

Avista Corporation Journal Entry

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

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

Effective Date: 202010
 Last Update: 11/05/2020 9:14 AM
 Approval Requested: 11/05/2020 9:15 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	2,077.95	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	97,931.13	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	95,853.18	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	741.92	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	86,178.23	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	86,920.15	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	600.73	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	70,059.45	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	70,660.18	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	480.79	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	270,379.05	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	269,898.26	Amortization Expense
Totals:						525,890.51	525,890.51	

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>11/5/2020</u>
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Washington/Idaho Gas Costs		202010
Demand (Transportation) Costs		
NWP Fixed		3,621,735.46
NWP Variable		16,291.74
NWP Capacity Release		(2,265,180.23)
NWP Total (excluding Refund)		\$ 1,372,846.97
TC Energy GTN Fixed		210,567.21
TC Energy GTN Variable		5,072.55
TC Energy GTN Capacity Release		(2,848.33)
Current Month Estimate		\$ 212,791.43
TC Energy Foothills Fixed		210,694.43
TC Energy Foothills Variable		
Foothills Total		\$ 210,694.43
TC Energy NOVA (AB System) Fixed		400,433.59
TC Energy NOVA (AB System) Variable		
NOVA Total		\$ 400,433.59
Spectra Westcoast Fixed		104,773.09
Spectra Westcoast Variable		
Spectra Total		\$ 104,773.09
Dominion Energy Questar Fixed		1,537.76
Questar Total		\$ 1,537.76
Third party capacity release		-
Other Pipeline Fixed charges		-
Other Capacity Release credit		-
Counterparty Invoice Total		\$ -
Thermal Transport		-
Intracompany Transportation Optimization		-
Total Demand Costs from Purchase Journals	804001/804002 GD AN	\$ 2,303,077.27
less variable costs charged to Commodity		(21,364.29)
Total Demand Costs to be Allocated		\$ 2,281,712.98
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	9,510,356.35
Misc	804000 GD AN	
Cochrane Credit	811000 GD AN	(17,162.45)
Financial Settlements	804600 GD AN	(854,440.99)
Foreign Exchange Hedge Activity	804010 GD AN	13,784.65
Intraco Purchase from Thermal	804730 GD AN	539,712.66
Total Commodity Costs from Purchase Journals		\$ 9,192,250.22
Storage (Injections)/Withdrawals	808100/808200 GD AN	607,029.37
GST Qtrly - DJ437	804000 GD AN	-
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	26,894.07
Mizuho Broker Fees - DJ476	804017 GD AN	3,087.92
Wells Fargo - DJ476	804017 GD AN	2,426.21
plus variable costs from Demand		21,364.29
Merchandise Processing Fee - DJ467	804018 GD AN	7,593.84
WA/ID Off System Revenue	483000/483600/483730	(6,321,149.76)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		\$ 3,171,496.16
ID Entitlement Penalty	495000 GD ID	
WA Imbalance - DJ436	804000 GD WA	(82,552.16)
ID Imbalance - DJ436	804000 GD ID	(45,068.10)
Total Deferred Commodity Costs		\$ 3,043,875.90
Total Net Gas Costs		\$ 5,325,588.88
Total from DJ 430 Gas Costs		5,325,588.88
Check		-

202010		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			68.68%	31.32%	64.97%	35.03%
Total Current Demand Costs (excluding refund)		\$ 2,281,712.98	\$ 1,567,080.47	\$ 714,632.51		
Total Commodity Costs to be Allocated		3,171,496.16			2,060,521.06	1,110,975.10
Imbalance Cost Washington		(82,552.16)			(82,552.16)	
Imbalance Cost Idaho		(45,068.10)				(45,068.10)
Total Commodity Costs before refund		\$ 3,043,875.90			\$ 1,977,968.90	\$ 1,065,907.00
Total		\$ 5,325,588.88	\$ 1,567,080.47	\$ 714,632.51	\$ 1,977,968.90	\$ 1,065,907.00
check		-	-	-	-	-

