

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202301

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 02/06/2023 12:13 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 02/06/2023 12:18 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	180,227.92	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	34,563,317.97	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	34,383,090.05	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	78,081.02	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	2,796,826.70	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	2,874,907.72	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	27,220.95	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	16,282,674.46	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	16,255,453.51	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	10,413.98	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	1,988,957.30	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	1,999,371.28	0.00	Amortization Expense
Totals:						55,720,271.43	55,720,271.43	

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>	<u>2/6/2023</u>
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

KEY: Manual Input
GLWand

Expense Calculation	Total		WASHINGTON		IDAHO	
	System Cost	Demand	Commodity	Demand	Commodity	
	100%	68.45%	68.12%	31.55%	31.88%	
GAS COSTS-DEMAND	804001	GD.AN	2,327,242.08			
TRANSPORT VARIABLE CHARGES	804002	GD.AN	46,577.54			
Total Demand Costs			\$ 2,373,819.62			
less variable costs charged to Commodity			(46,577.54)			
Total Current Demand Costs			\$ 2,327,242.08	1,592,997.20	734,244.88	
GAS COSTS-COMMODITY	804000	GD.AN	76,065,703.71			
GAS COSTS - FX HEDGE	804010	GD.AN	15,992.06			
GAS COSTS-TRANSACTION FEE	804017	GD.AN	48,916.52			
Gas Costs - Merchandise Processing Fee	804018	GD.AN	9,445.60			
GAS PURCHASES - FINANCIAL	804600	GD.AN	(26,992,494.38)			
GAS COSTS-INTRACO LDC GAS	804730	GD.AN	78,775.38			
GAS STORAGE WITHDRAWALS	808100	GD.AN	9,303,643.89			
GAS STORAGE INJECTIONS	808200	GD.AN	(2,881,773.56)			
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN	(16,984.25)			
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN	(40,231,256.44)			
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN	55,845,292.28			
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN	(1,540,439.11)			
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN	(468,750.00)			
AN Entitlement Penalty	495100	GD.AN	-			
plus variable costs from Demand			46,577.54			
Total Commodity Costs to be Allocated			\$ 69,282,649.24	47,195,340.66	22,087,308.58	
WA Entitlement Penalty	495100	GD.WA	-			
ID Entitlement Penalty	495100	GD.ID	-			
WA Imbalance Costs	804000	GD.WA	319,347.89		319,347.89	
ID Imbalance Costs	804000	GD.ID	158,379.61			158,379.61
Total Commodity Costs			\$ 69,760,376.74			
Total Demand and Commodity			\$ 72,087,618.82	\$ 1,592,997.20	\$ 734,244.88	\$ 22,245,688.19

804%,808%,811000,483%,495028,495100 Total per GL 72,087,618.82
Check -

JET Entry - check	
Debits	Credits
55,720,271.43	(55,720,271.43)

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	22,533,765	0.10111	2,278,388.98	Schedule 101	11,449,140	0.09198	1,053,091.90
Schedule 102	68,120	0.10111	6,887.61	Schedule 111	3,806,249	0.09198	350,098.78
Schedule 111	9,462,702	0.09246	874,921.43	Schedule 112	1,513	0.09198	139.17
Schedule 112	56,109	0.09246	5,187.84	Schedule 131	0	0.09198	-
Schedule 131	0	0.05956	-	Schedule 132	0	0.09198	-
Schedule 132	472,432	0.05956	28,138.05	Total Demand	15,256,902		\$ 1,403,329.85
Schedule 146	3,527,093	0.00054	1,904.63		15,256,902		
Total Demand	36,120,221		\$ 3,195,428.54		-	check	
	36,120,221						
COMMODITY				COMMODITY			
Schedule 101	22,533,765	0.35373	7,970,868.69	Schedule 101	11,449,140	0.34877	3,993,116.56
Schedule 102	68,120	0.35373	24,096.09	Schedule 111	3,806,249	0.34877	1,327,505.46
Schedule 111	9,462,702	0.35373	3,347,241.58	Schedule 112	1,513	0.34877	527.69
Schedule 112	56,109	0.35373	19,847.44	Schedule 131	0	0.34877	-
Schedule 131	0	0.35373	-	Schedule 132	0	0.34877	-
Schedule 132	472,432	0.35373	167,113.37	Total Commodity	15,256,902		\$ 5,321,149.71
Total Commodity	32,593,128		\$ 11,529,167.17		15,256,902		
	32,593,128				-	check	

