

**Avista Corporation Journal Entry**

Journal: 431-D&A WA/ID

Effective Date: 202207

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 08/04/2022 10:14 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 08/04/2022 10:19 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	52,387.59	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	275,690.62	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	223,303.03	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	17,302.36	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	84,543.64	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	101,846.00	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	7,863.61	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	2,343.70	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	10,207.31	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,719.57	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	29,212.16	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	31,931.73	0.00	Amortization Expense
<b>Totals:</b>						<b>419,675.66</b>	<b>419,675.66</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.

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Effective Date: 202207  
Last Update: 08/04/2022 10:14 AM  
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*Keri Meister*

8/4/2022

Prepared by Keri Meister

Date

Reviewed by

Date

Approved for Entry  
Corporate Accounting use Only

Date

WASHINGTON / IDAHO GAS COSTS 202207

KEY: Manual Input  
GLWand

Expense Calculation			Total System Cost	WASHINGTON		IDAHO	
				Demand	Commodity	Demand	Commodity
			100%	68.33%	66.01%	31.67%	33.99%
GAS COSTS-DEMAND	804001	GD.AN	2,343,543.09				
TRANSPORT VARIABLE CHARGES	804002	GD.AN	20,224.35				
<b>Total Demand Costs</b>			<b>\$ 2,363,767.44</b>				
less variable costs charged to Commodity			(20,224.35)				
<b>Total Current Demand Costs</b>			<b>\$ 2,343,543.09</b>	1,601,342.99		742,200.10	
GAS COSTS-COMMODITY	804000	GD.AN	20,395,325.77				
GAS COSTS - FX HEDGE	804010	GD.AN	(101,905.24)				
GAS COSTS-TRANSACTION FEE	804017	GD.AN	48,228.30				
Gas Costs - Merchandise Processing Fee	804018	GD.AN	17,239.94				
GAS PURCHASES - FINANCIAL	804600	GD.AN	(2,388,206.29)				
GAS COSTS-INTRACO LDC GAS	804730	GD.AN	959,122.23				
GAS STORAGE WITHDRAWALS	808100	GD.AN	97,028.92				
GAS STORAGE INJECTIONS	808200	GD.AN	(11,282,821.47)				
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN	(55,052.13)				
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN	(1,977,646.18)				
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN	898,449.75				
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN	(5,269,743.13)				
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN	(468,750.00)				
AN Entitlement Penalty	495100	GD.AN	-				
plus variable costs from Demand			20,224.35				
<b>Total Commodity Costs to be Allocated</b>			<b>\$ 891,494.82</b>		588,475.73		303,019.09
WA Entitlement Penalty	495100	GD.WA	-				
ID Entitlement Penalty	495100	GD.ID	-				
WA Imbalance Costs	804000	GD.WA	(151,290.91)			(151,290.91)	
ID Imbalance Costs	804000	GD.ID	(77,862.52)				(77,862.52)
<b>Total Commodity Costs</b>			<b>\$ 662,341.39</b>				
<b>Total Demand and Commodity</b>			<b>\$ 3,005,884.48</b>	\$ 1,601,342.99	\$ 437,184.82	\$ 742,200.10	\$ 225,156.57

804%,808%,811000,483%,495028,495100 Total per GL 3,005,884.48  
Check -

JET Entry - check	
Debits	Credits
419,675.66	(419,675.66)

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	2,224,703	0.09373	208,521.41	Schedule 101	1,197,969	0.09203	110,249.09
Schedule 102	5,190	0.09373	486.46	Schedule 111	933,655	0.09203	85,924.27
Schedule 111	1,968,103	0.08732	171,854.75	Schedule 112	52,381	0.09203	4,820.62
Schedule 112	0	0.08732	-	Schedule 131	0	0.09203	-
Schedule 131	0	0.05443	-	Schedule 132	0	0.09203	-
Schedule 132	43,650	0.05443	2,375.87	<b>Total Demand</b>	<b>2,184,005</b>		<b>\$ 200,993.98</b>
Schedule 146	2,120,903	0.00054	1,145.29		<b>2,184,005</b>		
<b>Total Demand</b>	<b>6,362,549</b>		<b>\$ 384,383.78</b>				
	<b>6,362,549</b>						check
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	2,224,703	pro rated	770,483.00	Schedule 101	1,197,969	pro rated	434,521.00
Schedule 102	5,190	pro rated	1,875.00	Schedule 111	933,655	pro rated	324,896.00
Schedule 111	1,968,103	pro rated	645,580.00	Schedule 112	52,381	pro rated	17,153.00
Schedule 112	0	pro rated	-	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	43,650	pro rated	12,903.00	<b>Total Commodity</b>	<b>2,184,005</b>		<b>\$ 776,570.00</b>
<b>Total Commodity</b>	<b>4,241,646</b>		<b>\$ 1,430,841.00</b>		<b>2,184,005</b>		
	<b>4,241,646</b>						check

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check:
Deferral Expenses	1,601,342.99	437,184.82	742,200.10	225,156.57	
Deferral Revenue	(384,383.78)	(1,430,841.00)	(200,993.98)	(776,570.00)	
<b>Total Deferred</b>	<b>\$ 1,216,959.21</b>	<b>\$ (993,656.18)</b>	<b>\$ 541,206.12</b>	<b>\$ (551,413.43)</b>	
<b>WA Total</b>		223,303.03	<b>ID Total</b>	(10,207.31)	

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	17,350,879.67	(0.01)
202207	3.60%	-	17,350,879.68	(993,656.18)	1,216,959.21	52,387.59	17,626,570.31	17,350,879.67	(275,690.64)
202208		-	17,626,570.31			-	17,626,570.31		
202209		-	17,626,570.31			-	17,626,570.31		
202210		-	17,626,570.31			-	17,626,570.31		
202211		-	17,626,570.31			-	17,626,570.31		
202212		-	17,626,570.31			-	17,626,570.31		
		-		(993,656.18)	1,216,959.21	52,387.59			<b>THIS ROW USED TO CALC JET ENTRY</b>
		D		A	B	C			

202207 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		52,387.59 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	275,690.62	A+B+C
Deferral Expense	805120.GD.WA		(A+B)

0.00 checks/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	6,189,958.57	(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	5,818,377.33	84,543.63
202208		-	-	5,733,833.70			-			-	-	5,733,833.70		
202209		-	-	5,733,833.70			-			-	-	5,733,833.70		
202210		-	-	5,733,833.70			-			-	-	5,733,833.70		
202211		-	-	5,733,833.70			pro-rated		pro-rated		-	5,733,833.70		
202212		-	-	5,733,833.70			pro-rated		pro-rated		-	5,733,833.70		

- (44,731.65) (57,114.35) 17,302.36 THIS ROW USED TO CALC JET ENTRY  
C A A B

**202207 UPDATE DATE MONTHLY TO CALC JET ENTRY**

	JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		17,302.36	B
Interest Expense	431600.GD.WA			(B)
Amortization	191000.GD.WA		84,543.64	A+B
Amort Expense	805110.GD.WA	101,846.00		A

0.00 check s/b 0

**NOVEMBER ENTRY - LARGE CUSTOMER REFUND**

191000.GD.WA			C
805110.GD.WA			

for pro rating - reverse June unbilled

Washington Sales Volumes

July/22 Description	Schedule	July/22 Billed	June/22 Unbilled	July/22 Unbilled	July/22 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	2,722,566	1,427,106	929,243	(497,863)	2,224,703	
Firm	102	6,933	4,111	2,368	(1,743)	5,190	
Firm	111	2,098,127	778,470	648,446	(130,024)	1,968,103	
Firm	112	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	43,650	0	0	0	43,650	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		4,871,276	2,209,687	1,580,057	(629,630)	4,241,646	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>146</b>		2,422,810	2,439,992	2,138,085	(301,907)	2,120,903	
<b>Total 146 Transportation Sales</b>		2,422,810	2,439,992	2,138,085	(301,907)	2,120,903	
<b>147</b>		115,591	0	0	0	115,591	
<b>148</b>		3,392,181	3,415,866	3,020,403	(395,463)	2,996,718	
<b>Total 147 &amp; 148 Transportation Sales</b>		3,507,772	3,415,866	3,020,403	(395,463)	3,112,309	
<b>Total sales</b>		10,801,858	8,065,545	6,738,545	(1,327,000)	9,474,858	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	2,722,566	1,427,106	929,243	(497,863)	2,224,703	
Firm	102	6,933	4,111	2,368	(1,743)	5,190	
Firm	111	2,098,127	778,470	648,446	(130,024)	1,968,103	
Firm	112	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	43,650	0	0	0	43,650	
Transportation	146	2,422,810	2,439,992	2,138,085	(301,907)	2,120,903	
		7,294,086	4,649,679	3,718,142	(931,537)	6,362,549	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	2,722,566	1,427,106	929,243	(497,863)	2,224,703	Sales for Decoupling amortization
Firm	102	6,933	4,111	2,368	(1,743)	5,190	
Firm	111	2,098,127	778,470	648,446	(130,024)	1,968,103	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,422,810	2,439,992	2,138,085	(301,907)	2,120,903	
		7,250,436	4,649,679	3,718,142	(931,537)	6,318,899	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	43,650	0	0	0	43,650	Annual lump sum amortization
<b>Total Firm Sales</b>		4,827,626	2,209,687	1,580,057	(629,630)	4,197,996	
<b>Total Interruptible Sales</b>		43,650	0	0	0	43,650	
<b>Total Transportation Sales (Schedule 146)</b>		2,422,810	2,439,992	2,138,085	(301,907)	2,120,903	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		3,507,772	3,415,866	3,020,403	(395,463)	3,112,309	
<b>Check total sales</b>		10,801,858	8,065,545	6,738,545	(1,327,000)	9,474,858	
		10,801,858	8,065,545	6,738,545	(1,327,000)	9,474,858	

WASHINGTON	GL Account	Rate Schedule	Interest Rates				Notes
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**WASHINGTON INTEREST RATE:**

FERC Natural Gas Interest Rate

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

**3.60%** Updated for Q3'22 - DONE

**WASHINGTON DEFERRAL RATES:**

	GL Account	Rate Schedule	PREVIOUS Nov'20-Oct'21	PREVIOUS Nov'21-Jun'22	NEW Jul'22-Oct'22	Notes
Commodity Rate	191010 GD WA	101 - 132	\$0.16167	\$0.22319	<b>\$0.33449</b>	Off-cycle PGA filing effect 7.1.22 - WA Commodity only
Demand Rates	191010 GD WA	101/102	\$0.09822	\$0.09373	<b>\$0.09373</b>	WA PGA filing effective 11.1.21
		111/112	\$0.08835	\$0.08732	<b>\$0.08732</b>	WA PGA filing effective 11.1.21
		131/132	\$0.05640	\$0.05443	<b>\$0.05443</b>	WA PGA filing effective 11.1.21
		146/116	\$0.00054	\$0.00054	<b>\$0.00054</b>	WA PGA filing effective 11.1.21

**WASHINGTON AMORTIZATION RATES:**

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

IDAHO	GL Account	Rate Schedule	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

**IDAHO DEFERRAL RATES:**

	GL Account	Rate Schedule	PREVIOUS Nov'20-Aug'21	PREVIOUS Sep'21-Jan'22	PREVIOUS Feb'22-Jun'22	NEW Jul'22-Oct'22	Notes
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	\$0.16148	\$0.20177	\$0.26384	<b>\$0.34988</b>	Off-cycle PGA filing effect 7.1.22 - ID Commodity only
Demand Rate	191010 GD ID	101/111/112	\$0.08952	\$0.09203	\$0.09203	<b>\$0.09203</b>	Idaho only PGA filing effective 9.1.21

**IDAHO AMORTIZATION RATES:**

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

## Meister, Keri

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**From:** Garbarino, Marcus  
**Sent:** Thursday, July 28, 2022 1:37 PM  
**To:** Meister, Keri; Schultz, Kaylene  
**Subject:** RE: Rate Review - July 2022

Everything looks good, thanks Keri!

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**From:** Meister, Keri <Keri.Meister@avistacorp.com>  
**Sent:** Thursday, July 28, 2022 11:39 AM  
**To:** Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>; Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>  
**Subject:** FW: Rate Review - July 2022

Would it be possible to get this back by tomorrow morning? I've got some prep work to do for the journals.

Thank you,  
Keri

Keri Meister / **AVISTA UTILITIES**  
Resource Accounting Analyst | MSC 17  
PO Box 3727 | Spokane, WA 99220  
Direct 509.495.2102 | Fax 509.777.5217  
[keri.meister@avistacorp.com](mailto:keri.meister@avistacorp.com)

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**From:** Meister, Keri  
**Sent:** Thursday, July 14, 2022 12:50 PM  
**To:** Schultz, Kaylene <[Kaylene.Schultz@avistacorp.com](mailto:Kaylene.Schultz@avistacorp.com)>; Garbarino, Marcus <[Marcus.Garbarino@avistacorp.com](mailto:Marcus.Garbarino@avistacorp.com)>  
**Subject:** Rate Review - July 2022

Please review the attached rates review workbook for July 2022.

I updated the following:

WA_ID Jurisdictional tab	monthly rate
GTI tab	cell K20, ID Commodity Rate with GTI
WA_ID PGA Deferral-Amort tab	WA Commodity Rate, WA quarterly Interest Rate, ID Commodity Rate

Thanks!  
Keri

Keri Meister / **AVISTA UTILITIES**  
Resource Accounting Analyst | MSC 7  
PO Box 3727 | Spokane, WA 99220  
Direct 509.495.2102 | Fax 509.777.5217  
[keri.meister@avistacorp.com](mailto:keri.meister@avistacorp.com)

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JULY 2022

OFF-CYCLE PGA FILING  
BACKUP

WASHINGTON AND  
IDAHO COMMODITY  
ONLY

AVISTA CORPORATION  
 JULY 2022 WASHINGTON PGA - 150

manual inputs

Off-cycle PGA filing effect 7.1.22 - WA Commodity only

**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	\$ 1,044,504	0.95381	\$ 996,258	78.11%	21.89%	\$ 778,177	\$ 218,081
0102	\$ 2,686	0.95381	\$ 2,562	78.11%	21.89%	\$ 2,001	\$ 561
0111	\$ 796,471	0.95381	\$ 759,682	79.30%	20.70%	\$ 602,428	\$ 157,254
0112	\$ -	0.95381	\$ -	79.30%	20.70%	\$ -	\$ -
0131	\$ -	0.95381	\$ -	86.00%	14.00%	\$ -	\$ -
0132	\$ 15,731	0.95381	\$ 15,004	86.00%	14.00%	\$ 12,903	\$ 2,101
0146	\$ 1,357	0.95381	\$ 1,294	NA	100.00%	NA	\$ 1,294
Schedule Totals	\$ 1,860,749		\$ 1,774,800			\$ 1,395,509	\$ 379,291

**July Unbilled**

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*i]
0101	929,243	0.33449	0.09373	\$ 310,822	na
0102	2,368	0.33449	0.09373	\$ 792	na
0111	648,446	0.33449	0.08732	\$ 216,899	na
0112	0	0.33449	0.08732	\$ -	na
0131	0	0.33449	0.05443	\$ -	na
0132	0	0.33449	0.05443	\$ -	na
0146	NA	NA	0.00054	NA	na
	1,580,057			\$ 528,513	\$ -

	Billed (g)	July Unbilled (m)	June Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 778,177	\$ 310,822	\$ (318,516)	\$ 770,483
0102	\$ 2,001	\$ 792	\$ (918)	\$ 1,875
0111	\$ 602,428	\$ 216,899	\$ (173,747)	\$ 645,580
0112	\$ -	\$ -	\$ -	\$ -
0132	\$ 12,903	\$ -	\$ -	\$ 12,903
	\$ 1,395,509	\$ 528,513	\$ (493,181)	\$ 1,430,841
	TRUE	TRUE	TRUE	Acct 191010

**June Unbilled Reversal**

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-1,427,106	0.22319	0.09373	\$ (318,516)	na
0102	-4,111	0.22319	0.09373	\$ (918)	na
0111	-778,470	0.22319	0.08732	\$ (173,747)	na
0112	0	0.22319	0.08732	\$ -	na
0131	0	0.22319	0.05443	\$ -	na
0132	0	0.22319	0.05443	\$ -	na
0146	NA	NA	0.00054	NA	na
	-2,209,687			\$ (493,181)	\$ -

	Billed (h)	July Unbilled (n)	June Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ -	\$ -	\$ -	\$ -
0102	\$ -	\$ -	\$ -	\$ -
0111	\$ -	\$ -	\$ -	\$ -
0112	\$ -	\$ -	\$ -	\$ -
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	FALSE	TRUE	TRUE	Acct 191010



### Revenue By Rate Schedule

Data Source: Financial Reporting  
 Data Updated Daily

Rider 150 = PGA

Gas for WA

Accounting Period: 202207

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	-51	1,044,504	0	-2,404	32,136,425
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	2,686	0	0	81,568
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	796,471	0	-1,312	13,665,569
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	15,731	0	0	206,785
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,357	0	0	12,651
<b>Overall - Total</b>		<b>0</b>	<b>-51</b>	<b>1,860,749</b>	<b>0</b>	<b>-3,716</b>	<b>46,102,998</b>



Avista Utilities  
 State of Washington  
 Gas Cost Calculation (per Therm)

	Executed Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges	Deferred Exchange	Total Estimated Commodity Costs	Sales Volumes (to customers)	WACOG
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes e) = (a) + (c)	Dollars (f) = (b) + (d)	Dollars (g)	Dollars (h)	Dollars (i)	(j)	(k)
Jul-22	3,388,281	\$ 882,986	221,238	\$ 86,327	3,609,519	\$ 969,313	\$ 9,353	\$ (303,609)	\$ 675,057	3,532,839	\$ 0.19108
Aug-22	3,388,281	\$ 882,986	537,427	\$ 201,965	3,925,708	\$ 1,084,951	\$ 9,338	\$ (303,609)	\$ 790,680	3,848,998	\$ 0.20542
Sep-22	3,258,731	\$ 849,226	2,224,687	\$ 850,498	5,483,418	\$ 1,699,724	\$ 4,351	\$ (301,734)	\$ 1,402,341	5,331,518	\$ 0.26303
Oct-22	5,013,572	\$ 1,396,048	9,587,364	\$ 3,703,599	14,600,936	\$ 5,099,647	\$ 8,216	\$ (311,016)	\$ 4,796,847	14,266,006	\$ 0.33624
Nov-22	13,320,563	\$ 4,006,844	11,608,232	\$ 4,790,717	24,928,795	\$ 8,797,561	\$ 9,503	\$ (317,156)	\$ 8,489,908	24,509,405	\$ 0.34639
Dec-22	13,968,019	\$ 4,201,600	22,070,177	\$ 9,432,794	36,038,196	\$ 13,634,394	\$ 11,515	\$ (321,844)	\$ 13,324,065	35,631,716	\$ 0.37394
Jan-23	13,803,234	\$ 4,152,033	19,333,276	\$ 8,359,709	33,136,510	\$ 12,511,742	\$ 13,110	\$ (318,047)	\$ 12,206,805	32,633,820	\$ 0.37405
Feb-23	12,664,050	\$ 3,809,364	16,083,646	\$ 6,912,751	28,747,696	\$ 10,722,115	\$ 11,012	\$ (323,063)	\$ 10,410,064	28,308,536	\$ 0.36774
Mar-23	13,612,003	\$ 4,094,510	9,273,019	\$ 3,568,258	22,885,022	\$ 7,662,768	\$ 9,364	\$ (313,641)	\$ 7,358,491	22,474,552	\$ 0.32741
Apr-23	1,853,438	\$ 450,478	12,582,994	\$ 3,611,319	14,436,432	\$ 4,061,797	\$ 12,721	\$ (308,906)	\$ 3,765,612	14,173,942	\$ 0.26567
May-23	1,866,394	\$ 453,627	6,052,853	\$ 1,628,823	7,919,247	\$ 2,082,450	\$ 11,744	\$ (301,031)	\$ 1,793,163	7,790,907	\$ 0.23016
Jun-23	1,698,188	\$ 412,744	3,362,931	\$ 903,283	5,061,119	\$ 1,316,027	\$ 9,414	\$ (283,031)	\$ 1,042,410	4,980,149	\$ 0.20931
<b>Average</b>	<b>87,834,754</b>	<b>\$ 25,592,446</b>	<b>112,937,844</b>	<b>\$ 44,050,043</b>	<b>200,772,598</b>	<b>\$ 69,642,489</b>	<b>\$ 119,641</b>	<b>\$ (3,706,687)</b>	<b>\$ 66,055,443</b>	<b>197,482,388</b>	<b>\$ 0.33449</b>
		0.29137		0.3900		0.3469					
		43.7%		56.3%							

RCF:		1.046195	0.95381
<b>Proposed Rate</b>			
Proposed WACOG without RCF	\$	0.33449	NEW RATE 191010
Proposed WACOG with RCF	\$	0.34994	
<b>Current</b>			
WACOG without RCF	\$	0.22319	OLD RATE 191010
WACOG with RCF	\$	0.23350	
	\$	21,979,790	