

Avista Corporation Journal Entry

Printed 06/03/2020 at 2:07 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: 202005
 Last Update: 06/03/2020 2:06 PM
 Approval Requested: 06/03/2020 2:07 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	9,472.54	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	431,801.96	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	441,274.50	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	1,773.76	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	45,916.58	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	47,690.34	0.00	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,130.97	0.00	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	158,623.40	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	159,754.37	Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	478.26	0.00	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	143,062.93	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	143,541.19	Amortization Expense
Totals:						792,260.40	792,260.40	

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Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

<i>Keri Meister</i>	<u>6/3/2020</u>
_____ Prepared by Keri Meister	_____ Date
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Washington/Idaho Gas Costs		202005
Demand (Transportation) Costs		
NWP Fixed		3,621,735.46
NWP Variable		26,555.11
NWP Capacity Release		(2,265,180.23)
NWP Total (excluding Refund)		\$ 1,383,110.34
TC Energy GTN Fixed		159,564.28
TC Energy GTN Variable		4,546.21
TC Energy GTN Capacity Release		(2,848.33)
Current Month Estimate		\$ 161,262.16
TC Energy Foothills Fixed		200,806.70
TC Energy Foothills Variable		
Foothills Total		\$ 200,806.70
TC Energy NOVA (AB System) Fixed		435,713.99
TC Energy NOVA (AB System) Variable		
NOVA Total		\$ 435,713.99
Spectra Westcoast Fixed		102,179.00
Spectra Westcoast Variable		
Spectra Total		\$ 102,179.00
Dominion Energy Questar Fixed		3,512.21
Questar Total		\$ 3,512.21
Third party capacity release		-
Other Pipeline Fixed charges		-
Other Capacity Release credit		-
Counterparty Invoice Total		\$ -
Thermal Transport		-
Intracompany Transportation Optimization		-
Total Demand Costs from Purchase Journals	804001/804002 GD AN	\$ 2,286,584.40
less variable costs charged to Commodity		(31,101.32)
Total Demand Costs to be Allocated		\$ 2,255,483.08
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	8,140,463.83
Misc	804000 GD AN	-
Cochrane Credit	811000 GD AN	(7,965.46)
Financial Settlements	804600 GD AN	(150,549.56)
Foreign Exchange Hedge Activity	804010 GD AN	(20,913.01)
Intraco Purchase from Thermal	804730 GD AN	855,354.43
Total Commodity Costs from Purchase Journals		\$ 8,816,390.23
Storage (Injections)/Withdrawals	808100/808200 GD AN	(4,023,585.73)
GST Qtrly - DJ437	804000 GD AN	-
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	24,008.24
Mizuho Broker Fees - DJ476	804017 GD AN	3,250.50
Wells Fargo - DJ476	804017 GD AN	2,964.04
plus variable costs from Demand		31,101.32
Merchandise Processing Fee - DJ467	804018 GD AN	10,790.80
WA/ID Off System Revenue	483000/483600/483730	(3,227,896.19)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		\$ 1,269,923.21
ID Entitlement Penalty	495000 GD ID	-
WA Imbalance - DJ436	804000 GD WA	49,101.28
ID Imbalance - DJ436	804000 GD ID	24,331.65
Total Deferred Commodity Costs		\$ 1,342,456.14
Total Net Gas Costs		\$ 3,597,939.22
Total from DJ 430 Gas Costs		3,597,939.22
Check		-

202005		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			68.68%	31.32%	66.82%	33.18%
Total Current Demand Costs (excluding refund)		\$ 2,255,483.08	\$ 1,549,065.78	\$ 706,417.30		
Total Commodity Costs to be Allocated		1,269,023.21			847,961.31	421,061.90
Imbalance Cost Washington		49,101.28			49,101.28	
Imbalance Cost Idaho		24,331.65				24,331.65
Total Commodity Costs before refund		\$ 1,342,456.14			\$ 897,062.59	\$ 445,393.55
Total		\$ 3,597,939.22	\$ 1,549,065.78	\$ 706,417.30	\$ 897,062.59	\$ 445,393.55
check		-	-	-	-	-