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check:
Deferral Expenses	1,592,997.20	47,514,688.55	734,244.88	22,245,688.19	-
Deferral Revenue	(3,195,428.54)	(11,529,167.17)	(1,403,329.85)	(5,321,149.71)	-
Total Deferred	\$ (1,602,431.33)	\$ 35,985,521.38	\$ (669,084.97)	\$ 16,924,538.48	
WA Total		34,383,090.05	ID Total	16,255,453.51	

Washington Sales Volumes

January/23 Description	Schedule	January/23 Billed	December/22 Unbilled	January/23 Unbilled	January/23 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	25,221,089	14,014,250	11,326,926	(2,687,324)	22,533,765	
Firm	102	75,785	41,732	34,067	(7,665)	68,120	
Firm	111	10,392,066	5,424,296	4,494,932	(929,364)	9,462,702	
Firm	112	64,183	36,926	28,852	(8,074)	56,109	
Interruptible	131	0	0	0	0	0	
Interruptible	132	472,432	0	0	0	472,432	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		36,225,555	19,517,204	15,884,777	(3,632,427)	32,593,128	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
	146	3,591,717	3,591,717	3,527,093	(64,624)	3,527,093	
Total 146 Transportation Sales		3,591,717	3,591,717	3,527,093	(64,624)	3,527,093	
	147	1,150,142	0	0	0	1,150,142	
	148	4,831,826	4,831,826	3,372,436	(1,459,390)	3,372,436	
Total 147 & 148 Transportation Sales		5,981,968	4,831,826	3,372,436	(1,459,390)	4,522,578	
Total sales		45,799,240	27,940,747	22,784,306	(5,156,441)	40,642,799	
Schedule Sum for Demand Deferral:							
Firm	101	25,221,089	14,014,250	11,326,926	(2,687,324)	22,533,765	
Firm	102	75,785	41,732	34,067	(7,665)	68,120	
Firm	111	10,392,066	5,424,296	4,494,932	(929,364)	9,462,702	
Firm	112	64,183	36,926	28,852	(8,074)	56,109	
Interruptible	131	0	0	0	0	0	
Interruptible	132	472,432	0	0	0	472,432	
Transportation	146	3,591,717	3,591,717	3,527,093	(64,624)	3,527,093	
		39,817,272	23,108,921	19,411,870	(3,697,051)	36,120,221	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	25,221,089	14,014,250	11,326,926	(2,687,324)	22,533,765	Sales for Decoupling amortization
Firm	102	75,785	41,732	34,067	(7,665)	68,120	
Firm	111	10,392,066	5,424,296	4,494,932	(929,364)	9,462,702	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,591,717	3,591,717	3,527,093	(64,624)	3,527,093	
		39,280,657	23,071,995	19,383,018	(3,688,977)	35,591,680	Volumes for PGA Commodity & Demand Amortization
Firm	112	64,183	36,926	28,852	(8,074)	56,109	Annual lump sum amortization
Interruptible	132	472,432	0	0	0	472,432	Annual lump sum amortization
Total Firm Sales		35,753,123	19,517,204	15,884,777	(3,632,427)	32,120,696	
Total Interruptible Sales		472,432	0	0	0	472,432	
Total Transportation Sales (Schedule 146)		3,591,717	3,591,717	3,527,093	(64,624)	3,527,093	
Total Transportation Sales (Schedule 147 & 148)		5,981,968	4,831,826	3,372,436	(1,459,390)	4,522,578	
Check total sales		45,799,240	27,940,747	22,784,306	(5,156,441)	40,642,799	
		45,799,240	27,940,747	22,784,306	(5,156,441)	40,642,799	

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>

6.31% Updated for Q1'23 - 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 2023 Order #35621)

2.00% 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