

Avista Corporation Journal Entry

Effective Date: 201906

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Keri Meister

Last Saved: 07/03/2019 1:12 PM



Submitted by: Keri Meister

Approval Requested: 07/03/2019 1:15 PM

Approved by:

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


7-3-19
 Date
7/3/19
 Date

Reviewed by
 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

Effective Date: 201906

Last Saved by: Keri Meister

Submitted by: Keri Meister

Approved by:

Last Saved: 07/03/2019 1:12 PM

Approval Requested: 07/03/2019 1:15 PM

Seq	Co.	FERC	Account Description	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600	- INTEREST ON ENERGY DEFERRALS	GD	WA	DL		18,783.01	Interest
20	001	191010	- CURR UNRECOV PGA DEFERRED	GD	WA	DL		622,651.46	Deferral
30	001	805120	- DEFER CURRENT UNRECOVERED GAS CO'S	GD	WA	DL	641,434.47		Deferral Expense
40	001	419600	- INTEREST ON ENERGY DEFERRALS	GD	WA	DL		1,274.64	Interest Expense
50	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	409,864.27		Amortization
60	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		408,589.63	Amortization Expense
70	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	660.41		Interest
80	001	191010	- CURR UNRECOV PGA DEFERRED	GD	ID	DL		461,756.04	Deferral
90	001	805120	- DEFER CURRENT UNRECOVERED GAS CO'S	GD	ID	DL	461,095.63		Deferral Expense
100	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,042.59		Interest Expense
110	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	229,050.65		Amortization
120	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		230,093.24	Amortization Expense
130	001	410100	- DFIT EXPENSE DR	GD	ID	DL	8,037.45		Idaho Tax Reform Amort
140	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		8,037.45	Idaho Tax Reform Amort
150	001	190930	- NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	1,852.74		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100	- DFIT EXPENSE DR	GD	ID	DL		1,852.74	Idaho Tax Reform Tax Rate Calc Adj
170	001	419600	- INTEREST ON ENERGY DEFERRALS	GD	ID	DL	508.82		Entitlement Penalty allocation correction
180	001	191010	- CURR UNRECOV PGA DEFERRED	GD	ID	DL		611,091.00	Entitlement Penalty allocation correction
190	001	805120	- DEFER CURRENT UNRECOVERED GAS CO'S	GD	ID	DL	610,582.18		Entitlement Penalty allocation correction
200	001	419600	- INTEREST ON ENERGY DEFERRALS	GD	WA	DL		1,386.53	Entitlement Penalty allocation correction
210	001	191010	- CURR UNRECOV PGA DEFERRED	GD	WA	DL	611,968.71		Entitlement Penalty allocation correction
220	001	805120	- DEFER CURRENT UNRECOVERED GAS CO'S	GD	WA	DL		610,582.18	Entitlement Penalty allocation correction
Totals:							2,976,097.92	2,976,097.92	

Avista Corp.
D&A WA/ID
Manager Review

Jan Mc Lellan
7/3/19

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 June 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 DJ 430 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 June 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.	Note there was a true-up for May data due to an incorrect allocation of entitlement penalties. Reviewed the true-up calculations to ensure they were reasonable. IM
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question

Response

Follow-Up

201906

201906

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 3,514,539.59
NWP Variable	\$ 25,294.88
NWP Capacity Release	\$ (2,265,487.52)
NWP Total (excluding Refund)	\$ 1,274,346.95
GTN Fixed	\$ 166,900.37
GTN Variable	\$ 5,561.30
GTN Capacity Release	\$ (2,978.20)
Current Month Estimate	\$ 169,482.97
Transcanada Foothills (BC System) Fixed	\$ 243,343.60
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 242,343.60
NOVA (AB System) Fixed	\$ 441,075.00
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 441,075.00
Spectra Westcoast Fixed	\$ 103,941.28
Spectra Westcoast Variable	\$ (3,912.35)
WEI (Duke) Total	\$ 99,128.93
Questar Fixed	\$ 30.06
Questar	\$ 30.06
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Thermal Transport	\$ -
Counterparty Invoice Total	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,226,427.51
WAIM Buy/Sell Transportation Recovery	\$ (6,262.11)
Total Demand Costs	\$ 2,218,165.40
less variable costs charged to Commodity	\$ (26,943.83)
Total Demand Costs to be Allocated	\$ 2,191,221.57

Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 4,317,216.20
Misc - Entitlement Penalty	\$ (375,071.00)
Cochrane Credit	\$ (37,462.82)
Financial Settlements	\$ 370,135.44
Foreign Exchange Hedge Activity	\$ (43,771.41)
Interco Purchase from Thermal	\$ 885,772.93
Total Commodity Costs from Purchase Journals	\$ 4,916,819.34
Storage (Injections)/Withdrawals	\$ -
808100/808200 GD AN	\$ (1,188,487.30)
FAB Commodity for Anderson Elementary/LI	\$ -
WAIM Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ (382,311.88)
Broker Fees	\$ 7,000.00
804017 GD AN	\$ 21,037.44
Mizuho Broker Fees	\$ 2,024.56
Wells Fargo Journal DJ 473	\$ 4,288.14
plus variable costs from Demand	\$ 26,943.83
Merchandise Processing Fee DJ 467	\$ 16,070.19
WAIID Off System Revenue	\$ (4,334,426.53)
483000/483600/483730	\$ -
Deferred Exchange Revenue	\$ (375,000.00)
485028 GD AN	\$ (1,266,022.21)
Total Commodity Costs to be Allocated	\$ (1,266,022.21)
WA Imbalance	\$ (14,248.90)
804000 GD WA	\$ (14,248.90)
804000 GD ID	\$ -
Total Deferred Commodity Costs:	\$ (1,287,691.60)
Total Net Gas Costs	\$ 903,529.97
From DJ 430	\$ -
Check	\$ 903,529.97

201906

201906

Expense Calculation

Total System Cost	\$ 2,191,221.57	\$ 1,513,257.62	\$ 677,963.95
Demand Allocated to Washington	69.06%	\$ 1,046,811.50	\$ 468,892.11
Demand Allocated to Idaho	30.94%	\$ 466,446.12	\$ 209,071.84
Total Current Demand Costs (excluding refund)		\$ 1,513,257.62	\$ 677,963.95
Total Commodity Costs to be Allocated		\$ (1,266,022.21)	\$ (547,092.00)
Imbalance Cost Washington		\$ (14,248.90)	\$ -
Imbalance Cost Idaho		\$ (7,420.49)	\$ -
Total Commodity Costs before refund		\$ (1,287,691.60)	\$ (547,092.00)
check \$		\$ 1,513,257.62	\$ 677,963.95
check \$		\$ (840,201.79)	\$ (447,489.81)

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Commodity Allocated to Washington	Commodity Allocated to Idaho
DEMAND					
Schedule 101	2,497,712	0.10239	\$ 255,740.73		\$ 141,176.35
Schedule 102	2,253	0.10239	\$ 230.68		\$ 106,228.48
Schedule 111	2,410,231	0.09239	\$ 222,681.24		\$ 2,992.03
Schedule 112	5,783	0.09239	\$ 534.29		\$ -
Schedule 121	(90,738)	0.09225	\$ (8,370.56)		\$ -
Schedule 122	25,730	0.09225	\$ 2,373.59		\$ -
Schedule 131	0	0.05950	\$ -		\$ -
Schedule 132	82,474	0.05950	\$ 4,905.74		\$ -
Schedule 146	2,420,689	0.00054	\$ 1,307.17		\$ -
Total Demand	7,324,134		\$ 477,619.34		\$ -
	7,324,134	check	\$ 0.09521		\$ -
COMMODITY					
Schedule 101	2,497,712	0.17067	\$ 426,284.51		\$ 248,737.87
Schedule 102	2,253	0.17067	\$ 384.52		\$ 187,163.41
Schedule 111	2,410,231	0.17067	\$ 411,354.12		\$ 5,271.64
Schedule 112	5,783	0.17067	\$ 986.98		\$ -
Schedule 121	(90,738)	0.17067	\$ (15,486.25)		\$ -
Schedule 122	25,730	0.17067	\$ 4,391.34		\$ -
Schedule 131	0	0.17067	\$ -		\$ -
Schedule 132	52,474	0.17067	\$ 8,955.74		\$ -
Total Commodity	4,903,445		\$ 836,870.96		\$ 441,172.92
	4,903,445	check	\$ 0.17067		\$ 0.16886

