

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202105

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 06/04/2021 11:34 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 06/04/2021 11:38 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	2,422.41	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,015,700.41	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,013,278.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	5,223.61	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	36,809.03	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	31,585.42	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	563.59	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	425,663.76	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	425,100.17	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,831.47	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	150,695.10	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	147,863.63	Amortization Expense
Totals:						1,628,868.30	1,628,868.30	

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>	6/4/2021
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	
				Demand	Commodity	Demand	Commodity
			100%	68.81%	64.55%	31.19%	35.45%
GAS COSTS-DEMAND	804001	GD.AN	2,239,771.80				
TRANSPORT VARIABLE CHARGES	804002	GD.AN	27,751.82				
Total Demand Costs			\$ 2,267,523.62				
less variable costs charged to Commodity			(27,751.82)				
Total Current Demand Costs			\$ 2,239,771.80	1,541,186.98		698,584.82	
GAS COSTS-COMMODITY	804000	GD.AN	11,513,414.50				
GAS COSTS - FX HEDGE	804010	GD.AN	92,569.88				
GAS COSTS-TRANSACTION FEE	804017	GD.AN	30,695.23				
Gas Costs - Merchandise Processing Fee	804018	GD.AN	10,291.02				
GAS PURCHASES - FINANCIAL	804600	GD.AN	(748,053.66)				
GAS COSTS-INTRACO LDC GAS	804730	GD.AN	2,444,044.74				
GAS STORAGE WITHDRAWALS	808100	GD.AN	6,252.00				
GAS STORAGE INJECTIONS	808200	GD.AN	(7,450,128.48)				
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN	(31,979.01)				
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN	(152,095.42)				
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN	300,762.01				
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN	(3,559,127.51)				
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN	(468,750.00)				
AN Entitlement Penalty	495100	GD.AN	-				
plus variable costs from Demand			27,751.82				
Total Commodity Costs to be Allocated			\$ 2,015,647.12		1,301,100.22		714,546.90
WA Entitlement Penalty	495100	GD.WA	-				
ID Entitlement Penalty	495100	GD.ID	-				
WA Imbalance Costs	804000	GD.WA	58,849.63			58,849.63	
ID Imbalance Costs	804000	GD.ID	28,797.05				28,797.05
Total Commodity Costs			\$ 2,103,293.80				
Total Demand and Commodity			\$ 4,343,065.60	\$ 1,541,186.98	\$ 1,359,949.85	\$ 698,584.82	\$ 743,343.95

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

Total per GL 4,343,065.60
Check -

JET Entry - check	
Debits	Credits
1,628,868.30	(1,628,868.30)

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	4,457,469	0.09822	437,812.61	Schedule 101	2,518,275	0.08952	225,435.98
Schedule 102	8,599	0.09822	844.59	Schedule 111	1,443,773	0.08952	129,246.56
Schedule 111	2,827,756	0.08835	249,832.24	Schedule 112	89,062	0.08952	7,972.83
Schedule 112	18,675	0.08835	1,649.94	Schedule 131	0	0.08952	-
Schedule 131	0	0.05640	-	Schedule 132	0	0.08952	-
Schedule 132	65,395	0.05640	3,688.28	Total Demand	4,051,110		\$ 362,655.37
Schedule 146	2,309,343	0.00054	1,247.05		4,051,110		
Total Demand	9,687,237		\$ 695,074.70				
	9,687,237						check
COMMODITY				COMMODITY			
Schedule 101	4,457,469	0.16167	720,639.01	Schedule 101	2,518,275	0.16148	406,651.05
Schedule 102	8,599	0.16167	1,390.20	Schedule 111	1,443,773	0.16148	233,140.46
Schedule 111	2,827,756	0.16167	457,163.31	Schedule 112	89,062	0.16148	14,381.73
Schedule 112	18,675	0.16167	3,019.19	Schedule 131	0	0.16148	-
Schedule 131	0	0.16167	-	Schedule 132	0	0.16148	-
Schedule 132	65,395	0.16167	10,572.41	Total Commodity	4,051,110		\$ 654,173.24
Total Commodity	7,377,894		\$ 1,192,784.12		4,051,110		
	7,377,894						check

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check:
Deferral Expenses	1,541,186.98	1,359,949.85	698,584.82	743,343.95	-
Deferral Revenue	(695,074.70)	(1,192,784.12)	(362,655.37)	(654,173.24)	-
Total Deferred	\$ 846,112.27	\$ 167,165.72	\$ 335,929.46	\$ 89,170.71	
WA Total		1,013,278.00	ID Total	425,100.17	

