

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202103

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 04/06/2021 11:08 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 04/06/2021 11:09 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	1,189.38	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	1,003,823.53	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,005,012.91	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	4,841.92	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	108,949.04	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	104,107.12	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	387.44	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	384,826.93	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	385,214.37	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,405.81	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	375,395.06	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	372,989.25	Amortization Expense
Totals:						1,874,571.38	1,874,571.38	

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>	<u>4/6/2021</u>
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Washington/Idaho Gas Costs		202103
Demand (Transportation) Costs		
NWP Fixed		3,631,690.92
NWP Variable		22,787.14
NWP Capacity Release		(2,271,406.77)
NWP Total (excluding Refund)		\$ 1,383,071.29
TC Energy GTN Fixed		210,567.21
TC Energy GTN Variable		8,157.27
TC Energy GTN Capacity Release		(2,848.33)
Current Month Estimate		\$ 215,876.15
TC Energy Foothills Fixed		157,397.35
TC Energy Foothills Variable		-
Foothills Total		\$ 157,397.35
TC Energy NOVA (AB System) Fixed		426,745.89
TC Energy NOVA (AB System) Variable		-
NOVA Total		\$ 426,745.89
Spectra Westcoast Fixed		107,016.83
Spectra Westcoast Variable		-
Spectra Total		\$ 107,016.83
Dominion Energy Questar Fixed		1,850.00
Questar Total		\$ 1,850.00
Fixed FX & PPA		(12,148.65)
Fixed Realized FX		6,850.48
Other Capacity Release credit		-
Counterparty Invoice Total		\$ (5,298.17)
Thermal Transport		-
Intracompany Transportation Optimization		-
Total Demand Costs from Purchase Journals	804001/804002 GD AN	\$ 2,286,659.34
less variable costs charged to Commodity		(30,944.41)
Total Demand Costs to be Allocated		\$ 2,255,714.93
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	8,759,819.79
Misc	804000 GD AN	-
Cochrane Credit	811000 GD AN	(41,461.96)
Financial Settlements	804600 GD AN	(1,628,312.65)
Foreign Exchange Hedge Activity	804010 GD AN	(65,395.49)
Intraco Purchase from Thermal	804730 GD AN	541,664.45
Total Commodity Costs from Purchase Journals		\$ 7,566,314.14
Storage (Injections)/Withdrawals	808100/808200 GD AN	2,398,543.03
GST Qtrly - DJ437	804000 GD AN	(8,146.65)
M Chemical Accrual	804000 GD AN	7,000.00
Realized FX DJ404	804000 GD AN	2,508.81
Realized FX DJ404	804017 GD AN	1.06
Broker Fees - DJ471	804017 GD AN	23,799.56
Mizuho Broker Fees - DJ476	804017 GD AN	3,364.29
Wells Fargo - DJ476	804017 GD AN	2,229.27
plus variable costs from Demand		30,944.41
Merchandise Processing Fee - DJ467	804018 GD AN	6,465.96
WA/ID Off System Revenue	483000/483600/483730	(5,635,735.44)
AN Entitlement Penalty	495000 GD AN	(2,212.00)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		\$ 4,020,076.44
ID Entitlement Penalty	495000 GD ID	-
WA Entitlement Penalty	495000 GD WA	(28,878.00)
WA Imbalance - DJ436	804000 GD WA	337,415.56
ID Imbalance - DJ436	804000 GD ID	162,136.15
Total Deferred Commodity Costs		\$ 4,490,750.15
Total Net Gas Costs		\$ 6,746,465.08
Total from DJ 430 Gas Costs		6,746,465.08
Check		-

202103 Expense Calculation				
Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	68.81%	31.19%	68.71%	31.29%
Total Current Demand Costs (excluding refund)	\$ 2,255,714.93	\$ 1,552,157.44	\$ 703,557.49	
Total Commodity Costs to be Allocated	4,020,076.44		2,762,194.52	1,257,881.92
Imbalance Cost Washington	308,537.56		308,537.56	
Imbalance Cost Idaho	162,136.15			162,136.15
Total Commodity Costs before refund	\$ 4,490,750.15		\$ 3,070,732.08	\$ 1,420,018.07
Total	\$ 6,746,465.08	\$ 1,552,157.44	\$ 3,070,732.08	\$ 1,420,018.07
check	-	-	-	-

