

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202104

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 05/06/2021 9:25 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 05/06/2021 9:26 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	440.04	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	450,190.28	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	449,750.24	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	5,081.55	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	68,243.43	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	63,161.88	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	306.69	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	191,161.07	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	190,854.38	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,665.43	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	247,957.10	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	245,291.67	Amortization Expense
Totals:						957,551.88	957,551.88	

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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Approval Requested: 05/06/2021 9:26 AM

<i>Keri Meister</i>	<i>5/6/2021</i>
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%	68.81%	66.56%	31.19%	33.44%
GAS COSTS-DEMAND	804001 GD.AN	2,217,053.54			
TRANSPORT VARIABLE CHARGES	804002 GD.AN	22,092.66			
Total Demand Costs		\$ 2,239,146.20			
less variable costs charged to Commodity		(22,092.66)			
Total Current Demand Costs		\$ 2,217,053.54	1,525,554.54	691,499.00	
GAS COSTS-COMMODITY	804000 GD.AN	9,452,203.88			
GAS COSTS - FX HEDGE	804010 GD.AN	(112,158.98)			
GAS COSTS-TRANSACTION FEE	804017 GD.AN	28,423.55			
Gas Costs - Merchandise Processing Fee	804018 GD.AN	5,291.37			
GAS PURCHASES - FINANCIAL	804600 GD.AN	(450,045.06)			
GAS COSTS-INTRACO LDC GAS	804730 GD.AN	1,192,250.82			
GAS STORAGE WITHDRAWALS	808100 GD.AN	303,352.07			
GAS STORAGE INJECTIONS	808200 GD.AN	(2,205,088.98)			
GAS USED FOR PRODUCTS EXTRACTION	811000 GD.AN	(64,920.04)			
SALES FOR RESALE PHYSICAL-GAS	483000 GD.AN	(1,751,023.06)			
SALES FOR RESALE-FINANCIAL GAS	483600 GD.AN	182,925.00			
SALES FOR RESALE-INTRACO LDC GAS	483730 GD.AN	(2,549,327.28)			
DEFERRED EXCHANGE RESERVATION FEE	495028 GD.AN	(468,750.00)			
AN Entitlement Penalty	495100 GD.AN	-			
plus variable costs from Demand		22,092.66			
Total Commodity Costs to be Allocated		\$ 3,585,225.95	2,386,326.39	1,198,899.56	
WA Entitlement Penalty	495100 GD.WA	-			
ID Entitlement Penalty	495100 GD.ID	-			
WA Imbalance Costs	804000 GD.WA	(99,041.94)		(99,041.94)	
ID Imbalance Costs	804000 GD.ID	(47,387.88)			(47,387.88)
Total Commodity Costs		\$ 3,438,796.13			
Total Demand and Commodity		\$ 5,655,849.67	\$ 1,525,554.54	\$ 2,287,284.45	\$ 691,499.00

804%, 808%, 811000, 483%, 495028, 495100
Total per GL **5,655,849.67**
Check **-**

JET Entry - check	
Debits	Credits
957,551.89	(957,551.89)

trueups 350.29
final JET entry 957,902.17

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	8,945,038	0.09822	878,581.63	Schedule 101	4,746,418	0.08952	424,899.34
Schedule 102	17,127	0.09822	1,682.21	Schedule 111	1,826,242	0.08952	163,485.18
Schedule 111	3,971,924	0.08835	350,919.49	Schedule 112	9,636	0.08952	862.61
Schedule 112	81,963	0.08835	7,241.43	Schedule 131	0	0.08952	-
Schedule 131	0	0.05640	-	Schedule 132	0	0.08952	-
Schedule 132	86,985	0.05640	4,905.95	Total Demand	6,582,296		\$ 589,247.14
Schedule 146	2,574,153	0.00054	1,390.04		6,582,296		\$ 589,247.14
Total Demand	15,677,190		\$ 1,244,720.76		6,582,296		\$ 589,247.14
	15,677,190				-	check	
		check					
COMMODITY				COMMODITY			
Schedule 101	8,945,038	0.16167	1,446,144.29	Schedule 101	4,746,418	0.16148	766,451.58
Schedule 102	17,127	0.16167	2,768.92	Schedule 111	1,826,242	0.16148	294,901.56
Schedule 111	3,971,924	0.16167	642,140.95	Schedule 112	9,636	0.16148	1,556.02
Schedule 112	81,963	0.16167	13,250.96	Schedule 131	0	0.16148	-
Schedule 131	0	0.16167	-	Schedule 132	0	0.16148	-
Schedule 132	86,985	0.16167	14,062.86	Total Commodity	6,582,296		\$ 1,062,909.16
Total Commodity	13,103,037		\$ 2,118,367.99		6,582,296		\$ 1,062,909.16
	13,103,037				-	check	
		check					
Deferral Calculation				Deferral Calculation			
	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity		check:	
Deferral Expenses	1,525,554.54	2,287,284.45	691,499.00	1,151,511.68		-	
Deferral Revenue	(1,244,720.76)	(2,118,367.99)	(589,247.14)	(1,062,909.16)		-	
Total Deferred	\$ 280,833.78	\$ 168,916.46	\$ 102,251.86	\$ 88,602.52			
	WA Total	449,750.24	ID Total	190,854.38			

