

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: 202102
Last Update: 03/05/2021 2:02 PM
Approval Requested: 03/05/2021 2:04 PM

| Seq. | Co. | FERC | Ser. | Jur. | S.I. | Debit | Credit | Comment |
|----------------|-----|--|------|------|------|---------------------|---------------------|----------------------|
| 10 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | WA | DL | 78.38 | 0.00 | Interest |
| 20 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | WA | DL | 1,941,283.75 | 0.00 | Deferral |
| 30 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | WA | DL | 0.00 | 1,941,362.13 | Deferral Expense |
| 40 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | WA | DL | 0.00 | 4,483.96 | Interest |
| 50 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | WA | DL | 155,747.65 | 0.00 | Amortization |
| 60 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | WA | DL | 0.00 | 151,263.69 | Amortization Expense |
| 70 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | ID | DL | 0.00 | 136.74 | Interest |
| 80 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | ID | DL | 986,751.23 | 0.00 | Deferral |
| 90 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | ID | DL | 0.00 | 986,614.49 | Deferral Expense |
| 100 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | ID | DL | 0.00 | 2,027.90 | Interest |
| 110 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | ID | DL | 531,966.41 | 0.00 | Amortization |
| 120 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | ID | DL | 0.00 | 529,938.51 | Amortization Expense |
| Totals: | | | | | | 3,615,827.42 | 3,615,827.42 | |

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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> | <u>3/5/2021</u> |
| Prepared by Keri Meister | Date |
| Reviewed by | Date |
| Approved for Entry Corporate Accounting use Only | Date |

| Washington/Idaho Gas Costs | | 202102 |
|--|----------------------|------------------|
| Demand (Transportation) Costs | | |
| NWP Fixed | | 3,280,236.97 |
| NWP Variable | | 30,032.86 |
| NWP Capacity Release | | (2,056,822.83) |
| NWP Total (excluding Refund) | | \$ 1,253,447.00 |
| TC Energy GTN Fixed | | 190,189.72 |
| TC Energy GTN Variable | | 7,606.67 |
| TC Energy GTN Capacity Release | | (2,572.67) |
| Current Month Estimate | | \$ 195,223.72 |
| TC Energy Foothills Fixed | | 160,917.38 |
| TC Energy Foothills Variable | | |
| Foothills Total | | \$ 160,917.38 |
| TC Energy NOVA (AB System) Fixed | | 436,289.52 |
| TC Energy NOVA (AB System) Variable | | |
| NOVA Total | | \$ 436,289.52 |
| Spectra Westcoast Fixed | | 141,673.34 |
| Spectra Westcoast Variable | | |
| Spectra Total | | \$ 141,673.34 |
| Dominion Energy Questar Fixed | | 1,024.27 |
| Questar Total | | \$ 1,024.27 |
| Counterparty Invoice Total | | |
| Third party capacity release | | - |
| Other Pipeline Fixed charges | | - |
| Other Capacity Release credit | | - |
| Thermal Transport | | \$ - |
| Intracompany Transportation Optimization | | - |
| Total Demand Costs from Purchase Journals | 804001/804002 GD AN | \$ 2,188,575.23 |
| less variable costs charged to Commodity | | (37,639.53) |
| Total Demand Costs to be Allocated | | \$ 2,150,935.70 |
| Commodity Purchases (Natural Gas) | | |
| Commodity Physical | 804000 GD AN | 13,996,766.29 |
| Misc | 804000 GD AN | |
| Cochrane Credit | 811000 GD AN | (84,540.02) |
| Financial Settlements | 804600 GD AN | (910,355.25) |
| Foreign Exchange Hedge Activity | 804010 GD AN | 38,370.33 |
| Intraco Purchase from Thermal | 804730 GD AN | 3,764,952.68 |
| Total Commodity Costs from Purchase Journals | | \$ 16,805,194.03 |
| Storage (Injections)/Withdrawals | 808100/808200 GD AN | 3,091,862.31 |
| GST Qtrly - DJ437 | 804000 GD AN | - |
| M Chemical Accrual | 804000 GD AN | 7,000.00 |
| Broker Fees - DJ471 | 804017 GD AN | 27,532.30 |
| Mizuho Broker Fees - DJ476 | 804017 GD AN | 4,929.37 |
| Wells Fargo - DJ476 | 804017 GD AN | 1,145.39 |
| plus variable costs from Demand | | 37,639.53 |
| Merchandise Processing Fee - DJ467 | 804018 GD AN | 9,360.99 |
| WA/ID Off System Revenue | 483000/483600/483730 | (7,333,542.22) |
| Deferred Exchange Revenue | 495028 GD AN | (375,000.00) |
| Total Commodity Costs to be Allocated | | \$ 12,276,121.70 |
| ID Entitlement Penalty | 495000 GD ID | |
| WA Imbalance - DJ436 | 804000 GD WA | (290,560.80) |
| ID Imbalance - DJ436 | 804000 GD ID | (140,230.92) |
| Total Deferred Commodity Costs | | \$ 11,845,329.98 |
| Total Net Gas Costs | | \$ 13,996,265.68 |
| Total from DJ 430 Gas Costs | | 13,996,265.68 |
| Check | | - |

