

Avista Corporation Journal Entry

Printed 10/05/2023 at 9:15 AM

Journal: 431-D&A WA/ID

Effective Date: 202309

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 10/05/2023 9:07 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 10/05/2023 9:15 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	380,276.38	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	515,554.86	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	135,278.48	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	18,839.76	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	1,238,097.15	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	1,256,936.91	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	43,427.69	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	56,855.29	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	13,427.60	Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,029.23	0.00	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	388,738.65	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	387,709.42	0.00	Amortization Expense
Totals:						2,218,085.71	2,218,085.71	

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Last Saved by: Keri Meister
Submitted by: Keri Meister
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Effective Date: 202309
Last Update: 10/05/2023 9:07 AM
Approval Requested: 10/05/2023 9:15 AM

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>	10/5/2023
Prepared by Keri Meister	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Expense Calculation	Total		WASHINGTON		IDAHO	
	System Cost	Demand	Commodity	Demand	Commodity	Commodity
	100%	68.45%	65.89%	31.55%	34.11%	
GAS COSTS-DEMAND	804001	GD.AN	2,252,871.98			
TRANSPORT VARIABLE CHARGES	804002	GD.AN	(16,345.63)			
Total Demand Costs			\$ 2,269,217.61			
less variable costs charged to Commodity			(16,345.63)			
Total Current Demand Costs			\$ 2,252,871.98	1,542,090.87		710,781.11
GAS COSTS-COMMODITY	804000	GD.AN	6,617,479.87			
GAS COSTS - FX HEDGE	804010	GD.AN	(32,224.89)			
GAS COSTS-TRANSACTION FEE	804017	GD.AN	38,789.12			
Gas Costs - Merchandise Processing Fee	804018	GD.AN	9,950.00			
GAS PURCHASES - FINANCIAL	804600	GD.AN	270,703.12			
GAS COSTS-INTRACO LDC GAS	804730	GD.AN	112,524.88			
GAS STORAGE WITHDRAWALS	808100	GD.AN	328,026.31			
GAS STORAGE INJECTIONS	808200	GD.AN	(821,745.24)			
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN	(38,110.02)			
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN	(973,203.79)			
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN	251,505.00			
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN	(3,841,272.67)			
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN	(468,750.00)			
AN Entitlement Penalty	495100	GD.AN	-			
plus variable costs from Demand			16,345.63			
Total Commodity Costs to be Allocated			\$ 1,470,017.32	968,594.41		501,422.91
WA Entitlement Penalty	495100	GD.WA	-			
ID Entitlement Penalty	495100	GD.ID	-			
WA Imbalance Costs	804000	GD.WA	198,269.08		198,269.08	
ID Imbalance Costs	804000	GD.ID	105,084.61			105,084.61
Total Commodity Costs			\$ 1,773,371.01			
Total Demand and Commodity			\$ 4,026,242.99	\$ 1,542,090.87	\$ 1,166,863.49	\$ 710,781.11

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

Total per GL 4,026,242.99
Check -

JET Entry - check	
Debits	Credits
2,218,085.71	(2,218,085.71)

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	3,112,825	0.10111	314,737.74	Schedule 101	1,708,158	0.09198	157,116.37
Schedule 102	9,028	0.10111	912.82	Schedule 111	1,250,101	0.09198	114,984.29
Schedule 111	2,383,704	0.09246	220,397.27	Schedule 112	19	0.09198	1.75
Schedule 112	69,761	0.09246	6,450.10	Schedule 131	0	0.09198	-
Schedule 131	0	0.05956	-	Schedule 132	0	0.09198	-
Schedule 132	139,991	0.05956	8,337.86	Total Demand	2,958,278		\$ 272,102.41
Schedule 146	2,155,257	0.00054	1,163.84		2,958,278		
Total Demand	7,870,566		\$ 551,999.63				
	7,870,566						check
COMMODITY				COMMODITY			
Schedule 101	3,112,825	0.35373	1,101,099.59	Schedule 101	1,708,158	0.34877	595,754.27
Schedule 102	9,028	0.35373	3,193.47	Schedule 111	1,250,101	0.34877	435,997.73
Schedule 111	2,383,704	0.35373	843,187.62	Schedule 112	19	0.34877	6.63
Schedule 112	69,761	0.35373	24,676.56	Schedule 131	0	0.34877	-
Schedule 131	0	0.35373	-	Schedule 132	0	0.34877	-
Schedule 132	139,991	0.35373	49,519.02	Total Commodity	2,958,278		\$ 1,031,758.62
Total Commodity	5,715,309		\$ 2,021,676.25		2,958,278		
	5,715,309						check
Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity			check
Deferral Expenses	1,542,090.87	1,166,863.49	710,781.11	606,507.52			-
Deferral Revenue	(551,999.63)	(2,021,676.25)	(272,102.41)	(1,031,758.62)			-
Total Deferred	\$ 990,091.24	\$ (854,812.76)	\$ 438,678.70	\$ (425,251.10)			
WA Total		135,278.48	ID Total	13,427.60			