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
DEMAND				DEMAND			
Schedule 101	5,170,311	0.09651	498,986.71	Schedule 101	2,757,628	0.09295	256,321.52
Schedule 102	6,951	0.09651	670.84	Schedule 111	1,225,202	0.09295	113,882.53
Schedule 111	2,662,302	0.08727	232,339.10	Schedule 112	67,372	0.09295	6,262.23
Schedule 112	352,537	0.08727	30,765.90	Schedule 121		NA	-
Schedule 121	(9,438)	0.08727	(823.65)	Schedule 122		NA	-
Schedule 122	(100,434)	0.08727	(8,764.88)	Total Demand	4,050,202		\$ 376,466.28
Schedule 131	0	0.05591	-		4,050,202		0.09295
Schedule 132	73,987	0.05591	4,136.61		-	check	
Schedule 146	1,754,036	0.00054	947.18				
Total Demand	9,910,252		\$ 758,257.82				
	9,910,252		0.07651				
	-	check					
COMMODITY				COMMODITY			
Schedule 101	5,170,311	0.15284	790,230.33	Schedule 101	2,757,628	0.15199	419,131.88
Schedule 102	6,951	0.15284	1,062.39	Schedule 111	1,225,202	0.15199	186,218.45
Schedule 111	2,662,302	0.15284	406,906.24	Schedule 112	67,372	0.15199	10,239.87
Schedule 112	352,537	0.15284	53,881.76	Schedule 121	0	0.15199	-
Schedule 121	(9,438)	0.15284	(1,442.50)	Schedule 122	0	0.15199	-
Schedule 122	(100,434)	0.15284	(15,350.33)	Schedule 131	0	0.15199	-
Schedule 131	0	0.15284	-	Schedule 132	0	0.15199	-
Schedule 132	73,987	0.15284	11,308.17	Total Commodity	4,050,202		\$ 615,590.20
Total Commodity	8,156,216		\$ 1,246,596.05		4,050,202		0.15199
	8,156,216	check	0.15284		-	check	

Washington		Washington		Idaho		Idaho	
Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand
\$ 897,062.59	\$ 1,549,065.78	\$ 445,393.55	\$ 706,417.30	\$ 3,597,939.22			
\$ (1,246,596.05)	\$ (758,257.82)	\$ (615,590.20)	\$ (376,466.28)	\$ (2,996,910.35)			
\$ -	\$ -	\$ -	\$ -	\$ -			
\$ (349,533.46)	\$ 790,807.96	\$ (170,196.65)	\$ 329,951.02	601,028.87			
WA Total	441,274.50	ID Total	159,754.37				

JET Entry	
Debits	Credits
792,260.40	792,260.40
-	-

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)	(0.00)
202003	4.96%	-	(1,943,255.62)	(16,044.36)	(702,834.44)	(9,517.81)	(2,671,652.23)	(2,671,652.23)	(0.00)
202004	4.75%	-	(2,671,652.23)	(286,572.47)	354,965.18	(10,439.93)	(2,613,699.45)	(2,613,699.45)	(0.00)
202005	4.75%	-	(2,613,699.45)	(349,533.46)	790,807.96	(9,472.54)	(2,181,897.49)	(2,613,699.45)	(431,801.96)
202006		-	(2,181,897.49)			-	(2,181,897.49)		
202007		-	(2,181,897.49)			-	(2,181,897.49)		
202008		-	(2,181,897.49)			-	(2,181,897.49)		
202009		-	(2,181,897.49)			-	(2,181,897.49)		
202010		-	(2,181,897.49)			-	(2,181,897.49)		
202011		-	(2,181,897.49)			-	(2,181,897.49)		
202012		-	(2,181,897.49)			-	(2,181,897.49)		

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

xferred 201807-201910 per PGA

- (349,533.46) 790,807.96 (9,472.54) THIS ROW USED TO CALC JET ENTRY
 D A B C

202005 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		C
Interest Expense	431600.GD.WA	9,472.54	C
Demand+Comm Def	191010.GD.WA	431,801.96	A+B+C
Deferral Expense	805120.GD.WA	441,274.50	(A+B)