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	8,963,780	0.09651	865,094.41	Schedule 101	5,103,355	0.09295	474,356.85
Schedule 102	13,468	0.09651	1,299.80	Schedule 111	2,385,498	0.09295	221,732.04
Schedule 111	4,850,551	0.08727	423,307.59	Schedule 112	68,915	0.09295	6,405.65
Schedule 112	137,574	0.08727	12,006.08	Schedule 121	0	NA	-
Schedule 121	0	0.08727	-	Schedule 122	0	NA	-
Schedule 122	0	0.08727	-	Total Demand	7,557,768		\$ 702,494.54
Schedule 131	0	0.05591	-		7,557,768		0.09295
Schedule 132	54,977	0.05591	3,073.76			check	
Schedule 146	2,859,736	0.00054	1,544.26				
Total Demand	16,880,086		\$ 1,306,325.89				
	16,880,086		0.07739				
	-	check					
COMMODITY				COMMODITY			
Schedule 101	8,963,780	0.15284	1,370,024.14	Schedule 101	5,103,355	0.15199	775,658.93
Schedule 102	13,468	0.15284	2,058.45	Schedule 111	2,385,498	0.15199	362,571.84
Schedule 111	4,850,551	0.15284	741,358.21	Schedule 112	68,915	0.15199	10,474.39
Schedule 112	137,574	0.15284	21,026.81	Schedule 121	0	0.15199	-
Schedule 121	0	0.15284	-	Schedule 122	0	0.15199	-
Schedule 122	0	0.15284	-	Schedule 131	0	0.15199	-
Schedule 131	0	0.15284	-	Schedule 132	0	0.15199	-
Schedule 132	54,977	0.15284	8,402.68	Total Commodity	7,557,768		\$ 1,148,705.16
Total Commodity	14,020,350		\$ 2,142,870.29		7,557,768		0.15199
	14,020,350		0.15284		-	check	
	-	check					

Washington		Washington		Idaho		Idaho	
Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand
Total Deferral Expenses from above	\$ 1,977,968.90	\$ 1,567,080.47	\$ 1,065,907.00	\$ 714,632.51	\$ 5,325,588.88		
PGA Deferral Revenue from above	\$ (2,142,870.29)	\$ (1,306,325.89)	\$ (1,148,705.16)	\$ (702,494.54)	\$ (5,300,395.88)		
Adjustments	\$ -	\$ -	\$ -	\$ -			
Amount to be Deferred	\$ (164,901.40)	\$ 260,754.58	\$ (82,798.15)	\$ 12,137.97		25,193.00	
(overcollected)/undercollected (rebate)/surcharge							
WA Total		95,853.18		ID Total	(70,660.18)		

JET Entry	
Debits	Credits
525,890.51	525,890.51
-	-

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
201812	4.96%		(11,298,837.79)	63,791.75	(1,317,734.47)	(49,293.34)	(12,602,073.85)	(12,602,073.85)	-
201901	5.18%	-	(12,602,073.85)	873,899.58	(1,334,486.60)	(55,393.05)	(13,118,053.92)	(13,118,053.93)	(0.01)
201902	5.18%	-	(13,118,053.92)	7,465,399.55	(1,785,534.75)	(44,367.22)	(7,482,556.34)	(7,482,556.35)	(0.01)
201903	5.18%	-	(7,482,556.34)	11,814,911.90	(985,772.65)	(8,926.81)	3,337,656.10	4,374,910.77	1,037,254.67
201904	5.45%	-	3,337,656.10	(11,480.74)	186,719.40	15,556.46	3,528,451.22	4,570,416.76	1,041,965.54
201905	5.45%	-	3,528,451.22	(952,607.07)	819,032.23	15,721.72	3,410,598.10	3,844,456.24	433,858.14
201906	5.45%	-	3,410,598.10	(1,677,072.75)	1,036,514.76	14,035.20	2,784,075.31	3,833,773.49	1,049,698.18
201907	5.50%	-	2,784,075.31	(2,084,272.69)	1,098,657.60	10,501.64	1,808,961.87	2,862,582.88	1,053,621.01
201908	5.50%	-	1,808,961.87	(2,084,597.88)	1,091,085.91	6,014.28	821,464.18	1,879,040.38	1,057,576.20
201909	5.50%	-	821,464.18	(2,896,604.79)	823,146.91	(986.63)	(1,252,980.33)	(1,257,390.06)	(4,409.73)
201910	5.42%	-	(1,252,980.33)	(678,463.68)	(249,464.45)	(7,754.87)	(2,188,663.33)	(2,194,008.27)	(5,344.94)
201911	5.42%	2,188,663.33	-	149,111.49	(807,237.82)	(1,486.27)	(659,612.61)	(659,612.62)	(0.01)
201912	5.42%	-	(659,612.61)	821,729.84	(964,290.51)	(3,301.20)	(805,474.48)	(805,474.48)	(0.00)
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	719,316.73	(97,931.13)
202011		-	817,247.86			-	817,247.86		
202012		-	817,247.86			-	817,247.86		

