## **Avista Corporation Journal Entry**

Printed 02/05/2020 at 3:50 PM

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: 202001

Last Update: 02/05/2020 3:49 PM

Approval Requested: 02/05/2020 3:50 PM

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.

Prepared by Keri Meister

Reviewed by

Approved for Entry Corporate Accounting use Only Date

Date

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Seq.		FERC /	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	4,473.34	0.00 Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	558,042.06 Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA 🗸	DL	553,568.72	0.00 Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DE	0.00	3,718.40 Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	156,522.84 Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	160,241.24	0.00 Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID _	DL	752.79 🗸	0.00 Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID 🖊	DL	0.00	254,891.43 Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	254,138.64	0.00 Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID .	DL	2,734.44 🗸	0.00 Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID ,	DL	470,091.58	0.00 Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID 🖊	DL	0.00	472,826.02 Amortization Expense
				7	otals:	1,446,000.75	1,446,000.75

Nashington/Idaho Gas Costs		202001
Demand (Transportation) Costs		
WP Fixed		3,621,735.46
NWP Variable		31,326.28
NWP Capacity Release		(2,265,180.23)
NWP Total (excluding Refund)	5	1,387,881.51
STN Fixed	4	210.567.21
STN Variable		9,012.79
3TN Capacity Release		(2,848.33)
Current Month Estimate	\$	216,731.67
C Energy Foothills Fixed		228,710.73
C Energy Foothills Variable		/
Foothills Total	\$	228,710.73
NOVA (AB System) Fixed		449,182.65
NOVA (AB System) Variable		
NOVA Total	\$	449,182.65
Spectra Westcoast Fixed		107,115.99
Spectra Westcoast Variable		(2,031.07)
Spectra Total	5	105,084.92
Questar Fixed		5,094.88
Questar Total	\$	5,094.88
NOVA Fixed charges		
Third party capacity release		2
Other Pipeline Fixed charges		3
Other Capacity Release credit		
Counterparty Invoice Total		4.74
Thermal Transport		*
ntracompany Transportation Optimization		
Total Demand Costs from Purchase Journals	804001/804002 GD AN \$	2,392,686.36
	0040011004002 GD /AIV	
ess variable costs charged to Commodity		(38,308.00)
ess variable costs charged to Commodity  Fotal Demand Costs to be Allocated	5	
Total Demand Costs to be Allocated		(38,308.00)
Total Demand Costs to be Allocated  Commodity Purchases (Natural Gas)	5	(38,308.00) 2,354,376.36
Fotal Demand Costs to be Allocated  Commodity Purchases (Natural Gas)  Commodity Physical	804000 GD AN	(38,308.00)
Fotal Demand Costs to be Allocated  Commodity Purchases (Natural Gas)  Commodity Physical  disc	804000 GD AN 804000 GD AN	(38,308 00) 2,354,375,36 10,478,070.12
Fotal Demand Costs to be Allocated  Commodity Purchases (Natural Gas)  Commodity Physical  Misc  Cochrane Credit	804000 GD AN 804000 GD AN 811000 GD AN	(38,308.00) 2,354,376.36 10,478,070.12 (30,385.64)
Fotal Demand Costs to be Allocated  Commodity Purchases (Natural Gas)  Commodity Physical  disc  Cochrane Credit  Financial Settlements	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN	(38,308.00) 2,354,376.36 10,478,070.12 (30,385.64) (500,504.75)
Fotal Demand Costs to be Allocated  Commodity Purchases (Natural Gas)  Commodity Physical  Misc  Cochrane Credit  Financial Settlements  Foreign Exchange Hedge Activity	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN 604010 GD AN	(38,308,00) 2,354,376,36 10,478,070,12 (30,385,64) (500,504,75) 116,900,62
Total Demand Costs to be Allocated  Commodity Purchases (Natural Gas)  Commodity Physical  disc  Cochrane Credit  Financial Settlements  Oreign Exchange Hedge Activity  Interco Purchase from Thermal	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN	(38,308.00) 2,354,378.36 10,478,070.12 (30,385.64) (500,504.75) 118,900.62 1,348,322.43
Total Demand Costs to be Allocated  Commodity Purchases (Natural Gas)  Commodity Physical  disc  Cochrane Credit  Financial Settlements  Foreign Exchange Hedge Activity  Interco Purchase from Thermal  Total Commodity Costs from Purchase Journals	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN 804600 GD AN 804730 GD AN	(38,308.00) 2,354,378.36 10,478,070.12 (30,385.64) (500,504.75) 116,900.62 1,348,322.43 11,412,402.78
Total Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Total Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN 604010 GD AN 804730 GD AN 808100/808200 GD AN	(38,308.00) 2,354,378.36 10,478,070.12 (30,385.64) (500,504.75) 118,900.62 1,348,322.43
Fotal Demand Costs to be Allocated  Commodity Purchases (Natural Gas) Commodity Physical disc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals SST	804000 GD AN 804000 GD AN 811000 GD AN 811000 GD AN 604010 GD AN 804730 GD AN 808100/808200 GD AN 808100/808200 GD AN	(38,308,00) 2,384,378,38 10,478,070,12 (30,385,64) (500,504,75) 116,900,62 1,348,322,43 11,412,402,78 3,914,143,21
Fotal Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals SST M Chemical Accrual	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN 804703 GD AN 804703 GD AN 808100/808200 GD AN 804000 GD AN 804000 GD AN	(38,308,00) 2,384,378,36 10,478,070,12 (30,385,64) (500,504,75) 116,900,62 1,348,322,43 11,412,402,78 3,914,143,21 7,000,00
Fotal Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (rijections)/Withdrawals SET M Chemical Accrual Broker Fees - DJ471	804000 GD AN 804000 GD AN 811000 GD AN 811000 GD AN 804000 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804000 GD AN 804017 GD AN	(38,308.00) 2,384,378.36 10,478,070.12 (30,385.64) (500,504.75) 118,900.62 1,348,322.43 11,412,402.78 3,914,143.21 7,000.00 18,454.84
Fotal Demand Costs to be Allocated  Commodity Purchases (Natural Gas) Commodity Physical disc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals SST M Chemical Accrual Froker Fees - DJ471 Mizuho Broker Fees	804000 GD AN 804000 GD AN 811000 GD AN 811000 GD AN 604010 GD AN 60410 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804000 GD AN 804007 GD AN 804017 GD AN 804017 GD AN	(38,308,00) 2,384,378,36 10,478,070.12 (30,385,64) (500,504,75) 119,900,62 1,348,322,43 11,412,402,78 3,914,143,21 7,000,00 18,454,84 2,978,03
Fotal Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals SST W Chemical Accrual Broker Fees - DJ471 Mizuho Broker Fees Wells Fargo Journal DJ 473	804000 GD AN 804000 GD AN 811000 GD AN 811000 GD AN 804000 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804000 GD AN 804017 GD AN	(38,308,00) 2,384,378,36 10,478,070,12 (30,385,64) (500,504,75) 116,900,62 1,348,322,43 11,412,402,78 3,914,143,21 7,000,00 18,454,84 2,978,03 3,620,94
Fotal Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (rijections)/Withdrawals SST A Chemical Accrual Broker Fees - DJ471 Mizuho Broker Fees Nells Fargo Journal DJ 473 Jus variable costs from Demand	804000 GD AN 804000 GD AN 811000 GD AN 811000 GD AN 804600 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804017 GD AN 804017 GD AN 804017 GD AN	(38,308.00) 2,384,378.36 10,478,070.12 (30,385.64) (500,504.75) 118,900.62 1,348,322.43 11,412,402.78 3,914,143.21 7,000.00 18,454.84 2,978.03 3,620.94 38,308.00
Fotal Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals SIGNER Fees - DJ471 Mizuh Broker Fees Nells Fargo Journal DJ 473 Jus variable costs from Demand Merchandise Processing Fee - DJ467	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN 804010 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804000 GD AN 804017 GD AN 804017 GD AN 804017 GD AN	(38,308,00) 2,354,378,36 10,478,070.12 (30,385,64) (500,504.75) 116,900.62 1,348,322.43 11,412,402.78 3,914,143.21 7,000.00 18,454,84 2,978,03 3,620.94 38,308.00 13,127.11
Total Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Cotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals SST SST Michael Accrual Broker Fees - DJ471 Mizuho Broker Fees Vells Fargo Journal DJ 473 July variable costs from Demand Merchandise Processing Fee - DJ467 MAID Off System Revenue	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN 804730 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804017 GD AN	(38,308,00) 2,384,378,36 10,478,070.12 (30,385,64) (500,504,75) 116,900,62 1,348,322,43 11,412,402,78 3,914,143,21 7,000,00 18,454,84 2,978,03 3,620,94 38,308,00 13,127,11 (8,070,626,08)
Fotal Demand Costs to be Allocated  Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (rijections)/Withdrawals SST M Chemical Accrual Froker Fees - DJ471 Mizuho Broker Fees  Wells Fargo Journal DJ 473 Jus variable costs from Demand Merchandise Processing Fee - DJ467 MAID Off System Revenue	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN 804010 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804000 GD AN 804017 GD AN 804017 GD AN 804017 GD AN	(38,308,00) 2,384,378,36 10,478,070.12 (30,385,64) (500,504,75) 119,900,62 1,348,322,43 11,412,402,78 3,914,143,21 7,000,00 18,454,84 2,978,03 3,620,94 38,308,00 13,127,11 (8,070,626,08) (375,000,00)
Fotal Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals SST M Chemical Accrual Broker Fees - DJ471 Mizuho Broker Fees Wells Fargo Journal DJ 473 Jus variable costs from Demand Merchandise Processing Fee - DJ467 NA/ID Off System Revenue Deferred Exchange Revenue Fotal Commodity Costs to be Allocated	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN 804703 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804018 GD AN	(38,308,00) 2,354,378,36 10,478,070,12 (30,385,64) (500,504,75) 116,900,62 1,348,322,43 11,412,402,78 3,914,143,21 7,000,00 18,454,84 2,978,03 3,620,94 38,308,00 13,127,11 (8,070,626,638) (375,000,00) 6,964,408,83
Fotal Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals SST M Chemical Accrual Broker Fees Vells Fargo Journal DJ 473 Solus variable costs from Demand Merchandise Processing Fee - DJ467 WAID Off System Revenue Deferred Exchange Revenue Fotal Commodity Costs to be Allocated M Imbalance - DJ438	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN 804730 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804018 GD AN 804018 GD AN	(38,308,00) 2,384,378,36 10,478,070.12 (30,385,64) (500,504,75) 116,900,62 1,348,322,43 11,412,402,78 3,914,143,21 7,000,00 18,454,84 2,978,03 3,620,94 38,308,00 13,127,11 (8,070,626,08) (375,000,00) 6,964,408,83 17,497,73
Fotal Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals SIGNER Fees - DJ471 Mizuh Broker Fees Nells Fargo Journal DJ 473 Jus variable costs from Demand Merchandise Processing Fee - DJ467	804000 GD AN 804000 GD AN 811000 GD AN 804600 GD AN 804703 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804018 GD AN	(38,308,00) 2,354,378,36 10,478,070.12 (30,385,64) (500,504,75) 118,900.62 1,348,322,43 11,412,402,78 3,914,143,21 7,000.00 18,454,84 2,978,03 3,020,94 38,308,00 13,127,11 (8,070,626,68) (375,000,00) 6,964,408,83
Fotal Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals Storage (Injections)/Withd	804000 GD AN 804000 GD AN 811000 GD AN 811000 GD AN 804600 GD AN 804703 GD AN 804703 GD AN 804000 GD AN 804000 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804017 GD AN 804018 GD AN 483000/483500/483730 495028 GD AN 804000 GD WA	(38,308,00) 2,384,378,36 10,478,070.12 (30,385,64) (500,504.75) 119,900,62 1,348,322,43 11,412,402.78 3,914,143,21 7,000,00 18,454,84 2,978,03 3,620,94 38,308,00 13,127,11 (8,070,626,08) (375,000,00) 6,964,408,83 17,497.73 8,200.72
Fotal Demand Costs to be Allocated Commodity Purchases (Natural Gas) Commodity Physical Misc Cochrane Credit Financial Settlements Foreign Exchange Hedge Activity Interco Purchase from Thermal Fotal Commodity Costs from Purchase Journals Storage (Injections)/Withdrawals Storage (Injections)/Withd	804000 GD AN 804000 GD AN 811000 GD AN 811000 GD AN 604010 GD AN 604010 GD AN 804730 GD AN 804000 GD AN 804000 GD AN 804017 GD AN	(38,308,00) 2,384,378,36  10,478,070.12  (30,385,64) (500,504,75) 116,900,62 1,348,322,43 11,412,402,78 3,914,143,21 7,000,00 18,454,84 2,978,03 3,620,94 38,308,00 13,127,11 (8,070,628,08) (375,000,00) 6,964,408,87,3 8,209,72 6,990,116,28

202001 Expense Calculation		Total System Cost	Demand Allocated to Washington		Demand Allocated to Idaho	Commodity Allocated to Washington		Commodity Allocated to Idaho
			68.68%		31.32%	68.21%	200	31,79%
Total Current Demand Costs (excluding refund)	\$	2,354,378.36	\$ 1,616,987.06	\$	737,391.30			
Fotal Commodity Costs to be Allocated mbalance Cost Washington mbalance Cost Idaho		6,964,408.83 17,497.73 8,209.72				4,750,423.26 17,497.73		2,213,985.57 8,209.72
Total Commodity Costs before refund	\$	6,990,116.28				\$ 4,767,920.99	5	2,222,195.29
Total	check \$	9,344,494.64	\$ 1,616,987.06	S	737,391.30	\$ 4,767,920.99	\$	2,222,195.29

