

**Avista Corporation Journal Entry**

Journal: 431-D&A WA/ID      Effective Date: 201904  
 Team: Resource Accounting      Last Saved by: Keri Meister      Last Saved: 05/03/2019 3:52 PM  
 Type: C      Submitted by: Keri Meister      Approval Requested: 05/03/2019 4:02 PM  
 Category: DJ      Approved by:  
 Currency: USD

Seq	Co.	FERC	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS		20,267.32	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	195,505.99		Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS CO		175,238.67	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	4,878.90		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	1,142,013.31		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		1,146,892.21	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS		1,365.65	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	61,959.71		Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS CO		60,594.06	Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	2,163.47		Interest Expense
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	566,770.87		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		568,934.34	Amortization Expense
130	001	410100 - DFIT EXPENSE DR	35,853.66		Idaho Tax Reform Amort
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		35,853.66	Idaho Tax Reform Amort
150	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	8,264.27		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100 - DFIT EXPENSE DR		8,264.27	Idaho Tax Reform Tax Rate Calc Adj
<b>Totals:</b>			<b>2,017,410.18</b>	<b>2,017,410.18</b>	

Prepared by: *Keri Meister*  
 Reviewed by: *J.A. Meister*  
 Date: 5/3/19  
 Date: 5/6/19

Approved for Entry  
 Corporate Accounting use Only

**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.





Blue Text = Drag Formula to next month and copy/paste value in prior month  
 Washington Current Deferral

Update JE date to pull current month values  
 ( ) = Rebate

191010	Month	YTD	Cumulative Balance	201810	201811	201812	201901	201902	201903	201904	
	Interest Rate			4.98%	4.98%	4.98%	5.18%	5.18%	5.18%	5.45%	
	Beginning Balance	(14,998,507.26)	(6,508,323.87)	(19,095,614.91)	(22,888,086.89)	(11,298,837.78)	(12,602,073.84)	(7,482,556.34)	(7,482,556.34)	4,374,910.78	419600 GD WA
	Commodity Deferral	(3,531,759.91)	(28,170,594.43)	(3,845,502.55)	(3,344,640.68)	63,791.75	873,899.58	7,465,399.55	12,594,910.82	11,480.74	431600 GD WA
	Demand Deferral	(530,200.14)	(4,469,685.62)	(39,618.94)	(647,678.45)	(1,317,734.47)	(1,334,486.60)	(1,785,534.75)	(730,750.82)	186,719.40	191010 GD WA
	Interest (Rev/Expense)	9,937,543.92	(912,326.38)	(86,587.37)	(38,292.79)	(49,293.34)	(55,393.05)	(44,367.22)	(6,682.99)	20,267.32	805120 GD WA
	Commodity Adjustment	4,395,506.82	24,087,163.01	0.00	14,024,731.82	0.00	0.00	0.00	0.00	0.00	191010 GD WA
	Demand Adjustment	438,126.67	4,181,620.62	0.00	991,927.24	0.00	0.00	0.00	0.00	0.00	191010 GD WA
	Interest Adjustment	35.15	684,577.32	0.00	603,236.12	0.00	0.00	0.00	0.00	0.00	191000 GD WA
	Misc Adjustment		35.56		(35.15)						Check
	Ending Balance	<b>(4,289,254.75)</b>	<b>(11,107,523.79)</b>	<b>(22,888,085.89)</b>	<b>(11,298,837.78)</b>	<b>(12,602,073.84)</b>	<b>(13,118,053.92)</b>	<b>(7,482,556.34)</b>	<b>4,374,910.78</b>	<b>4,570,416.76</b>	
	GLW Check		(11,107,523.80)	(22,888,085.90)	(11,298,837.79)	(12,602,073.85)	(13,118,053.93)	(7,482,556.35)	4,374,910.77	195,505.99	
	Variance		0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	

