

Printed 03/04/2020 at 3:06 PM

Avista Corporation Journal Entry




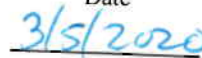
Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:

Effective Date: 202002
Last Update: 03/04/2020 3:05 PM
Approval Requested: 03/04/2020 3:06 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	 _____ Date
 _____ Reviewed by	 _____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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: 202002
Last Update: 03/04/2020 3:05 PM
Approval Requested: 03/04/2020 3:06 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,819.90	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	579,739.08	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	572,919.18	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	3,090.96	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	147,707.10	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	150,798.06	0.00	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,175.01	0.00	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	252,186.26	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	251,011.25	0.00	Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,983.86	0.00	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	431,357.46	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	433,341.32	Amortization Expense
Totals:						1,416,064.72	1,416,064.72	

Avista Corp.
D&A WA/ID
Manager Review

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Agreed WA/ID Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. KM
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Checked necessary parameters are appropriately displayed. KM
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Agreed amounts from GLE to journal. KM
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Check totals equal \$0. KM
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. KM

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Noted that February data was used in all calculations. IM
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Agreed amounts from appropriate Nucleus reports into the deferral calculation worksheet. Agreed revenue volumes from reports into deferral and amortization calculations. IM
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Totals tie to WA/ID Gas Costs JE worksheets. Totals agree to deferral calculations within the spreadsheet. IM
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Check totals are all \$0. IM
Spreadsheet Logic Validation	
	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that February data was used in all calculations. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	IM
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

Dr. M. J. Miller
3/5/2020

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up
Most checking to underlying support is performed on the gas cost journal.		

Washington/Idaho Gas Costs		202002
Demand (Transportation) Costs		
NWP Fixed		3,388,075.13
NWP Variable		25,791.77
NWP Capacity Release		(2,119,039.58)
NWP Total (excluding Refund)		\$ 1,294,827.32
GTN Fixed		196,982.21
GTN Variable		8,135.76
GTN Capacity Release		(2,964.55)
Current Month Estimate		\$ 202,453.42
TC Energy Foothills Fixed		185,677.74
TC Energy Foothills Variable		-
Foothills Total		\$ 185,677.74
NOVA (AB System) Fixed		449,511.71
NOVA (AB System) Variable		-
NOVA Total		\$ 449,511.71
Spectra Westcoast Fixed		107,704.17
Spectra Westcoast Variable		5,881.28
Spectra Total		\$ 113,585.45
Questar Fixed		4,717.34
Questar Total		\$ 4,717.34
Counterparty Invoice Total		
NOVA Fixed charges		-
Third party capacity release		-
Other Pipeline Fixed charges		-
Other Capacity Release credit		-
Thermal Transport		-
Intracompany Transportation Optimization		-
Total Demand Costs from Purchase Journals	804001/804002 GD AN	\$ 2,260,772.98
less variable costs charged to Commodity		(39,808.81)
Total Demand Costs to be Allocated		\$ 2,210,964.17
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	7,194,740.50
Misc	804000 GD AN	-
Cochrane Credit	811000 GD AN	(27,718.82)
Financial Settlements	804600 GD AN	532,999.37
Foreign Exchange Hedge Activity	804010 GD AN	(28,257.52)
Intraco Purchase from Thermal	804730 GD AN	285,815.55
Total Commodity Costs from Purchase Journals		\$ 7,957,579.08
Storage (Injections)/Withdrawals	808100/808200 GD AN	4,384,558.77
GST	804000 GD AN	-
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	18,426.87
Mizuho Broker Fees	804017 GD AN	3,881.55
Wells Fargo Journal DJ 473	804017 GD AN	1,855.29
plus variable costs from Demand		39,808.81
Merchandise Processing Fee - DJ467	804018 GD AN	6,252.27
WA/ID Off System Revenue	483000/483600/483730	(5,639,134.47)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		\$ 6,405,227.97
WA Imbalance - DJ436	804000 GD WA	(33,019.79)
ID Imbalance - DJ436	804000 GD ID	(15,158.07)
Total Deferred Commodity Costs		\$ 6,357,050.11
Total Net Gas Costs		\$ 8,568,014.28
Total from DJ 430 Gas Costs		8,568,014.28
Check		

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%	68.51%	31.49%
Total Current Demand Costs (excluding refund)	\$ 2,210,964.17	\$ 1,518,490.19	\$ 692,473.98	
Total Commodity Costs to be Allocated	6,405,227.97		4,388,221.68	2,017,006.29
Imbalance Cost Washington	(33,019.79)		(33,019.79)	
Imbalance Cost Idaho	(15,158.07)			(15,158.07)
Total Commodity Costs before refund	\$ 6,357,050.11		\$ 4,355,201.89	\$ 2,001,848.22
Total	\$ 8,568,014.28	\$ 1,518,490.19	\$ 692,473.98	\$ 4,355,201.89
check				\$ 2,001,848.22