| 202102 | | Total System Cost | Demand Allocated to Washington | Demand Allocated to Idaho | Commodity Allocated to Washington | Commodity Allocated to Idaho |
|---|--|-------------------|--------------------------------|---------------------------|-----------------------------------|------------------------------|
| Expense Calculation | | | 68.81% | 31.19% | 67.25% | 32.75% |
| Total Current Demand Costs (excluding refund) | | \$ 2,150,935.70 | \$ 1,480,058.86 | \$ 670,876.84 | | |
| Total Commodity Costs to be Allocated | | 12,276,121.70 | | | 8,255,691.84 | 4,020,429.86 |
| Imbalance Cost Washington | | (290,560.80) | | | (290,560.80) | |
| Imbalance Cost Idaho | | (140,230.92) | | | | (140,230.92) |
| Total Commodity Costs before refund | | \$ 11,845,329.98 | | | \$ 7,965,131.04 | \$ 3,880,198.94 |
| Total | | \$ 13,996,265.68 | \$ 1,480,058.86 | \$ 670,876.84 | \$ 7,965,131.04 | \$ 3,880,198.94 |
| 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 | 21,465,565 | 0.09822 | 2,108,347.79 | Schedule 101 | 10,870,325 | 0.08952 | 973,111.49 |
| Schedule 102 | 35,195 | 0.09822 | 3,456.85 | Schedule 111 | 3,329,528 | 0.08952 | 298,059.35 |
| Schedule 111 | 7,487,490 | 0.08835 | 661,519.74 | Schedule 112 | 1,188 | 0.08952 | 106.35 |
| Schedule 112 | 111,067 | 0.08835 | 9,812.77 | Schedule 131 | 0 | 0.08952 | - |
| Schedule 131 | 0 | 0.05640 | - | Schedule 132 | 0 | 0.08952 | - |
| Schedule 132 | 65,536 | 0.05640 | 3,696.23 | Total Demand | 14,201,041 | | \$ 1,271,277.19 |
| Schedule 146 | 3,541,847 | 0.00054 | 1,912.60 | | 14,201,041 | | 0.08952 |
| Total Demand | 32,706,700 | | \$ 2,788,745.99 | | | | - check |
| | 32,706,700 | | 0.08527 | | | | - check |
| | - | | check | | | | - check |
| COMMODITY | | | | COMMODITY | | | |
| Schedule 101 | 21,465,565 | 0.16167 | 3,470,337.89 | Schedule 101 | 10,870,325 | 0.16148 | 1,755,340.08 |
| Schedule 102 | 35,195 | 0.16167 | 5,689.98 | Schedule 111 | 3,329,528 | 0.16148 | 537,652.18 |
| Schedule 111 | 7,487,490 | 0.16167 | 1,210,502.51 | Schedule 112 | 1,188 | 0.16148 | 191.84 |
| Schedule 112 | 111,067 | 0.16167 | 17,956.20 | Schedule 131 | 0 | 0.16148 | - |
| Schedule 131 | 0 | 0.16167 | - | Schedule 132 | 0 | 0.16148 | - |
| Schedule 132 | 65,536 | 0.16167 | 10,595.21 | Total Commodity | 14,201,041 | | \$ 2,293,184.10 |
| Total Commodity | 29,164,853 | | \$ 4,715,081.78 | | 14,201,041 | | 0.16148 |
| | 29,164,853 | | 0.16167 | | | | - check |
| | - | | check | | | | - check |