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
202001	4.96%	-	(805,474.48)	465,507.09	(1,019,075.81)	(4,473.34)	(1,363,516.54)	(1,363,516.54)	(0.00)
202002	4.96%	-	(1,363,516.54)	357,241.75	(930,160.94)	(6,819.90)	(1,943,255.62)	(1,943,255.62)	(0.00)
202003	4.96%	-	(1,943,255.62)	(16,044.36)	(702,834.44)	(9,517.81)	(2,671,652.23)	(2,671,652.23)	(0.00)
202004	4.75%	-	(2,671,652.23)	(286,572.47)	354,965.18	(10,439.93)	(2,613,699.45)	(2,613,699.45)	(0.00)
202005	4.75%	-	(2,613,699.45)	(349,533.46)	790,807.96	(9,472.54)	(2,181,897.49)	(2,181,897.49)	0.00
202006	4.75%	-	(2,181,897.49)	(221,914.22)	995,442.01	(7,105.74)	(1,415,475.44)	(1,415,475.44)	0.00
202007	3.43%	-	(1,415,475.44)	(286,329.89)	1,119,731.40	(2,854.83)	(584,928.76)	(584,928.76)	0.00
202008	3.43%	-	(584,928.76)	(475,108.50)	1,175,024.58	(671.62)	114,315.69	114,315.69	(0.00)
202009	3.43%	-	114,315.69	(412,609.50)	1,016,420.84	1,189.70	719,316.73	719,316.73	(0.00)
202010	3.25%	-	719,316.73	(164,901.40)	260,754.58	2,077.95	817,247.86	817,247.86	(0.00)
202011	3.25%	(817,247.86)	-	274,531.21	(636,016.65)	(489.51)	(361,974.95)	(361,974.95)	0.00
202012	3.25%	-	(361,974.95)	986,052.61	(1,221,931.86)	(1,299.77)	(599,153.97)	(599,153.97)	(0.00)
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	387,790.55	(1,015,700.41)
202106		-				-	-		
202107		-				-	-		
202108		-				-	-		
202109		-				-	-		
202110		-				-	-		
202111		-				-	-		
202112		-				-	-		

D - 167,165.72 A 846,112.27 B 2,422.41 C THIS ROW USED TO CALC JET ENTRY

202105 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		2,422.41 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	1,015,700.41	A+B+C
Deferral Expense	805120.GD.WA	1,013,278.00	(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
202001	4.96%	-	-	985,404.04	19,902,225	(0.00409)	(81,400.10)	7,441,465	(0.01035)	(77,019.16)	3,741.84	828,904.65	823,211.28	(5,693.37)
202002	4.96%	-	-	828,904.65	18,156,535	(0.00409)	(74,260.23)	7,239,397	(0.01035)	(74,927.76)	3,114.49	681,221.07	675,504.18	(5,716.89)
202003	4.96%	-	-	681,221.07	16,737,084	(0.00409)	(68,454.67)	6,588,074	(0.01035)	(68,186.57)	2,530.42	545,708.28	540,247.84	(5,460.44)
202004	4.75%	-	-	545,708.28	8,680,515	(0.00409)	(35,503.31)	3,389,688	(0.01035)	(35,083.27)	2,020.97	477,434.61	471,952.55	(5,482.06)
202005	4.75%	-	-	477,434.61	5,177,262	(0.00409)	(21,175.00)	2,662,302	(0.01035)	(27,554.83)	1,795.46	431,539.73	426,035.97	(5,503.76)
202006	4.75%	-	-	431,539.73	3,321,590	(0.00409)	(13,585.30)	1,746,909	(0.01035)	(18,080.51)	1,645.51	401,519.43	395,993.88	(5,525.55)
202007	3.43%	-	-	401,519.43	2,633,258	(0.00409)	(10,770.03)	1,745,062	(0.01035)	(18,061.39)	1,106.47	373,794.48	368,253.14	(5,541.34)
202008	3.43%	-	-	373,794.48	2,239,101	(0.00409)	(9,157.92)	1,621,230	(0.01035)	(16,779.73)	1,031.36	348,888.19	343,331.01	(5,557.18)
202009	3.43%	-	-	348,888.19	2,847,296	(0.00409)	(11,645.44)	2,009,009	(0.01035)	(20,793.24)	950.88	317,400.39	317,400.41	0.02
202010	3.25%	-	-	317,400.39	8,977,248	(0.00409)	(36,716.94)	4,850,551	(0.01035)	(50,203.20)	741.92	231,222.16	231,222.18	0.02
202011	3.25%	817,247.86	104,173.57	1,152,643.59	17,157,823	pro-rated	113,128.00	5,799,551	pro-rated	9,063.00	3,287.21	1,278,121.82	1,278,121.82	(0.00)
202012	3.25%	-	-	1,278,121.82	21,531,817	pro-rated	148,899.00	7,737,352	pro-rated	(327.00)	3,662.77	1,430,356.59	1,430,356.59	(0.00)
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	1,912,925.65	(36,809.04)
202106		-	-				-			-	-	-		
202107		-	-				-			-	-	-		
202108		-	-				-			-	-	-		
202109		-	-				-			-	-	-		
202110		-	-				-			-	-	-		
202111		-	-			pro-rated			pro-rated		-	-		
202112		-	-			pro-rated			pro-rated		-	-		

