

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:

Effective Date: 202109
Last Update: 10/05/2021 1:17 PM
Approval Requested: 10/05/2021 1:20 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	13,051.37	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,195,284.59	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,182,233.22	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	5,491.24	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	27,858.66	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	22,367.42	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	1,144.99	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	400,694.01	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	399,549.02	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	3,835.35	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	45,670.65	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	49,506.00	0.00	Amortization Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	889,421.47	Balance transfer per ID PGA filing
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	889,421.47	0.00	Balance transfer per ID PGA filing
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	2,177.86	0.00	ID Large customer refund

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
160	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	2,177.86	ID Large customer refund
Totals:						2,564,942.59	2,564,942.59	

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.

<i>Keri Meister</i> Prepared by Keri Meister	10/5/2021 Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

WASHINGTON / IDAHO GAS COSTS 202109

KEY: Manual Input
GLWand

Expense Calculation			WASHINGTON		IDAHO	
	Total System Cost		Demand	Commodity	Demand	Commodity
	100%		68.81%	65.78%	31.19%	34.22%
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 3,873,498.21
Check -

JET Entry - check	
Debits	Credits
2,564,942.59	(2,564,942.59)

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	3,150,157	0.09822	309,408.42	Schedule 101	1,659,697	pro rated	146,076.00
Schedule 102	5,844	0.09822	574.00	Schedule 111	1,206,728	pro rated	106,211.00
Schedule 111	2,361,344	0.08835	208,624.74	Schedule 112	44,796	pro rated	3,904.00
Schedule 112	32,584	0.08835	2,878.80	Schedule 131	0	pro rated	-
Schedule 131	0	0.05640	-	Schedule 132	0	pro rated	-
Schedule 132	47,105	0.05640	2,656.72	Total Demand	2,911,221		\$ 256,191.00
Schedule 146	2,440,385	0.00054	1,317.81		2,911,221		
Total Demand	8,037,419		\$ 525,460.49			check	
COMMODITY				COMMODITY			
Schedule 101	3,150,157	0.16167	509,285.88	Schedule 101	1,659,697	pro rated	344,181.00
Schedule 102	5,844	0.16167	944.80	Schedule 111	1,206,728	pro rated	252,449.00
Schedule 111	2,361,344	0.16167	381,758.48	Schedule 112	44,796	pro rated	8,562.00
Schedule 112	32,584	0.16167	5,267.86	Schedule 131	0	pro rated	-
Schedule 131	0	0.16167	-	Schedule 132	0	pro rated	-
Schedule 132	47,105	0.16167	7,615.47	Total Commodity	2,911,221		\$ 605,192.00
Total Commodity	5,597,034		\$ 904,872.49		2,911,221		
						check	

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check:
Deferral Expenses	1,472,779.54	1,139,786.65	667,577.30	593,354.72	-
Deferral Revenue	(525,460.49)	(904,872.49)	(256,191.00)	(605,192.00)	-
Total Deferred	\$ 947,319.05	\$ 234,914.16	\$ 411,386.30	\$ (11,837.28)	
WA Total		1,182,233.22	ID Total	399,549.02	

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	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	4,227,851.19	(1,195,284.59)
202110		-	5,423,135.78			-	5,423,135.78		
202111		-	5,423,135.78			-	5,423,135.78		
202112		-	5,423,135.78			-	5,423,135.78		

- 234,914.16 947,319.05 13,051.37 THIS ROW USED TO CALC JET ENTRY
D A B C

202109 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		13,051.37 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	1,195,284.59	A+B+C
Deferral Expense	805120.GD.WA	1,182,233.22	(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
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	1,949,734.68	(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	2,016,351.10	(27,858.67)
202110		-	-	2,044,209.77			-			-	-	2,044,209.77		
202111		-	-	2,044,209.77		pro-rated			pro-rated		-	2,044,209.77		
202112		-	-	2,044,209.77		pro-rated			pro-rated		-	2,044,209.77		

