing effective 9.1.21
		111	\$0.03732	(\$0.01498)	<b>(\$0.01498)</b>	Idaho only PGA filing effective 9.1.21
		112	\$0.00000	\$0.00000	<b>\$0.00000</b>	Idaho only PGA filing effective 9.1.21
		146	\$0.00000	\$0.00000	<b>\$0.00000</b>	Idaho only PGA filing effective 9.1.21