

**Avista Corp.**

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May 26, 2021

State of Idaho  
Idaho Public Utilities Commission  
11331 W. Chinden Blvd., Bldg 8 Suite 201-A  
Boise, Idaho 83714

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of April 2021. This information is submitted in compliance with Order Number 34825 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-20-04). This report is being filed in electronic format only per approval from the filing center.

For the month of April, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$88,603. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$102,252. The year to date balance in the deferral account (including both commodity and demand) is a surcharge of \$463,758 (including interest). The amount of amortization recorded for the month is \$245,292 for a total surcharge balance of \$3,323,827 (including interest).

If you have any questions regarding this information, please feel free to contact Marcus Garbarino via email at [marcus.garbarino@avistacorp.com](mailto:marcus.garbarino@avistacorp.com) or via telephone at (509) 495-2567. Thank you!

Sincerely,

*/s/Joe Miller*

Joe Miller  
Senior Manager of Rates and Tariffs  
Regulatory Affairs

Enclosures

**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
<b>Totals:</b>						<b>957,551.88</b>	<b>957,551.88</b>	

**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.

**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: 202104  
Last Update: 05/06/2021 9:25 AM  
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	WASHINGTON		IDAHO	
			System Cost	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				
<b>Total Demand Costs</b>			<b>\$ 2,239,146.20</b>				
less variable costs charged to Commodity			(22,092.66)				
<b>Total Current Demand Costs</b>			<b>\$ 2,217,053.54</b>	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				
<b>Total Commodity Costs to be Allocated</b>			<b>\$ 3,585,225.95</b>		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)
<b>Total Commodity Costs</b>			<b>\$ 3,438,796.13</b>				
<b>Total Demand and Commodity</b>			<b>\$ 5,655,849.67</b>	\$ 1,525,554.54	\$ 2,287,284.45	\$ 691,499.00	\$ 1,151,511.68

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
<b>DEMAND</b>				<b>DEMAND</b>			
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	<b>Total Demand</b>	<b>6,582,296</b>		<b>\$ 589,247.14</b>
Schedule 146	2,574,153	0.00054	1,390.04		<b>6,582,296</b>		
<b>Total Demand</b>	<b>15,677,190</b>		<b>\$ 1,244,720.76</b>				
							check
<b>COMMODITY</b>				<b>COMMODITY</b>			
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	<b>Total Commodity</b>	<b>6,582,296</b>		<b>\$ 1,062,909.16</b>
<b>Total Commodity</b>	<b>13,103,037</b>		<b>\$ 2,118,367.99</b>		<b>6,582,296</b>		
							check
<b>Deferral Calculation</b>				<b>Deferral Calculation</b>			
	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)			-
<b>Total Deferred</b>	<b>\$ 280,833.78</b>	<b>\$ 168,916.46</b>	<b>\$ 102,251.86</b>	<b>\$ 88,602.52</b>			
	<b>WA Total</b>	449,750.24	<b>ID Total</b>	190,854.38			

