

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202305

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 06/06/2023 3:15 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 06/06/2023 3:21 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	345,046.83	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,064,212.94	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	719,166.11	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	42,877.65	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	1,427,578.43	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	1,470,456.08	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	43,524.98	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	367,302.74	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	323,777.76	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	1,176.99	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	395,845.69	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	397,022.68	0.00	Amortization Expense
Totals:						3,298,994.44	3,298,994.44	

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>6/6/2023</u>
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

WASHINGTON / IDAHO GAS COSTS 202305

KEY: Manual Input
GLWand

Expense Calculation	System Cost	WASHINGTON		IDAHO	
		Demand	Commodity	Demand	Commodity
	100%	68.45%	66.80%	31.55%	33.20%
GAS COSTS-DEMAND	804001 GD.AN	2,304,747.27			
TRANSPORT VARIABLE CHARGES	804002 GD.AN	32,132.23			
Total Demand Costs		\$ 2,336,879.50			
less variable costs charged to Commodity		(32,132.23)			
Total Current Demand Costs		\$ 2,304,747.27	1,577,599.51	727,147.76	
GAS COSTS-COMMODITY	804000 GD.AN	6,938,721.74			
GAS COSTS - FX HEDGE	804010 GD.AN	(18,544.38)			
GAS COSTS-TRANSACTION FEE	804017 GD.AN	31,865.14			
Gas Costs - Merchandise Processing Fee	804018 GD.AN	16,005.06			
GAS PURCHASES - FINANCIAL	804600 GD.AN	568,479.94			
GAS COSTS-INTRACO LDC GAS	804730 GD.AN	961,356.08			
GAS STORAGE WITHDRAWALS	808100 GD.AN	8,753.27			
GAS STORAGE INJECTIONS	808200 GD.AN	(4,158,932.80)			
GAS USED FOR PRODUCTS EXTRACTION	811000 GD.AN	(24,986.51)			
SALES FOR RESALE PHYSICAL-GAS	483000 GD.AN	(380,223.30)			
SALES FOR RESALE-FINANCIAL GAS	483600 GD.AN	144,626.62			
SALES FOR RESALE-INTRACO LDC GAS	483730 GD.AN	(1,344,737.21)			
DEFERRED EXCHANGE RESERVATION FEE	495028 GD.AN	(468,750.00)			
AN Entitlement Penalty	495100 GD.AN	-			
plus variable costs from Demand		32,132.23			
Total Commodity Costs to be Allocated		\$ 2,305,765.88	1,540,251.61	765,514.27	
WA Entitlement Penalty	495100 GD.WA	-			
ID Entitlement Penalty	495100 GD.ID	-			
WA Imbalance Costs	804000 GD.WA	344,590.49		344,590.49	
ID Imbalance Costs	804000 GD.ID	166,441.90		166,441.90	
Total Commodity Costs		\$ 2,816,798.27			
Total Demand and Commodity		\$ 5,121,545.54	\$ 1,577,599.51	\$ 1,884,842.10	\$ 727,147.76

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

Total per GL 5,121,545.54
Check

JET Entry - check	
Debits	Credits
3,298,994.44	(3,298,994.44)

Balance Sheet Def Rev Calc	WASHINGTON			Balance Sheet Def Rev Calc	IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue		PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	3,335,686	0.10111	337,271.21	Schedule 101	1,769,819	0.09198	162,787.95
Schedule 102	11,814	0.10111	1,194.51	Schedule 111	1,259,501	0.09198	115,848.90
Schedule 111	2,518,681	0.09246	232,877.25	Schedule 112	348	0.09198	32.01
Schedule 112	35,872	0.09246	3,316.73	Schedule 131	0	0.09198	-
Schedule 131	0	0.09566	-	Schedule 132	0	0.09198	-
Schedule 132	192,768	0.09566	11,481.26	Total Demand	3,029,668		\$ 278,668.86
Schedule 146	2,247,224	0.00054	1,213.50		3,029,668		\$ 278,668.86
Total Demand	8,342,045		\$ 587,354.46				check
	8,342,045						check
COMMODITY				COMMODITY			
Schedule 101	3,335,686	0.35373	1,179,932.21	Schedule 101	1,769,819	0.34877	617,259.77
Schedule 102	11,814	0.35373	4,178.97	Schedule 111	1,259,501	0.34877	439,276.16
Schedule 111	2,518,681	0.35373	890,933.03	Schedule 112	348	0.34877	121.37
Schedule 112	35,872	0.35373	12,689.00	Schedule 131	0	0.34877	-
Schedule 131	0	0.35373	-	Schedule 132	0	0.34877	-
Schedule 132	192,768	0.35373	68,187.82	Total Commodity	3,029,668		\$ 1,056,657.31
Total Commodity	6,094,821		\$ 2,155,921.03		3,029,668		\$ 1,056,657.31
	6,094,821						check
							check
Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity			check:
Deferral Expenses	1,577,599.51	1,884,842.10	727,147.76	931,956.17			
Deferral Revenue	(587,354.46)	(2,155,921.03)	(278,668.86)	(1,056,657.31)			
Total Deferred	\$ 990,245.05	\$ (271,078.93)	\$ 448,478.90	\$ (124,701.14)			
	WA Total	719,166.11	ID Total	323,777.76			