0.00 check s/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	Annual Large Customer Refund	Beginning Balance	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)	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)	0.02
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)	(1,647,698.95)	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)	(505,685.64)	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	(97.72)	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%	-	-	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	1,773,240.96	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	3,368,006.27	0.02
201911	5.42%	(2,194,008.24)	121,937.23	1,295,935.23	17,329,466	pro-rated	(74,850.00)	6,504,463	pro-rated	(104,887.00)	195,352	pro-rated	(7,404.00)	5,430.68	1,114,224.91	1,113,949.54	(275.37)
201912	5.42%	-	-	1,114,224.91	19,625,255	pro-rated	(73,778.00)	7,275,662	pro-rated	(63,487.00)	161,699	pro-rated	(1,668.00)	4,718.83	980,010.74	979,734.12	(276.62)
202001	4.96%	-	-	980,010.74	19,902,225	(0.00409)	(81,400.10)	7,441,465	(0.01035)	(77,019.16)	176,036	(0.01035)	(1,821.97)	3,719.55	823,489.06	823,211.28	(277.78)
202002	4.96%	-	-	823,489.06	18,156,535	(0.00409)	(74,260.23)	7,239,397	(0.01035)	(74,927.76)	155,563	(0.01035)	(1,610.08)	3,092.11	675,783.10	675,504.18	(278.92)
202003	4.96%	-	-	675,783.10	16,737,084	(0.00409)	(68,454.67)	6,588,074	(0.01035)	(68,186.57)	135,456	(0.01035)	(1,401.97)	2,507.95	540,247.84	540,247.84	(0.00)
202004	4.75%	-	-	540,247.84	8,680,515	(0.00409)	(35,503.31)	3,389,688	(0.01035)	(35,083.27)	(28,206)	(0.01035)	291.93	1,999.36	471,952.56	471,952.55	(0.01)
202005	4.75%	-	-	471,952.56	5,177,262	(0.00409)	(21,175.00)	2,662,302	(0.01035)	(27,554.83)	(100,434)	(0.01035)	1,039.49	1,773.76	426,035.98	471,952.55	45,916.57
202006	-	-	-	426,035.98	-	-	-	-	-	-	-	-	-	-	426,035.98	-	-
202007	-	-	-	426,035.98	-	-	-	-	-	-	-	-	-	-	426,035.98	-	-
202008	-	-	-	426,035.98	-	-	-	-	-	-	-	-	-	-	426,035.98	-	-
202009	-	-	-	426,035.98	-	-	-	-	-	-	-	-	-	-	426,035.98	-	-
202010	-	-	-	426,035.98	-	-	-	-	-	-	-	-	-	-	426,035.98	-	-
202011	-	-	-	426,035.98	-	pro-rated	-	-	pro-rated	-	-	pro-rated	-	-	426,035.98	-	-
202012	-	-	-	426,035.98	-	pro-rated	-	-	pro-rated	-	-	pro-rated	-	-	426,035.98	-	-

Interest calc error on Large Customer Refund.
 Corrected in 202003

C (21,175.00) A (27,554.83) A 1,039.49 A 1,773.76 B THIS ROW USED TO CALC JET ENTRY

202005 UPDATE DATE MONTHLY TO CALC JET ENTRY

	JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		1,773.76	B
Interest Expense	431600.GD.WA			(B)
Amortization	191000.GD.WA		45,916.58	A+B
Amort Expense	805110.GD.WA	47,690.34		A

0.00 check s/b 0

Avista Corporation
 State of Idaho
 Current Unrecovered PGA Deferral
 Account 191010

