

Avista Corporation Journal Entry

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

Effective Date: 202308
 Last Update: 09/07/2023 9:03 AM
 Approval Requested: 09/07/2023 9:05 AM

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

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	378,777.63	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	65,552.34	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	444,329.97	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	25,973.07	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	903,690.80	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	929,663.87	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	43,601.39	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	265,466.57	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	309,067.96	0.00	Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	454.42	0.00	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	301,610.64	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	301,156.22	0.00	Amortization Expense
Totals:						1,984,672.44	1,984,672.44	

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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>	9/7/2023
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

WASHINGTON / IDAHO GAS COSTS 202308

KEY: Manual Input
GLWand

Expense Calculation	Total System Cost	WASHINGTON		IDAHO	
		Demand	Commodity	Demand	Commodity
	100%	68.45%	65.59%	31.55%	34.41%
GAS COSTS-DEMAND 804001 GD.AN	2,276,462.69				
TRANSPORT VARIABLE CHARGES 804002 GD.AN	14,710.11				
Total Demand Costs	\$ 2,291,172.80				
less variable costs charged to Commodity	(14,710.11)				
Total Current Demand Costs	\$ 2,276,462.69	1,558,238.71		718,223.98	
GAS COSTS-COMMODITY 804000 GD.AN	7,712,330.28				
GAS COSTS - FX HEDGE 804010 GD.AN	34,357.40				
GAS COSTS-TRANSACTION FEE 804017 GD.AN	39,596.84				
Gas Costs - Merchandise Processing Fee 804018 GD.AN	10,790.52				
GAS PURCHASES - FINANCIAL 804600 GD.AN	(407,764.31)				
GAS COSTS-INTRACO LDC GAS 804730 GD.AN	212,586.49				
GAS STORAGE WITHDRAWALS 808100 GD.AN	390,499.50				
GAS STORAGE INJECTIONS 808200 GD.AN	(1,241,412.83)				
GAS USED FOR PRODUCTS EXTRACTION 811000 GD.AN	(33,127.91)				
SALES FOR RESALE PHYSICAL-GAS 483000 GD.AN	(2,814,923.06)				
SALES FOR RESALE-FINANCIAL GAS 483600 GD.AN	514,894.50				
SALES FOR RESALE-INTRACO LDC GAS 483730 GD.AN	(3,979,292.60)				
DEFERRED EXCHANGE RESERVATION FEE 495028 GD.AN	(468,750.00)				
AN Entitlement Penalty 495100 GD.AN	(4,218.00)				
plus variable costs from Demand	14,710.11				
Total Commodity Costs to be Allocated	\$ (19,723.07)		(12,936.36)		(6,786.71)
WA Entitlement Penalty 495100 GD.WA	-				
ID Entitlement Penalty 495100 GD.ID	-				
WA Imbalance Costs 804000 GD.WA	(19,295.93)		(19,295.93)		
ID Imbalance Costs 804000 GD.ID	(7,727.40)				(7,727.40)
Total Commodity Costs	\$ (46,746.40)				
Total Demand and Commodity	\$ 2,229,716.29	\$ 1,558,238.71	\$ (32,232.29)	\$ 718,223.98	\$ (14,514.11)

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

Total per GL 2,229,716.29
Check -

JET Entry - check	
Debits	Credits
1,984,672.44	(1,984,672.44)

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	2,215,976	0.10111	224,057.33	Schedule 101	1,155,786	0.09198	106,309.20
Schedule 102	5,737	0.10111	580.07	Schedule 111	1,142,064	0.09198	105,047.05
Schedule 111	2,007,701	0.09246	185,632.03	Schedule 112	1	0.09198	0.09
Schedule 112	19,512	0.09246	1,804.08	Schedule 131	0	0.09198	-
Schedule 131	0	0.05956	-	Schedule 132	0	0.09198	-
Schedule 132	130,942	0.05956	7,798.91	Total Demand	2,297,851		\$ 211,356.33
Schedule 146	2,172,707	0.00054	1,173.26		2,297,851		
Total Demand	6,552,575		\$ 421,045.68				
	6,552,575						check
COMMODITY				COMMODITY			
Schedule 101	2,215,976	0.35373	783,857.19	Schedule 101	1,155,786	0.34877	403,103.48
Schedule 102	5,737	0.35373	2,029.35	Schedule 111	1,142,064	0.34877	398,317.66
Schedule 111	2,007,701	0.35373	710,184.07	Schedule 112	1	0.34877	0.35
Schedule 112	19,512	0.35373	6,901.98	Schedule 131	0	0.34877	-
Schedule 131	0	0.35373	-	Schedule 132	0	0.34877	-
Schedule 132	130,942	0.35373	46,318.11	Total Commodity	2,297,851		\$ 801,421.49
Total Commodity	4,379,868		\$ 1,549,290.71		2,297,851		
	4,379,868						check