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
202001	2.00%	-	(324,606.52)	228,016.72	(482,155.36)	(752.79)	(579,497.95)	(579,497.95)	(0.00)
202002	2.00%	-	(579,497.95)	174,211.94	(425,223.19)	(1,175.01)	(831,684.21)	(831,684.21)	0.00
202003	2.00%	-	(831,684.21)	428,261.75	(271,441.84)	(1,255.46)	(676,119.77)	(676,119.77)	(0.00)
202004	2.00%	-	(676,119.77)	(149,619.75)	68,475.73	(1,194.49)	(758,458.28)	(758,458.28)	(0.00)
202005	2.00%	-	(758,458.28)	(170,196.65)	329,951.02	(1,130.97)	(599,834.88)	(599,834.88)	(0.00)
202006	2.00%	-	(599,834.88)	(133,078.72)	366,411.87	(805.28)	(367,307.00)	(367,307.01)	(0.01)
202007	2.00%	-	(367,307.00)	(142,122.03)	490,251.29	(322.07)	(19,499.81)	(19,499.81)	(0.00)
202008	2.00%	-	(19,499.81)	(266,284.58)	493,560.45	156.90	207,932.97	207,932.97	0.00
202009	2.00%	-	207,932.97	(227,907.89)	415,239.09	502.66	395,766.84	395,766.84	0.00
202010	2.00%	-	395,766.84	(82,798.15)	12,137.97	600.73	325,707.38	325,707.39	0.01
202011	2.00%	(325,707.38)	-	113,721.42	(257,048.19)	(119.44)	(143,446.20)	(143,446.20)	(0.00)
202012	2.00%	-	(143,446.20)	438,861.80	(478,476.11)	(272.09)	(183,332.60)	(183,332.60)	0.00
202101	1.00%	-	(183,332.60)	366,652.00	(512,323.13)	(213.47)	(329,217.20)	(329,217.20)	0.00
202102	1.00%	-	(329,217.20)	1,586,993.68	(600,400.35)	136.73	657,512.86	657,534.03	21.17
202103	1.00%	-	657,512.86	(194,092.67)	(191,210.93)	387.38	272,596.64	272,707.10	110.46
202104	1.00%	-	272,596.64	88,602.52	102,251.86	306.69	463,757.71	272,707.10	(191,050.61)
202105		-				-	-		
202106		-				-	-		
202107		-				-	-		
202108		-				-	-		
202109		-				-	-		
202110		-				-	-		
202111		-				-	-		
202112		-				-	-		

- 88,602.52 102,251.86 306.69 THIS ROW USED TO CALC JET ENTRY  
 D A B C

202104 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		306.69 C
Interest Expense	431600.GD.ID		C
Demand+Comm Def	191010.GD.ID	191,161.07	A+B+C
Deferral Expense	805120.GD.ID		(A+B)

0.00 check s/b 0

NOVEMBER ENTRY TO XFER 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
202001	2.00%	-	-	(1,883,249.28)	9,871,600	0.03604	355,772.46	3,247,879	0.03604	117,053.56	(2,744.73)	(1,413,167.98)	(1,406,983.95)	6,184.03
202002	2.00%	-	-	(1,413,167.98)	9,052,000	0.03604	326,234.08	2,971,899	0.03604	107,107.24	(1,994.16)	(981,820.82)	(975,626.49)	6,194.33
202003	2.00%	-	-	(981,820.82)	7,773,497	0.03604	280,156.83	2,732,609	0.03604	98,483.23	(1,320.83)	(604,501.59)	(599,158.36)	5,343.23
202004	2.00%	-	-	(604,501.59)	5,024,136	0.03604	181,069.86	1,669,164	0.03604	60,156.67	(806.48)	(364,081.54)	(358,729.41)	5,352.13
202005	2.00%	-	-	(364,081.54)	2,757,628	0.03604	99,384.91	1,225,202	0.03604	44,156.28	(487.18)	(221,027.53)	(215,666.48)	5,361.05
202006	2.00%	-	-	(221,027.53)	1,756,365	0.03604	63,299.39	1,525,556	0.03604	54,981.04	(269.81)	(103,016.90)	(97,646.93)	5,369.97
202007	2.00%	-	-	(103,016.90)	1,394,760	0.03604	50,267.15	787,141	0.03604	28,368.56	(106.17)	(24,487.36)	(19,108.44)	5,378.92
202008	2.00%	-	-	(24,487.36)	1,094,753	0.03604	39,454.90	1,122,105	0.03604	40,440.66	25.77	55,433.97	60,821.85	5,387.88
202009	2.00%	-	-	55,433.97	1,424,908	0.03604	51,353.68	1,292,034	0.03604	46,564.91	173.99	153,526.55	153,526.49	(0.06)
202010	2.00%	-	-	153,526.55	5,103,355	0.03604	183,924.91	2,385,498	0.03604	85,973.35	480.79	423,905.60	423,905.54	(0.06)
202011	2.00%	325,707.38	(1,998.87)	747,614.11	8,733,854	pro-rated	326,085.00	2,224,479	pro-rated	83,799.00	1,587.59	1,159,085.64	1,159,085.64	(0.00)
202012	2.00%	-	-	1,159,085.64	10,204,231	pro-rated	380,777.00	3,153,378	pro-rated	117,649.00	2,347.16	1,659,858.80	1,659,858.80	(0.00)
202101	1.00%	-	-	1,659,858.80	10,486,334	0.03732	391,349.98	3,100,340	0.03732	115,704.69	1,594.49	2,168,507.97	2,168,507.96	(0.01)
202102	1.00%	-	-	2,168,507.97	10,870,325	0.03732	405,680.53	3,329,528	0.03732	124,257.98	2,027.90	2,700,474.38	2,700,474.37	(0.01)
202103	1.00%	-	-	2,700,474.38	7,153,037	0.03732	266,951.34	2,841,316	0.03732	106,037.91	2,405.81	3,075,869.45	3,075,869.43	(0.02)
202104	1.00%	-	-	3,075,869.45	4,746,418	0.03732	177,136.32	1,826,242	0.03732	68,155.35	2,665.43	3,323,826.55	3,075,869.43	(247,957.12)
202105		-	-				-			-	-	-		
202106		-	-				-			-	-	-		
202107		-	-				-			-	-	-		
202108		-	-				-			-	-	-		
202109		-	-				-			-	-	-		
202110		-	-				-			-	-	-		
202111		-	-			pro-rated			pro-rated		-	-		
202112		-	-			pro-rated			pro-rated		-	-		
				-	177,136.32				68,155.35				2,665.43 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.ID		2,665.43	B
Interest Expense	431600.GD.ID			(B)
Amortization	191000.GD.ID	247,957.10		A+B
Amort Expense	805110.GD.ID		245,291.67	A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.ID			C
805110.GD.ID		-	