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	14,741,098	0.09822	1,447,870.65	Schedule 101	7,153,037	0.08952	640,339.87
Schedule 102	24,419	0.09822	2,398.43	Schedule 111	2,841,316	0.08952	254,354.61
Schedule 111	6,893,495	0.08835	609,040.28	Schedule 112	826	0.08952	73.94
Schedule 112	101,451	0.08835	8,963.20	Schedule 131	0	0.08952	-
Schedule 131	0	0.05640	-	Schedule 132	0	0.08952	-
Schedule 132	183,531	0.05640	10,351.15	Total Demand	9,995,179		\$ 894,768.42
Schedule 146	2,950,398	0.00054	1,593.21		9,995,179		0.08952
Total Demand	24,894,392		\$ 2,080,216.92				- check
	24,894,392		0.08356				- check
	-		-				- check
COMMODITY				COMMODITY			
Schedule 101	14,741,098	0.16167	2,383,193.31	Schedule 101	7,153,037	0.16148	1,155,072.41
Schedule 102	24,419	0.16167	3,947.82	Schedule 111	2,841,316	0.16148	458,815.71
Schedule 111	6,893,495	0.16167	1,114,471.34	Schedule 112	826	0.16148	133.38
Schedule 112	101,451	0.16167	16,401.58	Schedule 131	0	0.16148	-
Schedule 131	0	0.16167	-	Schedule 132	0	0.16148	-
Schedule 132	183,531	0.16167	29,671.46	Total Commodity	9,995,179		\$ 1,614,021.50
Total Commodity	21,943,994		\$ 3,547,685.51		9,995,179		0.16148
	21,943,994		0.16167				- check
	-		-				- check

Washington		Washington		Idaho		Idaho	
Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand
\$ 3,070,732.08	\$ 1,552,157.44	\$ 1,420,018.07	\$ 703,557.49	\$ 6,746,465.08	\$ (8,136,692.36)		
\$ (3,547,685.51)	\$ (2,080,216.92)	\$ (1,614,021.50)	\$ (894,768.42)	\$ (8,136,692.36)			
\$ -	\$ -	\$ -	\$ -	\$ -			
\$ (476,953.43)	\$ (528,059.48)	\$ (194,003.44)	\$ (191,210.94)	\$ (1,390,227.28)			
WA Total	(1,005,012.91)	ID Total	(385,214.37)				

JET Entry	
Debits	Credits
1,874,571.38	1,874,571.38
	-

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)	3,250,049.26	(1,308,687.13)	(78.38)	941,663.63	941,663.63	0.00
202103	3.25%	-	941,663.63	(476,953.43)	(528,059.48)	1,189.38	(62,159.90)	941,663.63	1,003,823.53
202104		-				-	-		
202105		-				-	-		
202106		-				-	-		
202107		-				-	-		
202108		-				-	-		
202109		-				-	-		
202110		-				-	-		
202111		-				-	-		
202112		-				-	-		

D
A
B
C
1,189.38 THIS ROW USED TO CALC JET ENTRY

202103 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		1,189.38 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA		1,003,823.53 A+B+C
Deferral Expense	805120.GD.WA	1,005,012.91	(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	1,735,733.18	(108,949.04)
202104		-	-				-			-	-	-		
202105		-	-				-			-	-	-		
202106		-	-				-			-	-	-		
202107		-	-				-			-	-	-		
202108		-	-				-			-	-	-		
202109		-	-				-			-	-	-		
202110		-	-				-			-	-	-		
202111		-	-			pro-rated			pro-rated		-	-		
202112		-	-			pro-rated			pro-rated		-	-		

-
 C
 103,210.96
 A
 896.15
 A
 4,841.92
 B
 THIS ROW USED TO CALC JET ENTRY

202103 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income	419600.GD.WA	4,841.92
Interest Expense	431600.GD.WA	
Amortization	191000.GD.WA	108,949.04
Amort Expense	805110.GD.WA	104,107.12