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check
Deferral Expenses	1,558,238.71	(32,232.29)	718,223.98	(14,514.11)	-
Deferral Revenue	(421,045.68)	(1,549,290.71)	(211,356.33)	(801,421.49)	-
Total Deferred	\$ 1,137,193.03	\$ (1,581,523.00)	\$ 506,867.64	\$ (815,935.60)	
WA Total		(444,329.97)	ID Total	(309,067.96)	

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	56,897,121.43	(0.01)
202308	8.02%	-	56,897,121.44	(1,581,523.00)	1,137,193.03	378,777.63	56,831,569.10	56,897,121.43	65,552.33
202309		-	56,831,569.10			-	56,831,569.10		
202310		-	56,831,569.10			-	56,831,569.10		
202311		-	56,831,569.10			-	56,831,569.10		
202312		-	56,831,569.10			-	56,831,569.10		

D - (1,581,523.00) 1,137,193.03 378,777.63 THIS ROW USED TO CALC JET ENTRY

202308 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		378,777.63 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA		65,552.34 A+B+C
Deferral Expense	805120.GD.WA	444,329.97	(A+B)

0.00 checks/b 0

NOVEMBER ENTRY TO XFER BALANCES:

191010.GD.WA			D
191000.GD.WA			

Washington Sales Volumes

Key: [manual entry](#)
[update link](#)

August/23 Description	Schedule	August/23 Billed	July/23 Unbilled	August/23 Unbilled	August/23 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	2,034,361	858,648	1,040,263	181,615	2,215,976	
Firm	102	5,432	2,473	2,778	305	5,737	
Firm	111	1,805,596	643,363	845,468	202,105	2,007,701	
Firm	112	20,177	10,985	10,320	(665)	19,512	
Interruptible	131	0	0	0	0	0	
Interruptible	132	130,942	0	0	0	130,942	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales		3,996,508	1,515,469	1,898,829	383,360	4,379,868	Total retail sales for PGA commodity deferral, includes interruptible rate schedules. Also used for GTI.
	146	1,952,004	1,952,004	2,172,707	220,703	2,172,707	
Total 146 Transportation Sales		1,952,004	1,952,004	2,172,707	220,703	2,172,707	
	147	1,102,644	0	0	0	1,102,644	
	148	3,170,391	3,170,391	3,398,443	228,052	3,398,443	
Total 147 & 148 Transportation Sales		4,273,035	3,170,391	3,398,443	228,052	4,501,087	
Total sales		10,221,547	6,637,864	7,469,979	832,115	11,053,662	
Schedule Sum for Demand Deferral:							
Firm	101	2,034,361	858,648	1,040,263	181,615	2,215,976	
Firm	102	5,432	2,473	2,778	305	5,737	
Firm	111	1,805,596	643,363	845,468	202,105	2,007,701	
Firm	112	20,177	10,985	10,320	(665)	19,512	
Interruptible	131	0	0	0	0	0	
Interruptible	132	130,942	0	0	0	130,942	
Transportation	146	1,952,004	1,952,004	2,172,707	220,703	2,172,707	
		5,948,512	3,467,473	4,071,536	604,063	6,552,575	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	2,034,361	858,648	1,040,263	181,615	2,215,976	
Firm	102	5,432	2,473	2,778	305	5,737	
Firm	111	1,805,596	643,363	845,468	202,105	2,007,701	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
Transportation	146	1,952,004	1,952,004	2,172,707	220,703	2,172,707	
		5,797,393	3,456,488	4,061,216	604,728	6,402,121	Volumes for PGA Commodity & Demand Amortization
Firm	112	20,177	10,985	10,320	(665)	19,512	
Interruptible	132	130,942	0	0	0	130,942	
Total Firm Sales		3,865,566	1,515,469	1,898,829	383,360	4,248,926	
Total Interruptible Sales		130,942	0	0	0	130,942	
Total Transportation Sales (Schedule 146)		1,952,004	1,952,004	2,172,707	220,703	2,172,707	
Total Transportation Sales (Schedule 147 & 148)		4,273,035	3,170,391	3,398,443	228,052	4,501,087	
Check total sales		10,221,547	6,637,864	7,469,978	832,115	11,053,662	
		10,221,547	6,637,864	7,469,978		11,053,662	
		-	-	-		-	

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						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		
			Nov'21-Jun'22	Jul'22-Oct'22	Nov'22-Apr'23	May'23-Oct'23		
WASHINGTON DEFERRAL RATES:								
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)						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		
			Sep'21-Jan'22	Feb'22-Jun'22	Jul'22-Oct'22	Nov'22-Oct'23		
IDAHO DEFERRAL RATES:								
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