	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
<b>202101 Total Deferral Expenses</b>	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	-	-
<b>202101 PGA Deferral Revenue</b>	(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	-	-
<b>202101 Total Deferred</b>	<b>759,776.25</b>	<b>(1,158,080.33)</b>	<b>366,652.00</b>	<b>(512,323.13)</b>	<b>759,776.25</b>	<b>(1,158,080.32)</b>	<b>366,652.00</b>	<b>(512,323.13)</b>				
<b>202102 Total Deferral Expenses</b>	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)
<b>202102 PGA Deferral Revenue</b>	(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)	-	-	-	-
<b>202102 Total Deferred</b>	<b>3,250,049.26</b>	<b>(1,308,687.13)</b>	<b>1,587,014.84</b>	<b>(600,400.35)</b>	<b>3,250,005.82</b>	<b>(1,308,687.14)</b>	<b>1,586,993.68</b>	<b>(600,400.35)</b>				
<b>202103 Total Deferral Expenses</b>	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
<b>202103 PGA Deferral Revenue</b>	(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)	-	-	-	-
<b>202103 Total Deferred</b>	<b>(476,953.43)</b>	<b>(528,059.48)</b>	<b>(194,003.44)</b>	<b>(191,210.94)</b>	<b>(477,149.38)</b>	<b>(528,059.47)</b>	<b>(194,092.67)</b>	<b>(191,210.93)</b>				
<b>TOTAL DEFERRAL EXP</b>	<b>16,387,677.52</b>	<b>4,585,438.41</b>	<b>7,860,996.91</b>	<b>2,078,474.41</b>	<b>16,387,438.13</b>	<b>4,585,438.41</b>	<b>7,860,886.52</b>	<b>2,078,474.41</b>	<b>(239.39)</b>	<b>0.00</b>	<b>(110.39)</b>	<b>-</b>
<b>TOTAL DEFERRAL REV</b>	<b>(12,854,805.43)</b>	<b>(7,580,265.35)</b>	<b>(6,101,333.51)</b>	<b>(3,382,408.82)</b>	<b>(12,854,805.44)</b>	<b>(7,580,265.34)</b>	<b>(6,101,333.51)</b>	<b>(3,382,408.82)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEFERRED</b>	<b>3,532,872.08</b>	<b>(2,994,826.94)</b>	<b>1,759,663.40</b>	<b>(1,303,934.41)</b>	<b>3,532,632.69</b>	<b>(2,994,826.93)</b>	<b>1,759,553.01</b>	<b>(1,303,934.41)</b>	<b>(239.39)</b>	<b>0.01</b>	<b>(110.39)</b>	<b>-</b>
<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