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
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	17,002,321.71	(0.02)
202210	4.91%	-	17,002,321.73	(1,152,988.72)	701,395.86	68,643.95	16,619,372.82	16,619,372.82	0.00
202211	4.91%	(16,619,372.82)	-	3,047,676.44	(1,357,589.19)	3,457.64	1,693,544.89	1,693,544.89	0.00
202212	4.91%	-	1,693,544.89	22,030,617.91	(6,679,319.37)	38,335.62	17,083,179.05	17,083,179.05	0.00
202301	6.31%	-	17,083,179.05	35,985,521.38	(1,602,431.33)	180,227.92	51,646,497.02	51,646,497.02	0.00
202302	6.31%	-	51,646,497.02	6,803,318.25	(1,254,076.77)	286,164.38	57,481,902.88	57,481,902.88	(0.00)
202303	6.31%	-	57,481,902.88	(178,354.57)	(790,332.39)	299,712.17	56,812,928.09	56,812,928.09	(0.00)
202304	7.50%	-	56,812,928.09	(2,286,582.30)	(26,289.83)	347,853.08	54,847,909.05	54,847,909.04	(0.01)
202305	7.50%	-	54,847,909.05	(271,078.93)	990,245.05	345,046.83	55,912,121.99	54,847,909.04	(1,064,212.95)
202306		-	55,912,121.99			-	55,912,121.99		
202307		-	55,912,121.99			-	55,912,121.99		
202308		-	55,912,121.99			-	55,912,121.99		
202309		-	55,912,121.99			-	55,912,121.99		
202310		-	55,912,121.99			-	55,912,121.99		
202311		-	55,912,121.99			-	55,912,121.99		
202312		-	55,912,121.99			-	55,912,121.99		

- (271,078.93) 990,245.05 345,046.83 THIS ROW USED TO CALC JET ENTRY
 D A B C

202305 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		345,046.83 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	1,064,212.94	A+B+C
Deferral Expense	805120.GD.WA	719,166.11	(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
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	5,558,304.46	(0.01)
202210	4.91%	-	-	5,558,304.47	5,706,305	(0.02006)	(114,468.48)	4,185,171	(0.02902)	(121,453.66)	22,260.07	5,344,642.40	5,344,642.40	0.00
202211	4.91%	16,619,372.82	(57,695.35)	21,906,319.87	21,188,427	pro-rated	(1,571,324.00)	8,371,710	pro-rated	(959,889.00)	84,454.92	19,459,561.79	19,459,561.79	0.00
202212	4.91%	-	-	19,459,561.79	26,644,711	pro-rated	(2,129,157.00)	10,057,384	pro-rated	(1,116,927.00)	72,981.09	16,286,458.88	16,286,458.88	0.00
202301	6.31%	-	-	16,286,458.88	22,601,885	(0.07993)	(1,806,568.67)	9,462,702	(0.11290)	(1,068,339.06)	78,081.02	13,489,632.17	13,489,632.18	0.01
202302	6.31%	-	-	13,489,632.17	19,989,353	(0.07993)	(1,597,748.99)	7,728,313	(0.11290)	(872,526.54)	64,438.22	11,083,794.87	11,083,794.88	0.01
202303	6.31%	-	-	11,083,794.87	16,519,447	(0.07993)	(1,320,399.40)	7,564,231	(0.11290)	(854,001.68)	52,565.43	8,961,959.22	8,961,959.23	0.01
202304	7.50%	-	-	8,961,959.22	10,864,935	(0.07993)	(868,434.25)	4,866,731	(0.11290)	(549,453.93)	51,581.34	7,595,652.38	7,595,652.39	0.01
202305	7.50%	-	-	7,595,652.38	3,347,500	pro-rated	(1,186,097.00)	2,518,681	(0.11290)	(284,359.08)	42,877.65	6,168,073.94	7,595,652.39	1,427,578.45
202306	-	-	-	6,168,073.94			-			-	-	6,168,073.94		
202307	-	-	-	6,168,073.94			-			-	-	6,168,073.94		
202308	-	-	-	6,168,073.94			-			-	-	6,168,073.94		
202309	-	-	-	6,168,073.94			-			-	-	6,168,073.94		
202310	-	-	-	6,168,073.94			-			-	-	6,168,073.94		
202311	-	-	-	6,168,073.94		pro-rated			pro-rated		-	6,168,073.94		
202312	-	-	-	6,168,073.94		pro-rated			pro-rated		-	6,168,073.94		
							(1,186,097.00)			(284,359.08)	42,877.65		THIS ROW USED TO CALC JET ENTRY	
				C			A			A	B			