- (164,901.40) 260,754.58 2,077.95 THIS ROW USED TO CALC JET ENTRY
 D A B C

202010 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		2,077.95 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	97,931.13	A+B+C
Deferral Expense	805120.GD.WA		(A+B)

0.00 check s/b 0

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	Schedule 121 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	4.96%	-	-	(11,755,837.77)	20,591,859	pro-rated	1,883,313.00	18,064,862	pro-rated	1,229,205.00	(10,914,823)	pro-rated	(399,712.00)	(42,984.33)	(9,086,016.10)	(9,086,016.10)	0.00
201901	5.18%	-	-	(9,086,016.10)	21,097,779	0.09166	1,933,822.42	4,326,716	0.07625	329,912.10	3,809,625	0.04780	182,100.08	(33,942.38)	(6,674,123.89)	(6,674,123.88)	0.01
201902	5.18%	-	-	(6,674,123.89)	23,418,618	0.09166	2,146,550.53	8,977,809	0.07625	684,557.94	177,522	0.04780	8,485.55	(22,681.18)	(3,857,211.06)	(3,857,211.04)	0.02
201903	5.18%	-	-	(3,857,211.06)	18,495,485	0.09166	1,695,296.16	6,826,624	0.07625	520,530.08	115,935	0.04780	5,541.69	(11,855.84)	(1,647,698.97)	(1,647,698.95)	0.02
201904	5.45%	-	-	(1,647,698.97)	8,688,151	0.09166	796,355.92	4,528,915	0.07625	345,329.77	108,923	0.04780	5,206.52	(4,878.90)	(505,685.66)	(505,685.64)	0.02
201905	5.45%	-	-	(505,685.66)	4,317,309	0.09166	395,724.54	2,394,969	0.07625	182,616.39	97,867	0.04780	4,678.04	(972.72)	76,360.59	76,360.62	0.03
201906	5.45%	-	-	76,360.59	2,499,965	0.09166	229,146.79	2,410,231	0.07625	183,780.11	(90,738)	0.04780	(4,337.28)	1,274.64	486,224.86	486,224.89	0.03
201907	5.50%	-	-	486,224.86	2,395,100	0.09166	219,534.87	1,815,710	0.07625	138,447.89	133,593	0.04780	6,385.75	3,063.54	853,656.90	853,656.93	0.03
201908	5.50%	-	-	853,656.90	2,219,198	0.09166	203,411.69	1,827,018	0.07625	139,310.12	137,205	0.04780	6,558.40	4,713.03	1,207,650.14	1,207,650.17	0.03
201909	5.50%	-	-	1,207,650.14	3,672,893	0.09166	336,657.37	2,844,010	0.07625	216,855.76	110,085	0.04780	5,262.06	6,815.59	1,773,240.93	1,773,240.96	0.03
201910	5.42%	-	-	1,773,240.93	12,761,929	0.09166	1,169,758.41	5,304,408	0.07625	404,461.11	187,475	0.04780	8,961.31	11,584.49	3,368,006.25	3,368,006.27	0.02
201911	5.42%	(2,188,663.33)	121,937.23	1,301,280.14	17,329,466	pro-rated	(74,850.00)	6,504,463	pro-rated	(104,887.00)	195,352	pro-rated	(7,404.00)	5,454.82	1,119,593.96	1,113,949.54	(5,644.42)
201912	5.42%	-	-	1,119,593.96	19,625,255	pro-rated	(73,778.00)	7,275,662	pro-rated	(63,487.00)	161,699	pro-rated	(1,668.00)	4,743.08	985,404.04	979,734.12	(5,669.92)
202001	4.96%	-	-	985,404.04	19,902,225	(0.00409)	(81,400.10)	7,441,465	(0.01035)	(77,019.16)	176,036	(0.01035)	(1,821.97)	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)	155,563	(0.01035)	(1,610.08)	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)	135,456	(0.01035)	(1,401.97)	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)	(28,206)	(0.01035)	291.93	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)	(100,434)	(0.01035)	1,039.49	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)	0	(0.01035)	-	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)	0	(0.01035)	-	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)	0	(0.01035)	-	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)	0	(0.01035)	-	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)	0	(0.01035)	-	741.92	231,222.16	317,400.41	86,178.25
202011		-	-	231,222.16		pro-rated			pro-rated			pro-rated		-	231,222.16		
202012		-	-	231,222.16		pro-rated			pro-rated			pro-rated		-	231,222.16		