191000	Month	YTD	PGA YTD	201810	201811	201812	201901	201902	201903	201904	
	Interest Rate			4.98%	4.98%	4.98%	5.18%	5.18%	5.18%	5.45%	
	Beginning Balance	131,584,728.00	240,238,598	8,390,464	15,588,764	20,570,424	21,076,213	23,394,682	18,476,572	8,678,511	
	Schedule 101	188,194.00	340,511	10,239	17,080	21,435	21,566	23,938	18,913	9,640	
	Schedule 102	51,787,474.00	96,346,775	3,674,467	5,726,384	18,094,862	4,326,716	8,977,809	8,826,624	4,528,915	
	Schedule 111	3,896,834.00	7,546,429	398,860	420,845	(10,914,823)	3,809,625	177,522	115,935	108,923	
	Schedule 121	0.00	0	0	0	0	0	0	0	0	
	Schedule 131	36,224,919.00	67,139,519	3,098,253	3,268,121	3,535,845	3,921,073	3,900,873	3,846,520	3,113,083	
	Schedule 146										
	Total	<b>223,692,149</b>	<b>411,611,832</b>	<b>15,572,303</b>	<b>24,991,174</b>	<b>31,277,743</b>	<b>33,155,193</b>	<b>36,474,822</b>	<b>29,284,564</b>	<b>16,439,082</b>	
	Calendar Sales Check	223,692,149	411,611,832	15,572,303	24,991,174	31,277,743	33,155,193	36,474,822	29,284,564	16,439,082	

191000	Month	YTD	PGA YTD	201810	201811	201812	201901	201902	201903	201904	
	Interest Rate			4.98%	4.98%	4.98%	5.18%	5.18%	5.18%	5.45%	
	Beginning Balance	16,000,586.83	(2,400,830.79)	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	
	Amortization	(142,882.10)	(240,404.20)	1,055,285.01	1,880,095.00	2,712,805.00	2,445,834.59	2,839,584.01	2,221,367.93	1,146,892.21	
	Interest	(14,771,212.55)	(28,953,396.51)	5,414.99	(52,658.47)	(42,984.33)	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	
	PGA Transfer	130,571.12	320,004.39	0.00	(15,619,860.03)	0.00	0.00	0.00	0.00	0.00	
	Misc Adjustment			0.00	193,448.89	0.00	0.00	0.00	0.00	0.00	
	Ending Balance	<b>1,217,063.30</b>	<b>(8,772,480.35)</b>	<b>1,843,136.84</b>	<b>(11,755,837.77)</b>	<b>(9,086,016.10)</b>	<b>(6,674,123.88)</b>	<b>(3,857,211.04)</b>	<b>(1,647,698.95)</b>	<b>(505,685.65)</b>	
	GLW Check		(8,772,480.35)	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(1,547,698.95)	
	Variance			(0.00)	0.00	0.00	(0.00)	(0.00)	(0.01)	1,142,013.30	

191000	Month	YTD	PGA YTD	201810	201811	201812	201901	201902	201903	201904	
	Interest Rate			4.98%	4.98%	4.98%	5.18%	5.18%	5.18%	5.45%	
	Beginning Balance	16,000,586.83	(2,400,830.79)	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	
	Amortization	(142,882.10)	(240,404.20)	1,055,285.01	1,880,095.00	2,712,805.00	2,445,834.59	2,839,584.01	2,221,367.93	1,146,892.21	
	Interest	(14,771,212.55)	(28,953,396.51)	5,414.99	(52,658.47)	(42,984.33)	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	
	PGA Transfer	130,571.12	320,004.39	0.00	(15,619,860.03)	0.00	0.00	0.00	0.00	0.00	
	Misc Adjustment			0.00	193,448.89	0.00	0.00	0.00	0.00	0.00	
	Ending Balance	<b>1,217,063.30</b>	<b>(8,772,480.35)</b>	<b>1,843,136.84</b>	<b>(11,755,837.77)</b>	<b>(9,086,016.10)</b>	<b>(6,674,123.88)</b>	<b>(3,857,211.04)</b>	<b>(1,647,698.95)</b>	<b>(505,685.65)</b>	
	GLW Check		(8,772,480.35)	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(1,547,698.95)	
	Variance			(0.00)	0.00	0.00	(0.00)	(0.00)	(0.01)	1,142,013.30	