Month Ending	Interest Rate	Annual xfer of balance per PGA to 191000	Beginning Balance	Commodity	Demand	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	1.00%		(6,125,449.78)	56,200.22	(609,657.34)	(5,335.15)	(6,684,242.05)	(6,684,242.05)	-
201901	2.00%	-	(6,684,242.05)	407,415.81	(536,507.43)	(11,247.98)	(6,824,581.65)	(6,824,581.65)	-
201902	2.00%	-	(6,824,581.65)	3,563,602.23	(828,898.61)	(9,095.38)	(4,098,973.41)	(4,098,973.42)	(0.01)
201903	2.00%	-	(4,098,973.41)	5,047,939.70	(346,692.04)	(2,913.92)	599,360.32	789,092.39	189,732.07
201904	2.00%	-	599,360.32	(8,499.01)	69,093.07	1,049.43	661,003.81	851,052.10	190,048.29
201905	2.00%	-	661,003.81	(1,365,573.06)	348,255.29	253.91	(356,060.04)	445,395.99	801,456.03
201906	2.00%	-	(356,060.04)	(888,662.73)	427,567.10	(977.68)	(818,133.36)	(627,451.05)	190,682.31
201907	2.00%	-	(818,133.36)	(1,093,822.85)	462,417.90	(1,889.73)	(1,451,428.04)	(1,260,427.92)	191,000.12
201908	2.00%	-	(1,451,428.04)	(1,126,286.47)	453,357.86	(2,979.82)	(2,127,336.46)	(1,936,018.01)	191,318.45
201909	2.00%	-	(2,127,336.46)	(1,440,487.55)	341,938.73	(4,461.02)	(3,230,346.30)	(3,230,345.43)	0.87
201910	2.00%	-	(3,230,346.30)	(309,177.36)	(138,176.97)	(5,756.71)	(3,683,457.34)	(3,683,455.59)	1.75
201911	2.00%	3,683,457.34	-	83,790.86	(396,089.71)	(260.25)	(312,559.09)	(312,558.21)	0.88
201912	2.00%	-	(312,559.09)	354,033.40	(365,550.30)	(530.53)	(324,606.52)	(324,606.52)	0.00
202001	2.00%	-	(324,606.52)	228,016.72	(482,155.36)	(752.79)	(579,497.95)	(579,497.95)	(0.00)
202002	2.00%	-	(579,497.95)	174,211.94	(425,223.19)	(1,175.01)	(831,684.21)	(831,684.21)	0.00
202003	2.00%	-	(831,684.21)	428,261.75	(271,441.84)	(1,255.46)	(676,119.77)	(676,119.77)	(0.00)
202004	2.00%	-	(676,119.77)	(149,619.75)	68,475.73	(1,194.49)	(758,458.28)	(758,458.28)	(0.00)
202005	2.00%	-	(758,458.28)	(170,196.65)	329,951.02	(1,130.97)	(599,834.88)	(758,458.28)	(158,623.40)
202006		-	(599,834.88)			-	(599,834.88)		
202007		-	(599,834.88)			-	(599,834.88)		
202008		-	(599,834.88)			-	(599,834.88)		
202009		-	(599,834.88)			-	(599,834.88)		
202010		-	(599,834.88)			-	(599,834.88)		
202011		-	(599,834.88)			-	(599,834.88)		
202012		-	(599,834.88)			-	(599,834.88)		

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

xferred 201807-201910 per PGA

- (170,196.65) 329,951.02 (1,130.97) THIS ROW USED TO CALC JET ENTRY
 D A B C

202005 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		C
Interest Expense	431600.GD.ID	1,130.97	C
Demand+Comm Def	191010.GD.ID	158,623.40	A+B+C
Deferral Expense	805120.GD.ID	159,754.37	(A+B)