C (36,716.94) A (50,203.20) A B 741.92 THIS ROW USED TO CALC JET ENTRY

202010 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		741.92 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA		86,178.23 A+B
Amort Expense	805110.GD.WA	86,920.15	A

0.00 check s/b 0

Washington/Idaho/Oregon Gas Costs		GL Account	Oct-20 AN
Nucleus Storage			
AN JP 408 Injections	808200 GD AN	\$	(376,426.59)
AN JP 408 Withdrawals	808100 GD AN	\$	950,754.80
Total AN JP	164100 GD AN	\$	574,328.21
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	-
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	32,701.16
Total Clay Basin	164115 GD AA / OR	\$	32,701.16
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			\$ 607,029.37
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN / OR	\$	9,510,356.35
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$	2,281,712.98
Variable Demand (Transport) Costs	804002 GD AN / OR	\$	21,364.29
Hedge Activity	804010 GD AN / OR	\$	13,784.65
Financial Settlements	804600 GD AN / OR	\$	(854,440.99)
Intraco Purchase from Thermal	804730 GD AN / OR	\$	539,712.66
Cochrane Credit	811000 GD AN / OR	\$	(17,162.45)
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD WA	\$	(82,552.16)
ID Imbalance from DJ 436	804000 GD ID	\$	(45,068.10)
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		
NWNatural Odorization accrual	804000 GD OR		
Broker Fees DJ 471	804017 GD AN / OR	\$	26,894.07
Mizuho Journal DJ 476	804017 GD AN / OR	\$	3,087.92
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$	2,426.21
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$	7,593.84
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 C	\$	(6,321,149.76)
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$	-
Entitlement Penalty	495000 GD ID	\$	-
Total Costs for Deferral including net gas costs			\$ 5,325,588.88 Tie to Deferral Entry
	483600 GD AN / OR	\$	139,743.23 Input fr GLE Sales
	483000 GD AN / OR	\$	(3,367,424.04) Input fr GLE Sales
	483730 GD AN / OR	\$	(3,093,468.95) Input fr GLE Sales
			(6,321,149.76)
Total from GLE	\$ 12,102,356.86	\$	(12,102,356.86)
Total - NUC (GD / ALL)	<u>\$ 12,102,356.86</u>	<u>\$</u>	<u>(12,102,356.86)</u>