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	18,132,989	0.09651	1,750,014.77	Schedule 101	9,052,000	0.09295	841,383.40
Schedule 102	23,546	0.09651	2,272.42	Schedule 111	2,971,899	0.08295	276,238.01
Schedule 111	7,239,397	0.08727	631,782.18	Schedule 112	815	0.09295	75.75
Schedule 112	17,022	0.08727	1,485.51	Schedule 121	0	NA	-
Schedule 121	155,563	0.08727	13,575.98	Schedule 122	0	NA	-
Schedule 122	474,268	0.08727	41,389.37	Total Demand	12,024,714		\$ 1,117,697.17
Schedule 131	0	0.05591	-		12,024,714		0.09295
Schedule 132	115,028	0.05591	6,431.22				
Schedule 146	3,147,559	0.00054	1,699.68				
Total Demand	29,305,372		\$ 2,448,651.13				
	29,305,372		0.08356				
		check					
COMMODITY				COMMODITY			
Schedule 101	18,132,989	0.15284	2,771,446.04	Schedule 101	9,052,000	0.15199	1,375,813.48
Schedule 102	23,546	0.15284	3,598.77	Schedule 111	2,971,899	0.15199	451,698.93
Schedule 111	7,239,397	0.15284	1,106,469.44	Schedule 112	815	0.15199	123.87
Schedule 112	17,022	0.15284	2,601.64	Schedule 121	0	0.15199	-
Schedule 121	155,563	0.15284	23,776.25	Schedule 122	0	0.15199	-
Schedule 122	474,268	0.15284	72,487.12	Schedule 131	0	0.15199	-
Schedule 131	0	0.15284	-	Schedule 132	0	0.15199	-
Schedule 132	115,028	0.15284	17,580.88	Total Commodity	12,024,714		\$ 1,827,636.28
Total Commodity	28,157,813		\$ 3,997,960.14		12,024,714		0.15199
	28,157,813		0.15284				
		check					

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand	
\$ 4,355,201.89	\$ 1,518,490.19	\$ 2,001,848.22	\$ 692,473.98	\$ 8,568,014.28	\$ 9,391,944.71		
\$ (3,997,960.14)	\$ (2,448,651.13)	\$ (1,827,636.28)	\$ (1,117,697.17)				
\$ 367,241.75	\$ (930,160.94)	\$ 174,211.94	\$ (425,223.19)				
WA Total	(572,919.18)	ID Total	(251,011.25)				

JET Entry	
Debits	Credits
1,416,064.73	1,416,064.73

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)	(1,363,516.54)	(0.00)
202002	4.96%	-	(1,363,516.54)	357,241.75	(930,160.94)	(6,819.90)	(1,943,255.62)	(1,943,255.62)	579,739.08
202003		-	(1,943,255.62)			-	(1,943,255.62)		
202004		-	(1,943,255.62)			-	(1,943,255.62)		
202005		-	(1,943,255.62)			-	(1,943,255.62)		
202006		-	(1,943,255.62)			-	(1,943,255.62)		
202007		-	(1,943,255.62)			-	(1,943,255.62)		
202008		-	(1,943,255.62)			-	(1,943,255.62)		
202009		-	(1,943,255.62)			-	(1,943,255.62)		
202010		-	(1,943,255.62)			-	(1,943,255.62)		
202011		-	(1,943,255.62)			-	(1,943,255.62)		
202012		-	(1,943,255.62)			-	(1,943,255.62)		