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Commodity Allocated to Washington	Commodity Allocated to Idaho
DEMAND					
Schedule 101	1,473,042	0.09584	\$ 141,176.35		\$ -
Schedule 111	1,108,304	0.09584	\$ 106,228.48		\$ -
Schedule 112	31,219	0.09584	\$ 2,992.03		\$ -
Schedule 121	0	0.09584	\$ -		\$ -
Schedule 122	0	0.09584	\$ -		\$ -
Total Demand	2,612,655		\$ 250,396.86		\$ -
	2,612,655	check	\$ 0.09584		\$ -
COMMODITY					
Schedule 101	1,473,042	0.16886	\$ 248,737.87		\$ -
Schedule 111	1,108,304	0.16886	\$ 187,163.41		\$ -
Schedule 112	31,219	0.16886	\$ 5,271.64		\$ -
Schedule 121	0	0.16886	\$ -		\$ -
Schedule 122	0	0.16886	\$ -		\$ -
Schedule 131	0	0.16886	\$ -		\$ -
Schedule 132	0	0.16886	\$ -		\$ -
Total Commodity	2,612,655		\$ 441,172.92		\$ -
	2,612,655	check	\$ 0.16886		\$ -

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
\$ (840,201.79)	\$ 1,513,257.62	\$ (447,489.81)	\$ 677,963.95
\$ (836,870.96)	\$ (477,619.34)	\$ (441,172.92)	\$ (250,396.86)
\$ (1,677,072.75)	\$ 1,035,638.28	\$ (886,662.73)	\$ 427,567.10
WA Total	\$ (641,434.47)	ID Total	\$ (461,095.63)
		Totals from above	\$ 903,529.97
			\$ (2,006,060.07)
			\$ (1,102,530.10)
			\$ (1,102,530.10)

JET Entry	
Debits	\$ 1,753,038.22
Credits	\$ -

1,753,038.22
 + 123,259.71
 = 1,876,297.93 X
 # 201906097.93

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

() = Rebate

191010	Month	201901	201902	201903	201904	201905	201905 Revised	201906	Update JE date to pull current month values
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.45%	
	Beginning Balance	(12,602,073.84)	(13,118,053.92)	(7,482,556.34)	4,374,910.78	4,570,416.76	4,570,416.76	4,456,424.95	419600 GD WA
	Commodity Deferral	873,899.58	7,465,399.55	12,594,910.82	(11,480.74)	(1,563,189.25)	(952,607.07)	(1,677,072.75)	431600 GD WA
	Demand Deferral	(1,334,486.60)	(1,785,534.75)	(730,750.82)	186,719.40	818,163.25	818,163.25	1,035,638.28	191010 GD WA
	Interest (Rev/Expense)	(55,393.05)	(44,367.22)	(6,692.89)	20,267.32	19,065.48	20,452.01	18,783.01	805120 GD WA
	Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191010 GD WA
	Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191000 GD WA
	Interest Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191000 GD WA
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191000 GD WA
	Ending Balance	(13,118,053.92)	(7,482,556.34)	4,374,910.78	4,570,416.76	3,844,456.24	4,456,424.95	3,833,773.49	Check
	GLW Check	(13,118,053.93)	(7,482,556.35)	4,374,910.77	4,570,416.76	3,844,456.24	3,844,456.24	3,844,456.24	
	Variance	0.01	0.01	0.01	0.00	(0.00)	611,968.71	(10,682.75)	

191000	Month	201901	201902	201903	201904	201905	201905 Revised	201906
	Schedule 101	21,076,213	23,394,692	18,476,572	8,678,511	4,312,435	4,312,435	2,497,712
	Schedule 102	21,566	23,936	18,913	9,640	4,874	4,874	2,253
	Schedule 111	4,326,716	8,977,809	6,826,624	4,528,915	2,394,969	2,394,969	2,410,231
	Schedule 121	3,809,625	177,522	115,935	108,923	97,867	97,867	(90,738)
	Schedule 131	0	0	0	0	0	0	0
	Schedule 146	3,921,073	3,900,873	3,946,520	3,113,093	2,599,421	2,599,421	2,420,689
	Total	33,155,193	36,474,822	29,284,564	16,433,082	9,409,566	9,409,566	7,240,147
	Calendar Sales Check	33,155,193	36,474,822	29,284,564	16,433,082	9,409,566	9,409,566	7,240,147

191000	Month	201901	201902	201903	201904	201905	201905 Revised	201906
	Schedule 101	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166
	Schedule 102	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166
	Schedule 111	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625
	Schedule 121	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780
	Schedule 131	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Schedule 146	n/a	n/a	n/a	n/a	n/a	n/a	n/a