202305 UPDATE DATE MONTHLY TO CALC JET ENTRY

	JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		42,877.65	B
Interest Expense	431600.GD.WA			(B)
Amortization	191000.GD.WA		1,427,578.43	A+B
Amort Expense	805110.GD.WA	1,470,456.08		A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER TRUEUP

191000.GD.WA			C
805110.GD.WA			

Washington Sales Volumes

Key: manual entry
 update link

for pro rating - reverse April Unbilled

May/23 Description	Schedule	May/23 Billed	April/23 Unbilled	May/23 Unbilled	May/23 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	6,728,206	4,649,151	1,256,631	(3,392,520)	3,335,686	
Firm	102	23,187	15,706	4,333	(11,373)	11,814	
Firm	111	3,805,306	1,963,702	677,077	(1,286,625)	2,518,681	
Firm	112	41,639	13,549	7,782	(5,767)	35,872	
Interruptible	131	0	0	0	0	0	
Interruptible	132	192,768	0	0	0	192,768	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales		10,791,106	6,642,108	1,945,823	(4,696,285)	6,094,821	Total retail sales for PGA commodity deferral, includes interruptible rate schedules. Also used for GTI.
Total 146 Transportation Sales	146	2,720,728	2,720,728	2,247,224	(473,504)	2,247,224	
		2,720,728	2,720,728	2,247,224	(473,504)	2,247,224	
	147	1,539,241	0	0	0	1,539,241	
	148	4,042,439	4,042,439	3,532,436	(510,003)	3,532,436	
Total 147 & 148 Transportation Sales		5,581,680	4,042,439	3,532,436	(510,003)	5,071,677	
Total sales		19,093,514	13,405,275	7,725,483	(5,679,792)	13,413,722	
Schedule Sum for Demand Deferral:							
Firm	101	6,728,206	4,649,151	1,256,631	(3,392,520)	3,335,686	
Firm	102	23,187	15,706	4,333	(11,373)	11,814	
Firm	111	3,805,306	1,963,702	677,077	(1,286,625)	2,518,681	
Firm	112	41,639	13,549	7,782	(5,767)	35,872	
Interruptible	131	0	0	0	0	0	
Interruptible	132	192,768	0	0	0	192,768	
Transportation	146	2,720,728	2,720,728	2,247,224	(473,504)	2,247,224	
		13,511,834	9,362,836	4,193,047	(5,169,789)	8,342,045	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	6,728,206	4,649,151	1,256,631	(3,392,520)	3,335,686	
Firm	102	23,187	15,706	4,333	(11,373)	11,814	
Firm	111	3,805,306	1,963,702	677,077	(1,286,625)	2,518,681	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
Transportation	146	2,720,728	2,720,728	2,247,224	(473,504)	2,247,224	
		13,277,427	9,349,287	4,185,265	(5,164,022)	8,113,405	Volumes for PGA Commodity & Demand Amortization
Firm	112	41,639	13,549	7,782	(5,767)	35,872	
Interruptible	132	192,768	0	0	0	192,768	
Total Firm Sales		10,598,338	6,642,108	1,945,823	(4,696,285)	5,902,053	
Total Interruptible Sales		192,768	0	0	0	192,768	
Total Transportation Sales (Schedule 146)		2,720,728	2,720,728	2,247,224	(473,504)	2,247,224	
Total Transportation Sales (Schedule 147 & 148)		5,581,680	4,042,439	3,532,436	(510,003)	5,071,677	
Check total sales		19,093,514	13,405,275	7,725,483	(5,679,792)	13,413,722	
		19,093,514	13,405,275	7,725,483	(5,679,792)	13,413,722	