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

xferred 201807-201910 per PGA

D 357,241.75 A (930,160.94) B (6,819.90) C THIS ROW USED TO CALC JET ENTRY

202002 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		C
Interest Expense	431600.GD.WA	6,819.90	C
Demand+Comm Def	191010.GD.WA	579,739.08	A+B+C
Deferral Expense	805120.GD.WA	572,919.18	(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	823,211.28	(0.01)
202002	4.96%	-	823,211.29	-	18,156,535	(0.00409)	(74,260.23)	7,239,397	(0.01035)	(74,927.76)	155,563	(0.01035)	(1,610.08)	3,090.96	675,504.18	675,504.18	147,707.10
202003	-	-	675,504.18	-	-	-	-	-	-	-	-	-	-	-	675,504.18	-	-
202004	-	-	675,504.18	-	-	-	-	-	-	-	-	-	-	-	675,504.18	-	-
202005	-	-	675,504.18	-	-	-	-	-	-	-	-	-	-	-	675,504.18	-	-
202006	-	-	675,504.18	-	-	-	-	-	-	-	-	-	-	-	675,504.18	-	-
202007	-	-	675,504.18	-	-	-	-	-	-	-	-	-	-	-	675,504.18	-	-
202008	-	-	675,504.18	-	-	-	-	-	-	-	-	-	-	-	675,504.18	-	-
202009	-	-	675,504.18	-	-	-	-	-	-	-	-	-	-	-	675,504.18	-	-
202010	-	-	675,504.18	-	-	-	-	-	-	-	-	-	-	-	675,504.18	-	-
202011	-	-	675,504.18	-	-	pro-rated	-	-	pro-rated	-	-	pro-rated	-	-	675,504.18	-	-
202012	-	-	675,504.18	-	-	pro-rated	-	-	pro-rated	-	-	pro-rated	-	-	675,504.18	-	-

C A (74,260.23) A (74,927.76) A (1,610.08) B 3,090.96 THIS ROW USED TO CALC JET ENTRY

202002 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:		DR	CR	
Interest Income	419600.GD.WA		3,090.96	B
Interest Expense	431600.GD.WA			(B)
Amortization	191000.GD.WA		147,707.10	A+B
Amort Expense	805110.GD.WA	150,798.06		A

0.00 check s/b 0



Gas by GL Account - Estimate

Accounting Month: 202002
 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

Dominion Energy Questar Pipeline, LLC	ACCTSP		\$2,867.34		\$2,867.34
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,850.00	\$1,850.00
Northwest Pipeline Corporation	TPORT			\$3,388,075.13	\$3,388,075.13
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,385,216.75)	(\$1,385,216.75)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$395,098.89)	(\$395,098.89)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$112,885.40)	(\$112,885.40)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$134,898.06)	(\$134,898.06)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT			(\$90,940.48)	(\$90,940.48)
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$248.64		\$248.64
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$9,691.50	\$9,691.50
Spectra Energy - Westcoast Energy Inc.	TPORT			\$97,764.03	\$97,764.03
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$206,687.39	\$206,687.39
TC Energy Foothills Pipe Lines Ltd.	ACCTSP		(\$21,885.68)		(\$21,885.68)
TC Energy Foothills Pipe Lines Ltd.	ACCTGS		\$876.03		\$876.03
TC Energy Gas Transmission Northwest LLC	TPORT			\$196,982.21	\$196,982.21
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT			(\$2,664.55)	(\$2,664.55)
TC Energy NOVA Gas Transmission Ltd.	TPORT			\$448,473.99	\$448,473.99
TC Energy NOVA Gas Transmission Ltd.	ACCTGS		\$1,037.72		\$1,037.72

001-804001-GD-AN-DL

TOTALS:

(\$16,855.95) \$2,227,820.12 \$2,210,964.17

fixed



Gas by GL Account - Estimate

Accounting Month: 202002
 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						
COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Northwest Pipeline Corporation	TPORT				\$25,791.77	\$25,791.77
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$5,881.28		\$5,881.28
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	
TC Energy Foothills Pipe Lines Ltd.	TPORT				\$0.00	
TC Energy Gas Transmission Northwest LLC	TPORT				\$8,135.76	\$8,135.76
001-804002-GD-AN-DL	TOTALS:			\$5,881.28	\$33,927.53	\$39,808.81

Washington/Idaho/Oregon Gas Costs		GL Account	Feb-20 AN
Nucleus Storage			
AN JP 408 Injections	808200 GD AN	\$	(113,037.85)
AN JP 408 Withdrawals	808100 GD AN	\$	4,408,466.39
Total AN JP	164100 GD AN	\$	4,295,428.54
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	-
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	89,130.23
Total Clay Basin	164115 GD AA / OR	\$	89,130.23
OR JP 408 Injections	808200 GD OR	\$	-
OR JP 408 Withdrawals	808100 GD OR	\$	-
Total OR JP Owned	164100 GD OR	\$	-
OR JP 403 Injections	808200 GD OR	\$	-
OR JP 403 Withdrawals	808100 GD OR	\$	-
Total OR JP Leased	164100 GD OR	\$	-
Total Net Storage (Injections)/Withdrawals		\$	4,384,558.77
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN / OR	\$	7,194,740.50
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$	2,210,964.17
Variable Demand (Transport) Costs	804002 GD AN / OR	\$	39,808.81
Hedge Activity	804010 GD AN / OR	\$	(28,257.52)
Financial Settlements	804600 GD AN / OR	\$	532,999.37
Intraco Purchase from Thermal	804730 GD AN / OR	\$	285,815.55
Cochrane Credit	811000 GD AN / OR	\$	(27,718.82)
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD WA	\$	(33,019.79)
ID Imbalance from DJ 436	804000 GD ID	\$	(15,158.07)
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	\$	18,426.67
Mizuho Journal DJ 476	804017 GD AN / OR	\$	3,881.55
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$	1,855.29
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$	6,252.27
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$	(5,639,134.47)
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	\$	-
Total Costs for Deferral including net gas costs		\$	8,568,014.28
			Tie to Deferral Entry
	483600 GD AN / OR	\$	(764,972.30) Input fr GLE Sales
	483000 GD AN / OR	\$	(2,205,581.29) Input fr GLE Sales
	483730 GD AN / OR	\$	(2,668,580.88) Input fr GLE Sales
			(5,639,134.47)