| Washington Commodity | | Washington Demand | | Idaho Commodity | | Idaho Demand | |
|---|------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------|--|
| Total Deferral Expenses from above | \$ 7,965,131.04 | \$ 1,480,058.86 | \$ 3,880,198.94 | \$ 670,876.84 | \$ 13,996,265.68 | \$ (11,068,289.06) | |
| PGA Deferral Revenue from above | \$ (4,715,081.78) | \$ (2,788,745.99) | \$ (2,293,184.10) | \$ (1,271,277.19) | \$ (1,068,289.06) | | |
| Adjustments | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Amount to be Deferred | \$ 3,250,049.26 | \$ (1,308,687.13) | \$ 1,587,014.84 | \$ (600,400.35) | \$ 2,927,976.62 | | |
| (overcollected)/undercollected (rebate)/surcharge | | | | | | | |
| WA Total | | 1,941,362.13 | | ID Total | 986,614.49 | | |

| JET Entry | |
|--------------|--------------|
| Debits | Credits |
| 3,615,827.42 | 3,615,827.42 |

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 | (999,620.12) | (1,941,283.75) |
| 202103 | | - | | | | - | - | | |
| 202104 | | - | | | | - | - | | |
| 202105 | | - | | | | - | - | | |
| 202106 | | - | | | | - | - | | |
| 202107 | | - | | | | - | - | | |
| 202108 | | - | | | | - | - | | |
| 202109 | | - | | | | - | - | | |
| 202110 | | - | | | | - | - | | |
| 202111 | | - | | | | - | - | | |
| 202112 | | - | | | | - | - | | |

- 3,250,049.26 (1,308,687.13) (78.38) THIS ROW USED TO CALC JET ENTRY
D A B C

202102 UPDATE DATE MONTHLY TO CALC JET ENTRY

| JET ENTRY: | DR | CR | |
|------------------|--------------|--------------|-------|
| Interest Income | 419600.GD.WA | | C |
| Interest Expense | 431600.GD.WA | 78.38 | C |
| Demand+Comm Def | 191010.GD.WA | 1,941,283.75 | A+B+C |
| Deferral Expense | 805120.GD.WA | 1,941,362.13 | (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 | 1,579,985.53 | (155,747.65) |
| 202103 | | - | - | | | | - | | | - | - | - | | |
| 202104 | | - | - | | | | - | | | - | - | - | | |
| 202105 | | - | - | | | | - | | | - | - | - | | |
| 202106 | | - | - | | | | - | | | - | - | - | | |
| 202107 | | - | - | | | | - | | | - | - | - | | |
| 202108 | | - | - | | | | - | | | - | - | - | | |
| 202109 | | - | - | | | | - | | | - | - | - | | |
| 202110 | | - | - | | | | - | | | - | - | - | | |
| 202111 | | - | - | | | pro-rated | | | pro-rated | | - | - | | |
| 202112 | | - | - | | | pro-rated | | | pro-rated | | - | - | | |

-
C
150,290.31
A
973.37
A
4,483.96
B
THIS ROW USED TO CALC JET ENTRY

202102 UPDATE DATE MONTHLY TO CALC JET ENTRY

| JET ENTRY: | DR | CR |
|------------------|--------------|------------|
| Interest Income | 419600.GD.WA | 4,483.96 |
| Interest Expense | 431600.GD.WA | |
| Amortization | 191000.GD.WA | 155,747.65 |
| Amort Expense | 805110.GD.WA | 151,263.69 |

