

**Avista Corporation Journal Entry**

Journal: 431-D&A WA/ID

Effective Date: 202307

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 08/03/2023 1:32 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 08/03/2023 1:36 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	379,016.07	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	6,041.61	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	385,057.68	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	31,853.35	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	861,875.02	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	893,728.37	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	44,065.16	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	291,528.72	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	335,593.88	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	42.87	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	295,637.40	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	295,680.27	0.00	Amortization Expense
<b>Totals:</b>						<b>1,910,060.20</b>	<b>1,910,060.20</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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Last Update: 08/03/2023 1:32 PM  
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<i>Keri Meister</i>	<u>8/3/2023</u>
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Expense Calculation	Total System Cost		WASHINGTON		IDAHO	
			Demand	Commodity	Demand	Commodity
	100%		68.45%	64.72%	31.55%	35.28%
GAS COSTS-DEMAND	804001	GD.AN				
TRANSPORT VARIABLE CHARGES	804002	GD.AN				
<b>Total Demand Costs</b>						
less variable costs charged to Commodity						
<b>Total Current Demand Costs</b>						
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						
<b>Total Commodity Costs to be Allocated</b>						
WA Entitlement Penalty	495100	GD.WA				
ID Entitlement Penalty	495100	GD.ID				
WA Imbalance Costs	804000	GD.WA				
ID Imbalance Costs	804000	GD.ID				
<b>Total Commodity Costs</b>						
<b>Total Demand and Commodity</b>						

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	2,176,412	0.10111	220,057.02	Schedule 101	1,245,582	0.09198	114,568.63
Schedule 102	6,110	0.10111	617.78	Schedule 111	1,010,486	0.09198	92,944.50
Schedule 111	1,799,245	0.09246	166,358.19	Schedule 112	3	0.09198	0.28
Schedule 112	29,212	0.09246	2,700.94	Schedule 131	0	0.09198	-
Schedule 131	0	0.05956	-	Schedule 132	0	0.09198	-
Schedule 132	127,723	0.05956	7,607.18	<b>Total Demand</b>	<b>2,256,071</b>		<b>\$ 207,513.41</b>
Schedule 146	2,003,182	0.00054	1,081.72		<b>2,256,071</b>		
<b>Total Demand</b>	<b>6,141,884</b>		<b>\$ 398,422.83</b>				
	6,141,884						
	-		check				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	2,176,412	0.35373	769,862.22	Schedule 101	1,245,582	0.34877	434,421.63
Schedule 102	6,110	0.35373	2,161.29	Schedule 111	1,010,486	0.34877	352,427.20
Schedule 111	1,799,245	0.35373	636,446.93	Schedule 112	3	0.34877	1.05
Schedule 112	29,212	0.35373	10,333.16	Schedule 131	0	0.34877	-
Schedule 131	0	0.35373	-	Schedule 132	0	0.34877	-
Schedule 132	127,723	0.35373	45,179.46	<b>Total Commodity</b>	<b>2,256,071</b>		<b>\$ 786,849.88</b>
<b>Total Commodity</b>	<b>4,138,702</b>		<b>\$ 1,463,983.06</b>		<b>2,256,071</b>		
	4,138,702						
	-		check				

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check:
Deferral Expenses	1,576,286.47	(98,938.25)	726,542.56	(67,773.15)	-
Deferral Revenue	(398,422.83)	(1,463,983.06)	(207,513.41)	(786,849.88)	-
<b>Total Deferred</b>	<b>\$ 1,177,863.64</b>	<b>\$ (1,562,921.31)</b>	<b>\$ 519,029.15</b>	<b>\$ (854,623.03)</b>	
<b>WA Total</b>		(385,057.68)	<b>ID Total</b>	(335,593.88)	

804%,808%,811000,483%,495028,495100 Total per GL Check 2,136,117.63

JET Entry - check	
Debits	Credits
1,910,060.20	(1,910,060.20)

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	55,912,121.98	(0.01)
202306	7.50%	-	55,912,121.99	(466,639.97)	1,106,231.53	351,449.49	56,903,163.05	56,903,163.04	(0.01)
202307	8.02%	-	56,903,163.05	(1,562,921.31)	1,177,863.64	379,016.07	56,897,121.44	56,903,163.04	6,041.60
202308		-	56,897,121.44			-	56,897,121.44		
202309		-	56,897,121.44			-	56,897,121.44		
202310		-	56,897,121.44			-	56,897,121.44		
202311		-	56,897,121.44			-	56,897,121.44		
202312		-	56,897,121.44			-	56,897,121.44		
		-		(1,562,921.31)	1,177,863.64	379,016.07			THIS ROW USED TO CALC JET ENTRY
		D		A	B	C			

202307 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		379,016.07 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA		6,041.61 A+B+C
Deferral Expense	805120.GD.WA	385,057.68	(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	6,168,073.96	0.02
202306	7.50%	-	-	6,168,073.94	2,366,408	pro-rated	(747,901.00)	2,149,480	(0.11290)	(242,676.29)	35,454.91	5,212,951.56	5,212,951.58	0.02
202307	8.02%	-	-	5,212,951.56	2,182,522	(0.31642)	(690,593.61)	1,799,245	(0.11290)	(203,134.76)	31,853.35	4,351,076.54	5,212,951.58	861,875.04
202308		-	-	4,351,076.54			-			-	-	4,351,076.54		
202309		-	-	4,351,076.54			-			-	-	4,351,076.54		
202310		-	-	4,351,076.54			-			-	-	4,351,076.54		
202311				4,351,076.54		pro-rated			pro-rated		-	4,351,076.54		
202312		-	-	4,351,076.54		pro-rated			pro-rated		-	4,351,076.54		