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	\$ 14,592,910.83	\$ (14,592,910.83)
Total - NUC (GD / ALL)	\$ 14,592,910.83	\$ (14,592,910.83)

✓ Washington Sales Volumes *IM*

February/20 Description	Schedule	February/20 Billed	January/20 Unbilled	February/20 Unbilled	February/20 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	18,983,509	9,576,661	8,726,141	(850,520)	18,132,989	✓
Firm	102	22,579	9,428	10,395	967	23,546	✓
Firm	111	7,423,212	3,460,823	3,277,008	(183,815)	7,239,397	✓
Firm	112	17,725	8,864	8,161	(703)	17,022	
Firm	121	167,460	88,995	77,098	(11,897)	155,563	✓
Firm	122	473,987	217,940	218,221	281	474,268	
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	115,028	0	0	0	115,028	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		27,203,500	13,362,711	12,317,024	(1,045,687)	26,157,813	✓ Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		3,311,586	3,311,586	3,147,559	(164,027)	3,147,559	
Total 147 & 148 Transportation Sales		4,910,815	4,798,122	4,535,555	(262,567)	4,648,248	
Total sales		35,425,901	21,472,419	20,000,138	(1,472,281)	33,953,620	
Schedule Sum for Demand Deferral:							
Firm	101	18,983,509	9,576,661	8,726,141	(850,520)	18,132,989	
Firm	102	22,579	9,428	10,395	967	23,546	
Firm	111	7,423,212	3,460,823	3,277,008	(183,815)	7,239,397	
Firm	112	17,725	8,864	8,161	(703)	17,022	
Firm	121	167,460	88,995	77,098	(11,897)	155,563	
Firm	122	473,987	217,940	218,221	281	474,268	
Interruptible	131	0	0	0	0	0	
Interruptible	132	115,028	0	0	0	115,028	
Transportation	146	3,311,586	3,311,586	3,147,559	(164,027)	3,147,559	
Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation		30,515,086	16,674,297	15,464,583	(1,209,714)	29,305,372	✓
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	18,983,509	9,576,661	8,726,141	(850,520)	18,132,989	Sales for Decoupling amortization
Firm	102	22,579	9,428	10,395	967	23,546	
Firm	111	7,423,212	3,460,823	3,277,008	(183,815)	7,239,397	
Firm	121	167,460	88,995	77,098	(11,897)	155,563	
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	3,311,586	3,311,586	3,147,559	(164,027)	3,147,559	
Volumes for PGA Commodity & Demand Amortization		29,908,346	16,447,493	15,238,201	(1,209,292)	28,699,054	
Firm	112	17,725	8,864	8,161	(703)	17,022	Annual lump sum amortization
Firm	122	473,987	217,940	218,221	281	474,268	Annual lump sum amortization
Interruptible	132	115,028	0	0	0	115,028	Annual lump sum amortization
Total Firm Sales		27,088,472	13,362,711	12,317,024	(1,045,687)	26,042,785	
Total Interruptible Sales		115,028	0	0	0	115,028	
Total Transportation Sales (Schedule 146)		3,311,586	3,311,586	3,147,559	(164,027)	3,147,559	
Total Transportation Sales (Schedule 147 & 148)		4,910,815	4,798,122	4,535,555	(262,567)	4,648,248	
Check total sales		35,425,901	21,472,419	20,000,138	(1,472,281)	33,953,620	
		35,425,901	21,472,419	20,000,138		33,953,620	

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		
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp						✓✓ 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	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
WASHINGTON AMORTIZATION RATES:							
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
IDAHO INTEREST RATE:							
Customer Deposit Rate changes annually Check IPUC website (Year 2020 Order # 34482)						✓✓✓ 2.00%	UPDATED ANNUALLY IN JANUARY
IDAHO DEFERRAL RATES:							
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
IDAHO AMORTIZATION RATES:							
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