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

| | | |
|--------------|--|--|
| 191000.GD.WA | | |
| 805110.GD.WA | | |

| Washington/Idaho/Oregon Gas Costs | | Feb-21 | |
|---|-------------------------|-------------------------------------|------------------------------|
| | GL Account | AN | |
| Nucleus Storage | | | |
| AN JP 408 Injections | 808200 GD AN | \$ - | |
| AN JP 408 Withdrawals | 808100 GD AN | \$ 3,115,249.75 | |
| Total AN JP | 164100 GD AN | \$ 3,115,249.75 | |
| Clay Basin (QUESTAA) Injections | 808200 GD AN / OR | \$ (23,387.44) | |
| Clay Basin (QUESTAA) Withdrawals | 808100 GD AN / OR | \$ - | |
| Total Clay Basin | 164115 GD AA / OR | \$ (23,387.44) | |
| 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 | | \$ 3,091,862.31 | |
| NUCUT PURCHASES (GL Estimate Report) | | | |
| Commodity Purchases | 804000 GD AN / OR | \$ 13,996,766.29 | Includes Oracle entries |
| Fixed Demand and Capacity Releases | 804001 GD AN / OR | \$ 2,150,935.70 | Includes Oracle entries |
| Variable Demand (Transport) Costs | 804002 GD AN / OR | \$ 37,639.53 | |
| Hedge Activity | 804010 GD AN / OR | \$ 38,370.33 | |
| Financial Settlements | 804600 GD AN / OR | \$ (910,355.25) | |
| Intraco Purchase from Thermal | 804730 GD AN / OR | \$ 3,764,952.68 | |
| Cochrane Credit | 811000 GD AN / OR | \$ (84,540.02) | |
| Information from other journals -Deferred Costs: | | | |
| WA Imbalance from DJ 436 | 804000 GD WA | \$ (290,560.80) | |
| ID Imbalance from DJ 436 | 804000 GD ID | \$ (140,230.92) | |
| 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 | \$ 27,532.30 | |
| Mizuho Journal DJ 476 | 804017 GD AN / OR | \$ 4,929.37 | |
| Wells Fargo Journal DJ 476 | 804017 GD AN / OR | \$ 1,145.39 | |
| Merchandise Processing Fee DJ 467 | 804018 GD AN / OR | \$ 9,360.99 | |
| WA/ID/OR Sales for Resale Physical and Bookout -From GSALES | 483000/483600/483730 | \$ (7,333,542.22) | |
| 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 | | \$ 13,996,265.68 | Tie to Deferral Entry |
| 483600 GD AN / OR | \$ 2,337,208.43 | Input fr GLE Sales | |
| 483000 GD AN / OR | \$ (6,069,289.71) | Input fr GLE Sales & Oracle entries | |
| 483730 GD AN / OR | \$ (3,601,460.94) | Input fr GLE Sales | |
| | (7,333,542.22) | | |
| Total from GLE | \$ 22,085,631.57 | \$ (22,085,631.57) | |
| Total - NUC (GD / ALL) | \$ 22,085,631.57 | \$ (22,085,631.57) | |