(690,593.61)

(203,134.76)

31,853.35

THIS ROW USED TO CALC JET ENTRY

C

A

A

B

202307 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income 419600.GD.WA		31,853.35
Interest Expense 431600.GD.WA		(B)
Amortization 191000.GD.WA		861,875.02
Amort Expense 805110.GD.WA	893,728.37	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](#)

July/23 Description	Schedule	July/23 Billed	June/23 Unbilled	July/23 Unbilled	July/23 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	2,265,419	947,655	858,648	(89,007)	2,176,412	
Firm	102	6,522	2,885	2,473	(412)	6,110	
Firm	111	1,861,130	705,248	643,363	(61,885)	1,799,245	
Firm	112	28,974	10,747	10,985	238	29,212	
Interruptible	131	0	0	0	0	0	
Interruptible	132	127,723	0	0	0	127,723	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales</b>		4,289,768	1,666,535	1,515,469	(151,066)	<b>4,138,702</b>	Total retail sales for PGA commodity deferral, includes interruptible rate schedules. Also used for GTI.
<b>Total 146 Transportation Sales</b>	146	2,072,026	2,020,848	1,952,004	(68,844)	2,003,182	
		2,072,026	2,020,848	1,952,004	(68,844)	2,003,182	
	147	249,345	0	0	0	249,345	
	148	2,997,297	2,997,297	3,170,391	173,094	3,170,391	
<b>Total 147 &amp; 148 Transportation Sales</b>		3,246,642	2,997,297	3,170,391	173,094	3,419,736	
<b>Total sales</b>		<b>9,608,436</b>	<b>6,684,680</b>	<b>6,637,864</b>	<b>(46,816)</b>	<b>9,561,620</b>	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	2,265,419	947,655	858,648	(89,007)	2,176,412	
Firm	102	6,522	2,885	2,473	(412)	6,110	
Firm	111	1,861,130	705,248	643,363	(61,885)	1,799,245	
Firm	112	28,974	10,747	10,985	238	29,212	
Interruptible	131	0	0	0	0	0	
Interruptible	132	127,723	0	0	0	127,723	
Transportation	146	2,072,026	2,020,848	1,952,004	(68,844)	2,003,182	
		6,361,794	3,687,383	3,467,473	(219,910)	<b>6,141,884</b>	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	2,265,419	947,655	858,648	(89,007)	2,176,412	
Firm	102	6,522	2,885	2,473	(412)	6,110	
Firm	111	1,861,130	705,248	643,363	(61,885)	1,799,245	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
Transportation	146	2,072,026	2,020,848	1,952,004	(68,844)	2,003,182	
		6,205,097	3,676,636	3,456,488	(220,148)	<b>5,984,949</b>	Volumes for PGA Commodity & Demand Amortization
Firm	112	28,974	10,747	10,985	238	29,212	
Interruptible	132	127,723	0	0	0	127,723	
Total Firm Sales		4,162,045	1,666,535	1,515,469	(151,066)	4,010,979	
Total Interruptible Sales		127,723	0	0	0	127,723	
Total Transportation Sales (Schedule 146)		2,072,026	2,020,848	1,952,004	(68,844)	2,003,182	
Total Transportation Sales (Schedule 147 & 148)		3,246,642	2,997,297	3,170,391	173,094	3,419,736	
<b>Check total sales</b>		<b>9,608,436</b>	<b>6,684,680</b>	<b>6,637,863</b>	<b>(46,816)</b>	<b>9,561,620</b>	
		9,608,436	6,684,680	6,637,863	(46,816)	9,561,620	
		-	-	-	-	-	

<b>WASHINGTON</b>	GL Account	Rate Schedule	Rates for Resource Accounting				Interest Rates	Notes
<b>WASHINGTON INTEREST RATE:</b>								
FERC Natural Gas Interest Rate <a href="https://ferc.gov/enforcement-legal/enforcement/interest-rates">https://ferc.gov/enforcement-legal/enforcement/interest-rates</a>						8.02%	Updated for Q3'23	
			PREVIOUS	PREVIOUS	PREVIOUS	NEW		
			Annual PGA Filing	Off Cycle WA Comm Only	Annual PGA Filing	Off Cycle WA Amort only		
<b>WASHINGTON DEFERRAL RATES:</b>			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	
<b>WASHINGTON AMORTIZATION RATES:</b>								
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	
<b>IDAHO</b>	GL Account	Rate Schedule	Rates for Resource Accounting				Interest Rates	Notes
<b>IDAHO INTEREST RATE:</b>								
Customer Deposit Rate changes annually puc.idaho.gov (Year 2023 Order #35621)						2.00%	UPDATED ANNUALLY IN JANUARY	
			PREVIOUS	PREVIOUS	PREVIOUS	NEW		
			ID Only PGA Filing	Off Cycle ID Comm Only	Off Cycle ID Comm Only	Annual PGA Filing		
<b>IDAHO DEFERRAL RATES:</b>			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	
<b>IDAHO AMORTIZATION RATES:</b>								
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	