191000	Month	YTD	PGA YTD	201810	201811	201812	201901	201902	201903	201904	
	Interest Rate			4.98%	4.98%	4.98%	5.18%	5.18%	5.18%	5.45%	
	Beginning Balance	16,000,586.83	(2,400,830.79)	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	
	Amortization	(142,882.10)	(240,404.20)	1,055,285.01	1,880,095.00	2,712,805.00	2,445,834.59	2,839,584.01	2,221,367.93	1,146,892.21	
	Interest	(14,771,212.55)	(28,953,396.51)	5,414.99	(52,658.47)	(42,984.33)	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	
	PGA Transfer	130,571.12	320,004.39	0.00	(15,619,860.03)	0.00	0.00	0.00	0.00	0.00	
	Misc Adjustment			0.00	193,448.89	0.00	0.00	0.00	0.00	0.00	
	Ending Balance	<b>1,217,063.30</b>	<b>(8,772,480.35)</b>	<b>1,843,136.84</b>	<b>(11,755,837.77)</b>	<b>(9,086,016.10)</b>	<b>(6,674,123.88)</b>	<b>(3,857,211.04)</b>	<b>(1,647,698.95)</b>	<b>(505,685.65)</b>	
	GLW Check		(8,772,480.35)	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(1,547,698.95)	
	Variance			(0.00)	0.00	0.00	(0.00)	(0.00)	(0.01)	1,142,013.30	

191000	Month	YTD	PGA YTD	201810	201811	201812	201901	201902	201903	201904	
	Interest Rate			4.98%	4.98%	4.98%	5.18%	5.18%	5.18%	5.45%	
	Beginning Balance	16,000,586.83	(2,400,830.79)	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	
	Amortization	(142,882.10)	(240,404.20)	1,055,285.01	1,880,095.00	2,712,805.00	2,445,834.59	2,839,584.01	2,221,367.93	1,146,892.21	
	Interest	(14,771,212.55)	(28,953,396.51)	5,414.99	(52,658.47)	(42,984.33)	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	
	PGA Transfer	130,571.12	320,004.39	0.00	(15,619,860.03)	0.00	0.00	0.00	0.00	0.00	
	Misc Adjustment			0.00	193,448.89	0.00	0.00	0.00	0.00	0.00	
	Ending Balance	<b>1,217,063.30</b>	<b>(8,772,480.35)</b>	<b>1,843,136.84</b>	<b>(11,755,837.77)</b>	<b>(9,086,016.10)</b>	<b>(6,674,123.88)</b>	<b>(3,857,211.04)</b>	<b>(1,647,698.95)</b>	<b>(505,685.65)</b>	
	GLW Check		(8,772,480.35)	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(1,547,698.95)	
	Variance			(0.00)	0.00	0.00	(0.00)	(0.00)	(0.01)	1,142,013.30	

191000	Month	YTD	PGA YTD	201810	201811	201812	201901	201902	201903	201904	
	Interest Rate			4.98%	4.98%	4.98%	5.18%	5.18%	5.18%	5.45%	
	Beginning Balance	16,000,586.83	(2,400,830.79)	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	
	Amortization	(142,882.10)	(240,404.20)	1,055,285.01	1,880,095.00	2,712,805.00	2,445,834.59	2,839,584.01	2,221,367.93	1,146,892.21	
	Interest	(14,771,212.55)	(28,953,396.51)	5,414.99	(52,658.47)	(42,984.33)	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	
	PGA Transfer	130,571.12	320,004.39	0.00	(15,619,860.03)	0.00	0.00	0.00	0.00	0.00	
	Misc Adjustment			0.00	193,448.89	0.00	0.00	0.00	0.00	0.00	
	Ending Balance	<b>1,217,063.30</b>	<b>(8,772,480.35)</b>	<b>1,843,136.84</b>	<b>(11,755,837.77)</b>	<b>(9,086,016.10)</b>	<b>(6,674,123.88)</b>	<b>(3,857,211.04)</b>	<b>(1,647,698.95)</b>	<b>(505,685.65)</b>	
	GLW Check		(8,772,480.35)	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(1,547,698.95)	
	Variance			(0.00)	0.00	0.00	(0.00)	(0.00)	(0.01)	1,142,013.30	

191000	Month	YTD	PGA YTD	201810	201811	201812	201901	201902	201903	201904	
	Interest Rate			4.98%	4.98%	4.98%	5.18%	5.18%	5.18%	5.45%	
	Beginning Balance	16,000,586.83	(2,400,830.79)	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	
	Amortization	(142,882.10)	(240,404.20)	1,055,285.01	1,880,095.00	2,712,805.00	2,445,834.59	2,839,584.01	2,221,367.93	1,146	