GL	Month	201901	201902	201903	201904	201905	201905 Revised	201906
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.45%
	Beginning Balance	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)	(505,685.65)	76,360.61
	Amortization	2,445,834.59	2,839,594.01	2,221,367.93	1,146,892.21	583,018.97	583,018.97	408,589.63
	Interest	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	(972.72)	(972.72)	1,274.64
	PGA Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)	76,360.61	76,360.61	486,224.88
	GLW Check	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(505,685.64)	76,360.62	76,360.62	408,864.26
	Variance	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	0.00

191000	Month	201901	201902	201903	201904	201905	201905 Revised	201906
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.45%
	Beginning Balance	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)	(505,685.65)	76,360.61
	Amortization	2,445,834.59	2,839,594.01	2,221,367.93	1,146,892.21	583,018.97	583,018.97	408,589.63
	Interest	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	(972.72)	(972.72)	1,274.64
	PGA Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)	76,360.61	76,360.61	486,224.88
	GLW Check	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(505,685.64)	76,360.62	76,360.62	408,864.26
	Variance	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	0.00

191000	Month	201901	201902	201903	201904	201905	201905 Revised	201906
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.45%
	Beginning Balance	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)	(505,685.65)	76,360.61
	Amortization	2,445,834.59	2,839,594.01	2,221,367.93	1,146,892.21	583,018.97	583,018.97	408,589.63
	Interest	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	(972.72)	(972.72)	1,274.64
	PGA Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)	76,360.61	76,360.61	486,224.88
	GLW Check	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(505,685.64)	76,360.62	76,360.62	408,864.26
	Variance	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	0.00

102

IDAHO		201905		Revised	Adjustment needed:
Amort Interest	419600 GD ID	(1,079.47)	(570.65)	508.82	
Deferral	191010 GD ID	(405,656.11)	(1,016,747.11)	(611,091.00)	
Deferral Exp	805120 GD ID	406,735.58	1,017,317.76	610,582.18	
Amort Interest	431600 GD ID	1,481.32	1,481.32	-	
Amort	191000 GD ID	297,863.43	297,863.43	-	
Amort Exp	805110 GD ID	(299,344.75)	(299,344.75)	-	
Tax Reform Amort	410100 GD ID	18,285.81	18,285.81	-	
Tax Reform Amort	805110 GD ID	(18,285.81)	(18,285.81)	-	
Tax Reform Tax Calc	190930 GD ID	4,214.88	4,214.88	-	
Tax Reform Tax Calc	410100 GD ID	(4,214.88)	(4,214.88)	-	
		0.00	-	(0.00)	

WASHINGTON		201905		Revised	Adjustment needed:	Total adjustment
Amort Interest	419600 GD WA	(19,065.48)	(20,452.01)	(1,386.53)		
Deferral	191010 GD WA	(725,960.52)	(113,991.81)	611,968.71		
Deferral Exp	805120 GD WA	745,026.00	134,443.82	(610,582.18)		
Amort Interest	431600 GD WA	972.72	972.72	-		
Amort	191000 GD WA	582,046.26	582,046.26	-		
Amort Exp	805110 GD WA	(583,018.97)	(583,018.97)	-		
		0.01	0.01	-	(0.00)	

KM:
 201905 Entitlement Penalty input under AN on monthly tab, which resulted in incorrect allocation of that item to WA/ID.
 The Entitlement Penalty had specific dollars listed for both WA & ID, therefore needed to be input into each state's section on monthly tab in order to get allocated to each state correctly.
 "201905 Revised" is what should have been recorded if allocation had been done correctly.
 True up entry for both WA & ID will be recorded along with JE in 201906

Washington/Idaho Gas Costs	GL Account	Jun-19 WA
Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (1,784,605.88)
AN JP 408 Withdrawals	808100 GD AN	\$ 596,138.68
Total AN JP	164100 GD AN	\$ (1,188,467.30)
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ -
Total Clay Basin	164115 GD AA / OR	\$ -
OR JP 408 Injections	808200 GD OR	\$ -
OR JP 408 Withdrawals	808100 GD OR	\$ -
Total OR JP	164100 GD OR	\$ -
OR JP 403 Injections	808200 GD OR	\$ -
OR JP 403 Withdrawals	808100 GD OR	\$ -
Total OR JP	164100 GD OR	\$ -
Total Net Storage (Injections)/Withdrawals		\$ (1,188,467.30)

