

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202206

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 07/07/2022 9:20 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 07/07/2022 9:22 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	45,035.67	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,399,612.25	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,354,576.58	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	15,905.09	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	124,444.73	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	140,349.82	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	7,657.58	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	497,024.88	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	489,367.30	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,749.55	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	42,781.26	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	45,530.81	0.00	Amortization Expense
Totals:						2,082,517.76	2,082,517.76	

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>7/7/2022</u>
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Expense Calculation	Total System Cost		WASHINGTON		IDAHO	
			Demand	Commodity	Demand	Commodity
	100%		68.33%	65.90%	31.67%	34.10%
GAS COSTS-DEMAND	804001	GD.AN	2,249,962.07			
TRANSPORT VARIABLE CHARGES	804002	GD.AN	26,012.96			
Total Demand Costs			\$ 2,275,975.03			
less variable costs charged to Commodity			(26,012.96)			
Total Current Demand Costs			\$ 2,249,962.07	1,537,399.08	712,562.99	
GAS COSTS-COMMODITY	804000	GD.AN	23,966,515.00			
GAS COSTS - FX HEDGE	804010	GD.AN	175,199.84			
GAS COSTS-TRANSACTION FEE	804017	GD.AN	41,623.90			
Gas Costs - Merchandise Processing Fee	804018	GD.AN	16,218.91			
GAS PURCHASES - FINANCIAL	804600	GD.AN	(3,490,993.11)			
GAS COSTS-INTRACO LDC GAS	804730	GD.AN	851,053.66			
GAS STORAGE WITHDRAWALS	808100	GD.AN	19,804.14			
GAS STORAGE INJECTIONS	808200	GD.AN	(13,826,538.44)			
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN	(51,440.58)			
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN	(2,518,596.36)			
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN	652,657.50			
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN	(2,665,988.52)			
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN	(468,750.00)			
AN Entitlement Penalty	495100	GD.AN	-			
plus variable costs from Demand			26,012.96			
Total Commodity Costs to be Allocated			\$ 2,726,778.90	1,796,947.30	929,831.60	
WA Entitlement Penalty	495100	GD.WA	-			
ID Entitlement Penalty	495100	GD.ID	-			
WA Imbalance Costs	804000	GD.WA	(97,742.06)			
ID Imbalance Costs	804000	GD.ID	(49,763.74)			
Total Commodity Costs			\$ 2,579,273.10			
Total Demand and Commodity			\$ 4,829,235.17	\$ 1,537,399.08	\$ 1,699,205.24	\$ 712,562.99

804%,808%,811000,483%,495028,495100 Total per GL 4,829,235.17
Check -

JET Entry - check	
Debits	Credits
2,082,517.76	(2,082,517.76)

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	3,513,630	0.09373	329,332.54	Schedule 101	1,848,959	0.09203	170,159.70
Schedule 102	10,109	0.09373	947.52	Schedule 111	1,190,481	0.09203	109,559.97
Schedule 111	2,400,538	0.08732	209,614.98	Schedule 112	60,747	0.09203	5,590.55
Schedule 112	0	0.08732	-	Schedule 131	0	0.09203	-
Schedule 131	0	0.05443	-	Schedule 132	0	0.09203	-
Schedule 132	66,891	0.05443	3,640.88	Total Demand	3,100,187		\$ 285,310.21
Schedule 146	2,450,070	0.00054	1,323.04		3,100,187		
Total Demand	8,441,238		\$ 544,858.95				
	8,441,238						check
COMMODITY				COMMODITY			
Schedule 101	3,513,630	0.22319	784,207.08	Schedule 101	1,848,959	0.26384	487,829.34
Schedule 102	10,109	0.22319	2,256.23	Schedule 111	1,190,481	0.26384	314,096.51
Schedule 111	2,400,538	0.22319	535,776.08	Schedule 112	60,747	0.26384	16,027.49
Schedule 112	0	0.22319	-	Schedule 131	0	0.26384	-
Schedule 131	0	0.22319	-	Schedule 132	0	0.26384	-
Schedule 132	66,891	0.22319	14,929.40	Total Commodity	3,100,187		\$ 817,953.34
Total Commodity	5,991,168		\$ 1,337,168.79		3,100,187		
	5,991,168						check