Washington Sales Volumes

| February/21 Description | Schedule | February/21 Billed | January/21 Unbilled | February/21 Unbilled | February/21 Net Unbilled | Total | Notes |
|--|----------|-----------------------|------------------------|-------------------------|-----------------------------|-------------------|--|
| Schedule Sum for Commodity Deferral : | | | | | | | |
| Firm | 101 | 21,199,420 | 11,736,325 | 12,002,470 | 266,145 | 21,465,565 | |
| Firm | 102 | 34,095 | 18,227 | 19,327 | 1,100 | 35,195 | |
| Firm | 111 | 7,534,971 | 4,119,846 | 4,072,365 | (47,481) | 7,487,490 | |
| Firm | 112 | 114,376 | 68,144 | 64,835 | (3,309) | 111,067 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 65,536 | 0 | 0 | 0 | 65,536 | |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | |
| Total Retail Sales for GTI | | 28,948,398 | 15,942,542 | 16,158,997 | 216,455 | 29,164,853 | Total retail sales for PGA commodity deferral, includes interruptible rate schedules |
| Total 146 Transportation Sales | | | | | | | |
| | 146 | 3,218,284 | 3,218,284 | 3,541,847 | 323,563 | 3,541,847 | |
| Total 146 Transportation Sales | | 3,218,284 | 3,218,284 | 3,541,847 | 323,563 | 3,541,847 | |
| Total 147 & 148 Transportation Sales | | | | | | | |
| | 147 | 59,520 | 0 | 0 | 0 | 59,520 | |
| | 148 | 4,182,623 | 4,182,623 | 3,832,079 | (350,544) | 3,832,079 | |
| Total 147 & 148 Transportation Sales | | 4,242,143 | 4,182,623 | 3,832,079 | (350,544) | 3,891,599 | |
| Total sales | | 36,408,825 | 23,343,449 | 23,532,923 | 189,474 | 36,598,299 | |
| Schedule Sum for Demand Deferral: | | | | | | | |
| Firm | 101 | 21,199,420 | 11,736,325 | 12,002,470 | 266,145 | 21,465,565 | |
| Firm | 102 | 34,095 | 18,227 | 19,327 | 1,100 | 35,195 | |
| Firm | 111 | 7,534,971 | 4,119,846 | 4,072,365 | (47,481) | 7,487,490 | |
| Firm | 112 | 114,376 | 68,144 | 64,835 | (3,309) | 111,067 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 65,536 | 0 | 0 | 0 | 65,536 | |
| Transportation | 146 | 3,218,284 | 3,218,284 | 3,541,847 | 323,563 | 3,541,847 | |
| | | 32,166,682 | 19,160,826 | 19,700,844 | 540,018 | 32,706,700 | Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation |
| Schedule Sum for Commodity and Demand Amortization: | | | | | | | |
| Firm | 101 | 21,199,420 | 11,736,325 | 12,002,470 | 266,145 | 21,465,565 | Sales for Decoupling amortization |
| Firm | 102 | 34,095 | 18,227 | 19,327 | 1,100 | 35,195 | |
| Firm | 111 | 7,534,971 | 4,119,846 | 4,072,365 | (47,481) | 7,487,490 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | Special amortization rate |
| Transportation | 146 | 3,218,284 | 3,218,284 | 3,541,847 | 323,563 | 3,541,847 | |
| | | 31,986,770 | 19,092,682 | 19,636,009 | 543,327 | 32,530,097 | Volumes for PGA Commodity & Demand Amortization |
| Firm | 112 | 114,376 | 68,144 | 64,835 | (3,309) | 111,067 | Annual lump sum amortization |
| Interruptible | 132 | 65,536 | 0 | 0 | 0 | 65,536 | Annual lump sum amortization |
| Total Firm Sales | | 28,882,862 | 15,942,542 | 16,158,997 | 216,455 | 29,099,317 | |
| Total Interruptible Sales | | 65,536 | 0 | 0 | 0 | 65,536 | |
| Total Transportation Sales (Schedule 146) | | 3,218,284 | 3,218,284 | 3,541,847 | 323,563 | 3,541,847 | |
| Total Transportation Sales (Schedule 147 & 148) | | 4,242,143 | 4,182,623 | 3,832,079 | (350,544) | 3,891,599 | |
| Check total sales | | 36,408,825 | 23,343,449 | 23,532,923 | 189,474 | 36,598,299 | |
| | | 36,408,825 | 23,343,449 | 23,532,923 | | 36,598,299 | |

| 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 |
| <hr/> | | | | | | | |
| 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 |