WASHINGTON	GL Account	Rate Schedule	Rates for Resource Accounting				Interest Rates	Notes
WASHINGTON INTEREST RATE:								
FERC Natural Gas Interest Rate								
https://ferc.gov/enforcement-legal/enforcement/interest-rates								
			PREVIOUS	PREVIOUS	PREVIOUS	NEW		
			Annual PGA Filing	Off Cycle WA Comm Only	Annual PGA Filing	Off Cycle WA Amort only		
WASHINGTON DEFERRAL RATES:			Nov'21-Jun'22	Jul'22-Oct'22	Nov'22-Apr'23	May'23-Oct'23		
Commodity Rate	191010 GD WA	101 - 132	\$0.22319	\$0.33449	\$0.35373	\$0.35373		WA PGA filing effective 11.1.22
Demand Rates	191010 GD WA	101/102	\$0.09373	\$0.09373	\$0.10111	\$0.10111		WA PGA filing effective 11.1.22
		111/112	\$0.08732	\$0.08732	\$0.09246	\$0.09246		WA PGA filing effective 11.1.22
		131/132	\$0.05443	\$0.05443	\$0.05956	\$0.05956		WA PGA filing effective 11.1.22
		146/116	\$0.00054	\$0.00054	\$0.00054	\$0.00054		WA PGA filing effective 11.1.22
WASHINGTON AMORTIZATION RATES:								
Commodity & Demand (Sch 155)	191000 GD WA	101/102	(\$0.02006)	(\$0.02006)	(\$0.07993)	(\$0.31642)		WA Off Cycle PGA filing effective 5.1.23
		111	(\$0.02902)	(\$0.02902)	(\$0.11290)	(\$0.11290)		WA PGA filing effective 11.1.22
		131	\$0.00000	\$0.00000	\$0.00000	\$0.00000		WA PGA filing effective 11.1.22
		146	\$0.00000	\$0.00000	\$0.00000	\$0.00000		WA PGA filing effective 11.1.22
IDAHO	GL Account	Rate Schedule	Rates for Resource Accounting				Interest Rates	Notes
IDAHO INTEREST RATE:								
Customer Deposit Rate changes annually								
puc.idaho.gov (Year 2023 Order #35621)								
			PREVIOUS	PREVIOUS	PREVIOUS	NEW		
			ID Only PGA Filing	Off Cycle ID Comm Only	Off Cycle ID Comm Only	Annual PGA Filing		
IDAHO DEFERRAL RATES:			Sep'21-Jan'22	Feb'22-Jun'22	Jul'22-Oct'22	Nov'22-Oct'23		
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	\$0.20177	\$0.26384	\$0.34988	\$0.34877		ID PGA filing effective 11.1.22
Demand Rate	191010 GD ID	101/111/112	\$0.09203	\$0.09203	\$0.09203	\$0.09198		ID PGA filing effective 11.1.22
IDAHO AMORTIZATION RATES:								
Commodity & Demand (Sch 155)	191000 GD ID	101	(\$0.01498)	(\$0.01498)	(\$0.01498)	(\$0.13106)		ID PGA filing effective 11.1.22
		111	(\$0.01498)	(\$0.01498)	(\$0.01498)	(\$0.13106)		ID PGA filing effective 11.1.22
		112	\$0.00000	\$0.00000	\$0.00000	\$0.00000		ID PGA filing effective 11.1.22
		146	\$0.00000	\$0.00000	\$0.00000	\$0.00000		ID PGA filing effective 11.1.22

MAY 2023 PGA
OFF CYCLE
FILING BACKUP
WASHINGTON

AVISTA CORPORATION
 MAY 2023 WASHINGTON AMORTIZATION - 155

manual inputs

Actual Billed

<u>Schedule</u>	<u>Revenue</u>	<u>Remove RCF</u>	<u>Amortization Cost</u>	<u>Percentage Amortization</u>	<u>Amortization Commodity &</u>
(a)	(b)	(c)	(d)	Commodity & Demand	Demand
			[b*c]	(e)	(g)
					[d*e]
0101	\$ (1,211,268)	0.95428	\$ (1,155,889)	100.00%	\$ (1,155,889)
0102	\$ (4,271)	0.95428	\$ (4,076)	100.00%	\$ (4,076)
0111					
0131					
0146					
Schedule Totals	\$ (1,215,539)		\$ (1,159,965)		\$ (1,159,965)