IDAHO

			Originally Recorded	Should Have Recorded	Adjustment Needed
202101	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-
202101	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	213.47	213.47	-
202101	CURR UNRECOV PGA DEFERRED	191010 GD ID	(145,884.60)	(145,884.60)	-
202101	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	145,671.13	145,671.13	-
202101	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(1,594.49)	(1,594.49)	-
202101	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	-	-	-
202101	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	508,649.16	508,649.16	-
202101	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(507,054.67)	(507,054.67)	-
			-	-	-
202102	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(136.74)	(136.73)	0.01
202102	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	-	-	-
202102	CURR UNRECOV PGA DEFERRED	191010 GD ID	986,751.23	986,730.06	(21.17)
202102	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(986,614.49)	(986,593.33)	21.16
202102	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(2,027.90)	(2,027.90)	-
202102	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	-	-	-
202102	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	531,966.41	531,966.41	-
202102	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(529,938.51)	(529,938.51)	-
			-	-	-
202103	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(387.44)	(387.38)	0.06
202103	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	-	-	-
202103	CURR UNRECOV PGA DEFERRED	191010 GD ID	(384,826.93)	(384,916.22)	(89.29)
202103	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	385,214.37	385,303.60	89.23
202103	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(2,405.81)	(2,405.81)	-
202103	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	-	-	-
202103	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	375,395.06	375,395.06	-
202103	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(372,989.25)	(372,989.25)	-
			-	-	-
2021 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(524.18)	(524.11)	0.07
2021 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	213.47	213.47	-
2021 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD ID	456,039.70	455,929.24	(110.46)
2021 TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(455,728.99)	(455,618.60)	110.39
2021 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(6,028.20)	(6,028.20)	-
2021 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	-	-	-
2021 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	1,416,010.63	1,416,010.63	-
2021 TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(1,409,982.43)	(1,409,982.43)	-
			-	-	-