0.00 check s/b 0

Avista Corporation
 State of Idaho
 Recoverable Gas Costs Amortized
 Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	Tax Reform / Large Customer Refund	Beginning Balance	Schedule 101 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON	
201812	1.00%	-	22,339.58	(6,302,763.03)	10,111,460	pro-rated	918,955.00	3,074,476	pro-rated	279,615.00	(4,752.90)	(5,108,945.93)	(5,115,802.91)	(6,856.98)	
201901	2.00%	-	1,780.95	(5,107,164.98)	9,766,779	0.09092	887,995.55	3,268,684	0.08676	283,591.02	(7,535.62)	(3,943,114.03)	(3,951,751.96)	(8,637.93)	
201902	2.00%	-	(8,638.80)	(3,951,752.83)	11,758,433	0.09092	1,069,076.73	3,777,850	0.08676	327,766.27	(5,422.22)	(2,560,332.06)	(2,560,331.18)	0.88	
201903	2.00%	-	-	(2,560,332.06)	8,099,837	0.09092	736,437.18	2,821,506	0.08676	244,793.86	(3,449.53)	(1,582,550.55)	(1,582,549.67)	0.88	
201904	2.00%	-	-	(1,582,550.55)	4,435,648	0.09092	403,289.12	1,909,235	0.08676	165,645.23	(2,163.47)	(1,015,779.67)	(1,015,778.80)	0.87	
201905	2.00%	-	(22,687.40)	(1,038,467.07)	2,161,977	0.09092	196,566.95	1,184,622	0.08676	102,777.80	(1,481.32)	(740,603.64)	(740,602.77)	0.87	
201906	2.00%	-	-	(740,603.64)	1,473,042	0.09092	133,928.98	1,108,394	0.08676	96,164.26	(1,042.60)	(511,553.00)	(511,552.12)	0.88	
201907	2.00%	-	-	(511,553.00)	1,139,474	0.09092	103,600.98	1,142,095	0.08676	99,088.16	(683.68)	(309,547.54)	(309,546.66)	0.88	
201908	2.00%	-	-	(309,547.54)	1,084,584	0.09092	98,610.38	1,156,521	0.08676	100,339.76	(350.12)	(110,947.52)	(110,946.64)	0.88	
201909	2.00%	-	-	(110,947.52)	1,844,462	0.09092	167,698.49	1,464,015	0.08676	127,017.94	60.68	183,829.59	183,830.47	0.88	
201910	2.00%	-	-	183,829.59	6,421,594	0.09092	583,851.33	2,348,763	0.08676	203,778.68	962.74	972,422.33	972,423.22	0.89	
201911	2.00%	(3,683,457.34)	17,131.87	(2,693,903.14)	8,684,696	pro-rated	300,322.00	2,760,681	pro-rated	92,138.00	(4,162.79)	(2,305,605.93)	(2,304,747.58)	858.35	
201912	2.00%	-	-	(2,305,605.93)	9,118,426	pro-rated	329,342.64	2,798,527	pro-rated	101,814.00	(3,483.38)	(1,877,932.67)	(1,877,075.53)	857.14	
202001	2.00%	-	-	(1,877,932.67)	9,871,600	0.03604	355,772.46	3,247,879	0.03604	117,053.56	(2,735.87)	(1,407,842.51)	(1,406,983.95)	858.56	
202002	2.00%	-	-	(1,407,842.51)	9,052,000	0.03604	326,234.08	2,971,899	0.03604	107,107.24	(1,985.29)	(976,486.48)	(975,626.49)	859.99	
202003	2.00%	-	-	(976,486.48)	7,773,497	0.03604	280,156.83	2,732,609	0.03604	98,483.23	(1,311.94)	(599,158.36)	(599,158.36)	0.00	
202004	2.00%	-	-	(599,158.36)	5,024,136	0.03604	181,069.86	1,669,164	0.03604	60,156.67	(797.58)	(358,729.41)	(358,729.41)	0.00	
202005	2.00%	-	-	(358,729.41)	2,757,628	0.03604	99,384.91	1,225,202	0.03604	44,156.28	(478.26)	(215,666.48)	(358,729.41)	(143,062.93)	
202006	-	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-	
202007	-	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-	
202008	-	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-	
202009	-	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-	
202010	-	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-	
202011	-	-	-	(215,666.48)	-	pro-rated	-	-	pro-rated	-	-	(215,666.48)	-	-	
202012	-	-	-	(215,666.48)	-	pro-rated	-	-	pro-rated	-	-	(215,666.48)	-	-	
				-					99,384.91					44,156.28	(478.26) THIS ROW USED TO CALC JET ENTRY
				C					A					A	B