Avista Corporation
 State of Washington
 Current Unrecovered PGA Deferral
 Account 191010

Month Ending	Interest Rate	Annual xfer of balance per PGA to 191000	Beginning Balance	Commodity	Demand	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
202201	3.25%	-	3,047,879.76	4,404,617.28	(1,414,616.22)	12,303.63	6,050,184.45	6,050,182.34	(2.11)
202202	3.25%	-	6,050,184.45	2,954,218.84	(1,006,837.32)	19,023.00	8,016,588.98	8,016,588.97	(0.01)
202203	3.25%	-	8,016,588.98	1,397,465.53	(287,194.88)	23,215.09	9,150,074.72	9,150,074.71	(0.01)
202204	3.25%	-	9,150,074.72	3,922,154.65	(55,329.70)	30,017.78	13,046,917.45	13,046,917.44	(0.01)
202205	3.25%	-	13,046,917.45	2,304,917.32	560,217.40	39,215.27	15,951,267.43	15,951,267.42	(0.01)
202206	3.25%	-	15,951,267.43	362,036.45	992,540.13	45,035.67	17,350,879.68	17,350,879.67	(0.01)
202207	3.60%	-	17,350,879.68	(993,656.18)	1,216,959.21	52,387.59	17,626,570.31	17,626,570.29	(0.02)
202208	3.60%	-	17,626,570.31	(1,367,094.46)	1,183,682.00	52,604.59	17,495,762.43	17,495,762.41	(0.02)
202209	3.60%	-	17,495,762.43	(1,576,980.85)	1,031,870.53	51,669.62	17,002,321.73	17,002,321.71	(0.02)
202210	4.91%	-	17,002,321.73	(1,152,988.72)	701,395.86	68,643.95	16,619,372.82	16,619,372.82	0.00
202211	4.91%	(16,619,372.82)	-	3,047,676.44	(1,357,589.19)	3,457.64	1,693,544.89	1,693,544.89	0.00
202212	4.91%	-	1,693,544.89	22,030,617.91	(6,679,319.37)	38,335.62	17,083,179.05	17,083,179.05	0.00
202301	6.31%	-	17,083,179.05	35,985,521.38	(1,602,431.33)	180,227.92	51,646,497.02	51,646,497.02	0.00
202302	6.31%	-	51,646,497.02	6,803,318.25	(1,254,076.77)	286,164.38	57,481,902.88	57,481,902.88	(0.00)
202303	6.31%	-	57,481,902.88	(178,354.57)	(790,332.39)	299,712.17	56,812,928.09	56,812,928.09	(0.00)
202304	7.50%	-	56,812,928.09	(2,286,582.30)	(26,289.83)	347,853.08	54,847,909.05	54,847,909.04	(0.01)
202305	7.50%	-	54,847,909.05	(271,078.93)	990,245.05	345,046.83	55,912,121.99	55,912,121.98	(0.01)
202306	7.50%	-	55,912,121.99	(466,639.97)	1,106,231.53	351,449.49	56,903,163.05	56,903,163.04	(0.01)
202307	8.02%	-	56,903,163.05	(1,562,921.31)	1,177,863.64	379,016.07	56,897,121.44	56,897,121.43	(0.01)
202308	8.02%	-	56,897,121.44	(1,581,523.00)	1,137,193.03	378,777.63	56,831,569.10	56,831,569.09	(0.01)
202309	8.02%	-	56,831,569.10	(854,812.76)	990,091.24	380,276.38	57,347,123.96	56,831,569.09	(515,554.87)
202310		-	57,347,123.96			-	57,347,123.96		
202311		-	57,347,123.96			-	57,347,123.96		
202312		-	57,347,123.96			-	57,347,123.96		