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check:
Deferral Expenses	1,537,399.08	1,699,205.24	712,562.99	880,067.86	-
Deferral Revenue	(544,858.95)	(1,337,168.79)	(285,310.21)	(817,953.34)	-
Total Deferred	\$ 992,540.13	\$ 362,036.45	\$ 427,252.78	\$ 62,114.53	
WA Total	1,354,576.58		ID Total	489,367.30	

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	13,046,917.44	(0.01)
202205	3.25%	-	13,046,917.45	2,304,917.32	560,217.40	39,215.27	15,951,267.43	15,951,267.42	(0.01)
202206	3.25%	-	15,951,267.43	362,036.45	992,540.13	45,035.67	17,350,879.68	15,951,267.42	(1,399,612.26)
202207		-	17,350,879.68			-	17,350,879.68		
202208		-	17,350,879.68			-	17,350,879.68		
202209		-	17,350,879.68			-	17,350,879.68		
202210		-	17,350,879.68			-	17,350,879.68		
202211		-	17,350,879.68			-	17,350,879.68		
202212		-	17,350,879.68			-	17,350,879.68		

- 362,036.45 992,540.13 45,035.67 THIS ROW USED TO CALC JET ENTRY
D A B C

202206 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		45,035.67 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	1,399,612.25	A+B+C
Deferral Expense	805120.GD.WA		1,354,576.58 (A+B)

0.00 checks/b 0

NOVEMBER ENTRY TO XFER BALANCES:

191010.GD.WA			D
191000.GD.WA			

Washington Sales Volumes

June/22 Description	Schedule	June/22 Billed	May/22 Unbilled	June/22 Unbilled	June/22 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	5,308,954	3,222,430	1,427,106	(1,795,324)	3,513,630	
Firm	102	15,282	9,284	4,111	(5,173)	10,109	
Firm	111	3,101,827	1,479,759	778,470	(701,289)	2,400,538	
Firm	112	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	66,891	0	0	0	66,891	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		8,492,954	4,711,473	2,209,687	(2,501,786)	5,991,168	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		2,851,002	2,840,924	2,439,992	(400,932)	2,450,070	
Total 147 & 148 Transportation Sales		4,010,170	3,766,300	3,415,866	(350,434)	3,659,736	
Total sales		15,354,126	11,318,697	8,065,545	(3,253,152)	12,100,974	
Schedule Sum for Demand Deferral:							
Firm	101	5,308,954	3,222,430	1,427,106	(1,795,324)	3,513,630	
Firm	102	15,282	9,284	4,111	(5,173)	10,109	
Firm	111	3,101,827	1,479,759	778,470	(701,289)	2,400,538	
Firm	112	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	66,891	0	0	0	66,891	
Transportation	146	2,851,002	2,840,924	2,439,992	(400,932)	2,450,070	
		11,343,956	7,552,397	4,649,679	(2,902,718)	8,441,238	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	5,308,954	3,222,430	1,427,106	(1,795,324)	3,513,630	Sales for Decoupling amortization
Firm	102	15,282	9,284	4,111	(5,173)	10,109	
Firm	111	3,101,827	1,479,759	778,470	(701,289)	2,400,538	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,851,002	2,840,924	2,439,992	(400,932)	2,450,070	
		11,277,065	7,552,397	4,649,679	(2,902,718)	8,374,347	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	66,891	0	0	0	66,891	Annual lump sum amortization
Total Firm Sales		8,426,063	4,711,473	2,209,687	(2,501,786)	5,924,277	
Total Interruptible Sales		66,891	0	0	0	66,891	
Total Transportation Sales (Schedule 146)		2,851,002	2,840,924	2,439,992	(400,932)	2,450,070	
Total Transportation Sales (Schedule 147 & 148)		4,010,170	3,766,300	3,415,866	(350,434)	3,659,736	
Check total sales		15,354,126	11,318,697	8,065,545	(3,253,152)	12,100,974	
		15,354,126	11,318,697	8,065,545		12,100,974	

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	\$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			
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

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	\$0.26384	Off-cycle PGA filing effect 2.1.22 - ID Commodity only
Demand Rate	191010 GD ID	101/111/112	\$0.08952	\$0.09203	\$0.09203	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)	(\$0.01498)	Idaho only PGA filing effective 9.1.21
		111	\$0.03732	(\$0.01498)	(\$0.01498)	Idaho only PGA filing effective 9.1.21
		112	\$0.00000	\$0.00000	\$0.00000	Idaho only PGA filing effective 9.1.21
		146	\$0.00000	\$0.00000	\$0.00000	Idaho only PGA filing effective 9.1.21