When calculating prorations, included \$855 schedule 146 amort in error - schedule 146 does not apply to Idaho Amort
 Corrected in 202003

202005 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income	419600.GD.ID	
Interest Expense	431600.GD.ID	478.26
Amortization	191000.GD.ID	143,062.93
Amort Expense	805110.GD.ID	143,541.19

0.00 check s/b 0

Washington/Idaho/Oregon Gas Costs		GL Account	May-20 AN
Nucleus Storage			
AN JP 408 Injections	808200 GD AN	\$	(4,081,731.40)
AN JP 408 Withdrawals	808100 GD AN	\$	2,220.01
Total AN JP	164100 GD AN	\$	(4,079,511.39)
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	-
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	55,925.66
Total Clay Basin	164115 GD AA / OR	\$	55,925.66
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		\$	(4,023,585.73)
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN / OR	\$	8,140,463.83
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$	2,255,483.08
Variable Demand (Transport) Costs	804002 GD AN / OR	\$	31,101.32
Hedge Activity	804010 GD AN / OR	\$	(20,913.01)
Financial Settlements	804600 GD AN / OR	\$	(150,549.56)
Intraco Purchase from Thermal	804730 GD AN / OR	\$	855,354.43
Cochrane Credit	811000 GD AN / OR	\$	(7,965.46)
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD WA	\$	49,101.28
ID Imbalance from DJ 436	804000 GD ID	\$	24,331.65
OR Imbalance from DJ 436	804000 GD OR	\$	-
M Chemical Accrual	804000 GD AN	\$	7,000.00
GTN Odorization accrual	804000 GD OR		
NWNatural Odorization accrual	804000 GD OR		
Broker Fees DJ 471	804017 GD AN / OR	\$	24,008.24
Mizuho Journal DJ 476	804017 GD AN / OR	\$	3,250.50
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$	2,964.04
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$	10,790.80
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 (\$	(3,227,896.19)
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$	-
Entitlement Penalty - Reverse Clearwater partial amount per agreement	495000 GD ID	\$	-
Total Costs for Deferral including net gas costs		\$	3,597,939.22
			Tie to Deferral Entry
	483600 GD AN / OR	\$	(41,954.62)
	483000 GD AN / OR	\$	(179,823.93)
	483730 GD AN / OR	\$	(3,006,117.64)
			(3,227,896.19)
Total from GLE	\$	7,079,388.90	\$ (7,079,388.90)
Total - NUC (GD / ALL)	\$	7,079,388.90	\$ (7,079,388.90)