D
A
B
C
THIS ROW USED TO CALC JET ENTRY

202309 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		380,276.38 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	515,554.86	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
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	19,459,561.79	0.00
202212	4.91%	-	-	19,459,561.79	26,644,711	pro-rated	(2,129,157.00)	10,057,384	pro-rated	(1,116,927.00)	72,981.09	16,286,458.88	16,286,458.88	0.00
202301	6.31%	-	-	16,286,458.88	22,601,885	(0.07993)	(1,806,568.67)	9,462,702	(0.11290)	(1,068,339.06)	78,081.02	13,489,632.17	13,489,632.18	0.01
202302	6.31%	-	-	13,489,632.17	19,989,353	(0.07993)	(1,597,748.99)	7,728,313	(0.11290)	(872,526.54)	64,438.22	11,083,794.87	11,083,794.88	0.01
202303	6.31%	-	-	11,083,794.87	16,519,447	(0.07993)	(1,320,399.40)	7,564,231	(0.11290)	(854,001.68)	52,565.43	8,961,959.22	8,961,959.23	0.01
202304	7.50%	-	-	8,961,959.22	10,864,935	(0.07993)	(868,434.25)	4,866,731	(0.11290)	(549,453.93)	51,581.34	7,595,652.38	7,595,652.39	0.01
202305	7.50%	-	-	7,595,652.38	3,347,500	pro-rated	(1,186,097.00)	2,518,681	(0.11290)	(284,359.08)	42,877.65	6,168,073.94	6,168,073.96	0.02
202306	7.50%	-	-	6,168,073.94	2,366,408	pro-rated	(747,901.00)	2,149,480	(0.11290)	(242,676.29)	35,454.91	5,212,951.56	5,212,951.58	0.02
202307	8.02%	-	-	5,212,951.56	2,182,522	(0.31642)	(690,593.61)	1,799,245	(0.11290)	(203,134.76)	31,853.35	4,351,076.54	4,351,076.56	0.02
202308	8.02%	-	-	4,351,076.54	2,221,713	(0.31642)	(702,994.43)	2,007,701	(0.11290)	(226,669.44)	25,973.07	3,447,385.74	3,447,385.76	0.02
202309	8.02%	-	-	3,447,385.74	3,121,853	(0.31642)	(987,816.73)	2,383,704	(0.11290)	(269,120.18)	18,839.76	2,209,288.59	3,447,385.76	1,238,097.17
202310		-	-	2,209,288.59			-			-	-	2,209,288.59		
202311		-	-	2,209,288.59		pro-rated			pro-rated		-	2,209,288.59		
202312		-	-	2,209,288.59		pro-rated			pro-rated		-	2,209,288.59		

(987,816.73) (269,120.18) 18,839.76 THIS ROW USED TO CALC JET ENTRY

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202309 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		18,839.76 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA		1,238,097.15 A+B
Amort Expense	805110.GD.WA	1,256,936.91	A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER TRUEUP

191000.GD.WA			C
805110.GD.WA			

Avista Corporation
 State of Idaho
 Current Unrecovered PGA Deferral
 Account 191010