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)	3,250,005.82	(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	(62,159.90)	(449,950.45)
202105		-				-	-		
202106		-				-	-		
202107		-				-	-		
202108		-				-	-		
202109		-				-	-		
202110		-				-	-		
202111		-				-	-		
202112		-				-	-		

D
A
B
C
THIS ROW USED TO CALC JET ENTRY

202104 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		440.04 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	450,190.28	A+B+C
Deferral Expense	805120.GD.WA		(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	1,844,682.22	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	1,844,682.22	(68,243.43)
202105		-	-				-			-	-	-		
202106		-	-				-			-	-	-		
202107		-	-				-			-	-	-		
202108		-	-				-			-	-	-		
202109		-	-				-			-	-	-		
202110		-	-				-			-	-	-		
202111		-	-			pro-rated			pro-rated		-	-		
202112		-	-			pro-rated			pro-rated		-	-		
							62,645.53			516.35	5,081.55		THIS ROW USED TO CALC JET ENTRY	
			C				A			A	B			

202104 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income	419600.GD.WA	5,081.55
Interest Expense	431600.GD.WA	
Amortization	191000.GD.WA	68,243.43
Amort Expense	805110.GD.WA	63,161.88

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.WA		C
805110.GD.WA		

	Originally recorded				Should have recorded				Adjustments needed			
	WA Commodity	WA Demand	ID Commodity	ID Demand	WA Commodity	WA Demand	ID Commodity	ID Demand	WA Commodity	WA Demand	ID Commodity	ID Demand
202101 Total Deferral Expenses	5,351,814.39	1,553,222.11	2,560,779.91	704,040.08	5,351,814.39	1,553,222.11	2,560,779.91	704,040.08	0.00	0.00	-	-
202101 PGA Deferral Revenue	(4,592,038.14)	(2,711,302.44)	(2,194,127.91)	(1,216,363.21)	(4,592,038.14)	(2,711,302.44)	(2,194,127.91)	(1,216,363.21)	(0.00)	0.00	-	-
202101 Total Deferred	759,776.25	(1,158,080.33)	366,652.00	(512,323.13)	759,776.25	(1,158,080.32)	366,652.00	(512,323.13)				
202102 Total Deferral Expenses	7,965,131.04	1,480,058.86	3,880,198.94	670,876.84	7,965,087.60	1,480,058.85	3,880,177.78	670,876.84	(43.44)	(0.01)	(21.16)	(0.00)
202102 PGA Deferral Revenue	(4,715,081.78)	(2,788,745.99)	(2,293,184.10)	(1,271,277.19)	(4,715,081.78)	(2,788,745.99)	(2,293,184.10)	(1,271,277.19)	-	-	-	-
202102 Total Deferred	3,250,049.26	(1,308,687.13)	1,587,014.84	(600,400.35)	3,250,005.82	(1,308,687.14)	1,586,993.68	(600,400.35)				
202103 Total Deferral Expenses	3,070,732.08	1,552,157.44	1,420,018.07	703,557.49	3,070,536.13	1,552,157.45	1,419,928.84	703,557.49	(195.95)	0.01	(89.23)	0.00
202103 PGA Deferral Revenue	(3,547,685.51)	(2,080,216.92)	(1,614,021.50)	(894,768.42)	(3,547,685.51)	(2,080,216.92)	(1,614,021.50)	(894,768.42)	-	-	-	-
202103 Total Deferred	(476,953.43)	(528,059.48)	(194,003.44)	(191,210.94)	(477,149.38)	(528,059.47)	(194,092.67)	(191,210.93)				
TOTAL DEFERRAL EXP	16,387,677.52	4,585,438.41	7,860,996.91	2,078,474.41	16,387,438.13	4,585,438.41	7,860,886.52	2,078,474.41	(239.39)	0.00	(110.39)	-
TOTAL DEFERRAL REV	(12,854,805.43)	(7,580,265.35)	(6,101,333.51)	(3,382,408.82)	(12,854,805.44)	(7,580,265.34)	(6,101,333.51)	(3,382,408.82)	(0.00)	0.00	-	-
TOTAL DEFERRED	3,532,872.08	(2,994,826.94)	1,759,663.40	(1,303,934.41)	3,532,632.69	(2,994,826.93)	1,759,553.01	(1,303,934.41)	(239.39)	0.01	(110.39)	-
<i>check to 805120</i>		<i>(0.01)</i>		<i>(0.00)</i>		<i>(0.00)</i>		<i>(0.00)</i>				<i>(0.00)</i>

Due to new cashbook project implementation in Feb, there is a disconnect between Gas Costs journal and Deferral journals.
 NUC uses 4 decimal places, but Oracle uses 9 decimal places for CDN transactions
 We will use GLwand drilldown going forward to capture all costs for deferrals
 Trueup needed for Feb/Mar deferral