Washington Sales Volumes

May/20 Description	Schedule	May/20 Billed	April/20 Unbilled	May/20 Unbilled	May/20 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	6,482,253	3,988,293	2,676,351	(1,311,942)	5,170,311	
Firm	102	8,462	5,009	3,498	(1,511)	6,951	
Firm	111	2,979,835	1,482,629	1,165,096	(317,533)	2,662,302	
Firm	112	260,371	15,452	107,618	92,166	352,537	
Firm	121	0	9,438	0	(9,438)	(9,438)	
Firm	122	0	100,434	0	(100,434)	(100,434)	
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	73,987	0	0	0	73,987	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		9,804,908	5,601,255	3,952,563	(1,648,692)	8,156,216	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		2,484,447	2,484,242	1,753,831	(730,411)	1,754,036	
146		2,484,447	2,484,242	1,753,831	(730,411)	1,754,036	
147		617,352	0	0	0	617,352	
148		3,712,009	3,711,560	3,380,943	(330,617)	3,381,392	
Total 147 & 148 Transportation Sales		4,329,361	3,711,560	3,380,943	(330,617)	3,998,744	
Total sales		16,618,716	11,797,057	9,087,337	(2,709,720)	13,908,996	
Schedule Sum for Demand Deferral:							
Firm	101	6,482,253	3,988,293	2,676,351	(1,311,942)	5,170,311	
Firm	102	8,462	5,009	3,498	(1,511)	6,951	
Firm	111	2,979,835	1,482,629	1,165,096	(317,533)	2,662,302	
Firm	112	260,371	15,452	107,618	92,166	352,537	
Firm	121	0	9,438	0	(9,438)	(9,438)	
Firm	122	0	100,434	0	(100,434)	(100,434)	
Interruptible	131	0	0	0	0	0	
Interruptible	132	73,987	0	0	0	73,987	
Transportation	146	2,484,447	2,484,242	1,753,831	(730,411)	1,754,036	
		12,289,355	8,085,497	5,706,394	(2,379,103)	9,910,252	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	6,482,253	3,988,293	2,676,351	(1,311,942)	5,170,311	Sales for Decoupling amortization
Firm	102	8,462	5,009	3,498	(1,511)	6,951	
Firm	111	2,979,835	1,482,629	1,165,096	(317,533)	2,662,302	
Firm	121	0	9,438	0	(9,438)	(9,438)	
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	2,484,447	2,484,242	1,753,831	(730,411)	1,754,036	
		11,954,997	7,969,611	5,598,776	(2,370,835)	9,584,162	Volumes for PGA Commodity & Demand Amortization
Firm	112	260,371	15,452	107,618	92,166	352,537	Annual lump sum amortization
Firm	122	0	100,434	0	(100,434)	(100,434)	Annual lump sum amortization
Interruptible	132	73,987	0	0	0	73,987	Annual lump sum amortization
Total Firm Sales		9,730,921	5,601,255	3,952,563	(1,648,692)	8,082,229	
Total Interruptible Sales		73,987	0	0	0	73,987	
Total Transportation Sales (Schedule 146)		2,484,447	2,484,242	1,753,831	(730,411)	1,754,036	
Total Transportation Sales (Schedule 147 & 148)		4,329,361	3,711,560	3,380,943	(330,617)	3,998,744	
Check total sales		16,618,716	11,797,057	9,087,337	(2,709,720)	13,908,996	
		16,618,716	11,797,057	9,087,337	(2,709,720)	13,908,996	

Idaho Sales Volumes

Consolidated Volumes

May/20 Description	Schedule	May/20 Billed	April/20 Unbilled	May/20 Unbilled	May/20 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	3,439,934	2,122,118	1,439,812	(682,306)	2,757,628	
Firm	111	1,352,739	646,951	519,414	(127,537)	1,225,202	
Firm	112	67,372	0	0	0	67,372	
Firm	121	0	0	0	0	0	
Firm	122	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132	0	0	0	0	0	
Interruptible	132J	0	0	0	0	0	
Total Retail Sales for GTI		4,860,045	2,769,069	1,959,226	(809,843)	4,050,202	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	251,052	251,035	231,799	(19,236)	231,816	
Transportation	147	127,030	127,019	105,929	(21,090)	105,940	
Transportation	159	3,682,402	0	0	0	3,682,402	
Transportation	169	0	0	0	0	0	
Total transportation		4,060,484	378,054	337,728	(40,326)	4,020,158	
Total sales		8,920,529	3,147,123	2,296,954	(850,169)	8,070,360	
Schedule Summary for Demand Deferral:							
Firm	101	3,439,934	2,122,118	1,439,812	(682,306)	2,757,628	
Firm	111	1,352,739	646,951	519,414	(127,537)	1,225,202	
Firm	112	67,372	0	0	0	67,372	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		4,860,045	2,769,069	1,959,226	(809,843)	4,050,202	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	3,439,934	2,122,118	1,439,812	(682,306)	2,757,628	
Firm	111	1,352,739	646,951	519,414	(127,537)	1,225,202	
Firm	121	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		4,792,673	2,769,069	1,959,226	(809,843)	3,982,830	Volumes for PGA Commodity & Demand Amortization
Firm	112	67,372	0	0	0	67,372	Annual lump sum amortization
Firm	131	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		4,860,045	2,769,069	1,959,226	(809,843)	4,050,202	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,060,484	378,054	337,728	(40,326)	4,020,158	
Check total sales		8,920,529	3,147,123	2,296,954	(850,169)	8,070,360	
		8,920,529	3,147,123	2,296,954		8,070,360	

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						4.75%	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	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	<Credit>	\$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