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.WA		
805110.GD.WA		

Washington/Idaho/Oregon Gas Costs		Mar-21
	GL Account	AN
Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (43,528.85)
AN JP 408 Withdrawals	808100 GD AN	\$ 2,441,717.52
Total AN JP	164100 GD AN	\$ 2,398,188.67
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 354.36
Total Clay Basin	164115 GD AA	\$ 354.36
OR JP 408 Injections	808200 GD OR	
OR JP 408 Withdrawals	808100 GD OR	
Total OR JP Owned	164100 GD OR	
OR JP 403 Injections	808200 GD OR	
OR JP 403 Withdrawals	808100 GD OR	
Total OR JP Leased	164100 GD OR	
Total Net Storage (Injections)/Withdrawals		\$ 2,398,543.03

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases- NUC	804000 GD AN / OR	\$ 8,825,093.26	
Commodity Purchases- Feb Accrual Reversal v Actuals (Net)	804000 GD AN / OR	\$ (65,273.47)	FX & PPA (Oracle)
Fixed Demand and Capacity Releases- NUC	804001 GD AN / OR	\$ 2,261,013.10	
Fixed Demand and Capacity Releases- Feb Accrual Reversal v Actuals	804001 GD AN / OR	\$ (12,148.65)	FX & PPA (Oracle)
Variable Demand (Transport) Costs - NUC	804002 GD AN / OR	\$ 30,944.41	
Variable Demand (Transport) Costs- Feb Accrual Reversal & Actuals	804002 GD AN / OR	\$ -	FX & PPA (Oracle)
Hedge Activity- NUC	804010 GD AN / OR	\$ (65,395.49)	
Financial Settlements- NUC	804600 GD AN / OR	\$ (1,628,312.65)	
Intraco Purchase from Thermal- NUC	804730 GD AN / OR	\$ 541,664.45	
Cochrane Credit- NUC	811000 GD AN / OR	\$ (41,461.96)	

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD WA	\$ 337,415.56	
ID Imbalance from DJ 436	804000 GD ID	\$ 162,136.15	
OR Imbalance from DJ 436	804000 GD OR		
M Chemical Accrual	804000 GD AN	\$ 7,000.00	in Oracle GL
GTN Odorization accrual	804000 GD OR		in Oracle GL
NWNatural Odorization accrual	804000 GD OR		in Oracle GL
Realized FX DJ 404	804000 GD AN / OR	\$ 2,508.81	
Realized FX DJ 404	804001 GD AN / OR	\$ 6,850.48	
Broker Fees DJ 471	804017 GD AN / OR	\$ 23,799.56	
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 3,364.29	
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 2,229.27	
Realized FX DJ 404	804017 GD AN / OR	\$ 1.06	
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 6,465.96	
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (5,635,735.44)	
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ (8,146.65)	
Entitlement Penalty (IGI Resources)	495000 GD AN / OR	\$ (2,212.00)	
Entitlement Penalty (Shell Energy NA)	495000 GD WA	\$ (28,878.00)	

Total Costs for Deferral including net gas costs

\$ 6,746,465.08 Tie to Deferral Entry

483600 GD AN / OR	\$ (166,871.25)	Input fr GLE Sales
483000 GD AN / OR	\$ (3,599,910.23)	Input fr GLE Sales-NUC
483000 GD AN / OR	\$ 8,988.03	Input fr Oracle GL FX & PPA
483730 GD AN / OR	\$ (1,877,941.99)	Input fr GLE Sales
	(5,635,735.44)	

Total from GLE	\$ 12,322,088.15	\$ (12,322,088.15)
Total - NUC (GD / ALL)	\$ 12,322,088.15	\$ (12,322,088.15)