Washington Sales Volumes

April/19 Description	Schedule	April/19 Billed	March/19 Unbilled	April/19 Unbilled	April/19 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	11,867,791	7,356,888	4,167,608	(3,189,280)	8,678,511	
Firm	102	12,725	7,561	4,476	(3,085)	9,640	
Firm	111	5,350,080	2,618,736	1,797,571	(821,165)	4,528,915	
Firm	112	12,234	5,399	4,303	(1,096)	11,138	
Firm	121	118,160	50,802	41,565	(9,237)	108,923	
Firm	122	47,250	21,399	16,621	(4,778)	42,472	
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	97,799	0	0	0	97,799	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		17,506,039	10,060,785	6,032,144	(4,028,641)	<b>13,477,398</b>	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>							
	146	3,694,851	3,691,957	3,110,199	(581,758)	3,113,093	
		3,694,851	3,691,957	3,110,199	(581,758)	3,113,093	
<b>Total 147 &amp; 148 Transportation Sales</b>							
	147	814,272	0	0	0	814,272	
	148	4,540,506	4,540,256	4,028,134	(511,122)	4,029,384	
		5,354,778	4,540,256	4,029,134	(511,122)	4,843,656	
<b>Total sales</b>		<b>26,555,668</b>	<b>18,292,998</b>	<b>13,171,477</b>	<b>(5,121,521)</b>	<b>21,434,147</b>	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	11,867,791	7,356,888	4,167,608	(3,189,280)	8,678,511	
Firm	102	12,725	7,561	4,476	(3,085)	9,640	
Firm	111	5,350,080	2,618,736	1,797,571	(821,165)	4,528,915	
Firm	112	12,234	5,399	4,303	(1,096)	11,138	
Firm	121	118,160	50,802	41,565	(9,237)	108,923	
Firm	122	47,250	21,399	16,621	(4,778)	42,472	
Interruptible	131	0	0	0	0	0	
Interruptible	132	97,799	0	0	0	97,799	
Transportation	146	3,694,851	3,691,957	3,110,199	(581,758)	3,113,093	
		21,200,890	13,752,742	9,142,343	(4,610,399)	<b>16,590,491</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	11,867,791	7,356,888	4,167,608	(3,189,280)	8,678,511	
Firm	102	12,725	7,561	4,476	(3,085)	9,640	
Firm	111	5,350,080	2,618,736	1,797,571	(821,165)	4,528,915	
Firm	121	118,160	50,802	41,565	(9,237)	108,923	
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	Special amortization rate
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,694,851	3,691,957	3,110,199	(581,758)	3,113,093	
		21,043,607	13,725,944	9,121,419	(4,604,525)	<b>16,439,082</b>	Volumes for PGA Commodity & Demand Amortization
<b>Total Firm Sales</b>							
Firm	112	12,234	5,399	4,303	(1,096)	11,138	Annual lump sum amortization
Firm	122	47,250	21,399	16,621	(4,778)	42,472	Annual lump sum amortization
Interruptible	132	97,799	0	0	0	97,799	Annual lump sum amortization
<b>Total Interruptible Sales</b>		17,408,240	10,060,785	6,032,144	(4,028,641)	13,379,599	
<b>Total Transportation Sales (Schedule 146)</b>		97,799	0	0	0	97,799	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		3,694,851	3,691,957	3,110,199	(581,758)	3,113,093	
<b>Total sales</b>		<b>26,555,668</b>	<b>18,292,998</b>	<b>13,171,477</b>	<b>(5,121,521)</b>	<b>21,434,147</b>	
<b>Check total sales</b>		<b>26,555,668</b>	<b>18,292,998</b>	<b>13,171,477</b>	<b>(5,121,521)</b>	<b>21,434,147</b>	



# Gas by GL Account - Estimate

Page: 2  
 Print Date: 05/03/19 09:37:43 AM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201904  
 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			\$13,702.72		\$13,702.72
Gas Transmission Northwest Corporation	TPORT				\$166,900.87	\$166,900.87
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$2,979.20)	(\$2,979.20)
Northwest Pipeline Corporation	TPORT				\$3,514,539.59	\$3,514,539.59
Northwest Pipeline Corporation-->Avista Corporation <i>fixed</i>	TPORT				(\$1,436,921.83)	(\$1,436,921.83)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$409,846.50)	(\$409,846.50)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$117,099.00)	(\$117,099.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$131,736.38)	(\$131,736.38)