May Unbilled

<u>Schedule</u>	<u>Therms</u>	<u>Amortization Rate</u>	<u>Amortization Commodity &</u>
(i)	(j)	(k)	Demand
			(m)
			[j*k]
0101	1,256,631	-0.31642	\$ (397,623)
0102	4,333	-0.31642	\$ (1,371)
0111			
0131			
0146			
	1,260,964		\$ (398,994)

out of cycle rate change for May is for AMORTIZATION ONLY schedules 101-102

	<u>Billed</u>	<u>May Unbilled</u>	<u>April Unbilled Reversal</u>	<u>Total Commodity &</u>
	(g)	(m)	(s)	Demand Amortization
				[g+m+s]
0101	\$ (1,155,889)	\$ (397,623)	\$ 371,607	\$ (1,181,905)
0102	\$ (4,076)	\$ (1,371)	\$ 1,255	\$ (4,192)
0111	\$ -	\$ -	\$ -	\$ -
0131	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ (1,159,965)	\$ (398,994)	\$ 372,862	\$ (1,186,097)
	TRUE	TRUE	TRUE	Acct 191000

April Unbilled Reversal

<u>Schedule</u>	<u>Therms</u>	<u>Amortization Rate</u>	<u>Amortization Commodity &</u>
(o)	(p)	(q)	Demand
			(s)
			[p*q]
0101	-4,649,151	-0.07993	\$ 371,607
0102	-15,706	-0.07993	\$ 1,255
0111			
0131			
0146			
	-4,664,857		\$ 372,862



Revenue By Rate Schedule

Gas for WA

Data Source: Financial Reporting
 Data Updated Daily

Rider 155 = PGA Amort

Accounting Period: **202305**

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 155	0	0	1,211,268	0	0	7,827,024
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	4,271	0	0	25,012
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	449,254	0	0	4,350,464
0112 - FIRM-LARGE GEN SERV	RIDER 155	0	0	0	0	0	0
0132 - INTERRUPTIBLE SERV	RIDER 155	0	0	0	0	0	0
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	0	0	0	0
Overall - Total		0	0	1,664,794	0	0	12,202,501

Avista Utilities
 State of Washington
 Rate Schedule Changes for 155
 Amortization Rate

Summary of Changes	Rate Schedule 155 (11/1 - 4/30)		Rate Schedule 155 (5/1 - 10/31)	
	Total Gas Cost Rate Without Revenue Sensitive Costs	Total Gas Cost Rate With Revenue Sensitive Costs	Total Gas Cost Rate Without Revenue Sensitive Costs	Total Gas Cost Rate With Revenue Sensitive Costs
Present				
Rate Schedule 101/102	\$0.02006	\$0.02099	\$0.02006	\$0.02099
Rate Schedule 111	\$0.02902	\$0.03036	\$0.02902	\$0.03036
Rate Schedule 131	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Proposed				
Rate Schedule 101/102	\$0.07993	\$0.08358	\$0.31642	\$0.33089
Rate Schedule 111	\$0.11290	\$0.11806	\$0.11290	\$0.11806
Rate Schedule 131	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Change				
Rate Schedule 101/102	\$0.05987	\$0.06259	\$0.29636	\$0.30990
Rate Schedule 111	\$0.08388	\$0.08770	\$0.08388	\$0.08770
Rate Schedule 131	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000	\$0.00000	\$0.00000

RCF 1.04572 0.95428

Note: 112 and 132 receive annual lump sum payments for their portion of the deferral and therefore are not included in the overall amortization rate Rate schedules 116 and 126 would also receive annual lump sum payments.

Revenue Change			
Revenue at Present Rates			
	Volume (11/1/22 - 4/30/23)	Volume (5/1/23 - 10/31/23)	Revenue
Rate Schedule 101/102	113,692,703	24,205,089	\$ 2,894,475
Rate Schedule 111	43,410,130	15,341,615	\$ 1,783,703
Rate Schedule 131	629,138	270,583	\$ -
Rate Schedule 146	-	-	\$ -
Total	157,731,971	39,817,287	4,678,178
Revenue at Proposed Rates			
Rate Schedule 101/102	113,692,703	24,205,089	\$ 17,511,658
Rate Schedule 111	43,410,130	15,341,615	\$ 6,936,231
Rate Schedule 131	629,138	270,583	\$ -
Rate Schedule 146	-	-	\$ -
Total	157,731,971	39,817,287	24,447,889
Revenue Change			
Rate Schedule 101/102	113,692,703	24,205,089	\$ 14,617,183
Rate Schedule 111	43,410,130	15,341,615	\$ 5,152,528
Rate Schedule 131	629,138	270,583	\$ -
Rate Schedule 146	-	-	\$ -
Total	157,731,971	39,817,287	19,769,711

Annual Rate Calc	\$ 0.12699
	\$ 0.11806
	\$ -
Annual Rate Change Calc	\$ 0.10600
	\$ 0.08770
	\$ -