	WAS	HINGTON				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	19,882,002	0.09651	1,918,812.01	Schedule 101	9,871,600	0.09295	917,565.2
	Schedule 102	20,223	0,09651	1,951.72	Schedule 111	3,247,879	0.09295	301,890.35
	Schedule 111	7,441,485	0.08727	649,416.65	Schedule 112	980	0.09295	91.0
	Schedule 112	18,232	0.08727	1,591,11	Schedule 121	0	NA	
	Schedule 121	176,036	0.08727	15,362.66	Schedule 122	0	NA	-
	Schedule 122	412,402	0.08727	35,990.32	Total Demand	13,120,459	A CORNEL	\$ 1,219,546.66
	Schedule 131	0	0.05591		SECOND SECOND SECOND	13,120,459		0.09295
	Schedule 132	199,430	0.05591	11,150.13	-		eck V	1,000
	Schedule 146	3,311,586	0.00054	1,788.26	_			
	<b>Total Demand</b>	31,461,376		\$ 2,636,062.86				
		31,461,376	heck	0.08379				
					COMMODITY			
	COMMODITY				Schedule 101	9,871,600	0.15199	1,500,384.4
	Schedule 101	19,882,002	0.15284	3,038,765.19		3,247,879	0.15199	493,645.1
	Schedule 102	20,223	0.15284	3,090.88	Schedule 112	980	0.15199	148.9
	Schedule 111	7,441,485	0.15284	1,137,353.51	Schedule 121	0	0.15199	140.0
	Schedule 112	18,232	0.15284	2,786.58	Schedule 122	o o	0.15199	- 5
	Schedule 121	176,038	0.15284	26,905.34	Schedule 131	0	0.15199	14
	Schedule 122	412,402	0.15284	63,031.52	Schedule 132	0	0.15199	
	Schedule 131	0	0.15284		Total Commodity	13,120,459		\$ 1,994,178.56
	Schedule 132	199,430	0.15284	30,480.88	Age -	13,120,459		0.1519
	<b>Total Commodity</b>	28,149,790	-	\$ 4,302,413.90			eck V	0.110.101
	DOD BY COLUMN SAME	28,149,790	./	0.15284	1 -	T 727		

#### **Deferral Calculation**

Total Deferral Expenses from above PGA Deferral Revenue from above Adjustments Amount to be Deferred (overcollected)/undercollected (rebate)/surcharge

	Washington Commodity	-	Washington Demand		Idaho Commodity	Idaho Demand		
\$	4,767,920.99	\$	1,616,987.06	\$	2,222,195.29	\$ 737,391,30	s	9,344,494.64
\$	(4,302,413.90)	\$	(2,636,062.86)	5	(1,994,178.56)	\$ (1,219,546.66)	S	(10,152,202.00)
\$	/	\$	/ .	\$	1 .	\$ / .		
\$	465,507.09	\$	(1,019,075.81)	\$	228,016.72	\$ V (482,155.36)		(807,707.36)
WA	Total		(553,568.72)		ID Total	(254, 138.64)		

#### Deferral Check OK

JET Entry	Credits
Debits	
1,446,000.74	1,446,000.74



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)	1
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%	* 1	(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)	818,163.25	15,719.75	3,409,727.15	3,844,456.24	434,729.09
201906	5.45%		3,409,727.15	(1,677,072.75)	1,035,638.28	14,029.25	2,782,321.93	3,833,773.49	1,051,451.56
201907	5.50%	4	2,782,321.93	(2,084,272.69)	1,097,771.35	10,491.58	1,806,312.18	2,862,582.88	1,056,270.70
201908	5.50%	4	1,806,312.18	(2,084,597.88)	1,090,214.00	6,000.13	817,928.43	1,879,040.38	1,061,111.95
201909	5.50%		817,928.43	(2,896,604.79)	822,291.11	(1,004.80)	(1,257,390.05)	(1,257,390.06)	(0.01)
201910	5.42%	:-	(1,257,390.05)	(678,463.68)	(250,377.66)	(7,776.85)	(2,194,008.24)	(2,194,008.27)	(0.03)
201911	5.42%	2,194,008.24	•	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)	(805,474.48)	558,042.06
202002		*	(1,363,516.54)			-	(1,363,516.54)	(000),174,401	330,042.00
202003		*	(1,363,516.54)				(1,363,516.54)		
202004			(1,363,516.54)			100	(1,363,516.54)		
202005		-	(1,363,516.54)				(1,363,516.54)		
202006		3	(1,363,516.54)				(1,363,516.54)		
202007		2	(1,363,516.54)				(1,363,516.54)		
202008			(1,363,516.54)				(1,363,516.54)		
202009		-	(1,363,516.54)				(1,363,516.54)		
202010		-	(1,363,516.54)				(1,363,516.54)		
202011			(1,363,516.54)			543	(1,363,516.54)		
202012			(1,363,516.54)				(1,363,516.54)		

Mar tab inadvertantly had plugged cells instead of calculated. Discovered and fixed in Sept

xferred 201807-201910 per PGA

202001 UPDATE DATE MONTHLY TO CALC JET ENTRY

A

	JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA			C
Interest Expense	431600.GD.WA	4,473.	34	c
Demand+Comm Def	191010.GD.WA		558,042.06	A+B+C
Deferral Expense	805120.GD.WA	553,568.7		(A+B)

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В

C

B

Avista Corporation State of Washington Recoverable Gas Costs Amortized Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	Beginning Balance	Annual Large Customer Refund	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)	8	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)	0.03
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)	0.0
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)	0.0
201905	5.45%		(505,685.66)	26	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%	2	1,207,650.14	2	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	0.0
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	0.0
201911	5.42%	(2,194,008.24)	1,173,998.00	121,937.23	17,329,466	pro-rated	(74,850.00)	6,504,463	pro-rated	(104,887.00)	195,352	pro-rated	(7,404.00)	5,155.31	1,113,949.54	1,113,949.54	(0.00
201912	5.42%	-	1,113,949.54		19,625,255	pro-rated	(73,778.00)	7,275,662	pro-rated	(63,487.00)	161,699	pro-rated	(1,668.00)	4,717.58	979,734.12	979,734.12	(0.0)
202001	4.96%		979,734.12		19,902,225	(0.00409)	(81,400.10)	7,441,465	(0.01035)	(77,019.16)	176,036	(0.01035)	(1,821.97)	3,718.40	823,211.29	979,734.12	156,522.83
202002			823,211.29				•		-11					-	823,211.29	575/765322	230/32210
202003			823,211.29				(6)						<u> </u>	14	823,211.29		
202004			823,211.29				365			-					823,211.29		
202005	75.1		823,211.29	-			(*)						2		823,211.29		
202006			823,211.29				383			2					823,211.29		
202007		+	823,211.29	31						Ē;					823,211.29		
202008		* (	823,211.29												823,211.29		
202009			823,211.29				(4)								823,211.29		
202010			823,211.29												823,211.29		
202011			823,211.29			pro-rated			pro-rated			pro-rated			823,211.29		
202012		2	823,211.29	-		pro-rated			pro-rated			pro-rated			823,211.29		

202001 UPDATE DATE MONTHLY TO CALC JET ENTRY

	JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		3,718.40	В
Interest Expense	431600.GD.WA			(B)
Amortization	191000.GD.WA		156,522.84	A+B
Amort Expense	805110.GD.WA	160,241.24	4	A

C

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WA PGA January 2020

ry 2020 Page: 7 6 of 12 Print Date: 02/05/20 08:04:08 AM Database: NUCUT arpgasbyglest

Accounting Month: 202001
Direction: ALL
Service Code: GD
Strategy: ALL
Jurisdiction: AN
Deal Type: ALL
Counter Party: ALL
Exclude Intra-Co Heat Rate: Y
Deal Number Exclusions: N

	SUMMARY - P	URCHASE - FINANCIAL
DEBIT AMOUNT	CREDIT AMOUNT ACCOUNT	DESCRIPTION
	✓ (\$500,504.75) ✓ 001-804600-GD-AN	-DL Gas Financial Derivatives AN
\$145,410.98	001-134122-ZZ-ZZ-	OL Other Special Deposits - Mizuho
\$355,093.77	001-134123-ZZ-ZZ-	DL Other Special Deposits - Wells

	S	UMMARY - PURCH	ASE - PHYSICAL
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
<b>/</b> \$10,478,070.12	1/	001-804000-GD-AN-DL	Physical Gas Purchase LDC AN
\$2,354,378.36	V	001-804001-GD-AN-DL	Gas Transportation AN
\$38,308.00	/	001-804002-GD-AN-DL	Variable Transport Charges AN
× \$116,900.62	✓	001-804010-GD-AN-DL	Gas Cost - FX Hedge AN
\$1,348,322.43		001-804730-GD-AN-DL	Intra-company Gas Purchases AN
	(\$30,385.64)	001-811000-GD-AN-DL	Gas Used for Product Extraction AN
	(\$59,349.24)	001-175745-ZZ-ZZ-DL	Deriv Inst Asset - FX Hedge
	(\$14,188,693.27)	001-232130-ZZ-ZZ-DL	A/P Avista Utilities LDC Gas
	(\$57,551.38)	001-244745-ZZ-ZZ-DL	Deriv Instr Liab - FX Hedge

	S	UMMARY - PURCH	ASE - STORAGE	
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION	
\$4,267,253.61	V	001-808100-GD-AN-DL	Gas Storage Withdrawal AN	
	× (\$353,110.41)	001-808200-GD-AN-DL	Gas Storage Injection AN	
	(\$3,929,098.79)	001-164100-GD-AN-DL	Gas Storage Inventory WA/ID	
\$14,955.59		001-164115-GD-AA-DL	Questar Gas Storage Inventory AA	



WA PGA January 2020

7 of 12 Print Date: 02/05/20 08:04:08 AM Database: NUCUT

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Accounting Month: 202001 Direction: ALL Service Code: GD

Strategy: ALL
Jurisdiction: AN
Deal Type: ALL
Counter Party: ALL

Exclude Intra-Co Heat Rate: Y
Deal Number Exclusions: N

	S	SUMMARY - SALE -	FINANCIAL
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
\$707,278.06	Į.	001-483600-GD-AN-DL	Gas Sales for Resale Financial AN
\$119,119.95	No.	001-134122-ZZ-ZZ-DL	Other Special Deposits - Mizuho
	(\$826,398.01)	001-134123-ZZ-ZZ-DL	Other Special Deposits - Wells

SUMMARY - SALE - PHYSICAL					
EBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION		
	(\$5,504,996.25)	✓ 001-483000-GD-AN-DL	Physical Gas Sales AN		
	(\$3,272,907.89)	001-483730-GD-AN-DL	Intra-company Gas Sales AN		
	(\$375,000.00)	001-495028-GD-AN-DL	Deferred Exchange Reservation Fee		
\$8,777,904.14		001-142600-ZZ-ZZ-DL	A/R LDC Gas Sales for Resale		
\$375,000.00		001-253028-GD-AN-DL	Reg Liability Deferred Gas Exchange		

iD						
REVENUE CLASS				VOLUME	DEBIT	CREDIT
Al - LDC Financial - Wells Fargo - AN	134123	ZZ	ZZ		.00	(826,398.01
AI - LDC Financial - Wells Fargo - AN	483600	GD	AN		826,398.01	.00
AM - LDC Financial - Mizuho - AN	134122	ZZ	ZZ		119,119.95	.00
AM - LDC Financial - Mizuho - AN	483600	GD	AN		.00	(119,119.95
GE - Gas Exchange	253028	GD	AN		375,000.00	.00
GE - Gas Exchange	495028	GD	AN		.00	(375,000.00
GP - LDC Gas Physical - AN	142600	ZZ	ZZ		5,504,996.25	.00
GP - LDC Gas Physical - AN	483000	GD	AN	1,899,723	.00	(5,504,996.25
IN - Intraco LDC Gas - AN	142600	ZZ	ZZ		3,272,907.89	.00
IN - Intraco LDC Gas - AN	483730	GD	AN	1,718,859	.00	(3,272,907.89
				3,618,582	10,098,422.10	(10,098,422.10



WA PGA January 2020

ry 2020 Page: 1 8 of 12 Print Date: 02/05/20 08:04:08 AM

Print Date: 02/05/20 08:04:08 AM Database: NUCUT arpgasbyglest

Accounting Month: 202001 V

Direction: Service Code:

GD V ALL AN

Jurisdiction: Deal Type: Counter Party:

Strategy:

ALL ALL

Exclude Intra-Co Heat Rate: Y
Deal Number Exclusions: N

(CREDIT) DEBIT

DEAL TYPE

PRIOR PER VOLUME MMBTU CURRENT VOLUME MMBTU

PRIOR PERIOD CURRENT MONTH TOTAL USD

<u>GD</u>

**PURCHASE** 

COUNTERPARTY

Sas Transportation AN				
Dominion Energy Questar Pipeline, LLC	ACCTSP	\$3,244.88		\$3,244.88
Dominion Energy Questar Pipeline, LLC	ACCTSP		\$1,850.00	\$1,850.00
Northwest Pipeline Corporation	TPORT	\$3	3,621,735.46	\$3,621,735.46
Northwest Pipeline Corporation>Avista Corporation	TPORT	(\$	1,480,748.92)	(\$1,480,748.92
Northwest Pipeline Corporation>Clark County PUD No. 1	TPORT	(	\$422,347.11)	(\$422,347.11)
Northwest Pipeline Corporation>Duke Energy Marketing America LLC	TPORT	(	\$120,670.60)	(\$120,670.60)
Northwest Pipeline Corporation>IGI Resources Inc.	TPORT	(	\$144,201.36)	(\$144,201.36)
Northwest Pipeline Corporation->Puget Sound Energy, Inc.	TPORT		(\$97,212.24)	(\$97,212.24
Spectra Energy - Westcoast Energy Inc.	TPORT		\$99,088.53	\$99,088.53
Spectra Energy - Westcoast Energy Inc.	ACCTSP		\$9,822.80	\$9,822.80
Spectra Energy - Westcoast Energy Inc.	ACCTGS	(\$1,795.34)		(\$1,795.34)
C Energy Foothills Pipe Lines Ltd.	ACCTGS	(\$2,959.06)		(\$2,959.06
C Energy Foothills Pipe Lines Ltd.	TPORT	18	\$231,669.79	\$231,669.79
C Energy Gas Transmission Northwest LLC	TPORT		\$210,567.21	\$210,567.21
C Energy Gas Transmission Northwest LLC>IGI Resources Inc.	TPORT		(\$2,848.33)	(\$2,848.33)
C Energy NOVA Gas Transmission Ltd.	ACCTGS	(\$5,367.24)		(\$5,367.24)
C Energy NOVA Gas Transmission Ltd.	TPORT		\$454,549.89	\$454,549.89
001-804001-GD-AN-DL	OTALS:	(\$6,876.76) \$2	,361,255.12	\$2,354,378.36



WA PGA January 2020

Page: 2 : 02/05/20 9 of 12 Print Date:

08:04:08 AM

Database: NUCUT arpgasbyglest

Accounting Month: 202001 ALL

Direction: Service Code:

Strategy:

GD ALL AN

Jurisdiction: Deal Type: Counter Party:

ALL ALL

Exclude Intra-Co Heat Rate: Y **Deal Number Exclusions:** 

	PF	RIOR PER	CURRENT	(C	REDIT) DEBIT	
COUNTERPARTY	DEAL V	OLUME MMBTU	VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL

## **PURCHASE**

001-804002-GD-AN-DL	TOTALS:	 (\$2,031.	.07) \$40,339.07	\$38,308.00
TC Energy Gas Transmission Northwest LLC	TPORT	 	\$9,000.71	\$9,000.71
TC Energy Gas Transmission Northwest LLC	ACCTSP		\$12.08	\$12.08
C Energy Foothills Pipe Lines Ltd.	TPORT		\$.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS	(\$2,031	.07)	(\$2,031.07)
Spectra Energy - Westcoast Energy Inc.	TPORT		\$.00	
Northwest Pipeline Corporation	TPORT		\$31,326.28	\$31,326.28
ariable Transport Charges AN				

Washingto	n Sales	Volumes

Schedule Sum for Commodity Deferration 100 irm 100 irm 111 irm 112 irm 122 irm 124 irm 125 irm 125 irm 126 irm 127 irm	01 02 11 12 22 22 22 22 22 22 22 22 22 22 24 31 32 22 22 22 24 36 37 38 38 38 38 38 38 38 38 38 38 38 38 38	20,670,823 20,316 7,774,803 19,101 191,771 469,626 0 0 199,430 0 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803 19,101	10,365,482 9,521 3,784,161 9,733 104,730 275,164 0 0 0 14,558,791 3,156,615 3,156,615 4,791,048 4,791,048 4,791,048 10,365,482 9,521	9,576,661 9,428 3,460,823 8,864 88,995 217,940 0 0 0 13,362,711 3,311,586 3,311,586 4,798,122 4,798,122 21,472,419	(788,821) (93) (333,338) (869) (15,735) (57,224) 0 0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	19,882,002 20,223 7,441,465 18,232 176,036 412,402 0 0 199,430 0 28,149,790 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
101	01 02 11 12 22 22 22 22 22 22 22 22 22 22 24 31 32 22 22 22 24 36 37 38 38 38 38 38 38 38 38 38 38 38 38 38	20,316 7,774,803 19,101 191,771 469,626 0 0 199,430 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	9,521 3,794,161 9,733 104,730 275,164 0 0 0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,508,454	9,428 3,460,823 8,864 88,995 217,940 0 0 0 13,362,711 3,311,586 3,311,586 0,4,798,122 4,798,122 21,472,419	(93) (333,338) (869) (15,735) (57,224) 0 0 0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074	20,223 7,441,465 7,441,465 176,036 412,402 0 0 199,430 28,149,790 3,311,586 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
irm 111 irm 112 irm 112 irm 122 irm 133 iterruptible 133 iterruptible 133 iterruptible 51  Total 146 Transportation Sales   Total 147 & 148 Transportation Sales  Total sales irm 101 irm 101 irm 112 irm 113 irm 114 irm 115 irm 127 irm 127 irm 128 irm 129 irm 129 irm 120 irm 120 irm 121 irm 121 irm 121 irm 122 irm 121 irm 122 irm 124 irm 125 irm 126 irm 127 irm 127 irm 127 irm 128 irm 129 irm 129 irm 120 irm 120 irm 120 irm 120 irm 121 irm 121 irm 121 irm 121 irm 122 irm 121 irm 122 irm 123 irm 124 irm 125 irm 126 irm 127 irm 127 irm 128 irm 129 irm 129 irm 120	11 12 21 12 12 12 12 12 12 12 12 12 12 1	7,774,803 19,101 191,771 469,626 0 0 199,430 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	9,521 3,794,161 9,733 104,730 275,164 0 0 0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,508,454	9,428 3,460,823 8,864 88,995 217,940 0 0 0 13,362,711 3,311,586 3,311,586 0,4,798,122 4,798,122 21,472,419	(93) (333,338) (869) (15,735) (57,224) 0 0 0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074	20,223 7,441,465 7,441,465 176,036 412,402 0 0 199,430 28,149,790 3,311,586 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
irm 1112 irm 122 irm 132 iterruptible 133  Fotal Retail Sales for GTI    Total 146 Transportation Sales   Fotal 147 & 148 Transportation Sales  Fotal sales  Chedule Sum for Demand Deferral: irm 101 irm 102 irm 112 irm 112 irm 112 irm 112 irm 122 irm 124 irm 125 irm 126 irm 127 irm 126 irm 127 irm 127 irm 128 irm 129 irm 146 irm 147 irm 148	12 21 22 22 22 22 22 22 22 22 22 22 22 2	7,774,803 19,101 191,771 469,626 0 0 199,430 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	3,794,161 9,733 104,730 275,164 0 0 0 0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,506,454	3,460,823 8,864 88,995 217,940 0 0 0 13,362,711 3,311,586 3,311,586 4,798,122 4,798,122 21,472,419	(333,338) (869) (15,735) (57,224) 0 0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	7,441,465 18,232 176,036 412,402 0 0 199,430 0 28,149,790 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
irm 122 irm 132 iterruptible 133 iterruptible 133 if otal Retail Sales for GTI   Total Retail Sales for GTI   Total 146 Transportation Sales  Total 147 & 148 Transportation Sales  Total sales  Chedule Sum for Demand Deferral: irm 102 irm 102 irm 111 irm 112 irm 112 irm 112 irm 124 irm 125 irm 126 irm 126 irm 127 irm 127 irm 128 irm 129 irm 129 irm 120 irm	21 22 22 23 21 22 22 22 22 24 46 47 48 48	19,101 191,771 469,626 0 0 0 199,430 0 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020	9,733 104,730 275,164 0 0 0 0 14,558,791 3,156,615 3,156,615 4,791,048 4,791,048 22,506,454	8,864 88,995 217,940 0 0 0 0 13,362,711 3,311,586 3,311,586 4,798,122 4,798,122 21,472,419	(869) (15,735) (57,224) 0 0 0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	18,232 176,036 412,402 0 0 199,430 0 28,149,790 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
122   123   124   125	22 2G 2L	191,771 469,626 0 0 0 199,430 0 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020	104,730 275,164 0 0 0 0 0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,508,454	88,995 217,940 0 0 0 0 13,362,711 3,311,586 3,311,586 4,798,122 4,798,122 21,472,419	(15,735) (57,224) 0 0 0 0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	176,036 412,402 0 0 0 199,430 0 28,149,790 3,311,586 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
122   122   123   124   125	2G 2L 2W 31 32 2W 46 46	469,626 0 0 0 199,430 0 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	275,164 0 0 0 0 0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,508,454 10,365,482 9,521	217,940 0 0 0 0 0 13,362,711 3,311,586 3,311,586 0 4,798,122 4,798,122 21,472,419	(57,224) 0 0 0 0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	412,402 0 0 0 199,430 0 28,149,790 3,311,586 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
122   123   124   125	2L 2W 31 32 22 2W 46 46 47 48 8	0 0 0 199,430 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	0 0 0 0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,506,454	0 0 0 0 0 13,362,711 3,311,586 3,311,586 4,798,122 4,798,122 21,472,419 9,576,661	0 0 0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	0 0 199,430 0 28,149,790 3,311,586 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
122	22W 31 32 22W 346 47 488 3 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0 199,430 0 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	0 0 0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,508,454	0 0 0 0 13,362,711 3,311,586 3,311,586 0 4,798,122 4,798,122 21,472,419 9,576,661	0 0 0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	0 0 199,430 0 <b>28,149,790</b> 3,311,586 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
Iterruptible	31 32 22W 46 47 48 5	0 199,430 0 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	0 0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,506,454	0 0 0 0 13,362,711 3,311,586 3,311,586 0 4,798,122 4,798,122 21,472,419 9,576,661	0 0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	0 199,430 0 <b>28,149,790</b> 3,311,586 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferra includes interruptible rate schedules
Interruptible 132 Iderruptible 132 Fotal Retail Sales for GTI   Total 146 Transportation Sales  Total 147 & 148 Transportation Sales  Fotal sales  Chedule Sum for Demand Deferral:  Firm 101  Firm 112  Firm 112  Firm 112  Firm 112  Firm 114  Firm 115  Firm 115  Firm 116  Firm 116  Firm 117  Firm 118  Firm 119  Firm 120  Firm 120  Firm 130  Firm 146  Firm	32 22W 46 47 48 5	199,430 0 29,345,870 3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	0 0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,506,454	0 0 0 13,362,711 3,311,586 3,311,586 0 4,798,122 4,798,122 21,472,419 9,576,661	0 0 0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	0 199,430 28,149,790 3,311,586 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
Interruptible 1321  Fotal Retail Sales for GTI   Total 146 Transportation Sales  Fotal 147 & 148 Transportation Sales  Fotal sales  Chedule Sum for Demand Deferral:  Firm 102  Firm 111  Firm 112  Firm 122  Firm 124  Firm 125  Firm 126  Firm 126  Firm 127  Firm 126  Firm 127  Firm 128  Firm 129  Firm 129  Firm 120	2W 46 47 48 5 91 102 111 122	29,345,870  3,156,615 3,156,615 885,487 4,791,048 5,676,535  38,179,020  20,670,823 20,316 7,774,803	0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,506,454 10,365,482 9,521	0 13,362,711 3,311,586 3,311,586 0 4,798,122 4,798,122 21,472,419 9,576,661	0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	199,430 0 28,149,790 3,311,586 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
Total Retail Sales for GTI  146  Total 146 Transportation Sales  147 148  Total 147 & 148 Transportation Sales  Total sales  chedule Sum for Demand Deferral: irm 100 irm 111 irm 112 irm 122 irm 122 irm 122 irm 124 irm 125 irm 126 irm 146  chedule Sum for Commodity and Denirm 100 irm 100 irm 101	46 47 48 5 01 12 11	29,345,870  3,156,615 3,156,615 885,487 4,791,048 5,676,535  38,179,020  20,670,823 20,316 7,774,803	0 14,558,791 3,156,615 3,156,615 0 4,791,048 4,791,048 22,506,454 10,365,482 9,521	0 13,362,711 3,311,586 3,311,586 0 4,798,122 4,798,122 21,472,419 9,576,661	0 (1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	0 28,149,790 3,311,596 3,311,596 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
Total 146 Transportation Sales  147 148 Total 147 & 148 Transportation Sales  Fotal sales  chedule Sum for Demand Deferral:  irm 101 irm 102 irm 112 irm 122 irm 122 irm 122 irm 123 irm 124 irm 124 irm 125 irm 126 irm 126 irm 127 irm 126 irm 127 irm 127 irm 128 irm 129 irm 129 irm 120 i	17 188 5 101 102 11	3,156,615 3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	14,558,791  3,156,615 3,156,615 0 4,791,048 4,791,048 22,506,454  10,365,482 9,521	13,362,711  3,311,586 3,311,586 0 4,798,122 4,798,122 21,472,419  9,576,661	(1,196,080) 154,971 154,971 0 7,074 7,074 (1,034,035)	3,311,596 3,311,586 3,311,586 885,487 4,798,122 5,683,609 37,144,985	Total retail sales for PGA commodity deferral includes interruptible rate schedules
Total 146 Transportation Sales  147 148 148 Transportation Sales  Total 147 & 148 Transportation Sales  Total sales  Chedule Sum for Demand Deferral:  ITM 101  ITM 111  ITM 112  ITM 122  Iterruptible 133  Iterruptible 133  Iterruptible 133  Iterruptible 134  Chedule Sum for Commodity and Deferral  Chedule Sum for Commodity and Deferrance 100  Chedule Sum for Commodity and Deferrance 100  ITM 100	17 188 5 101 102 11	3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	3,156,615 0 4,791,048 4,791,048 22,506,454 10,365,482 9,521	3,311,586 0 4,798,122 4,798,122 21,472,419 9,576,661	154,971 0 7,074 7,074 (1,034,035)	3,311,586 885,487 4,798,122 5,683,609 37,144,985	
Total 146 Transportation Sales  147 148 148 Transportation Sales  Total 147 & 148 Transportation Sales  Total sales  Chedule Sum for Demand Deferral:  ITM 101  ITM 111  ITM 112  ITM 122  Iterruptible 133  Iterruptible 133  Iterruptible 133  Iterruptible 134  Chedule Sum for Commodity and Deferral  Chedule Sum for Commodity and Deferrance 100  Chedule Sum for Commodity and Deferrance 100  ITM 100	17 188 5 101 102 11	3,156,615 885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	3,156,615 0 4,791,048 4,791,048 22,506,454 10,365,482 9,521	3,311,586 0 4,798,122 4,798,122 21,472,419 9,576,661	154,971 0 7,074 7,074 (1,034,035)	3,311,586 885,487 4,798,122 5,683,609 37,144,985	
Total 147 & 148 Transportation Sales  Fotal sales  Chedule Sum for Demand Deferral:  irm 101  irm 111  irm 112  irm 122  irm 122  irm 122  irm 124  irm 125  irm 126  irm 146  chedule Sum for Commodity and Den  irm 101  chedule Sum for Commodity and Den  irm 101  irm 101	18 3 101 102 11	885,487 4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	0 4,791,048 4,791,048 22,506,454 10,365,482 9,521	4,798,122 4,798,122 21,472,419 9,576,661	7,074 7,074 (1,034,035)	885,487 4,798,122 5,683,609 37,144,985	
Total 147 & 148 Transportation Sales  Fotal sales  Inchedule Sum for Demand Deferral:  Item 102  Item 112  Item 122  Item 123  Item 124  Item 125  Item 126  Item 137  Item 136	18 3 101 102 11	4,791,048 5,676,535 38,179,020 20,670,823 20,316 7,774,803	4,791,048 4,791.048 22,506,454 10,365,482 9,521	4,798,122 4,798,122 21,472,419 9,576,661	7,074 7,074 (1,034,035)	4,798,122 5,683,609 <b>37,144,985</b>	
Total 147 & 148 Transportation Sales	3 01 02 11	5,676,535 38,179,020 20,670,823 20,316 7,774,803	4,791,048 <b>22,506,454</b> 10,365,482 9,521	4,798,122 21,472,419 9,576,661	7,074 (1,034,035)	4,798,122 5,683,609 <b>37,144,985</b>	
chedule Sum for Demand Deferral: irm 101 irm 102 irm 111 irm 112 irm 122 irm 122 irm 123 irm 124 irm 125 irm 126 irm 126 irm 127 irm 127 irm 128 irm 129 irm 129 irm 129 irm 129 irm 129 irm 120 irm 1	01 02 11	20,670,823 20,316 7,774,803	22,506,454 10,365,482 9,521	<b>21,472,419</b> 9,576,661	7,074 (1,034,035)	5,683,609 <b>37,144,985</b>	
chedule Sum for Demand Deferral: irm 101 irm 102 irm 111 irm 112 irm 122 irm 122 irm 123 iterruptible 133 terruptible 134 chedule Sum for Commodity and Den irm 101	)2  1  2	20,670,823 20,316 7,774,803	10,365,482 9,521	9,576,661			Į.
101	)2  1  2	20,316 7,774,803	9,521		(788.821)		
irm 102 irm 111 irm 111 irm 112 irm 122 irm 122 irm 122 iterruptible 133 iterruptible 134 irm 146 irm 107 irm 107 irm 107 irm 107 irm 107	)2  1  2	20,316 7,774,803	9,521		(788.821)		
irm 111 irm 112 irm 112 irm 122 irm 122 iterruptible 133 iterruptible 134 iterruptible 134 chertuptible 134 chedule Sum for Commodity and Den irm 101	1  2	20,316 7,774,803	9,521			19,882,002	
irm 112 irm 122 irm 122 irm 122 iterruptible 133 iterruptible 134 cansportation 146  chedule Sum for Commodity and Den irm 102	12	7,774,803		9,428	(93)	20,223	
irm 121 irm 122 irm 122 irm 122 iterruptible 133 ransportation 146  chedule Sum for Commodity and Den irm 100 irm 102			3,794,161	3,460,823	(333,338)	7,441,465	
irm 121 irm 122 irm 122 irm 122 irm 122 irm 122 iterruptible 133 iterruptible 134 irm 146 irm 101 irm 101			9,733	8,864	(869)	18,232	
nterruptible 131 nterruptible 132 ransportation 146 chedule Sum for Commodity and Den irm 102 irm 102	21	191,771	104,730	88,995	(15,735)	176,036	
terruptible 131 terruptible 132 ransportation 146  chedule Sum for Commodity and Den tirm 102 tirm 102	22	469,626	275,164	217,940	(57,224)	412,402	
chedule Sum for Commodity and Den	31	0	0	0	0	0	
ichedule Sum for Commodity and Den irm 100 irm 102	32	199,430	0	0	0	199,430	
irm 101 irm 102	16	3,156,615	3,156,615	3,311,586	154,971	3,311,586	
rm 101 rm 102		32,502,485	17,715,406	16,674,297	(1,041,109)	31,461,376	Total sales for PGA demand deferral, include: interruptible rate schedules & schedule 146 transportation
irm 101 irm 102	mand Amortiza	tion:					
	)1	20,670,823	10,365,482	9,576,661	(788,821)	· 19.882 002	Sales for Decoupling amortization
	12	20,316	9,521	9,428	(93)	20,223	
rm 111		7,774,803	3,794,161	3,460,823	(333,338)	7,441,465	
rm 121	21	191,771	104,730	88,995	(15,735)	<b>176,036</b>	
irm 1226		0	0	0	(15,755)	0	Special amortization rate
irm 122		0	0	0	ō	o	
rm 122\	2W	0	0	0	o	ō	Special amortization rate
terruptible 131		0	0	0	ŏ	o	The same of the sa
terruptible 132V		0	0	0	ō	ō	Special amortization rate
ransportation 146	16	3,156,615	3,156,615	3,311,586	154,971	× 3,311,586	per terrene en la Colonia de la constanta de l
		31,814,328	17,430,509	16,447,493			Volumes for PGA Commodity & Demand
		22.32	250	(E. 1822)	02565		1-100/2013 N-100/2014 1-100/2014 1-100/2014 1-100/2014 1-100/2014 1-100/2014 1-100/2014 1-100/2014 1-100/2014
rm 112		19,101	9,733	8,864	(869)		Annual lump sum amortization
irm 122 iterruptible 132		469,626 199,430	275,164 0	217,940 0	(57,224)		Annual lump sum amortization Annual lump sum amortization
otal Firm Sales		29,146,440	14,558,791	13 363 744	/1 106 000		The state of the s
otal Interruptible Sales		199,430	14,556,791	13,362,711	(1,196,080)	27,950,360	
otal Transportation Sales (Schedule 146	46)	3,156,615	3,156.615	3,311,586	154,971	199,430 3,311,586	
otal Transportation Sales (Schedule 147		5,676,535	4,791.048	4,798,122	7,074	5,683,609	
Check total sales		38,179,020	22,506,454	21,472,419	(1,034,035)	37,144,985	
		38,179,020	22,506,454	21,472,419	(1,004,000)	37,144,985	•

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource	ce Accounting	Interest Rates	Notes
WASHINGTON INTEREST RATE: FERC Natural Gas Interest Rate http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp				PREVIOUS Nov'18-Oct'19	CURRENT Nov'19-Oct'20	4.96%	UPDATED QUARTERLY
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	101 102 111/112 121/122 131/132 146/126/116	Debit Debit Debit Debit	\$0.10239 \$0.10239 \$0.09239 \$0.09225 \$0.05950 \$0.00054	\$0.09651 \$0.09651 \$0.08727 \$0.08727 \$0.05591		Changes annually with PGA filing Changes annually with PGA filing
WASHINGTON AMORTIZATION RATES: Commodity & Demand (Sch 155)	191000 GD WA	101 <sup>v</sup> 102 <sup>v</sup> 111 <sup>v</sup> 121 <sup>v</sup> 131 146	<credit></credit>	\$0.09166 \$0.09166 \$0.07625 \$0.04780 \$0.00000 \$0.00000	(\$0.00409) (\$0.00409) (\$0.01035) (\$0.01035) \$0.00000 \$0.00000		Changes annually with PGA filing Changes annually with PGA filing
IDAHO INTEREST RATE: Customer Deposit Rate changes annually Check IPUC website (Order # 34204)	11 29 14 m					2.00%	UPDATED ANNUALLY IN JANUARY
IDAHO DEFERRAL RATES: Commodity Rate (Without GTI) Demand Rate	191010 GD ID 191010 GD ID	101 - 132 101 - 112		\$0.16886 \$0.09584	\$0.15199 \$0.09295		Changes annually with PGA filing Changes annually with PGA filing
IDAHO AMORTIZATION RATES: Commodity & Demand (Sch 155)	191000 GD ID	101 1111 146		\$0.09092 \$0.08676 \$0.00263	\$0.03604 \$0.03604 \$0.00000		Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing

Washington/Idaho/Oregon Gas Costs	GL Account		Jan-20 AN	
W. J. &C.	or nooding		AIV V	
Nucleus Storage				
AN JP 408 Injections	808200 GD AN	\$	(333,979.34)	
AN JP 408 Withdrawals	808100 GD AN	\$	4,263,078.14	
Total AN JP	164100 GD AN	\$	3,929,098.80	
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	(19,131.07)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	4,175.48	
Total Clay Basin	164115 GD AA / OR	\$	(14,955.59)	
OR JP 408 Injections	808200 GD OR	\$	<.e	
OR JP 408 Withdrawals	808100 GD OR	\$	(S#)	
Total OR JP Owned	164100 GD OR	\$		*
OR JP 403 Injections	808200 GD OR	s		
OR JP 403 Withdrawals	808100 GD OR	Š		
otal OR JP Leased	164100 GD OR	\$		8
otal Net Storage (Injections)/Withdrawals		√ <u>\$</u>	3,914,143.21	1
IUCUT PURCHASES (GL Estimate Report)				
Commodity Purchases	804000 GD AN / OR	V S	10,478,070.12	V
xed Demand and Capacity Releases	804001 GD AN / OR	v 5	2,354,378.36	1
riable Demand (Transport) Costs	804002 GD AN / OR	V 5	38,308.00	
edge Activity	804010 GD AN / OR	VS	116,900.62	1
nancial Settlements	804600 GD AN / OR	v š	(500,504.75)	/
raco Purchase from Thermal	804730 GD AN / OR	Vs	1,348,322.43	
pohrane Credit	811000 GD AN / OR	A11	(30,385.64)	100
formation from other journals -Deferred Costs:				
A Imbalance from DJ 436	804000 GD WA	v s	17,497.73	V
Imbalance from DJ 436	804000 GD ID	- š	8,209.72	~
R Imbalance from DJ 436	804000 GD OR	\$	0,200.72	
Chemical Accrual	804000 GD AN	V \$	7,000.00	~
oker Fees DJ 471	804017 GD AN / OR	V \$	18,454.84	
izuho Journal DJ 476				
	804017 GD AN / OR	5	2,978.03	
/ells Fargo Journal DJ 476	804017 GD AN / OR	/ \$	3,620.94	1
lerchandise Processing Fee DJ 467	804018 GD AN / OR	5	13,127.11	1
/A/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837		(8,070,626.08)	
Deferred Exchange Revenue	495028 GD AN	V \$	(375,000.00)	-
ST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$		no longer credited as
IAID D. ID-II T.		West		per Eric Scott
VA/ID Buy/Sell Transportation Recovery- pass through intitlement Penalty	804001 GD AN 495000 GD AN	\$		effective 11/1/2019
	TOUGH OF AIR			
otal Costs for Deferral including net gas costs		\$	9,344,494.64	Tie to Deferral Entry
	492600 CD AN / CD		707 070 00	Input to CLE Pales
	483600 GD AN / OR	\$		Input fr GLE Sales
	483000 GD AN / OR	\$		Input fr GLE Sales
	483730 GD AN / OR	\$		Input fr GLE Sales
			(8,070,626.08)	

Journal # 430 Entry	100					
		Dr.	Cr.	Dr.		Cr.
244745 ZZ ZZ (Clear MTM on FX for 2 months out)	\$	5,00	\$	\$	\$	
182374 CD AA (Clear MTM on FX for 2 months out)	\$	(*)	\$	\$ 0.5	\$	
Total Other Adj	\$		\$	\$ 1440	s	

Total - NUC (GD / ALL)	_\$	17,719,232.34	\$ (17,719,232.34)
Total from GLE	\$		 (17,719,232.35)