



Avista Corporation Journal Entry

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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  
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Seq.	Co.	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	DL	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
<b>Totals:</b>						<b>1,446,000.75</b>	<b>1,446,000.75</b>	

Washington/Idaho Gas Costs		202001
<b>Demand (Transportation) Costs</b>		
NWP Fixed		3,621,735.46
NWP Variable		31,326.28
NWP Capacity Release		(2,265,180.23)
<b>NWP Total (excluding Refund)</b>		<b>\$ 1,387,881.51</b>
GTN Fixed		210,567.21
GTN Variable		9,012.79
GTN Capacity Release		(2,848.33)
<b>Current Month Estimate</b>		<b>\$ 216,731.67</b>
TC Energy Foothills Fixed		228,710.73
TC Energy Foothills Variable		-
<b>Foothills Total</b>		<b>\$ 228,710.73</b>
NOVA (AB System) Fixed		449,182.65
NOVA (AB System) Variable		-
<b>NOVA Total</b>		<b>\$ 449,182.65</b>
Spectra Westcoast Fixed		107,115.99
Spectra Westcoast Variable		(2,031.07)
<b>Spectra Total</b>		<b>\$ 105,084.92</b>
Questar Fixed		5,094.88
<b>Questar Total</b>		<b>\$ 5,094.88</b>
<b>Counterparty Invoice Total</b>		
NOVA Fixed charges		-
Third party capacity release		-
Other Pipeline Fixed charges		-
Other Capacity Release credit		-
<b>Thermal Transport</b>		
Intracompany Transportation Optimization		
Total Demand Costs from Purchase Journals	804001/804002 GD AN	\$ 2,392,886.36
less variable costs charged to Commodity		(38,308.00)
<b>Total Demand Costs to be Allocated</b>		<b>\$ 2,354,578.36</b>
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical		
Misc	804000 GD AN	10,478,070.12
Cochrane Credit	811000 GD AN	(30,385.64)
Financial Settlements	804600 GD AN	(500,504.75)
Foreign Exchange Hedge Activity	804010 GD AN	119,900.62
Interco Purchase from Thermal	804730 GD AN	1,348,322.43
<b>Total Commodity Costs from Purchase Journals</b>		<b>\$ 11,412,402.78</b>
Storage (Injections)/Withdrawals		
GST	808100/808200 GD AN	3,914,143.21
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	10,454.84
Mizuho Broker Fees	804017 GD AN	2,978.03
Wells Fargo Journal DJ 473	804017 GD AN	3,620.94
plus variable costs from Demand		38,308.00
Merchandise Processing Fee - DJ467	804018 GD AN	13,127.11
WA/ID Off System Revenue	483000/483600/483730	(8,070,626.08)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
<b>Total Commodity Costs to be Allocated</b>		<b>\$ 6,964,408.83</b>
WA Imbalance - DJ436	804000 GD WA	17,497.73
ID Imbalance - DJ436	804000 GD ID	8,209.72
<b>Total Deferred Commodity Costs</b>		<b>\$ 6,990,116.28</b>
<b>Total Net Gas Costs</b>		<b>\$ 9,344,494.64</b>
Total from DJ 430 Gas Costs		9,344,494.64
Check		

202001		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
<b>Expense Calculation</b>			68.68%	31.32%	68.21%	31.79%
Total Current Demand Costs (excluding refund)		\$ 2,354,578.36	\$ 1,616,987.06	\$ 737,391.30		
Total Commodity Costs to be Allocated		6,964,408.83			4,750,423.26	2,213,985.57
Imbalance Cost Washington		17,497.73			17,497.73	
Imbalance Cost Idaho		8,209.72				8,209.72
<b>Total Commodity Costs before refund</b>		<b>\$ 6,990,116.28</b>			<b>\$ 4,767,920.99</b>	<b>\$ 2,222,195.29</b>
Total		\$ 9,344,494.64	\$ 1,616,987.06	\$ 737,391.30	\$ 4,767,920.99	\$ 2,222,195.29

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	19,882,002	0.09651	1,918,812.01	Schedule 101	9,871,600	0.09295	917,565.22
Schedule 102	20,223	0.09651	1,951.72	Schedule 111	3,247,879	0.09295	301,890.35
Schedule 111	7,441,465	0.08727	649,416.65	Schedule 112	980	0.09295	91.09
Schedule 112	18,232	0.08727	1,591.11	Schedule 121	0	NA	-
Schedule 121	176,038	0.08727	15,362.66	Schedule 122	0	NA	-
Schedule 122	412,402	0.08727	35,990.32	<b>Total Demand</b>	<b>13,120,459</b>		<b>\$ 1,219,546.66</b>
Schedule 131	0	0.05591	-				0.09295
Schedule 132	199,430	0.05591	11,150.13				
Schedule 146	3,311,588	0.00054	1,788.26				
<b>Total Demand</b>	<b>31,461,376</b>		<b>\$ 2,636,062.86</b>				
	31,461,376		0.08379				
		check					
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	19,882,002	0.15284	3,038,765.19	Schedule 101	9,871,600	0.15199	1,500,384.48
Schedule 102	20,223	0.15284	3,090.88	Schedule 111	3,247,879	0.15199	493,645.13
Schedule 111	7,441,465	0.15284	1,137,353.51	Schedule 112	980	0.15199	149.95
Schedule 112	18,232	0.15284	2,788.58	Schedule 121	0	0.15199	-
Schedule 121	176,038	0.15284	26,905.34	Schedule 122	0	0.15199	-
Schedule 122	412,402	0.15284	63,031.52	Schedule 131	0	0.15199	-
Schedule 131	0	0.15284	-	Schedule 132	0	0.15199	-
Schedule 132	199,430	0.15284	30,480.88	<b>Total Commodity</b>	<b>13,120,459</b>		<b>\$ 1,994,178.66</b>
<b>Total Commodity</b>	<b>28,149,790</b>		<b>\$ 4,302,413.90</b>				0.15199
	28,149,790		0.15284				
		check					

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand	
\$ 4,767,920.99	\$ 1,616,987.06	\$ 2,222,195.29	\$ 737,391.30	\$ 9,344,494.64	\$ 10,152,202.00	\$ 1,994,178.66	\$ 1,219,546.66
\$ (4,302,413.90)	\$ (2,636,062.86)	\$ (1,994,178.56)	\$ (1,219,546.66)	\$ (10,152,202.00)	\$ (1,994,178.66)	\$ (1,219,546.66)	\$ (1,219,546.66)
\$ 465,507.09	\$ (1,019,075.81)	\$ 228,016.72	\$ (482,166.38)	\$ (807,707.36)	\$ (807,707.36)	\$ (807,707.36)	\$ (807,707.36)
WA Total	(553,568.72)	ID Total	(254,138.64)				

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

Deferral Check OK

**Deferral Calculation**

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



✓ Avista Corporation  
State of Washington  
Current Unrecovered PGA Deferral  
Account 191010

Month Ending	Interest Rate	Annual xfer of balance per PGA to 191000	Beginning Balance	Commodity	Demand	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	4.96%		(11,298,837.79)	63,791.75	(1,317,734.47)	(49,293.34)	(12,602,073.85)	(12,602,073.85)	-
201901	5.18%	-	(12,602,073.85)	873,899.58	(1,334,486.60)	(55,393.05)	(13,118,053.92)	(13,118,053.93)	(0.01)
201902	5.18%	-	(13,118,053.92)	7,465,399.55	(1,785,534.75)	(44,367.22)	(7,482,556.34)	(7,482,556.35)	(0.01)
201903	5.18%	-	(7,482,556.34)	11,814,911.90	(985,772.65)	(8,926.81)	3,337,656.10	4,374,910.77	1,037,254.67
201904	5.45%	-	3,337,656.10	(11,480.74)	186,719.40	15,556.46	3,528,451.22	4,570,416.76	1,041,965.54
201905	5.45%	-	3,528,451.22	(952,607.07)	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%	-	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%	-	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)		
202003		-	(1,363,516.54)			-	(1,363,516.54)		
202004		-	(1,363,516.54)			-	(1,363,516.54)		
202005		-	(1,363,516.54)			-	(1,363,516.54)		
202006		-	(1,363,516.54)			-	(1,363,516.54)		
202007		-	(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)			-	(1,363,516.54)		
202012		-	(1,363,516.54)			-	(1,363,516.54)		
		D		A	B	C	THIS ROW USED TO CALC JET ENTRY		
		-		465,507.09	(1,019,075.81)	(4,473.34)			

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

xferred 201807-201910 per PGA

202001 UPDATE DATE MONTHLY TO CALC JET ENTRY

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	553,568.72	(A+B)

0.00 checks/b 0

✓ Avista Corporation  
State of Washington  
Recoverable Gas Costs Amortized  
Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	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)	(6,674,123.89)	0.01
201902	5.18%	-	(6,674,123.89)	-	23,418,618	0.09166	2,146,550.53	8,977,809	0.07625	684,557.94	177,522	0.04780	8,485.55	(22,681.18)	(3,857,211.06)	(3,857,211.06)	0.02
201903	5.18%	-	(3,857,211.06)	-	18,495,485	0.09166	1,695,296.16	6,826,624	0.07625	520,530.08	115,935	0.04780	5,541.69	(11,855.84)	(1,647,698.97)	(1,647,698.97)	0.02
201904	5.45%	-	(1,647,698.97)	-	8,688,151	0.09166	796,355.92	4,528,915	0.07625	345,329.77	108,923	0.04780	5,206.52	(4,878.90)	(505,685.66)	(505,685.66)	0.02
201905	5.45%	-	(505,685.66)	-	4,317,309	0.09166	395,724.54	2,394,969	0.07625	182,616.39	97,867	0.04780	4,678.04	(972.72)	76,360.59	76,360.59	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	486,224.86	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	853,656.90	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	1,207,650.14	0.03
201909	5.50%	-	1,207,650.14	-	3,672,893	0.09166	336,657.37	2,844,010	0.07625	216,855.76	110,085	0.04780	5,262.06	6,815.59	1,773,240.93	1,773,240.93	0.03
201910	5.42%	-	1,773,240.93	-	12,761,929	0.09166	1,169,758.41	5,304,408	0.07625	404,461.11	187,475	0.04780	8,961.31	11,584.49	3,368,006.25	3,368,006.25	0.02
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	(0.00)
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	-											823,211.29		
202003		-	823,211.29	-											823,211.29		
202004		-	823,211.29	-											823,211.29		
202005		-	823,211.29	-											823,211.29		
202006		-	823,211.29	-											823,211.29		
202007		-	823,211.29	-											823,211.29		
202008		-	823,211.29	-											823,211.29		
202009		-	823,211.29	-											823,211.29		
202010		-	823,211.29	-											823,211.29		
202011		-	823,211.29	-		pro-rated			pro-rated			pro-rated			823,211.29		
202012		-	823,211.29	-		pro-rated			pro-rated			pro-rated			823,211.29		

C (81,400.10) A (77,019.16) A (1,821.97) B 3,718.40 THIS ROW USED TO CALC JET ENTRY

202001 UPDATE DATE MONTHLY TO CALC JET ENTRY

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

0.00 check s/b 0



# Gas by GL Account - Estimate

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 - PURCHASE - 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-DL	Other Special Deposits - Mizuho
\$355,093.77		001-134123-ZZ-ZZ-DL	Other Special Deposits - Wells

SUMMARY - PURCHASE - PHYSICAL			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
✓ \$10,478,070.12		✓ 001-804000-GD-AN-DL	Physical Gas Purchase LDC AN
✗ \$2,354,378.36		✓ 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

SUMMARY - PURCHASE - STORAGE			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
✗ \$4,267,253.61		✓ 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





# Gas by GL Account - Estimate

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 - SALE - FINANCIAL			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
✓ \$707,278.06		✓ 001-483600-GD-AN-DL	Gas Sales for Resale Financial AN
\$119,119.95		001-134122-ZZ-ZZ-DL	Other Special Deposits - Mizuho
	(\$826,398.01)	001-134123-ZZ-ZZ-DL	Other Special Deposits - Wells

SUMMARY - SALE - PHYSICAL			
DEBIT 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

GD					
REVENUE CLASS			VOLUME	DEBIT	CREDIT
AI - 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)



# Gas by GL Account - Estimate

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

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

**GD**  
**PURCHASE**

Gas Transportation AN						
COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
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				\$3,621,735.46	\$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)
TC Energy Foothills Pipe Lines Ltd.	ACCTGS			(\$2,959.06)		(\$2,959.06)
TC Energy Foothills Pipe Lines Ltd.	TPORT				\$231,669.79	\$231,669.79
TC Energy Gas Transmission Northwest LLC	TPORT				\$210,567.21	\$210,567.21
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT				(\$2,848.33)	(\$2,848.33)
TC Energy NOVA Gas Transmission Ltd.	ACCTGS			(\$5,367.24)		(\$5,367.24)
TC Energy NOVA Gas Transmission Ltd.	TPORT				\$454,549.89	\$454,549.89
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>			<b>(\$6,876.76)</b>	<b>\$2,361,255.12</b>	<b>\$2,354,378.36</b>





# Gas by GL Account - Estimate

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

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

## GD

### PURCHASE

#### Variable Transport Charges AN

Northwest Pipeline Corporation	TPORT			\$31,326.28	\$31,326.28
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$2,031.07)	(\$2,031.07)
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$0.00	
TC Energy Gas Transmission Northwest LLC	ACCTSP			\$12.08	\$12.08
TC Energy Gas Transmission Northwest LLC	TPORT			\$9,000.71	\$9,000.71
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>			(\$2,031.07)	\$40,339.07

Gas Cost FY Hedge AN

Washington Sales Volumes *Jan*

January/20 Description	Schedule	January/20 Billed	December/19 Unbilled	January/20 Unbilled	January/20 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	20,670,823	10,365,482	9,576,661	(788,821)	19,882,002	
Firm	102	20,316	9,521	9,428	(93)	20,223	
Firm	111	7,774,803	3,794,161	3,460,823	(333,338)	7,441,465	
Firm	112	19,101	9,733	8,864	(869)	18,232	
Firm	121	191,771	104,730	88,995	(15,735)	176,036	
Firm	122	469,626	275,164	217,940	(57,224)	412,402	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	199,430	0	0	0	199,430	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		29,345,870	14,558,791	13,362,711	(1,196,080)	<b>28,149,790</b>	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>		<b>3,156,615</b>	<b>3,156,615</b>	<b>3,311,586</b>	<b>154,971</b>	<b>3,311,586</b>	
<b>Total 147 &amp; 148 Transportation Sales</b>		<b>5,676,535</b>	<b>4,791,048</b>	<b>4,798,122</b>	<b>7,074</b>	<b>5,683,609</b>	
<b>Total sales</b>		<b>38,179,020</b>	<b>22,506,454</b>	<b>21,472,419</b>	<b>(1,034,035)</b>	<b>37,144,985</b>	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	20,670,823	10,365,482	9,576,661	(788,821)	19,882,002	
Firm	102	20,316	9,521	9,428	(93)	20,223	
Firm	111	7,774,803	3,794,161	3,460,823	(333,338)	7,441,465	
Firm	112	19,101	9,733	8,864	(869)	18,232	
Firm	121	191,771	104,730	88,995	(15,735)	176,036	
Firm	122	469,626	275,164	217,940	(57,224)	412,402	
Interruptible	131	0	0	0	0	0	
Interruptible	132	199,430	0	0	0	199,430	
Transportation	146	3,156,615	3,156,615	3,311,586	154,971	3,311,586	
		32,502,485	17,715,406	16,674,297	(1,041,109)	<b>31,461,376</b>	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	20,670,823	10,365,482	9,576,661	(788,821)	19,882,002	Sales for Decoupling amortization
Firm	102	20,316	9,521	9,428	(93)	20,223	
Firm	111	7,774,803	3,794,161	3,460,823	(333,338)	7,441,465	
Firm	121	191,771	104,730	88,995	(15,735)	176,036	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,156,615	3,156,615	3,311,586	154,971	3,311,586	
		31,814,328	17,430,509	16,447,493	(983,016)	<b>30,831,312</b>	Volumes for PGA Commodity & Demand Amortization
Firm	112	19,101	9,733	8,864	(869)	18,232	Annual lump sum amortization
Firm	122	469,626	275,164	217,940	(57,224)	412,402	Annual lump sum amortization
Interruptible	132	199,430	0	0	0	199,430	Annual lump sum amortization
<b>Total Firm Sales</b>		29,146,440	14,558,791	13,362,711	(1,196,080)	27,950,360	
<b>Total Interruptible Sales</b>		199,430	0	0	0	199,430	
<b>Total Transportation Sales (Schedule 146)</b>		3,156,615	3,156,615	3,311,586	154,971	3,311,586	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		5,676,535	4,791,048	4,798,122	7,074	5,683,609	
<b>Check total sales</b>		<b>38,179,020</b>	<b>22,506,454</b>	<b>21,472,419</b>	<b>(1,034,035)</b>	<b>37,144,985</b>	
		<b>38,179,020</b>	<b>22,506,454</b>	<b>21,472,419</b>		<b>37,144,985</b>	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov'18-Oct'19	CURRENT Nov'19-Oct'20		
<b>WASHINGTON INTEREST RATE:</b>							
FERC Natural Gas Interest Rate <a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>						4.96%	UPDATED QUARTERLY
<b>WASHINGTON DEFERRAL RATES:</b>							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.17067	\$0.15284		Changes annually with PGA filing
Demand Rates	191010 GD WA	101	Debit	\$0.10239	\$0.09651		Changes annually with PGA filing
		102	Debit	\$0.10239	\$0.09651		Changes annually with PGA filing
		111/112	Debit	\$0.09239	\$0.08727		Changes annually with PGA filing
		121/122	Debit	\$0.09225	\$0.08727		Changes annually with PGA filing
		131/132	Debit	\$0.05950	\$0.05591		Changes annually with PGA filing
		146/126/116	Debit	\$0.00054	\$0.00054		Changes annually with PGA filing
<b>WASHINGTON AMORTIZATION RATES:</b>							
Commodity & Demand (Sch 155)	191000 GD WA	101	<Credit>	\$0.09166	(\$0.00409)		Changes annually with PGA filing
		102	<Credit>	\$0.09166	(\$0.00409)		Changes annually with PGA filing
		111	<Credit>	\$0.07625	(\$0.01035)		Changes annually with PGA filing
		121	<Credit>	\$0.04780	(\$0.01035)		Changes annually with PGA filing
		131	n/a	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	n/a	\$0.00000	\$0.00000		Changes annually with PGA filing
<b>IDAHO INTEREST RATE:</b>							
Customer Deposit Rate changes annually Check IPUC website (Order # 34204)						2.00%	UPDATED ANNUALLY IN JANUARY <i>NO change from 2019 to 2020</i>
<b>IDAHO DEFERRAL RATES:</b>							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16886	\$0.15199		Changes annually with PGA filing
Demand Rate	191010 GD ID	101 - 112	Debit	\$0.09584	\$0.09295		Changes annually with PGA filing
<b>IDAHO AMORTIZATION RATES:</b>							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.09092	\$0.03604		Changes annually with PGA filing
		111	Debit	\$0.08676	\$0.03604		Changes annually with PGA filing
		146	Debit	\$0.00263	\$0.00000		Changes annually with PGA filing



Washington/Idaho/Oregon Gas Costs		Jan-20
	GL Account	AN
<b>Nucleus Storage</b>		
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
<b>Clay Basin (QUESTAA) Injections</b>		
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)
<b>OR JP 408 Injections</b>		
OR JP 408 Injections	808200 GD OR	\$ -
OR JP 408 Withdrawals	808100 GD OR	\$ -
Total OR JP Owned	164100 GD OR	\$ -
<b>OR JP 403 Injections</b>		
OR JP 403 Injections	808200 GD OR	\$ -
OR JP 403 Withdrawals	808100 GD OR	\$ -
Total OR JP Leased	164100 GD OR	\$ -
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ 3,914,143.21</b>
<b>NUCUT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN / OR	\$ 10,478,070.12
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,354,378.36
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 38,308.00
Hedge Activity	804010 GD AN / OR	\$ 116,900.62
Financial Settlements	804600 GD AN / OR	\$ (500,504.75)
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 1,348,322.43
Cochrane Credit	811000 GD AN / OR	\$ (30,385.64)
<b>Information from other journals -Deferred Costs:</b>		
WA Imbalance from DJ 436	804000 GD WA	\$ 17,497.73
ID Imbalance from DJ 436	804000 GD ID	\$ 8,209.72
OR Imbalance from DJ 436	804000 GD OR	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN / OR	\$ 18,454.84
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 2,978.03
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 3,620.94
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 13,127.11
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (8,070,626.08)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ -
WA/ID Buy/Sell Transportation Recovery- pass through	804001 GD AN	\$ -
Entitlement Penalty	495000 GD AN	\$ -
		no longer credited as per Eric Scott effective 11/1/2019
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 9,344,494.64 Tie to Deferral Entry</b>
	483600 GD AN / OR	\$ 707,278.06 Input fr GLE Sales
	483000 GD AN / OR	\$ (5,504,996.25) Input fr GLE Sales
	483730 GD AN / OR	\$ (3,272,907.89) Input fr GLE Sales
		<b>(8,070,626.08)</b>

Journal # 430 Entry	Dr.	Cr.	Dr.	Cr.
244745 ZZ ZZ (Clear MTM on FX for 2 months out)	\$ -	\$ -	\$ -	\$ -
182374 CD AA (Clear MTM on FX for 2 months out)	\$ -	\$ -	\$ -	\$ -
Total Other Adj	\$ -	\$ -	\$ -	\$ -

Total from GLE	\$ 17,719,232.35	\$ (17,719,232.35)
Total - NUC (GD / ALL)	\$ 17,719,232.34	\$ (17,719,232.34)
	(0.01)	0.01