C

22,060.45

A

306.97

A

5,491.24 THIS ROW USED TO CALC JET ENTRY

B

202109 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income	419600.GD.WA	5,491.24
Interest Expense	431600.GD.WA	
Amortization	191000.GD.WA	27,858.66
Amort Expense	805110.GD.WA	22,367.42

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.WA		
805110.GD.WA		

C

Washington Sales Volumes

September/21 Description	Schedule	September/21 Billed	August/21 Unbilled	September/21 Unbilled	September/21 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	2,511,855	1,375,321	2,013,623	638,302	3,150,157	
Firm	102	4,447	2,171	3,568	1,397	5,844	
Firm	111	1,934,090	995,475	1,422,729	427,254	2,361,344	
Firm	112	27,471	16,929	22,042	5,113	32,584	
Interruptible	131	0	0	0	0	0	
Interruptible	132	47,105	0	0	0	47,105	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		4,524,968	2,389,896	3,461,962	1,072,066	5,597,034	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		1,960,700	1,752,099	2,231,784	479,685	2,440,385	
Total 147 & 148 Transportation Sales		3,986,206	2,729,135	2,990,324	261,189	4,247,395	
Total sales		10,471,874	6,871,130	8,684,070	1,812,940	12,284,814	
Schedule Sum for Demand Deferral:							
Firm	101	2,511,855	1,375,321	2,013,623	638,302	3,150,157	
Firm	102	4,447	2,171	3,568	1,397	5,844	
Firm	111	1,934,090	995,475	1,422,729	427,254	2,361,344	
Firm	112	27,471	16,929	22,042	5,113	32,584	
Interruptible	131	0	0	0	0	0	
Interruptible	132	47,105	0	0	0	47,105	
Transportation	146	1,960,700	1,752,099	2,231,784	479,685	2,440,385	
		6,485,668	4,141,995	5,693,746	1,551,751	8,037,419	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	2,511,855	1,375,321	2,013,623	638,302	3,150,157	Sales for Decoupling amortization
Firm	102	4,447	2,171	3,568	1,397	5,844	
Firm	111	1,934,090	995,475	1,422,729	427,254	2,361,344	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	1,960,700	1,752,099	2,231,784	479,685	2,440,385	
		6,411,092	4,125,066	5,671,704	1,546,638	7,957,730	Volumes for PGA Commodity & Demand Amortization
Firm	112	27,471	16,929	22,042	5,113	32,584	Annual lump sum amortization
Interruptible	132	47,105	0	0	0	47,105	Annual lump sum amortization
Total Firm Sales		4,477,863	2,389,896	3,461,962	1,072,066	5,549,929	
Total Interruptible Sales		47,105	0	0	0	47,105	
Total Transportation Sales (Schedule 146)		1,960,700	1,752,099	2,231,784	479,685	2,440,385	
Total Transportation Sales (Schedule 147 & 148)		3,986,206	2,729,135	2,990,324	261,189	4,247,395	
Check total sales		10,471,874	6,871,130	8,684,070	1,812,940	12,284,814	
		10,471,874	6,871,130	8,684,070	1,812,940	12,284,814	

WASHINGTON	GL Account	Rate Schedule	Rates for Resource Accounting	Interest Rates	Notes
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WASHINGTON INTEREST RATE:

FERC Natural Gas Interest Rate

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

3.25% Updated for Q3'21 - DONE

WASHINGTON DEFERRAL RATES:

	GL Account	Rate Schedule	PREVIOUS Nov'19-Oct'20	NEW Nov'20-Oct'21	
Commodity Rate	191010 GD WA	101 - 132	\$0.15284	\$0.16167	Changes annually with PGA filing
Demand Rates	191010 GD WA	101/102	\$0.09651	\$0.09822	Changes annually with PGA filing
		111/112	\$0.08727	\$0.08835	Changes annually with PGA filing
		131/132	\$0.05591	\$0.05640	Changes annually with PGA filing
		146/126/116	\$0.00054	\$0.00054	Changes annually with PGA filing

WASHINGTON AMORTIZATION RATES:

Commodity & Demand (Sch 155)	191000 GD WA	101/102	(\$0.00409)	\$0.00699	Changes annually with PGA filing
		111	(\$0.01035)	\$0.00013	Changes annually with PGA filing
		131	\$0.00000	\$0.00000	Changes annually with PGA filing
		146	\$0.00000	\$0.00000	Changes annually with PGA filing

IDAHO	GL Account	Rate Schedule	Rates for Resource Accounting	Interest Rates	Notes
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IDAHO INTEREST RATE:

Customer Deposit Rate changes annually
puc.idaho.gov (Year 2021 Order # 34866)

1.00% UPDATED ANNUALLY IN JANUARY

IDAHO DEFERRAL RATES:

	GL Account	Rate Schedule	PREVIOUS Nov'19-Oct'20	PREVIOUS Nov'20-Aug'21	NEW Sep'21-Oct'22	
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	\$0.16148	\$0.16148	\$0.20177	Idaho only PGA filing effective 9.1.21
Demand Rate	191010 GD ID	101/111/112	\$0.09295	\$0.08952	\$0.09203	Idaho only PGA filing effective 9.1.21

IDAHO AMORTIZATION RATES:

Commodity & Demand (Sch 155)	191000 GD ID	101	\$0.03604	\$0.03732	(\$0.01498)	Idaho only PGA filing effective 9.1.21
		111	\$0.03604	\$0.03732	(\$0.01498)	Idaho only PGA filing effective 9.1.21
		112	\$0.00000	\$0.00000	\$0.00000	Idaho only PGA filing effective 9.1.21
		146	\$0.00000	\$0.00000	\$0.00000	Idaho only PGA filing effective 9.1.21

Meister, Keri

Subject: FW: Rate Review - Sept 2021

From: Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>

Sent: Wednesday, September 15, 2021 1:59 PM

To: Meister, Keri <Keri.Meister@avistacorp.com>

Subject: RE: Rate Review - Sept 2021

Hi Keri, the rates look good.

Thank you,

Marcus Garbarino, CPA

Manager of Regulatory Affairs

1411 E Mission Ave MSC-23, Spokane, WA, 99202

P 509.495.2567

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From: Meister, Keri <Keri.Meister@avistacorp.com>

Sent: Wednesday, September 15, 2021 1:19 PM

To: Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>

Subject: Rate Review - Sept 2021

I've attached the final rate review for September. The only thing I updated since the PRELIM I sent out on 8/23 was the WA_ID Jurisdictional tab monthly rate. All changes are still highlighted in yellow for your review.

Thanks!

Keri

From: Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>

Sent: Thursday, August 26, 2021 8:59 AM

To: Meister, Keri <Keri.Meister@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>

Subject: RE: Rate Review - Sept 2021 PRELIM

Hi Keri, I will take a look at the workbook and get back to you but wanted to answer your questions.

The 5 day peak will remain the same for September/October and change as normal in November.

There will be large customer adjustments in September for Idaho. They will be mostly, if not all, bills to collect from customers this year. I will work on getting final amounts after August is closed.

Yes, we will want to transfer the deferral balances as of 5/31/2021 into the amortization account.

Marcus Garbarino, CPA

Manager of Regulatory Affairs

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From: Meister, Keri <Keri.Meister@avistacorp.com>

Sent: Monday, August 23, 2021 9:19 AM

To: Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>; Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>

Subject: Rate Review - Sept 2021 PRELIM

I've worked up the September workbook for your review with the new rates for ID PGA.

I updated the following:

GTI tab – Idaho Rate, all changes highlighted yellow

WA_ID PGA Deferral-Amort tab – new Idaho rates, all changes highlighted yellow

Questions:

Will the 5 day peak allocator change for September, or will this still only change in November as in previous years?

Will there be an Idaho large customer refund for September, or will that transfer still only happen in November as in previous years?

And just to verify, the balance transfers for Idaho from accounts 191010 to 191000 are to use ending balances as of 5/31/21 this time around?

Thanks!

Keri

Keri Meister / *AVISTA UTILITIES*

Resource Accounting Analyst | MSC 7

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