**Idaho Sales Volumes**

**Consolidated Volumes**

<b>April/21</b>	<b>Schedule</b>	<b>April/21</b>	<b>March/21</b>	<b>April/21</b>	<b>April/21</b>	<b>Total</b>	<b>Notes</b>
<b>Description</b>		<b>Billed</b>	<b>Unbilled</b>	<b>Unbilled</b>	<b>Net Unbilled</b>		
<b>Schedule Summary for Commodity Deferral :</b>							
Firm	101	6,151,675	3,361,045	1,955,788	(1,405,257)	4,746,418	
Firm	111	2,260,857	1,097,348	662,733	(434,615)	1,826,242	
Firm	112	9,636	0	0	0	9,636	
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	
<b>Total Retail Sales for GTI</b>		8,422,168	4,458,393	2,618,521	(1,839,872)	6,582,296	<b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b>
Transportation	146	393,628	393,628	297,828	(95,800)	297,828	
Transportation	147	99,109	99,109	92,244	(6,865)	92,244	
Transportation	159	3,815,000	0	0	0	3,815,000	
Transportation	169	0	0	0	0	0	
<b>Total transportation</b>		4,307,737	492,737	390,072	(102,665)	4,205,072	
<b>Total sales</b>		<b>12,729,905</b>	<b>4,951,130</b>	<b>3,008,593</b>	<b>(1,942,537)</b>	<b>10,787,368</b>	
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	6,151,675	3,361,045	1,955,788	(1,405,257)	4,746,418	
Firm	111	2,260,857	1,097,348	662,733	(434,615)	1,826,242	
Firm	112	9,636	0	0	0	9,636	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
<b>Total Firm Sales</b>		8,422,168	4,458,393	2,618,521	(1,839,872)	6,582,296	<b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b>
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	6,151,675	3,361,045	1,955,788	(1,405,257)	4,746,418	
Firm	111	2,260,857	1,097,348	662,733	(434,615)	1,826,242	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		8,412,532	4,458,393	2,618,521	(1,839,872)	6,572,660	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	9,636	0	0	0	9,636	Annual lump sum amortization
Firm	131	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	0	0	0	0	0	Annual lump sum amortization
<b>Total Firm Sales</b>		8,422,168	4,458,393	2,618,521	(1,839,872)	6,582,296	
<b>Total Interruptible Sales</b>		0	0	0	0	0	
<b>Total Transportation Sales (Schedule 146 - 169)</b>		4,307,737	492,737	390,072	(102,665)	4,205,072	
<b>Check total sales</b>		<b>12,729,905</b>	<b>4,951,130</b>	<b>3,008,593</b>	<b>(1,942,537)</b>	<b>10,787,368</b>	
		<b>12,729,905</b>	<b>4,951,130</b>	<b>3,008,593</b>		<b>10,787,368</b>	

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		
<b>WASHINGTON INTEREST RATE:</b>							
FERC Natural Gas Interest Rate <a href="https://ferc.gov/enforcement-legal/enforcement/interest-rates">https://ferc.gov/enforcement-legal/enforcement/interest-rates</a>						<b>3.25%</b>	UPDATED QUARTERLY  Updated for Q2'21 - DONE
<b>WASHINGTON DEFERRAL RATES:</b>							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.15284	<b>\$0.16167</b>		Changes annually with PGA filing
Demand Rates	191010 GD WA	101/102	Debit	\$0.09651	<b>\$0.09822</b>		Changes annually with PGA filing
		111/112	Debit	\$0.08727	<b>\$0.08835</b>		Changes annually with PGA filing
		131/132	Debit	\$0.05591	<b>\$0.05640</b>		Changes annually with PGA filing
		146/126/116	Debit	\$0.00054	<b>\$0.00054</b>		Changes annually with PGA filing
<b>WASHINGTON AMORTIZATION RATES:</b>							
Commodity & Demand (Sch 155)	191000 GD WA	101/102	<Credit>	(\$0.00409)	<b>\$0.00699</b>		Changes annually with PGA filing
		111	<Credit>	(\$0.01035)	<b>\$0.00013</b>		Changes annually with PGA filing
		131	<Credit>	\$0.00000	<b>\$0.00000</b>		Changes annually with PGA filing
		146	<Credit>	\$0.00000	<b>\$0.00000</b>		Changes annually with PGA filing
<b>IDAHO INTEREST RATE:</b>							
Customer Deposit Rate changes annually puc.idaho.gov (Year 2021 Order # 34866)						<b>1.00%</b>	UPDATED ANNUALLY IN JANUARY  Cheryl needs to know when this changes (emailed Cheryl new rate 1.15.21)
<b>IDAHO DEFERRAL RATES:</b>							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.15199	<b>\$0.16148</b>		Changes annually with PGA filing
Demand Rate	191010 GD ID	101/111/112	Debit	\$0.09295	<b>\$0.08952</b>		Changes annually with PGA filing
<b>IDAHO AMORTIZATION RATES:</b>							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.03604	<b>\$0.03732</b>		Changes annually with PGA filing
		111	Debit	\$0.03604	<b>\$0.03732</b>		Changes annually with PGA filing
		112	Debit	\$0.00000	<b>\$0.00000</b>		Changes annually with PGA filing
		146	Debit	\$0.00000	<b>\$0.00000</b>		Changes annually with PGA filing