Washington Sales Volumes

October/20 Description	Schedule	October/20 Billed	September/20 Unbilled	October/20 Unbilled	October/20 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	4,182,739	1,740,995	6,522,036	4,781,041	8,963,780	
Firm	102	6,153	2,287	9,602	7,315	13,468	
Firm	111	2,428,824	1,106,773	3,528,500	2,421,727	4,850,551	
Firm	112	68,589	38,051	107,036	68,985	137,574	
Firm	121	0	0	0	0	0	
Firm	122	0	0	0	0	0	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	54,977	0	0	0	54,977	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		6,741,282	2,888,106	10,167,174	7,279,068	14,020,350	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
	146	1,782,048	1,781,958	2,859,646	1,077,688	2,859,736	
Total 146 Transportation Sales		1,782,048	1,781,958	2,859,646	1,077,688	2,859,736	
	147	823,365	0	0	0	823,365	
	148	2,922,870	2,922,905	3,547,300	624,395	3,547,265	
Total 147 & 148 Transportation Sales		3,746,235	2,922,905	3,547,300	624,395	4,370,630	
Total sales		12,269,565	7,592,969	16,574,120	8,981,151	21,250,716	
Schedule Sum for Demand Deferral:							
Firm	101	4,182,739	1,740,995	6,522,036	4,781,041	8,963,780	
Firm	102	6,153	2,287	9,602	7,315	13,468	
Firm	111	2,428,824	1,106,773	3,528,500	2,421,727	4,850,551	
Firm	112	68,589	38,051	107,036	68,985	137,574	
Firm	121	0	0	0	0	0	
Firm	122	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	54,977	0	0	0	54,977	
Transportation	146	1,782,048	1,781,958	2,859,646	1,077,688	2,859,736	
		8,523,330	4,670,064	13,026,820	8,356,756	16,880,086	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	4,182,739	1,740,995	6,522,036	4,781,041	8,963,780	Sales for Decoupling amortization
Firm	102	6,153	2,287	9,602	7,315	13,468	
Firm	111	2,428,824	1,106,773	3,528,500	2,421,727	4,850,551	
Firm	121	0	0	0	0	0	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	1,782,048	1,781,958	2,859,646	1,077,688	2,859,736	
		8,399,764	4,632,013	12,919,784	8,287,771	16,687,535	Volumes for PGA Commodity & Demand Amortization
Firm	112	68,589	38,051	107,036	68,985	137,574	Annual lump sum amortization
Firm	122	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	54,977	0	0	0	54,977	Annual lump sum amortization
Total Firm Sales		6,686,305	2,888,106	10,167,174	7,279,068	13,965,373	
Total Interruptible Sales		54,977	0	0	0	54,977	
Total Transportation Sales (Schedule 146)		1,782,048	1,781,958	2,859,646	1,077,688	2,859,736	
Total Transportation Sales (Schedule 147 & 148)		3,746,235	2,922,905	3,547,300	624,395	4,370,630	
Check total sales		12,269,565	7,592,969	16,574,120	8,981,151	21,250,716	
		12,269,565	7,592,969	16,574,120	8,981,151	21,250,716	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov'18-Oct'19	CURRENT Nov'19-Oct'20		
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate https://ferc.gov/enforcement-legal/enforcement/interest-rates						3.25%	UPDATED QUARTERLY Updated for Q4 - DONE
WASHINGTON DEFERRAL RATES:							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.17067	\$0.15284		Changes annually with PGA filing
Demand Rates	191010 GD WA	101	Debit	\$0.10239	\$0.09651		Changes annually with PGA filing
		102	Debit	\$0.10239	\$0.09651		Changes annually with PGA filing
		111/112	Debit	\$0.09239	\$0.08727		Changes annually with PGA filing
		121/122	Debit	\$0.09225	\$0.08727		Changes annually with PGA filing
		131/132	Debit	\$0.05950	\$0.05591		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	<Credit>	\$0.09166	(\$0.00409)		Changes annually with PGA filing
		102	<Credit>	\$0.09166	(\$0.00409)		Changes annually with PGA filing
		111	<Credit>	\$0.07625	(\$0.01035)		Changes annually with PGA filing
		121	<Credit>	\$0.04780	(\$0.01035)		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 Check IPUC website (Year 2020 Order # 34482)						2.00%	UPDATED ANNUALLY IN JANUARY Stays at 2% for 2020 calendar year Cheryl needs to know when this changes
IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16886	\$0.15199		Changes annually with PGA filing
Demand Rate	191010 GD ID	101 - 112	Debit	\$0.09584	\$0.09295		Changes annually with PGA filing
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.09092	\$0.03604		Changes annually with PGA filing
		111	Debit	\$0.08676	\$0.03604		Changes annually with PGA filing
		146	Debit	\$0.00263	\$0.00000		Changes annually with PGA filing