-
C

31,217.82
A

367.61
A

5,223.61
B

THIS ROW USED TO CALC JET ENTRY

202105 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income	419600.GD.WA	5,223.61
Interest Expense	431600.GD.WA	
Amortization	191000.GD.WA	36,809.03
Amort Expense	805110.GD.WA	31,585.42

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.WA		
805110.GD.WA		

C

Washington Sales Volumes

May/21 Description	Schedule	May/21 Billed	April/21 Unbilled	May/21 Unbilled	May/21 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	5,983,741	3,792,405	2,266,133	(1,526,272)	4,457,469	
Firm	102	11,176	6,813	4,236	(2,577)	8,599	
Firm	111	3,221,142	1,542,906	1,149,520	(393,386)	2,827,756	
Firm	112	35,268	29,960	13,367	(16,593)	18,675	
Interruptible	131	0	0	0	0	0	
Interruptible	132	65,395	0	0	0	65,395	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		9,316,722	5,372,084	3,433,256	(1,938,828)	7,377,894	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
		146	2,572,892	2,569,585	2,306,036	(263,549)	2,309,343
Total 146 Transportation Sales		2,572,892	2,569,585	2,306,036	(263,549)	2,309,343	
		147	533,385	0	0	0	533,385
		148	3,356,162	3,181,301	3,075,961	(105,340)	3,250,822
Total 147 & 148 Transportation Sales		3,889,547	3,181,301	3,075,961	(105,340)	3,784,207	
Total sales		15,779,161	11,122,970	8,815,253	(2,307,717)	13,471,444	
Schedule Sum for Demand Deferral:							
Firm	101	5,983,741	3,792,405	2,266,133	(1,526,272)	4,457,469	
Firm	102	11,176	6,813	4,236	(2,577)	8,599	
Firm	111	3,221,142	1,542,906	1,149,520	(393,386)	2,827,756	
Firm	112	35,268	29,960	13,367	(16,593)	18,675	
Interruptible	131	0	0	0	0	0	
Interruptible	132	65,395	0	0	0	65,395	
Transportation	146	2,572,892	2,569,585	2,306,036	(263,549)	2,309,343	
		11,889,614	7,941,669	5,739,292	(2,202,377)	9,687,237	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	5,983,741	3,792,405	2,266,133	(1,526,272)	4,457,469	Sales for Decoupling amortization
Firm	102	11,176	6,813	4,236	(2,577)	8,599	
Firm	111	3,221,142	1,542,906	1,149,520	(393,386)	2,827,756	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,572,892	2,569,585	2,306,036	(263,549)	2,309,343	
		11,788,951	7,911,709	5,725,925	(2,185,784)	9,603,167	Volumes for PGA Commodity & Demand Amortization
Firm	112	35,268	29,960	13,367	(16,593)	18,675	Annual lump sum amortization
Interruptible	132	65,395	0	0	0	65,395	Annual lump sum amortization
Total Firm Sales		9,251,327	5,372,084	3,433,256	(1,938,828)	7,312,499	
Total Interruptible Sales		65,395	0	0	0	65,395	
Total Transportation Sales (Schedule 146)		2,572,892	2,569,585	2,306,036	(263,549)	2,309,343	
Total Transportation Sales (Schedule 147 & 148)		3,889,547	3,181,301	3,075,961	(105,340)	3,784,207	
Check total sales		15,779,161	11,122,970	8,815,253	(2,307,717)	13,471,444	
		15,779,161	11,122,970	8,815,253	(2,307,717)	13,471,444	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov'19-Oct'20	NEW Nov'20-Oct'21		
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate https://ferc.gov/enforcement-legal/enforcement/interest-rates						3.25%	UPDATED QUARTERLY Updated for Q2'21 - DONE
WASHINGTON DEFERRAL RATES:							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.15284	\$0.16167		Changes annually with PGA filing
Demand Rates	191010 GD WA	101/102	Debit	\$0.09651	\$0.09822		Changes annually with PGA filing
		111/112	Debit	\$0.08727	\$0.08835		Changes annually with PGA filing
		131/132	Debit	\$0.05591	\$0.05640		Changes annually with PGA filing
		146/126/116	Debit	\$0.00054	\$0.00054		Changes annually with PGA filing
WASHINGTON AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD WA	101/102	<Credit>	(\$0.00409)	\$0.00699		Changes annually with PGA filing
		111	<Credit>	(\$0.01035)	\$0.00013		Changes annually with PGA filing
		131	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
IDAHO INTEREST RATE:							
Customer Deposit Rate changes annually puc.idaho.gov (Year 2021 Order # 34866)						1.00%	UPDATED ANNUALLY IN JANUARY Cheryl needs to know when this changes (emailed Cheryl new rate 1.15.21)
IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.15199	\$0.16148		Changes annually with PGA filing
Demand Rate	191010 GD ID	101/111/112	Debit	\$0.09295	\$0.08952		Changes annually with PGA filing
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		111	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		112	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing