

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202107

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 08/04/2021 4:27 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 08/04/2021 4:29 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 | 8,429.82 | Interest |
| 20 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | WA | DL | 1,396,451.37 | 0.00 | Deferral |
| 30 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | WA | DL | 0.00 | 1,388,021.55 | Deferral Expense |
| 40 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | WA | DL | 0.00 | 5,367.25 | Interest |
| 50 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | WA | DL | 19,902.30 | 0.00 | Amortization |
| 60 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | WA | DL | 0.00 | 14,535.05 | Amortization Expense |
| 70 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | ID | DL | 0.00 | 1,352.52 | Interest |
| 80 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | ID | DL | 626,948.84 | 0.00 | Deferral |
| 90 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | ID | DL | 0.00 | 625,596.32 | Deferral Expense |
| 100 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | ID | DL | 0.00 | 3,009.47 | Interest |
| 110 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | ID | DL | 76,445.79 | 0.00 | Amortization |
| 120 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | ID | DL | 0.00 | 73,436.32 | Amortization Expense |
| Totals: | | | | | | 2,119,748.30 | 2,119,748.30 | |

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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Keri Meister

8/4/2021

Prepared by Keri Meister

Date

Reviewed by

Date

Approved for Entry
Corporate Accounting use Only

Date

| Expense Calculation | | | WASHINGTON | | IDAHO | |
|--|-------------------|-------|------------|-----------|--------|-----------|
| | Total System Cost | | Demand | Commodity | Demand | Commodity |
| | 100% | | 68.81% | 65.28% | 31.19% | 34.72% |
| GAS COSTS-DEMAND | 804001 | GD.AN | | | | |
| TRANSPORT VARIABLE CHARGES | 804002 | GD.AN | | | | |
| Total Demand Costs | | | | | | |
| less variable costs charged to Commodity | | | | | | |
| Total Current Demand Costs | | | | | | |
| 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 | | | | | | |
| Total Commodity Costs to be Allocated | | | | | | |
| WA Entitlement Penalty | 495100 | GD.WA | | | | |
| ID Entitlement Penalty | 495100 | GD.ID | | | | |
| WA Imbalance Costs | 804000 | GD.WA | | | | |
| ID Imbalance Costs | 804000 | GD.ID | | | | |
| Total Commodity Costs | | | | | | |
| Total Demand and Commodity | | | | | | |

804%, 808%, 811000, 483%, 495028, 495100
Total per GL 3,483,517.11
Check -

| JET Entry - check | |
|-------------------|----------------|
| Debits | Credits |
| 2,119,748.30 | (2,119,748.30) |

| 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 | 2,045,371 | 0.09822 | 200,896.34 | Schedule 101 | 1,033,761 | 0.08952 | 92,542.28 |
| Schedule 102 | 3,096 | 0.09822 | 304.09 | Schedule 111 | 933,986 | 0.08952 | 83,610.43 |
| Schedule 111 | 1,663,592 | 0.08835 | 146,978.35 | Schedule 112 | 43,195 | 0.08952 | 3,866.82 |
| Schedule 112 | 26,207 | 0.08835 | 2,315.39 | Schedule 131 | 0 | 0.08952 | - |
| Schedule 131 | 0 | 0.05640 | - | Schedule 132 | 0 | 0.08952 | - |
| Schedule 132 | 42,047 | 0.05640 | 2,371.45 | Total Demand | 2,010,942 | | \$ 180,019.53 |
| Schedule 146 | 2,081,435 | 0.00054 | 1,123.97 | | 2,010,942 | | |
| Total Demand | 5,861,748 | | \$ 353,989.60 | | | | check |
| | 5,861,748 | | | | | | |
| | | | | | | | check |
| COMMODITY | | | | COMMODITY | | | |
| Schedule 101 | 2,045,371 | 0.16167 | 330,675.13 | Schedule 101 | 1,033,761 | 0.16148 | 166,931.73 |
| Schedule 102 | 3,096 | 0.16167 | 500.53 | Schedule 111 | 933,986 | 0.16148 | 150,820.06 |
| Schedule 111 | 1,663,592 | 0.16167 | 268,952.92 | Schedule 112 | 43,195 | 0.16148 | 6,975.13 |
| Schedule 112 | 26,207 | 0.16167 | 4,236.89 | Schedule 131 | 0 | 0.16148 | - |
| Schedule 131 | 0 | 0.16167 | - | Schedule 132 | 0 | 0.16148 | - |
| Schedule 132 | 42,047 | 0.16167 | 6,797.74 | Total Commodity | 2,010,942 | | \$ 324,726.91 |
| Total Commodity | 3,780,313 | | \$ 611,163.20 | | 2,010,942 | | |
| | 3,780,313 | | | | | | check |
| | | | | | | | check |

| Deferral Calculation | Washington Demand | Washington Commodity | Idaho Demand | Idaho Commodity | check: |
|-----------------------|------------------------|----------------------|----------------------|----------------------|--------|
| Deferral Expenses | 1,540,630.34 | 812,544.01 | 698,332.52 | 432,010.24 | - |
| Deferral Revenue | (353,989.60) | (611,163.20) | (180,019.53) | (324,726.91) | - |
| Total Deferred | \$ 1,186,640.75 | \$ 201,380.80 | \$ 518,312.99 | \$ 107,283.33 | |
| WA Total | | 1,388,021.55 | ID Total | 625,596.32 | |

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 | 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 | 2,418,538.04 | (1,396,451.37) |
| 202108 | | - | 3,814,989.41 | | | - | 3,814,989.41 | | |
| 202109 | | - | 3,814,989.41 | | | - | 3,814,989.41 | | |
| 202110 | | - | 3,814,989.41 | | | - | 3,814,989.41 | | |
| 202111 | | - | 3,814,989.41 | | | - | 3,814,989.41 | | |
| 202112 | | - | 3,814,989.41 | | | - | 3,814,989.41 | | |

- 201,380.80 1,186,640.75 8,429.82 THIS ROW USED TO CALC JET ENTRY
D A B C

202107 UPDATE DATE MONTHLY TO CALC JET ENTRY

| JET ENTRY: | DR | CR | |
|------------------|--------------|--------------|------------|
| Interest Income | 419600.GD.WA | | 8,429.82 C |
| Interest Expense | 431600.GD.WA | | C |
| Demand+Comm Def | 191010.GD.WA | 1,396,451.37 | A+B+C |
| Deferral Expense | 805120.GD.WA | 1,388,021.55 | (A+B) |

0.00 checks/b 0

NOVEMBER ENTRY TO XFER BALANCES:

| | | | |
|--------------|---|--|---|
| 191010.GD.WA | | | D |
| 191000.GD.WA | - | | |

Washington Sales Volumes

| July/21 Description | Schedule | July/21 Billed | June/21 Unbilled | July/21 Unbilled | July/21 Net Unbilled | Total | Notes |
|--|----------|-------------------|---------------------|---------------------|-------------------------|-----------|---|
| Schedule Sum for Commodity Deferral : | | | | | | | |
| Firm | 101 | 2,204,924 | 1,256,115 | 1,096,562 | (159,553) | 2,045,371 | |
| Firm | 102 | 3,597 | 2,291 | 1,790 | (501) | 3,096 | |
| Firm | 111 | 1,643,202 | 732,432 | 752,822 | 20,390 | 1,663,592 | |
| Firm | 112 | 25,881 | 12,549 | 12,875 | 326 | 26,207 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 42,047 | 0 | 0 | 0 | 42,047 | |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | |
| Total Retail Sales for GTI | | 3,919,651 | 2,003,387 | 1,864,049 | (139,338) | 3,780,313 | Total retail sales for PGA commodity deferral, includes interruptible rate schedules |
| 146 | | 2,002,070 | 2,001,426 | 2,080,791 | 79,365 | 2,081,435 | |
| Total 146 Transportation Sales | | 2,002,070 | 2,001,426 | 2,080,791 | 79,365 | 2,081,435 | |
| 147 | | 847,264 | 0 | 0 | 0 | 847,264 | |
| 148 | | 2,921,395 | 2,750,652 | 2,630,901 | (119,751) | 2,801,644 | |
| Total 147 & 148 Transportation Sales | | 3,768,659 | 2,750,652 | 2,630,901 | (119,751) | 3,648,908 | |
| Total sales | | 9,690,380 | 6,755,465 | 6,575,741 | (179,724) | 9,510,656 | |
| Schedule Sum for Demand Deferral: | | | | | | | |
| Firm | 101 | 2,204,924 | 1,256,115 | 1,096,562 | (159,553) | 2,045,371 | |
| Firm | 102 | 3,597 | 2,291 | 1,790 | (501) | 3,096 | |
| Firm | 111 | 1,643,202 | 732,432 | 752,822 | 20,390 | 1,663,592 | |
| Firm | 112 | 25,881 | 12,549 | 12,875 | 326 | 26,207 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 42,047 | 0 | 0 | 0 | 42,047 | |
| Transportation | 146 | 2,002,070 | 2,001,426 | 2,080,791 | 79,365 | 2,081,435 | |
| | | 5,921,721 | 4,004,813 | 3,944,840 | (59,973) | 5,861,748 | Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation |
| Schedule Sum for Commodity and Demand Amortization: | | | | | | | |
| Firm | 101 | 2,204,924 | 1,256,115 | 1,096,562 | (159,553) | 2,045,371 | Sales for Decoupling amortization |
| Firm | 102 | 3,597 | 2,291 | 1,790 | (501) | 3,096 | |
| Firm | 111 | 1,643,202 | 732,432 | 752,822 | 20,390 | 1,663,592 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | Special amortization rate |
| Transportation | 146 | 2,002,070 | 2,001,426 | 2,080,791 | 79,365 | 2,081,435 | |
| | | 5,853,793 | 3,992,264 | 3,931,965 | (60,299) | 5,793,494 | Volumes for PGA Commodity & Demand Amortization |
| Firm | 112 | 25,881 | 12,549 | 12,875 | 326 | 26,207 | Annual lump sum amortization |
| Interruptible | 132 | 42,047 | 0 | 0 | 0 | 42,047 | Annual lump sum amortization |
| Total Firm Sales | | 3,877,604 | 2,003,387 | 1,864,049 | (139,338) | 3,738,266 | |
| Total Interruptible Sales | | 42,047 | 0 | 0 | 0 | 42,047 | |
| Total Transportation Sales (Schedule 146) | | 2,002,070 | 2,001,426 | 2,080,791 | 79,365 | 2,081,435 | |
| Total Transportation Sales (Schedule 147 & 148) | | 3,768,659 | 2,750,652 | 2,630,901 | (119,751) | 3,648,908 | |
| Check total sales | | 9,690,380 | 6,755,465 | 6,575,741 | (179,724) | 9,510,656 | |
| | | 9,690,380 | 6,755,465 | 6,575,741 | | 9,510,656 | |

| 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 Q3'21 - 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 |