WASHINGTON

			Originally Recorded	Should Have Recorded	Adjustment Needed
202101	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-
202101	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	2,162.08	2,162.08	-
202101	CURR UNRECOV PGA DEFERRED	191010 GD WA	(400,466.15)	(400,466.15)	-
202101	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	398,304.07	398,304.07	-
202101	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(4,070.99)	(4,070.99)	-
202101	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
202101	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	149,628.94	149,628.94	-
202101	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(145,557.95)	(145,557.95)	-
			-	-	-
202102	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-
202102	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	78.38	78.44	0.06
202102	CURR UNRECOV PGA DEFERRED	191010 GD WA	1,941,283.75	1,941,240.24	(43.51)
202102	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(1,941,362.13)	(1,941,318.68)	43.45
202102	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(4,483.96)	(4,483.96)	-
202102	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
202102	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	155,747.65	155,747.65	-
202102	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(151,263.69)	(151,263.69)	-
			-	-	-
202103	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(1,189.38)	(1,189.00)	0.38
202103	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
202103	CURR UNRECOV PGA DEFERRED	191010 GD WA	(1,003,823.53)	(1,004,019.85)	(196.32)
202103	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	1,005,012.91	1,005,208.85	195.94
202103	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(4,841.92)	(4,841.92)	-
202103	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
202103	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	108,949.04	108,949.04	-
202103	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(104,107.12)	(104,107.12)	-
			-	-	-
2021 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(1,189.38)	(1,189.00)	0.38
2021 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	2,240.46	2,240.52	0.06
2021 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA	536,994.07	536,754.24	(239.83)
2021 TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(538,045.15)	(537,805.76)	239.39
2021 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(13,396.87)	(13,396.87)	-
2021 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
2021 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	414,325.63	414,325.63	-
2021 TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(400,928.76)	(400,928.76)	-
			-	-	-

Washington Sales Volumes

April/21 Description	Schedule	April/21 Billed	March/21 Unbilled	April/21 Unbilled	April/21 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	11,954,359	6,801,726	3,792,405	(3,009,321)	8,945,038	
Firm	102	21,450	11,136	6,813	(4,323)	17,127	
Firm	111	5,121,883	2,692,865	1,542,906	(1,149,959)	3,971,924	
Firm	112	94,334	42,331	29,960	(12,371)	81,963	
Interruptible	131	0	0	0	0	0	
Interruptible	132	86,985	0	0	0	86,985	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		17,279,011	9,548,058	5,372,084	(4,175,974)	13,103,037	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
		146	3,061,225	3,056,657	2,569,585	(487,072)	2,574,153
Total 146 Transportation Sales		3,061,225	3,056,657	2,569,585	(487,072)	2,574,153	
		147	415,084	0	0	0	415,084
		148	3,615,312	3,469,300	3,181,301	(287,999)	3,327,313
Total 147 & 148 Transportation Sales		4,030,396	3,469,300	3,181,301	(287,999)	3,742,397	
Total sales		24,370,632	16,074,015	11,122,970	(4,951,045)	19,419,587	
Schedule Sum for Demand Deferral:							
Firm	101	11,954,359	6,801,726	3,792,405	(3,009,321)	8,945,038	
Firm	102	21,450	11,136	6,813	(4,323)	17,127	
Firm	111	5,121,883	2,692,865	1,542,906	(1,149,959)	3,971,924	
Firm	112	94,334	42,331	29,960	(12,371)	81,963	
Interruptible	131	0	0	0	0	0	
Interruptible	132	86,985	0	0	0	86,985	
Transportation	146	3,061,225	3,056,657	2,569,585	(487,072)	2,574,153	
		20,340,236	12,604,715	7,941,669	(4,663,046)	15,677,190	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	11,954,359	6,801,726	3,792,405	(3,009,321)	8,945,038	Sales for Decoupling amortization
Firm	102	21,450	11,136	6,813	(4,323)	17,127	
Firm	111	5,121,883	2,692,865	1,542,906	(1,149,959)	3,971,924	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,061,225	3,056,657	2,569,585	(487,072)	2,574,153	
		20,158,917	12,562,384	7,911,709	(4,650,675)	15,508,242	Volumes for PGA Commodity & Demand Amortization
Firm	112	94,334	42,331	29,960	(12,371)	81,963	Annual lump sum amortization
Interruptible	132	86,985	0	0	0	86,985	Annual lump sum amortization
Total Firm Sales		17,192,026	9,548,058	5,372,084	(4,175,974)	13,016,052	
Total Interruptible Sales		86,985	0	0	0	86,985	
Total Transportation Sales (Schedule 146)		3,061,225	3,056,657	2,569,585	(487,072)	2,574,153	
Total Transportation Sales (Schedule 147 & 148)		4,030,396	3,469,300	3,181,301	(287,999)	3,742,397	
Check total sales		24,370,632	16,074,015	11,122,970	(4,951,045)	19,419,587	
		24,370,632	16,074,015	11,122,970	(4,951,045)	19,419,587	

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 Q2'21 - 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