Washington Sales Volumes

March/21 Description	Schedule	March/21 Billed	February/21 Unbilled	March/21 Unbilled	March/21 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	19,941,842	12,002,470	6,801,726	(5,200,744)	14,741,098	
Firm	102	32,610	19,327	11,136	(8,191)	24,419	
Firm	111	8,272,995	4,072,365	2,692,865	(1,379,500)	6,893,495	
Firm	112	123,955	64,835	42,331	(22,504)	101,451	
Interruptible	131	0	0	0	0	0	
Interruptible	132	183,531	0	0	0	183,531	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		28,554,933	16,158,997	9,548,058	(6,610,939)	21,943,994	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		3,435,588	3,541,847	3,056,657	(485,190)	2,950,398	
Total 147 & 148 Transportation Sales		4,009,481	3,832,079	3,469,300	(362,779)	3,646,702	
Total sales		36,000,002	23,532,923	16,074,015	(7,458,908)	28,541,094	
Schedule Sum for Demand Deferral:							
Firm	101	19,941,842	12,002,470	6,801,726	(5,200,744)	14,741,098	
Firm	102	32,610	19,327	11,136	(8,191)	24,419	
Firm	111	8,272,995	4,072,365	2,692,865	(1,379,500)	6,893,495	
Firm	112	123,955	64,835	42,331	(22,504)	101,451	
Interruptible	131	0	0	0	0	0	
Interruptible	132	183,531	0	0	0	183,531	
Transportation	146	3,435,588	3,541,847	3,056,657	(485,190)	2,950,398	
		31,990,521	19,700,844	12,604,715	(7,096,129)	24,894,392	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	19,941,842	12,002,470	6,801,726	(5,200,744)	14,741,098	Sales for Decoupling amortization
Firm	102	32,610	19,327	11,136	(8,191)	24,419	
Firm	111	8,272,995	4,072,365	2,692,865	(1,379,500)	6,893,495	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,435,588	3,541,847	3,056,657	(485,190)	2,950,398	
		31,683,035	19,636,009	12,562,384	(7,073,625)	24,609,410	Volumes for PGA Commodity & Demand Amortization
Firm	112	123,955	64,835	42,331	(22,504)	101,451	Annual lump sum amortization
Interruptible	132	183,531	0	0	0	183,531	Annual lump sum amortization
Total Firm Sales		28,371,402	16,158,997	9,548,058	(6,610,939)	21,760,463	
Total Interruptible Sales		183,531	0	0	0	183,531	
Total Transportation Sales (Schedule 146)		3,435,588	3,541,847	3,056,657	(485,190)	2,950,398	
Total Transportation Sales (Schedule 147 & 148)		4,009,481	3,832,079	3,469,300	(362,779)	3,646,702	
Check total sales		36,000,002	23,532,923	16,074,015	(7,458,908)	28,541,094	
		36,000,002	23,532,923	16,074,015	(7,458,908)	28,541,094	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov'19-Oct'20	NEW Nov'20-Oct'21		
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate https://ferc.gov/enforcement-legal/enforcement/interest-rates						3.25%	UPDATED QUARTERLY Updated for Q1'21 - DONE
WASHINGTON DEFERRAL RATES:							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.15284	\$0.16167		Changes annually with PGA filing
Demand Rates	191010 GD WA	101/102	Debit	\$0.09651	\$0.09822		Changes annually with PGA filing
		111/112	Debit	\$0.08727	\$0.08835		Changes annually with PGA filing
		131/132	Debit	\$0.05591	\$0.05640		Changes annually with PGA filing
		146/126/116	Debit	\$0.00054	\$0.00054		Changes annually with PGA filing
WASHINGTON AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD WA	101/102	<Credit>	(\$0.00409)	\$0.00699		Changes annually with PGA filing
		111	<Credit>	(\$0.01035)	\$0.00013		Changes annually with PGA filing
		131	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
IDAHO INTEREST RATE:							
Customer Deposit Rate changes annually puc.idaho.gov (Year 2021 Order # 34866)						1.00%	UPDATED ANNUALLY IN JANUARY Cheryl needs to know when this changes (emailed Cheryl new rate 1.15.21)
IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.15199	\$0.16148		Changes annually with PGA filing
Demand Rate	191010 GD ID	101/111/112	Debit	\$0.09295	\$0.08952		Changes annually with PGA filing
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		111	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		112	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing