

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202211

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 12/06/2022 9:50 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 12/06/2022 9:54 AM

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	3,457.64	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,693,544.89	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,690,087.25	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	84,454.92	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	2,446,758.08	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	2,531,213.00	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	386.50	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	927,988.00	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	927,601.50	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	8,684.66	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	1,907,102.34	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	1,915,787.00	0.00	Amortization Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	16,619,372.82	Balance transfer per WA PGA
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	16,619,372.82	0.00	Balance transfer per WA PGA
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	57,695.35	WA large customer trueup

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
160	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	57,695.35	0.00	WA large customer trueup
170	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	8,234,736.33	Balance transfer per ID PGA
180	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	8,234,736.33	0.00	Balance transfer per ID PGA
190	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	36,692.26	0.00	ID large customer trueup
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	36,692.26	ID large customer trueup
Totals:						32,017,029.65	32,017,029.65	

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	12/6/2022 Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

WASHINGTON / IDAHO GAS COSTS

202211

KEY: Manual Input
GLWand

Expense Calculation			Total	WASHINGTON		IDAHO	
			System Cost	Demand	Commodity	Demand	Commodity
			100%	68.45%	65.92%	31.55%	34.08%
GAS COSTS-DEMAND	804001	GD.AN	2,288,052.31				
TRANSPORT VARIABLE CHARGES	804002	GD.AN	41,942.17				
Total Demand Costs			\$ 2,329,994.48				
less variable costs charged to Commodity			(41,942.17)				
Total Current Demand Costs			\$ 2,288,052.31	1,566,171.81		721,880.50	
GAS COSTS-COMMODITY	804000	GD.AN	23,324,075.08				
GAS COSTS - FX HEDGE	804010	GD.AN	117,418.70				
GAS COSTS-TRANSACTION FEE	804017	GD.AN	38,757.00				
Gas Costs - Merchandise Processing Fee	804018	GD.AN	10,438.13				
GAS PURCHASES - FINANCIAL	804600	GD.AN	(2,213,848.12)				
GAS COSTS-INTRACO LDC GAS	804730	GD.AN	141,770.22				
GAS STORAGE WITHDRAWALS	808100	GD.AN	10,485,531.16				
GAS STORAGE INJECTIONS	808200	GD.AN	-				
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN	(53,844.82)				
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN	(8,481,012.93)				
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN	(863,021.25)				
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN	(1,179,926.00)				
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN	(468,750.00)				
AN Entitlement Penalty	495100	GD.AN	-				
plus variable costs from Demand			41,942.17				
Total Commodity Costs to be Allocated			\$ 20,899,529.34		13,776,969.74		7,122,559.60
WA Entitlement Penalty	495100	GD.WA	-				
ID Entitlement Penalty	495100	GD.ID	-				
WA Imbalance Costs	804000	GD.WA	(255,175.30)			(255,175.30)	
ID Imbalance Costs	804000	GD.ID	(129,827.60)				(129,827.60)
Total Commodity Costs			\$ 20,514,526.44				
Total Demand and Commodity			\$ 22,802,578.75	\$ 1,566,171.81	\$ 13,521,794.44	\$ 721,880.50	\$ 6,992,732.00

804%,808%,811000,483%,495028,495100 Total per GL 22,802,578.75
Check -

JET Entry - check	
Debits	Credits
32,017,029.65	(32,017,029.65)

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	21,123,575	pro rated	2,128,218.00	Schedule 101	11,917,514	pro rated	1,097,433.00
Schedule 102	64,852	pro rated	6,531.00	Schedule 111	3,409,212	pro rated	314,005.00
Schedule 111	8,371,710	pro rated	773,116.00	Schedule 112	61,336	pro rated	5,653.00
Schedule 112	46,456	pro rated	4,372.00	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	163,545	pro rated	9,615.00	Total Demand	15,388,062		\$ 1,417,091.00
Schedule 146	3,560,014	pro rated	1,909.00		15,388,062		
Total Demand	33,330,152		\$ 2,923,761.00			check	
	33,330,152						
		check					
COMMODITY				COMMODITY			
Schedule 101	21,123,575	pro rated	7,420,665.00	Schedule 101	11,917,514	pro rated	4,159,062.00
Schedule 102	64,852	pro rated	22,773.00	Schedule 111	3,409,212	pro rated	1,189,424.00
Schedule 111	8,371,710	pro rated	2,956,861.00	Schedule 112	61,336	pro rated	21,434.00
Schedule 112	46,456	pro rated	16,708.00	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	163,545	pro rated	57,111.00	Total Commodity	15,388,062		\$ 5,369,920.00
Total Commodity	29,770,138		\$ 10,474,118.00		15,388,062		
	29,770,138					check	
		check					
Deferral Calculation				Deferral Calculation			
	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity		check:	
Deferral Expenses	1,566,171.81	13,521,794.44	721,880.50	6,992,732.00		-	
Deferral Revenue	(2,923,761.00)	(10,474,118.00)	(1,417,091.00)	(5,369,920.00)		-	
Total Deferred	\$ (1,357,589.19)	\$ 3,047,676.44	\$ (695,210.50)	\$ 1,622,812.00			
	WA Total	1,690,087.25	ID Total	927,601.50			

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
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	7,418,666.12	(0.00)
202111	3.25%	(7,418,666.12)	-	2,350,542.15	(142,392.52)	2,990.20	2,211,139.83	2,211,139.83	(0.00)
202112	3.25%	-	2,211,139.83	2,278,910.17	(1,449,282.21)	7,111.96	3,047,879.76	3,047,879.76	0.00
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	16,619,372.82	14,925,827.93
202212		-	1,693,544.89			-	1,693,544.89		

(16,619,372.82) 3,047,676.44 (1,357,589.19) 3,457.64 THIS ROW USED TO CALC JET ENTRY
D A B C

202211 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		3,457.64 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	1,693,544.89	A+B+C
Deferral Expense	805120.GD.WA		(A+B)

0.00 checks/b 0

NOVEMBER ENTRY TO XFER BALANCES:

191010.GD.WA		16,619,372.82 D
191000.GD.WA	16,619,372.82	

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		
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	2,044,209.76	(0.01)		
202110	3.25%	-	-	2,044,209.77	8,316,608	0.00699	58,133.09	4,273,550	0.00013	555.56	5,615.88	2,108,514.30	2,108,514.29	(0.01)		
202111	3.25%	7,418,666.12	(32,444.09)	9,494,736.33	14,219,304	pro-rated	(266,933.00)	5,565,284	pro-rated	(170,359.00)	25,122.74	9,082,567.07	9,082,567.06	(0.01)		
202112	3.25%	-	-	9,082,567.07	23,797,281	pro-rated	(474,888.00)	9,090,991	pro-rated	(259,674.00)	23,603.90	8,371,608.97	8,371,608.96	(0.01)		
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	5,344,642.40	(14,114,919.39)		
202212		-	-	19,459,561.79		pro-rated			pro-rated		-	19,459,561.79				
				(57,695.35)					(1,571,324.00)					(959,889.00)	84,454.92	THIS ROW USED TO CALC JET ENTRY
				C					A					A	B	

202211 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		84,454.92 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA		2,446,758.08 A+B
Amort Expense	805110.GD.WA	2,531,213.00	A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER TRUEUP

191000.GD.WA		57,695.35 C
805110.GD.WA	57,695.35	

for pro rating - reverse October UNBILLED

Washington Sales Volumes

November/22 Description	Schedule	November/22 Billed	October/22 Unbilled	November/22 Unbilled	November/22 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	12,534,974	3,767,136	12,355,737	8,588,601	21,123,575	
Firm	102	38,375	11,395	37,872	26,477	64,852	
Firm	111	5,711,194	2,713,795	5,374,311	2,660,516	8,371,710	
Firm	112	46,637	46,207	46,026	(181)	46,456	
Interruptible	131	0	0	0	0	0	
Interruptible	132	163,545	0	0	0	163,545	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		18,494,725	6,538,533	17,813,946	11,275,413	29,770,138	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		2,469,519	2,450,703	3,541,198	1,090,495	3,560,014	
Total 147 & 148 Transportation Sales		5,337,536	3,824,758	4,579,501	754,743	6,092,279	
Total sales		26,301,780	12,813,994	25,934,645	13,120,651	39,422,431	
Schedule Sum for Demand Deferral:							
Firm	101	12,534,974	3,767,136	12,355,737	8,588,601	21,123,575	
Firm	102	38,375	11,395	37,872	26,477	64,852	
Firm	111	5,711,194	2,713,795	5,374,311	2,660,516	8,371,710	
Firm	112	46,637	46,207	46,026	(181)	46,456	
Interruptible	131	0	0	0	0	0	
Interruptible	132	163,545	0	0	0	163,545	
Transportation	146	2,469,519	2,450,703	3,541,198	1,090,495	3,560,014	
		20,964,244	8,989,236	21,355,144	12,365,908	33,330,152	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	12,534,974	3,767,136	12,355,737	8,588,601	21,123,575	Sales for Decoupling amortization
Firm	102	38,375	11,395	37,872	26,477	64,852	
Firm	111	5,711,194	2,713,795	5,374,311	2,660,516	8,371,710	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,469,519	2,450,703	3,541,198	1,090,495	3,560,014	
		20,754,062	8,943,029	21,309,118	12,366,089	33,120,151	Volumes for PGA Commodity & Demand Amortization
Firm	112	46,637	46,207	46,026	(181)	46,456	Annual lump sum amortization
Interruptible	132	163,545	0	0	0	163,545	Annual lump sum amortization
Total Firm Sales		18,331,180	6,538,533	17,813,946	11,275,413	29,606,593	
Total Interruptible Sales		163,545	0	0	0	163,545	
Total Transportation Sales (Schedule 146)		2,469,519	2,450,703	3,541,198	1,090,495	3,560,014	
Total Transportation Sales (Schedule 147 & 148)		5,337,536	3,824,758	4,579,501	754,743	6,092,279	
Check total sales		26,301,780	12,813,994	25,934,645	13,120,651	39,422,431	
		26,301,780	12,813,994	25,934,645	13,120,651	39,422,431	

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>

4.91% Updated for Q4'22 - DONE

	GL Account	Rate Schedule	PREVIOUS	PREVIOUS	NEW	
			Annual PGA	Off Cycle WA	Annual PGA	
			Filing	Comm Only	Filing	
			Nov'21-Jun'22	Jul'22-Oct'22	Nov'22-Oct'23	
WASHINGTON DEFERRAL RATES:						
Commodity Rate	191010 GD WA	101 - 132	\$0.22319	\$0.33449	\$0.35373	WA PGA filing effective 11.1.22
Demand Rates	191010 GD WA	101/102	\$0.09373	\$0.09373	\$0.10111	WA PGA filing effective 11.1.22
		111/112	\$0.08732	\$0.08732	\$0.09246	WA PGA filing effective 11.1.22
		131/132	\$0.05443	\$0.05443	\$0.05956	WA PGA filing effective 11.1.22
		146/116	\$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)	WA PGA filing effective 11.1.22
		111	(\$0.02902)	(\$0.02902)	(\$0.11290)	WA PGA filing effective 11.1.22
		131	\$0.00000	\$0.00000	\$0.00000	WA PGA filing effective 11.1.22
		146	\$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
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IDAHO INTEREST RATE:

Customer Deposit Rate changes annually
puc.idaho.gov (Year 2022 Order # 35246)

1.00% UPDATED ANNUALLY IN JANUARY

	GL Account	Rate Schedule	PREVIOUS	PREVIOUS	PREVIOUS	NEW	
			ID Only PGA	Off Cycle ID	Off Cycle ID	Annual PGA	
			Filing	Comm Only	Comm Only	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

Meister, Keri

From: Garbarino, Marcus
Sent: Sunday, November 27, 2022 11:13 AM
To: Meister, Keri
Subject: RE: Rate Review - Nov 2022

Hi Keri, the updated rates all look good.

Thank you,

Marcus Garbarino, CPA
Manager of Regulatory Affairs
1411 E Mission Ave MSC-23, Spokane, WA, 99202
P 509.495.2567
www.myavista.com   



From: Meister, Keri <Keri.Meister@avistacorp.com>
Sent: Tuesday, November 15, 2022 2:07 PM
To: Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>
Subject: RE: Rate Review - Nov 2022

I fixed the rate on the GTI tab, which then flows through to the Idaho Commodity deferral rate. Please let me know if all looks good.

Thanks!
Keri

Keri Meister / **AVISTA UTILITIES**
Resource Accounting Analyst | MSC 17
PO Box 3727 | Spokane, WA 99220
Direct 509.495.2102 | Fax 509.777.5217
keri.meister@avistacorp.com

From: Meister, Keri
Sent: Friday, November 11, 2022 1:27 PM
To: Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>
Subject: Rate Review - Nov 2022

We can review this in our meeting next Tuesday but wanted to send out what I had worked up.

I updated the following:
WA_ID Jurisdictional tab – monthly rate
WA_ID PGA Deferral-Amort tab – WA and ID rates for PGA
OR PGA Deferral-Amort tab – OR rates for PGA as well as amortization interest rates

Thank you,



Interoffice Memorandum
Rates and Tariff Administration

DATE: 8/2/22

TO: Keri Meister (Resource Accounting), Jenn Hossack (Resource Accounting), & Jeanne Pluth (Regulatory Affairs)

FROM: Marcus Garbarino

SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2022**:

Washington	68.45%
Idaho	31.55%
Total	<u>100.00%</u>

If you have any questions about this please call me at 2567.

AVISTA CORPORATION
NOVEMBER 2022 WASHINGTON PGA - 150

manual inputs

Actual Billed

Schedule (a)	Revenue (b)	Remove Revenue Conversion Factor	Total PGA Cost (d) [b*c]	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g) [d*e]	Demand Cost (h) [d*f]
		(RCF) (c)					
0101	\$ 5,807,690	0.95428	\$ 5,542,162	77.77%	22.23%	\$ 4,310,139	\$ 1,232,023
0102	\$ 17,771	0.95428	\$ 16,959	77.77%	22.23%	\$ 13,189	\$ 3,770
0111	\$ 2,595,380	0.95428	\$ 2,476,719	79.28%	20.72%	\$ 1,963,543	\$ 513,176
0112	\$ 20,994	0.95428	\$ 20,034	79.28%	20.72%	\$ 15,883	\$ 4,151
0131	\$ -	0.95428	\$ -	85.59%	14.41%	\$ -	\$ -
0132	\$ 69,923	0.95428	\$ 66,726	85.59%	14.41%	\$ 57,111	\$ 9,615
0146	\$ 1,383	0.95428	\$ 1,320	NA	100.00%	NA	\$ 1,320
Schedule Totals	\$ 8,513,141		\$ 8,123,920			\$ 6,359,865	\$ 1,764,055

November Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*l]
0101	12,355,737	0.35373	0.10111	\$ 4,370,595	\$ 1,249,289
0102	37,872	0.35373	0.10111	\$ 13,396	\$ 3,829
0111	5,374,311	0.35373	0.09246	\$ 1,901,055	\$ 496,909
0112	46,026	0.35373	0.09246	\$ 16,281	\$ 4,256
0131	0	0.35373	0.05956	\$ -	\$ -
0132	0	0.35373	0.05956	\$ -	\$ -
0146	3,541,198	NA	0.00054	NA	\$ 1,912
	21,355,144			\$ 6,301,327	\$ 1,756,195

October Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-3,767,136	0.33449	0.09373	\$ (1,260,069)	\$ (353,094)
0102	-11,395	0.33449	0.09373	\$ (3,812)	\$ (1,068)
0111	-2,713,795	0.33449	0.08732	\$ (907,737)	\$ (236,969)
0112	-46,207	0.33449	0.08732	\$ (15,456)	\$ (4,035)
0131	0	0.33449	0.05443	\$ -	\$ -
0132	0	0.33449	0.05443	\$ -	\$ -
0146	-2,450,703	NA	0.00054	NA	\$ (1,323)
	-8,989,236			\$ (2,187,074)	\$ (596,489)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity (g+m+s)
0101	\$ 4,310,139	\$ 4,370,595	\$ (1,260,069)	\$ 7,420,665
0102	\$ 13,189	\$ 13,396	\$ (3,812)	\$ 22,773
0111	\$ 1,963,543	\$ 1,901,055	\$ (907,737)	\$ 2,956,861
0112	\$ 15,883	\$ 16,281	\$ (15,456)	\$ 16,708
0132	\$ 57,111	\$ -	\$ -	\$ 57,111
	\$ 6,359,865	\$ 6,301,327	\$ (2,187,074)	\$ 10,474,118
	TRUE	TRUE	TRUE	Acct 191010

	Billed (h)	November Unbilled (n)	October Unbilled Reversal (t)	Total Demand (h+n+t)
0101	\$ 1,232,023	\$ 1,249,289	\$ (353,094)	\$ 2,128,218
0102	\$ 3,770	\$ 3,829	\$ (1,068)	\$ 6,531
0111	\$ 513,176	\$ 496,909	\$ (236,969)	\$ 773,116
0112	\$ 4,151	\$ 4,256	\$ (4,035)	\$ 4,372
0132	\$ 9,615	\$ -	\$ -	\$ 9,615
0146	\$ 1,320	\$ 1,912	\$ (1,323)	\$ 1,909
	\$ 1,764,055	\$ 1,756,195	\$ (596,489)	\$ 2,923,761
	TRUE	TRUE	TRUE	Acct 191010

AVISTA CORPORATION
NOVEMBER 2022 **WASHINGTON AMORTIZATION** - 155

manual inputs

Actual Billed

Schedule	Revenue	Remove RCF	Amortization Cost	Percentage Amortization	Amortization Commodity &
(a)	(b)	(c)	(d)	Commodity & Demand	Demand
			[b*c]	(e)	(g)
					[d*e]
0101	\$ (685,839)	0.95428	\$ (654,482)	100.00%	\$ (654,482)
0102	\$ (2,116)	0.95428	\$ (2,019)	100.00%	\$ (2,019)
0111	\$ (452,575)	0.95428	\$ (431,883)	100.00%	\$ (431,883)
0131	\$ -	0.95428	\$ -	100.00%	\$ -
0146	\$ -	0.95428	\$ -	100.00%	\$ -
Schedule Totals	\$ (1,140,530)		\$ (1,088,384)		\$ (1,088,384)

✓ ✓

November Unbilled

Schedule	Therms	Amortization Rate	Amortization Commodity &
(i)	(j)	(k)	Demand
			(m)
			[j*k]
0101	12,355,737	-0.07993	\$ (987,594)
0102	37,872	-0.07993	\$ (3,027)
0111	5,374,311	-0.11290	\$ (606,760)
0131	0	0.00000	\$ -
0146	3,541,198	0.00000	\$ -
	21,309,118		\$ (1,597,381)

✓ ✓

October Unbilled Reversal

Schedule	Therms	Amortization Rate	Amortization Commodity &
(o)	(p)	(q)	Demand
			(s)
			[p*q]
0101	-3,767,136	-0.02006	\$ 75,569
0102	-11,395	-0.02006	\$ 229
0111	-2,713,795	-0.02902	\$ 78,754
0131	0	0.00000	\$ -
0146	-2,450,703	0.00000	\$ -
	-8,943,029		\$ 154,552

✓ ✓

	Billed	November Unbilled	October Unbilled Reversal	Total Commodity &
	(g)	(m)	(s)	Demand Amortization
				[g+m+s]
0101	\$ (654,482)	\$ (987,594)	\$ 75,569	\$ (1,566,507)
0102	\$ (2,019)	\$ (3,027)	\$ 229	\$ (4,817)
0111	\$ (431,883)	\$ (606,760)	\$ 78,754	\$ (959,889)
0131	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ (1,088,384)	\$ (1,597,381)	\$ 154,552	\$ (2,531,213)
	TRUE	TRUE	TRUE	Acct 191000



Revenue By Rate Schedule

Gas for WA

Data Source: Financial Reporting
 Data Updated Daily

Rider 150 = PGA

Accounting Period: **202211**

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 150	0	0	5,807,690	0	-2,451	41,281,094
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	17,771	0	0	108,473
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	2,595,380	0	-1,479	18,971,478
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	20,994	0	0	43,797
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	69,923	0	0	331,055
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,383	0	0	17,644
Overall - Total		0	0	8,513,141	0	-3,930	60,753,541



Revenue By Rate Schedule

Data Source: Financial Reporting
 Data Updated Daily

Gas for WA

Rider 155 = PGA Amort

Accounting Period: **202211**

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	685,839	0	0	2,867,967
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	2,116	0	0	7,683
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	452,575	0	0	1,905,742
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	1,140,530	0	0	4,781,393

✓

Avista Utilities
State of Washington
Rate Schedule Changes for 150
(Commodity and Demand)

Summary of Changes	Rate Schedule 150					
	Without Revenue Sensitive Costs			With Revenue Sensitive Costs		
	Demand	Commodity	Total Gas Cost Rate	Demand	Commodity	Total Gas Cost Rate
Present	old rates acct 191010 demand:					
Rate Schedule 101/102	\$0.09373	\$0.33449	\$0.42822	\$0.09806	\$0.34994	\$0.44800
Rate Schedule 111/112	\$0.08732	\$0.33449	\$0.42181	\$0.09135	\$0.34994	\$0.44129
Rate Schedule 131/132	\$0.05443	\$0.33449	\$0.38892	\$0.05694	\$0.34994	\$0.40688
Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
Proposed	new rates acct 191010 demand:					
Rate Schedule 101/102	\$0.10111	\$0.35373	\$0.45484	\$0.10573	\$0.36990	\$0.47563
Rate Schedule 111/112	\$0.09246	\$0.35373	\$0.44619	\$0.09669	\$0.36990	\$0.46659
Rate Schedule 131/132	\$0.05956	\$0.35373	\$0.41329	\$0.06228	\$0.36990	\$0.43218
Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
Change						
Rate Schedule 101/102	\$0.00738	\$0.01924	\$0.02662	\$0.00767	\$0.01996	\$0.02763
Rate Schedule 111/112	\$0.00514	\$0.01924	\$0.02438	\$0.00534	\$0.01996	\$0.02530
Rate Schedule 131/132	\$0.00513	\$0.01924	\$0.02437	\$0.00534	\$0.01996	\$0.02530
Rate Schedule 146/126,116	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

Revenue Change				
Revenue at Present Rates				
	Volume	Demand	Commodity	Total
Rate Schedule 101/102	137,897,792	\$ 13,522,257	\$ 48,255,953	\$ 61,778,211
Rate Schedule 111/112	58,751,745	\$ 5,366,972	\$ 20,559,586	\$ 25,926,558
Rate Schedule 131/132	899,721	\$ 51,230	\$ 314,848	\$ 366,078
Rate Schedule 146/126,116	35,341,596	\$ 19,791	\$ -	\$ 19,791
Total	232,890,854	\$ 18,960,250	\$ 69,130,387	\$ 88,090,638
Revenue at Proposed Rates				
Rate Schedule 101/102	137,897,792	\$ 14,579,934	\$ 51,008,393	\$ 65,588,327
Rate Schedule 111/112	58,751,745	\$ 5,680,706	\$ 21,732,270	\$ 27,412,977
Rate Schedule 131/132	899,721	\$ 56,035	\$ 332,807	\$ 388,841
Rate Schedule 146/126,116	35,341,596	\$ 19,791	\$ -	\$ 19,791
Total	232,890,854	\$ 20,336,466	\$ 73,073,470	\$ 93,409,936
Revenue Change				
Rate Schedule 101/102	137,897,792	\$ 1,057,677	\$ 2,752,440	\$ 3,810,116
Rate Schedule 111/112	58,751,745	\$ 313,734	\$ 1,172,684	\$ 1,486,419
Rate Schedule 131/132	899,721	\$ 4,805	\$ 17,959	\$ 22,763
Rate Schedule 146/126,116	35,341,596	\$ -	\$ -	\$ -
Total	232,890,854	\$ 1,376,216	\$ 3,943,083	\$ 5,319,298

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	old rates acct 191000 amort:			
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	new rates acct 191000 amort:			
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

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
\$ -

Avista Utilities
State of Washington
Gas Cost Calculation (per Therm)

	Executed Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges	Deferred Exchange	Total Estimated Commodity Costs	Sales Volumes (to customers)	WACOG
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes e) = (a) + (c)	Dollars (f) = (b) + (d)	Dollars (g)	Dollars (h)	Dollars (i)	(j)	(k)
Nov-22	13,320,563	\$ 4,006,844	11,608,232	\$ 4,977,610	24,928,795	\$ 8,984,454	\$ 9,503	\$ (317,156)	\$ 8,676,801	24,509,405	\$ 0.35402
Dec-22	13,968,019	\$ 4,201,600	22,070,177	\$ 10,081,657	36,038,196	\$ 14,283,257	\$ 11,515	\$ (321,844)	\$ 13,972,928	35,631,716	\$ 0.39215
Jan-23	13,803,234	\$ 4,152,033	19,333,276	\$ 8,980,307	33,136,510	\$ 13,132,340	\$ 13,110	\$ (318,047)	\$ 12,827,403	32,633,820	\$ 0.39307
Feb-23	12,664,050	\$ 3,809,364	16,083,646	\$ 7,355,051	28,747,696	\$ 11,164,415	\$ 11,012	\$ (323,063)	\$ 10,852,364	28,308,536	\$ 0.38336
Mar-23	13,612,003	\$ 4,094,510	9,273,019	\$ 3,853,867	22,885,022	\$ 7,948,377	\$ 9,364	\$ (313,641)	\$ 7,644,100	22,474,552	\$ 0.34012
Apr-23	2,224,125	\$ 576,141	12,212,307	\$ 4,384,218	14,436,432	\$ 4,960,359	\$ 12,721	\$ (308,906)	\$ 4,664,174	14,173,942	\$ 0.32907
May-23	2,239,673	\$ 580,169	5,679,574	\$ 1,956,613	7,919,247	\$ 2,536,782	\$ 11,744	\$ (301,031)	\$ 2,247,495	7,790,907	\$ 0.28848
Jun-23	2,037,825	\$ 527,882	3,023,294	\$ 1,034,571	5,061,119	\$ 1,562,453	\$ 9,414	\$ (283,031)	\$ 1,288,836	4,980,149	\$ 0.25879
Jul-23	2,130,514	\$ 551,892	1,755,251	\$ 600,471	3,885,765	\$ 1,152,363	\$ 9,374	\$ (286,359)	\$ 875,378	3,812,685	\$ 0.22960
Aug-23	2,109,589	\$ 546,471	1,656,122	\$ 568,878	3,765,711	\$ 1,115,349	\$ 9,358	\$ (283,547)	\$ 841,160	3,693,311	\$ 0.22775
Sep-23	2,169,113	\$ 561,891	3,473,526	\$ 1,170,231	5,642,639	\$ 1,732,122	\$ 4,091	\$ (301,266)	\$ 1,434,947	5,475,429	\$ 0.26207
Oct-23	2,295,124	\$ 594,533	12,088,942	\$ 4,258,934	14,384,066	\$ 4,853,467	\$ 8,874	\$ (308,484)	\$ 4,553,857	14,064,806	\$ 0.32378
Average	82,573,832	\$ 24,203,330	118,257,366	\$ 49,222,408	200,831,198	\$ 73,425,738	\$ 120,080	\$ (3,666,375)	\$ 69,879,443	197,549,258	\$ 0.35373
		\$ 0.29311		\$ 0.4162		\$ 0.3656					
		41%		59%							

RCF:	1.045720	0.95428
Proposed Rate		
Proposed WACOG without RCF	\$ 0.35373	NEW RATE 191010
Proposed WACOG with RCF	\$ 0.36990	

Current		
WACOG without RCF	\$ 0.33449	OLD RATE 191010
WACOG with RCF	\$ 0.34994	

\$ 3,800,848
\$ 3,943,083

Avista Utilities
 State of Washington
 Account 191010

WASHINGTON LARGE CUSTOMER TRUEUP
 Source: Rates Dept.

		10/31/22		
		Balance		
Rate Schedule 112				
Customer 1		(7,624.98)		
Customer 2		(859.66)		
Rate Schedule 132				
Customer 3		30,676.43		
Customer 4		35,503.55	57,695.35	(0.00)

Rate Schedule Customer	Balance Owed		
112 Customer 1	\$ (7,624.98)		
112 Customer 2	\$ (859.66)		
132 Customer 3	\$ 30,676.43		
132 Customer 4	\$ 35,503.55		
Total for Resource Accounting	\$ 57,695.35		
<table border="1" style="margin: auto;"> <tr> <td style="text-align: right;">Conversion Factor</td> <td style="text-align: right;">1.046195</td> </tr> </table>		Conversion Factor	1.046195
Conversion Factor	1.046195		
Rate Schedule Customer	Balance Owed		
112 Customer 1	\$ (7,977.22)		
112 Customer 2	\$ (899.37)		
132 Customer 3	\$ 32,093.53		
132 Customer 4	\$ 37,143.64		
Total for Revenue Accounting	\$ 60,360.58		