Month Ending	Interest Rate	Annual xfer of balance per PGA to 191000	Beginning Balance	Commodity	Demand	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
202201	1.00%	-	4,217,337.65	2,376,513.93	(659,706.56)	4,229.78	5,938,374.80	5,938,374.80	(0.00)
202202	1.00%	-	5,938,374.80	753,378.97	(527,109.37)	5,042.92	6,169,687.32	6,169,687.32	(0.00)
202203	1.00%	-	6,169,687.32	255,875.73	(167,260.95)	5,178.33	6,263,480.44	6,263,480.44	0.00
202204	1.00%	-	6,263,480.44	1,626,160.73	(98,189.84)	5,856.22	7,797,307.55	7,797,307.55	0.00
202205	1.00%	-	7,797,307.55	932,484.96	207,648.42	6,972.81	8,944,413.74	8,944,413.74	(0.00)
202206	1.00%	-	8,944,413.74	62,114.53	427,252.78	7,657.58	9,441,438.63	9,441,438.62	(0.01)
202207	1.00%	-	9,441,438.63	(551,413.43)	541,206.12	7,863.61	9,439,094.92	9,439,094.92	(0.00)
202208	1.00%	-	9,439,094.92	(869,448.65)	498,145.91	7,711.20	9,075,503.39	9,075,503.39	0.00
202209	1.00%	-	9,075,503.39	(850,056.60)	451,228.99	7,396.74	8,684,072.52	8,684,072.52	0.00
202210	1.00%	-	8,684,072.52	(706,395.63)	250,012.87	7,046.57	8,234,736.33	8,234,736.33	0.00
202211	1.00%	(8,234,736.33)	-	1,622,812.00	(695,210.50)	386.50	927,988.00	927,988.00	(0.00)
202212	1.00%	-	927,988.00	10,249,292.58	(2,976,242.62)	3,803.76	8,204,841.72	8,204,841.72	(0.00)
202301	2.00%	-	8,204,841.72	16,924,538.48	(669,084.97)	27,220.95	24,487,516.18	24,487,516.18	0.00
202302	2.00%	-	24,487,516.18	3,348,061.90	(551,803.01)	43,142.74	27,326,917.81	27,326,917.81	0.00
202303	2.00%	-	27,326,917.81	(30,609.79)	(374,513.95)	45,207.26	26,967,001.32	26,967,001.33	0.01
202304	2.00%	-	26,967,001.32	(1,060,627.77)	2,664.60	44,063.37	25,953,101.53	25,953,101.53	0.00
202305	2.00%	-	25,953,101.53	(124,701.14)	448,478.90	43,524.98	26,320,404.27	26,320,404.27	(0.00)
202306	2.00%	-	26,320,404.27	(239,660.04)	482,082.27	44,069.36	26,606,895.87	26,606,895.86	(0.01)
202307	2.00%	-	26,606,895.87	(854,623.03)	519,029.15	44,065.16	26,315,367.15	26,315,367.14	(0.01)
202308	2.00%	-	26,315,367.15	(815,935.60)	506,867.64	43,601.39	26,049,900.58	26,049,900.57	(0.01)
202309	2.00%	-	26,049,900.58	(425,251.10)	438,678.70	43,427.69	26,106,755.87	26,049,900.57	(56,855.30)
202310		-	26,106,755.87			-	26,106,755.87		
202311		-	26,106,755.87			-	26,106,755.87		
202312		-	26,106,755.87			-	26,106,755.87		

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C
THIS ROW USED TO CALC JET ENTRY

202309 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		43,427.69 C
Interest Expense	431600.GD.ID		C
Demand+Comm Def	191010.GD.ID	56,855.29	A+B+C
Deferral Expense	805120.GD.ID		13,427.60 (A+B)

0.00 check s/b 0

NOVEMBER ENTRY TO XFER PGA BALANCES:

191010.GD.ID			D
191000.GD.ID			

Avista Corporation
State of Idaho
Recoverable Gas Costs Amortized
Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	Tax Reform / Large Customer Refund	Beginning Balance	Schedule 101 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
202201	1.00%	-	-	4,114,701.44	11,983,473	(0.01498)	(179,512.43)	3,429,612	(0.01498)	(51,375.59)	3,332.71	3,887,146.13	3,887,146.12	(0.01)
202202	1.00%	-	-	3,887,146.13	10,247,431	(0.01498)	(153,506.52)	3,348,762	(0.01498)	(50,164.45)	3,154.43	3,686,629.59	3,686,629.58	(0.01)
202203	1.00%	-	-	3,686,629.59	7,426,725	(0.01498)	(111,252.34)	2,721,000	(0.01498)	(40,760.58)	3,008.85	3,537,625.52	3,537,625.51	(0.01)
202204	1.00%	-	-	3,537,625.52	6,663,215	(0.01498)	(99,814.96)	2,320,122	(0.01498)	(34,755.43)	2,891.95	3,405,947.08	3,405,947.07	(0.01)
202205	1.00%	-	-	3,405,947.08	4,002,566	(0.01498)	(59,958.44)	1,773,056	(0.01498)	(26,560.38)	2,802.24	3,322,230.51	3,322,230.49	(0.02)
202206	1.00%	-	-	3,322,230.51	1,848,959	(0.01498)	(27,697.41)	1,190,481	(0.01498)	(17,833.41)	2,749.55	3,279,449.25	3,279,449.23	(0.02)
202207	1.00%	-	-	3,279,449.25	1,197,969	(0.01498)	(17,945.58)	933,655	(0.01498)	(13,986.15)	2,719.57	3,250,237.09	3,250,237.07	(0.02)
202208	1.00%	-	-	3,250,237.09	1,020,601	(0.01498)	(15,288.60)	1,211,431	(0.01498)	(18,147.24)	2,694.60	3,219,495.85	3,219,495.83	(0.02)
202209	1.00%	-	-	3,219,495.85	1,247,221	(0.01498)	(18,683.37)	1,212,753	(0.01498)	(18,167.04)	2,667.56	3,185,313.00	3,185,312.98	(0.02)
202210	1.00%	-	-	3,185,313.00	3,481,744	(0.01498)	(52,156.53)	1,850,119	(0.01498)	(27,714.78)	2,621.15	3,108,062.84	3,108,062.84	(0.00)
202211	1.00%	8,234,736.33	36,692.26	11,379,491.43	11,917,514	pro-rated	(1,455,358.00)	3,409,212	pro-rated	(460,429.00)	8,684.66	9,472,389.09	9,472,389.09	0.00
202212	1.00%	-	-	9,472,389.09	12,836,341	pro-rated	(1,679,940.00)	4,262,501	pro-rated	(551,341.00)	6,963.96	7,248,072.05	7,248,072.05	0.00
202301	2.00%	-	-	7,248,072.05	11,449,140	(0.13106)	(1,500,524.29)	3,806,249	(0.13106)	(498,846.99)	10,413.98	5,259,114.74	5,259,114.75	0.01
202302	2.00%	-	-	5,259,114.74	10,865,050	(0.13106)	(1,423,973.45)	2,660,161	(0.13106)	(348,640.70)	7,288.01	3,493,788.60	3,493,788.61	0.01
202303	2.00%	-	-	3,493,788.60	8,627,125	(0.13106)	(1,130,671.00)	3,486,138	(0.13106)	(456,893.25)	4,500.01	1,910,724.36	1,910,724.37	0.01
202304	2.00%	-	-	1,910,724.36	5,612,732	(0.13106)	(735,604.66)	2,081,161	(0.13106)	(272,756.96)	2,344.24	904,706.98	904,706.99	0.01
202305	2.00%	-	-	904,706.98	1,769,819	(0.13106)	(231,952.48)	1,259,501	(0.13106)	(165,070.20)	1,176.99	508,861.30	508,861.30	0.00
202306	2.00%	-	-	508,861.30	1,270,890	(0.13106)	(166,562.84)	1,291,787	(0.13106)	(169,301.60)	568.22	173,565.07	173,565.07	0.00
202307	2.00%	-	-	173,565.07	1,245,582	(0.13106)	(163,245.98)	1,010,486	(0.13106)	(132,434.30)	42.87	(122,072.33)	(122,072.33)	0.00
202308	2.00%	-	-	(122,072.33)	1,155,786	(0.13106)	(151,477.31)	1,142,064	(0.13106)	(149,678.91)	(454.42)	(423,682.98)	(423,682.97)	0.01
202309	2.00%	-	-	(423,682.98)	1,708,158	(0.13106)	(223,871.19)	1,250,101	(0.13106)	(163,838.24)	(1,029.23)	(812,421.63)	(423,682.97)	388,738.66
202310		-	-	(812,421.63)			-			-	-	(812,421.63)		
202311		-	-	(812,421.63)		pro-rated			pro-rated		-	(812,421.63)		
202312		-	-	(812,421.63)		pro-rated			pro-rated		-	(812,421.63)		

