

**Avista Corporation Journal Entry**

Journal: 431-D&A WA/ID

Effective Date: 202209

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 10/06/2022 11:53 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 10/06/2022 11:58 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	51,669.62	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	493,440.70	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	545,110.32	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	16,800.21	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	100,329.98	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	117,130.19	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	7,396.74	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	391,430.87	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	398,827.61	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,667.56	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	34,182.85	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	36,850.41	0.00	Amortization Expense
<b>Totals:</b>						<b>1,097,918.53</b>	<b>1,097,918.53</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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Approval Requested: 10/06/2022 11:58 AM

<i>Keri Meister</i>	10/6/2022
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date



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	17,626,570.29	(0.02)
202208	3.60%	-	17,626,570.31	(1,367,094.46)	1,183,682.00	52,604.59	17,495,762.43	17,495,762.41	(0.02)
202209	3.60%	-	17,495,762.43	(1,576,980.85)	1,031,870.53	51,669.62	17,002,321.73	17,495,762.41	493,440.68
202210		-	17,002,321.73			-	17,002,321.73		
202211		-	17,002,321.73			-	17,002,321.73		
202212		-	17,002,321.73			-	17,002,321.73		

D - (1,576,980.85) A 1,031,870.53 B 51,669.62 C THIS ROW USED TO CALC JET ENTRY

202209 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		51,669.62 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA		493,440.70 A+B+C
Deferral Expense	805120.GD.WA	545,110.32	(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	5,733,833.69	(0.01)
202208	3.60%	-	-	5,733,833.70	1,990,697	(0.02006)	(39,933.38)	1,803,204	(0.02902)	(52,328.98)	17,063.11	5,658,634.45	5,658,634.44	(0.01)
202209	3.60%	-	-	5,658,634.45	2,613,036	(0.02006)	(52,417.50)	2,229,934	(0.02902)	(64,712.68)	16,800.21	5,558,304.47	5,658,634.44	100,329.97
202210		-	-	5,558,304.47			-			-	-	5,558,304.47		
202211		-	-	5,558,304.47		pro-rated			pro-rated		-	5,558,304.47		
202212		-	-	5,558,304.47		pro-rated			pro-rated		-	5,558,304.47		

- (52,417.50) (64,712.68) 16,800.21 THIS ROW USED TO CALC JET ENTRY  
C A A B

**202209 UPDATE DATE MONTHLY TO CALC JET ENTRY**

	JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		16,800.21	B
Interest Expense	431600.GD.WA			(B)
Amortization	191000.GD.WA		100,329.98	A+B
Amort Expense	805110.GD.WA	117,130.19		A

0.00 check s/b 0

**NOVEMBER ENTRY - LARGE CUSTOMER REFUND**

191000.GD.WA			C
805110.GD.WA			

Washington Sales Volumes

September/22 Description	Schedule	September/22 Billed	August/22 Unbilled	September/22 Unbilled	September/22 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	2,212,869	851,937	1,245,193	393,256	2,606,125	
Firm	102	5,759	2,090	3,242	1,152	6,911	
Firm	111	1,908,285	666,685	988,334	321,649	2,229,934	
Firm	112	5,469	3,054	3,079	25	5,494	
Interruptible	131	0	0	0	0	0	
Interruptible	132	42,124	0	0	0	42,124	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		4,174,506	1,523,766	2,239,848	716,082	4,890,588	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>		2,116,204	2,116,204	2,187,690	71,486	2,187,690	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,117,879	3,187,739	3,302,651	114,912	4,232,791	
<b>Total sales</b>		10,408,589	6,827,709	7,730,189	902,480	11,311,069	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	2,212,869	851,937	1,245,193	393,256	2,606,125	
Firm	102	5,759	2,090	3,242	1,152	6,911	
Firm	111	1,908,285	666,685	988,334	321,649	2,229,934	
Firm	112	5,469	3,054	3,079	25	5,494	
Interruptible	131	0	0	0	0	0	
Interruptible	132	42,124	0	0	0	42,124	
Transportation	146	2,116,204	2,116,204	2,187,690	71,486	2,187,690	
		6,290,710	3,639,970	4,427,538	787,568	7,078,278	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	2,212,869	851,937	1,245,193	393,256	2,606,125	Sales for Decoupling amortization
Firm	102	5,759	2,090	3,242	1,152	6,911	
Firm	111	1,908,285	666,685	988,334	321,649	2,229,934	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,116,204	2,116,204	2,187,690	71,486	2,187,690	
		6,243,117	3,636,916	4,424,459	787,543	7,030,660	Volumes for PGA Commodity & Demand Amortization
Firm	112	5,469	3,054	3,079	25	5,494	Annual lump sum amortization
Interruptible	132	42,124	0	0	0	42,124	Annual lump sum amortization
<b>Total Firm Sales</b>		4,132,382	1,523,766	2,239,848	716,082	4,848,464	
<b>Total Interruptible Sales</b>		42,124	0	0	0	42,124	
<b>Total Transportation Sales (Schedule 146)</b>		2,116,204	2,116,204	2,187,690	71,486	2,187,690	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		4,117,879	3,187,739	3,302,651	114,912	4,232,791	
<b>Check total sales</b>		10,408,589	6,827,709	7,730,189	902,480	11,311,069	
		10,408,589	6,827,709	7,730,189	902,480	11,311,069	

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