804001



# Gas by GL Account - Estimate

Page: 3  
 Print Date: 05/03/19  
 09:37:43 AM  
 Database: NUCUT  
 arpgasbyglect

Accounting Month: 201904  
 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

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$75,528.86)	-\$75,528.86	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$94,334.95)	-\$94,334.95	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$100,770.10	\$100,770.10	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,711.00	\$9,711.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$55.76		\$55.76	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$231,817.24	-\$231,817.24	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$122.26		-\$122.26	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$434,828.20	-\$434,828.20	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$229.93		-\$229.93	
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>				\$14,110.67	\$2,190,120.28	\$2,204,230.95

### Variable Transport Charges AN

Gas Transmission Northwest Corporation	TPORT				\$11,845.10	\$11,845.10	
Gas Transmission Northwest Corporation	ACCTSP				(\$553.48)	(\$553.48)	
Northwest Pipeline Corporation	TPORT				\$23,381.19	\$23,381.19	
Northwest Pipeline Corporation	ACCTSP			(\$341.29)		(\$341.29)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$18,808.35)		(\$18,808.35)	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>				(\$19,149.64)	\$34,672.81	\$15,523.17

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<b>WA Interest Rate:</b> FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/enforcement/accl-matts/interest-rates.asp">http://www.ferc.gov/enforcement/accl-matts/interest-rates.asp</a>			<u>OLD</u>	4/1/2019	6/30/2019	5.45%
<b>WA Deferral Rates</b> Commodity Rate	191010 GD WA	101 - 132	Debit	<u>NEW</u> \$0.17067	11/1/2018	Next PGA filing	
Demand Rate		101	Debit	\$0.10744	11/1/2018	Next PGA filing	
		102	Debit	\$0.10744	11/1/2018	Next PGA filing	
		111/112	Debit	\$0.09865	11/1/2018	Next PGA filing	
		121/122	Debit	\$0.10433	11/1/2018	Next PGA filing	
		131/132	Debit	\$0.06248	11/1/2018	Next PGA filing	
		146/126/116	Debit	\$0.00054	11/1/2018	Next PGA filing	
<b>WA Commodity &amp; Demand Amortization Rates (Sch 155)</b>	191000 GD WA	101	Debit	\$0.09067	11/1/2018	Next PGA filing	
		102	Debit	\$0.09067	11/1/2018	Next PGA filing	
		111	Debit	\$0.07625	11/1/2018	Next PGA filing	
		121	Debit	\$0.04780	11/1/2018	Next PGA filing	
		131	n/a	\$0.00000	11/1/2018	Next PGA filing	
		146	n/a	\$0.00000	11/1/2018	Next PGA filing	
<b>ID Interest Rate</b> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 34204				11/1/2019	12/31/2019	2.00%
<b>ID Deferral Rates</b> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16236	11/1/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10497	11/1/2018	Next PGA filing	
<b>ID Commodity &amp; Demand Amortization Rates (Sch 155)</b>	191000 GD ID	101	Debit	\$0.09092	11/1/2018	Next PGA filing	
		111	Debit	\$0.08676	11/1/2018	Next PGA filing	
		146	Debit	\$0.00263	11/1/2018	Next PGA filing	
<b>ID Temporary Tax Benefits Amortization</b>	805110 GD ID	101	Debit	(\$0.01683)	11/1/2018	Next PGA filing	
		111	Debit	(\$0.01331)	11/1/2018	Next PGA filing	
		112	Debit	\$0.00000	11/1/2018	Next PGA filing	
		131	Debit	\$0.00000	11/1/2018	Next PGA filing	
		132	Debit	\$0.00000	11/1/2018	Next PGA filing	
		146	Debit	(\$0.00159)	11/1/2018	Next PGA filing	

*M*





Interoffice Memorandum  
Rates and Tariff Administration

DATE: 8/14/18  
TO: Christine Machado, Resource Accounting  
FROM: Annette Brandon  
SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective November 1, 2018:

Washington  
Idaho  
Total

69.10%
30.90%
<u>100.00%</u>

*Demand*

If you have any questions about this please call me at 4324.