C
(223,871.19)
A
(163,838.24)
A
(1,029.23)
B
THIS ROW USED TO CALC JET ENTRY

202309 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:		DR	CR	
Interest Income	419600.GD.ID			B
Interest Expense	431600.GD.ID	1,029.23		(B)
Amortization	191000.GD.ID		388,738.65	A+B
Amort Expense	805110.GD.ID	387,709.42		A

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NOVEMBER ENTRY - LARGE CUSTOMER TRUEUP

191000.GD.ID			C
805110.GD.ID			

September/23 Description	Schedule	September/23 Billed	August/23 Unbilled	September/23 Unbilled	September/23 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	2,374,511	1,040,263	1,778,577	738,314	3,112,825	
Firm	102	6,749	2,778	5,057	2,279	9,028	
Firm	111	1,916,354	845,468	1,312,818	467,350	2,383,704	
Firm	112	45,781	10,320	34,300	23,980	69,761	
Interruptible	131	0	0	0	0	0	
Interruptible	132	139,991	0	0	0	139,991	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales		4,483,386	1,898,829	3,130,752	1,231,923	5,715,309	Total retail sales for PGA commodity deferral, includes interruptible rate schedules. Also used for GTI.
	146	2,172,707	2,172,707	2,155,257	(17,450)	2,155,257	
Total 146 Transportation Sales		2,172,707	2,172,707	2,155,257	(17,450)	2,155,257	
	147	554,071	0	0	0	554,071	
	148	3,398,443	3,398,443	3,545,521	147,078	3,545,521	
Total 147 & 148 Transportation Sales		3,952,514	3,398,443	3,545,521	147,078	4,099,592	
Total sales		10,608,607	7,469,979	8,831,530	1,361,551	11,970,158	
Schedule Sum for Demand Deferral:							
Firm	101	2,374,511	1,040,263	1,778,577	738,314	3,112,825	
Firm	102	6,749	2,778	5,057	2,279	9,028	
Firm	111	1,916,354	845,468	1,312,818	467,350	2,383,704	
Firm	112	45,781	10,320	34,300	23,980	69,761	
Interruptible	131	0	0	0	0	0	
Interruptible	132	139,991	0	0	0	139,991	
Transportation	146	2,172,707	2,172,707	2,155,257	(17,450)	2,155,257	
		6,656,093	4,071,536	5,286,009	1,214,473	7,870,566	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	2,374,511	1,040,263	1,778,577	738,314	3,112,825	
Firm	102	6,749	2,778	5,057	2,279	9,028	
Firm	111	1,916,354	845,468	1,312,818	467,350	2,383,704	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
Transportation	146	2,172,707	2,172,707	2,155,257	(17,450)	2,155,257	
		6,470,321	4,061,216	5,251,709	1,190,493	7,660,814	Volumes for PGA Commodity & Demand Amortization
Firm	112	45,781	10,320	34,300	23,980	69,761	
Interruptible	132	139,991	0	0	0	139,991	
Total Firm Sales		4,343,395	1,898,829	3,130,752	1,231,923	5,575,318	
Total Interruptible Sales		139,991	0	0	0	139,991	
Total Transportation Sales (Schedule 146)		2,172,707	2,172,707	2,155,257	(17,450)	2,155,257	
Total Transportation Sales (Schedule 147 & 148)		3,952,514	3,398,443	3,545,521	147,078	4,099,592	
Check total sales		10,608,607	7,469,979	8,831,530	1,361,551	11,970,158	
		10,608,607	7,469,979	8,831,530	1,361,551	11,970,158	
		-	-	-	-	-	

