

Avista Corporation Journal Entry

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

Effective Date: 202110
 Last Saved by: Keri Meister
 Submitted by: Keri Meister
 Approved by:
 Last Update: 11/04/2021 7:50 AM
 Approval Requested: 11/04/2021 7:54 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	17,366.42	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,995,530.34	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,978,163.92	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	5,615.88	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	64,304.53	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	58,688.65	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	1,592.03	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	672,635.63	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	671,043.60	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	3,776.72	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	95,105.28	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	98,882.00	0.00	Amortization Expense
Totals:						2,831,352.50	2,831,352.50	

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>	11/4/21
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

WASHINGTON / IDAHO GAS COSTS

202110

KEY: Manual Input
GLWand

Expense Calculation			WASHINGTON		IDAHO	
	Total System Cost		Demand	Commodity	Demand	Commodity
	100%		68.81%	65.52%	31.19%	34.48%
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 7,871,982.49
Check -

JET Entry - check	
Debits	Credits
2,831,352.51	(2,831,352.51)

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	8,294,470	0.09822	814,682.84	Schedule 101	4,725,522	pro rated	435,207.00
Schedule 102	22,138	0.09822	2,174.39	Schedule 111	1,889,697	pro rated	174,002.00
Schedule 111	4,273,550	0.08835	377,568.14	Schedule 112	68,952	pro rated	6,353.00
Schedule 112	53,470	0.08835	4,724.07	Schedule 131	0	pro rated	-
Schedule 131	0	0.05640	-	Schedule 132	0	pro rated	-
Schedule 132	58,428	0.05640	3,295.34	Total Demand	6,684,171		\$ 615,562.00
Schedule 146	2,745,883	0.00054	1,482.78		6,684,171	check	
Total Demand	15,447,939		\$ 1,203,927.57				
	15,447,939	check					
COMMODITY				COMMODITY			
Schedule 101	8,294,470	0.16167	1,340,966.96	Schedule 101	4,725,522	pro rated	954,273.00
Schedule 102	22,138	0.16167	3,579.05	Schedule 111	1,889,697	pro rated	381,539.00
Schedule 111	4,273,550	0.16167	690,904.83	Schedule 112	68,952	pro rated	13,932.00
Schedule 112	53,470	0.16167	8,644.49	Schedule 131	0	pro rated	-
Schedule 131	0	0.16167	-	Schedule 132	0	pro rated	-
Schedule 132	58,428	0.16167	9,446.05	Total Commodity	6,684,171		\$ 1,349,744.00
Total Commodity	12,702,056		\$ 2,053,541.39		6,684,171	check	
	12,702,056	check					
Deferral Calculation				Deferral Calculation			
	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity		check:	
Deferral Expenses	1,606,549.92	3,629,082.96	728,212.36	1,908,137.25		-	
Deferral Revenue	(1,203,927.57)	(2,053,541.39)	(615,562.00)	(1,349,744.00)		-	
Total Deferred	\$ 402,622.35	\$ 1,575,541.57	\$ 112,650.36	\$ 558,393.25			
WA Total		1,978,163.92	ID Total	671,043.60			

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	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	5,423,135.78	(1,995,530.34)
202111			7,418,666.12			-	7,418,666.12		
202112			7,418,666.12			-	7,418,666.12		

- 1,575,541.57 402,622.35 17,366.42 THIS ROW USED TO CALC JET ENTRY
D A B C

202110 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		17,366.42 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	1,995,530.34	A+B+C
Deferral Expense	805120.GD.WA	1,978,163.92	(A+B)

0.00 checks/b 0

NOVEMBER ENTRY TO XFER BALANCES:

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

Washington Sales Volumes

October/21 Description	Schedule	October/21 Billed	September/21 Unbilled	October/21 Unbilled	October/21 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	5,144,717	2,013,623	5,163,376	3,149,753	8,294,470	
Firm	102	12,823	3,568	12,883	9,315	22,138	
Firm	111	2,941,303	1,422,729	2,754,976	1,332,247	4,273,550	
Firm	112	37,668	22,042	37,844	15,802	53,470	
Interruptible	131	0	0	0	0	0	
Interruptible	132	58,428	0	0	0	58,428	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		8,194,939	3,461,962	7,969,079	4,507,117	12,702,056	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
146		2,239,449	2,231,784	2,738,218	506,434	2,745,883	
Total 146 Transportation Sales		2,239,449	2,231,784	2,738,218	506,434	2,745,883	
147		829,370	0	0	0	829,370	
148		2,992,183	2,990,324	3,586,005	595,681	3,587,864	
Total 147 & 148 Transportation Sales		3,821,553	2,990,324	3,586,005	595,681	4,417,234	
Total sales		14,255,941	8,684,070	14,293,302	5,609,232	19,865,173	
Schedule Sum for Demand Deferral:							
Firm	101	5,144,717	2,013,623	5,163,376	3,149,753	8,294,470	
Firm	102	12,823	3,568	12,883	9,315	22,138	
Firm	111	2,941,303	1,422,729	2,754,976	1,332,247	4,273,550	
Firm	112	37,668	22,042	37,844	15,802	53,470	
Interruptible	131	0	0	0	0	0	
Interruptible	132	58,428	0	0	0	58,428	
Transportation	146	2,239,449	2,231,784	2,738,218	506,434	2,745,883	
		10,434,388	5,693,746	10,707,297	5,013,551	15,447,939	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	5,144,717	2,013,623	5,163,376	3,149,753	8,294,470	Sales for Decoupling amortization
Firm	102	12,823	3,568	12,883	9,315	22,138	
Firm	111	2,941,303	1,422,729	2,754,976	1,332,247	4,273,550	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,239,449	2,231,784	2,738,218	506,434	2,745,883	
		10,338,292	5,671,704	10,669,453	4,997,749	15,336,041	Volumes for PGA Commodity & Demand Amortization
Firm	112	37,668	22,042	37,844	15,802	53,470	Annual lump sum amortization
Interruptible	132	58,428	0	0	0	58,428	Annual lump sum amortization
Total Firm Sales		8,136,511	3,461,962	7,969,079	4,507,117	12,643,628	
Total Interruptible Sales		58,428	0	0	0	58,428	
Total Transportation Sales (Schedule 146)		2,239,449	2,231,784	2,738,218	506,434	2,745,883	
Total Transportation Sales (Schedule 147 & 148)		3,821,553	2,990,324	3,586,005	595,681	4,417,234	
Check total sales		14,255,941	8,684,070	14,293,302	5,609,232	19,865,173	
		14,255,941	8,684,070	14,293,302	5,609,232	19,865,173	

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 Q4'21 - 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:

	GL Account	Rate Schedule			
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:

	GL Account	Rate Schedule				
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