**Washington/Idaho/Oregon Gas Costs**

	GL Account	WA	Apr-19	OR
<b>Nucleus Storage</b>				
AN JP 408 Injections	808200 GD AN	\$ (2,334,744.69)	\$	-
AN JP 408 Withdrawals	808100 GD AN	\$ 159,564.12	\$	-
Total AN JP	164100 GD AN	\$ (2,175,180.57)	\$	-
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ (2,138.84)	\$	(734.01)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 2,635,728.01	\$	904,537.95
Total Clay Basin	164115 GD AA / OR	\$ 2,633,589.17	\$	903,803.94
OR JP 408 Injections	808200 GD OR	\$ -	\$	(242,119.25)
OR JP 408 Withdrawals	808100 GD OR	\$ -	\$	20,925.56
Total OR JP	164100 GD OR	\$ -	\$	(221,193.69)
OR JP 403 Injections	808200 GD OR	\$ -	\$	(28,510.37)
OR JP 403 Withdrawals	808100 GD OR	\$ -	\$	-
Total OR JP	164100 GD OR	\$ -	\$	(28,510.37)
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ 458,408.60</b>	<b>\$</b>	<b>654,099.88</b>

**NUCUT PURCHASES (GL Estimate Report)**

Commodity Purchases	804000 GD AN / OR	\$ 6,051,139.66	\$	1,633,834.92
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,204,230.95	\$	1,152,488.98
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 15,523.17	\$	8,231.54
Hedge Activity	804010 GD AN / OR	\$ 5,433.61	\$	884.54
Financial Settlements	804600 GD AN / OR	\$ (142,303.66)	\$	205,573.64
Interco Purchase from Thermal	804730 GD AN / OR	\$ 439,403.91	\$	2,046,876.85
Cochrane Credit	811000 GD AN / OR	\$ (50,848.81)	\$	(14,410.83)

**Information from other journals -Deferred Costs:**

WA Imbalance from DJ 436	804000 GD AN	\$ 530,086.78	\$	-
ID Imbalance from DJ 436	804000 GD AN	\$ 235,666.35	\$	-
OR Imbalance from DJ 436	804000 GD OR	\$ -	\$	(1,322,354.32)
M Chemical Accrual	804000 GD AN	\$ 7,000.00	\$	-
Broker Fees DJ 471	804017 GD AN / OR	\$ 36,415.74	\$	14,456.65
Mizuho Journal DJ 473	804017 GD AN / OR	\$ 1,983.96	\$	787.71
Wells Fargo Journal DJ 473	804017 GD AN / OR	\$ 1,671.65	\$	463.71
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 10,762.11	\$	2,480.19
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (3,871,481.04)	\$	(2,662,204.21)
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 DJ 453	804001 GD AN	\$ (8,542.12)	\$	-

**Total Costs for Deferral including net gas costs**

**\$ 5,549,550.86** | **\$ 1,721,209.25** Tie to Deferral Entry

483600 GD AN / OR	\$ (104,229.00)	\$	50,049.00	Input fr GLE Sales
483000 GD AN / OR	\$ (1,963,452.87)	\$	(2,457,944.04)	Input fr GLE Sales
483730 GD AN / OR	\$ (1,803,799.17)	\$	(254,309.17)	Input fr GLE Sales
	<b>(3,871,481.04)</b>		<b>(2,662,204.21)</b>	

Journal # 430 Entry	Dr.	Cr.	Dr.	Cr.
804700.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	\$ -	\$ -
804711.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	\$ -	\$ -
804000.GD.AN (AN Odorization Exp Accrual)	\$ 7,000.00	\$ -	\$ -	\$ -
232130.ZZ.ZZ (AN Odorization Exp Accrual)	\$ -	\$ (7,000.00)	\$ -	\$ -
Total Other Adj	\$ 7,000.00	\$ (7,000.00)	\$ -	\$ -

Total from GLE	\$ 13,837,415.27	\$ (13,837,415.27)	\$ 6,228,049.65	\$ (6,228,049.65)
Total - NUC (GD / ALL)	\$ 13,844,415.27	\$ (13,844,415.27)	\$ 6,228,049.65	\$ (6,228,049.65)