Idaho Sales Volumes

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

September/23 Description	Schedule	September/23 Billed	August/23 Unbilled	September/23 Unbilled	September/23 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	1,304,838	531,529	934,849	403,320	1,708,158	
Firm	111	1,028,197	472,430	694,334	221,904	1,250,101	
Firm	112	19	0	0	0	19	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132	0	0	0	0	0	
Interruptible	132J	0	0	0	0	0	
Total Retail Sales		2,333,054	1,003,959	1,629,183	625,224	2,958,278	Total sales for PGA commodity deferral, includes interruptible rate schedules. Also used for GTI.
Transportation	146	507,480	507,480	293,469	(214,011)	293,469	
Transportation	147	95,337	95,337	105,982	10,645	105,982	
Transportation	159	4,199,669	0	0	0	4,199,669	
Transportation	169	0	0	0	0	0	
Total transportation		4,802,486	602,817	399,451	(203,366)	4,599,120	
Total sales		7,135,540	1,606,776	2,028,634	421,858	7,557,398	
Schedule Summary for Demand Deferral:							
Firm	101	1,304,838	531,529	934,849	403,320	1,708,158	
Firm	111	1,028,197	472,430	694,334	221,904	1,250,101	
Firm	112	19	0	0	0	19	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		2,333,054	1,003,959	1,629,183	625,224	2,958,278	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	1,304,838	531,529	934,849	403,320	1,708,158	
Firm	111	1,028,197	472,430	694,334	221,904	1,250,101	
Interruptible	131	0	0	0	0	0	
Interruptible	132J	0	0	0	0	0	
		2,333,035	1,003,959	1,629,183	625,224	2,958,259	Volumes for PGA Commodity & Demand Amortization
Firm	112	19	0	0	0	19	
Firm	131	0	0	0	0	0	
Interruptible	132	0	0	0	0	0	
Total Firm Sales		2,333,054	1,003,959	1,629,183	625,224	2,958,278	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,802,486	602,817	399,451	(203,366)	4,599,120	
Check total sales		7,135,539	1,606,776	2,028,634	421,858	7,557,397	
		7,135,539	1,606,776	2,028,634		7,557,397	

WASHINGTON	GL Account	Rate Schedule	Rates for Resource Accounting				Interest Rates	Notes
WASHINGTON INTEREST RATE:								
FERC Natural Gas Interest Rate https://ferc.gov/enforcement-legal/enforcement/interest-rates						8.02%	Updated for Q3'23	
			PREVIOUS	PREVIOUS	PREVIOUS	NEW		
			Annual PGA Filing	Off Cycle WA Comm Only	Annual PGA Filing	Off Cycle WA Amort only		
WASHINGTON DEFERRAL RATES:			Nov'21-Jun'22	Jul'22-Oct'22	Nov'22-Apr'23	May'23-Oct'23		
Commodity Rate	191010 GD WA	101 - 132	\$0.22319	\$0.33449	\$0.35373	\$0.35373	WA PGA filing effective 11.1.22	
Demand Rates	191010 GD WA	101/102	\$0.09373	\$0.09373	\$0.10111	\$0.10111	WA PGA filing effective 11.1.22	
		111/112	\$0.08732	\$0.08732	\$0.09246	\$0.09246	WA PGA filing effective 11.1.22	
		131/132	\$0.05443	\$0.05443	\$0.05956	\$0.05956	WA PGA filing effective 11.1.22	
		146/116	\$0.00054	\$0.00054	\$0.00054	\$0.00054	WA PGA filing effective 11.1.22	
WASHINGTON AMORTIZATION RATES:								
Commodity & Demand (Sch 155)	191000 GD WA	101/102	(\$0.02006)	(\$0.02006)	(\$0.07993)	(\$0.31642)	WA Off Cycle PGA filing effective 5.1.23	
		111	(\$0.02902)	(\$0.02902)	(\$0.11290)	(\$0.11290)	WA PGA filing effective 11.1.22	
		131	\$0.00000	\$0.00000	\$0.00000	\$0.00000	WA PGA filing effective 11.1.22	
		146	\$0.00000	\$0.00000	\$0.00000	\$0.00000	WA PGA filing effective 11.1.22	
IDAHO	GL Account	Rate Schedule	Rates for Resource Accounting				Interest Rates	Notes
IDAHO INTEREST RATE:								
Customer Deposit Rate changes annually puc.idaho.gov (Year 2023 Order #35621)						2.00%	UPDATED ANNUALLY IN JANUARY	
			PREVIOUS	PREVIOUS	PREVIOUS	NEW		
			ID Only PGA Filing	Off Cycle ID Comm Only	Off Cycle ID Comm Only	Annual PGA Filing		
IDAHO DEFERRAL RATES:			Sep'21-Jan'22	Feb'22-Jun'22	Jul'22-Oct'22	Nov'22-Oct'23		
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	