NUCUT PURCHASES (GL Estimate Report)	GL Account	Amount
Commodity Purchases	804000 GD AN / OR	\$ 4,317,216.20
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,199,483.68
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 26,943.83
Hedge Activity	804010 GD AN / OR	\$ (43,771.41)
Financial Settlements	804600 GD AN / OR	\$ 370,135.44
Interco Purchase from Thermal	804730 GD AN / OR	\$ 685,772.93
Cochrane Credit	811000 GD AN / OR	\$ (37,462.82)

Information from other journals -Deferred Costs:	GL Account	Amount
WA Imbalance from DJ 436	804000 GD WA	\$ (14,248.90)
ID Imbalance from DJ 436	804000 GD ID	\$ (7,420.49)
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	\$ 21,037.44
Mizuho Journal DJ 473	804017 GD AN / OR	\$ 2,024.56
Wells Fargo Journal DJ 473	804017 GD AN / OR	\$ 4,288.14
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 16,070.19
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 (\$ (4,334,426.53)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ (362,311.88)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,262.11)
Entitlement Penalty	495000 GD AN	\$ (375,071.00)

Details attached

Total Costs for Deferral including net gas costs **\$ 903,529.97** Tie to Deferral Entry

483600 GD AN / OR	\$ (33,465.50)	Input fr GLE Sales
483000 GD AN / OR	\$ (3,007,760.76)	Input fr GLE Sales
483730 GD AN / OR	\$ (1,293,199.27)	Input fr GLE Sales
	(4,334,426.53)	

Journal # 430 Entry	Dr.	Cr.	
804700.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ 8,413.20	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ (8,413.20)	Provide Bookout dollars offset
804000.GD.AN (AN Odorization Exp Accrual)	\$ 7,000.00	\$ -	AN Odorization Expense Accrual-April Catch-Up
232130.ZZ.ZZ (AN Odorization Exp Accrual)	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual-April Catch-Up
182374 CD AA	\$ -	\$ (48.51)	Q1 - Catch up Clear MTM on FX for 2 months out
244745 ZZ.ZZ	\$ 48.51	\$ -	Q1 - Catch up Clear MTM on FX for 2 months out
Total Other Adj	\$ 15,413.20	\$ (15,413.20)	



Gas by GL Account - Estimate

Page: 2
 Print Date: 07/02/19 12:11:13 PM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201906 ✓
 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

804001 GD AN

Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$30.06		\$30.06
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	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)

fixed

June/19 Description	Schedule	June/19 Billed	May/19 Unbilled	June/19 Unbilled	June/19 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm 101		3,077,535	1,899,648	1,319,825	(579,823)	2,497,712	
Firm 102		3,044	2,097	1,306	(791)	2,253	
Firm 111		2,360,232	899,949	949,948	49,999	2,410,231	
Firm 112		5,826	2,686	2,543	(143)	5,783	
Firm 121		(41,613)	31,269	(17,856)	(49,125)	(90,738)	
Firm 122		26,142	11,629	11,217	(412)	25,730	
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		52,474	0	0	0	52,474	
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		5,483,740	2,847,278	2,266,983	(560,295)	4,903,445	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		2,599,480	2,599,480	2,420,689	(178,791)	2,420,689	
		2,599,480	2,599,480	2,420,689	(178,791)	2,420,689	
Total 147 & 148 Transportation Sales							
		121,440	0	0	0	121,440	
		3,756,335	3,756,335	3,510,549	(245,786)	3,510,549	
		3,877,775	3,756,335	3,510,549	(245,786)	3,631,989	
Total sales		11,960,995	9,203,093	8,198,221	(1,004,872)	10,956,123	
Schedule Sum for Demand Deferral:							
Firm 101		3,077,535	1,899,648	1,319,825	(579,823)	2,497,712	
Firm 102		3,044	2,097	1,306	(791)	2,253	
Firm 111		2,360,232	899,949	949,948	49,999	2,410,231	
Firm 112		5,826	2,686	2,543	(143)	5,783	
Firm 121		(41,613)	31,269	(17,856)	(49,125)	(90,738)	
Firm 122		26,142	11,629	11,217	(412)	25,730	
Firm 131		0	0	0	0	0	
Interruptible 132		52,474	0	0	0	52,474	
Transportation 146		2,599,480	2,599,480	2,420,689	(178,791)	2,420,689	
		8,083,220	5,446,758	4,687,672	(759,086)	7,324,134	Total sales for PGA demand deferral, includes interruptible rate schedule & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		3,077,535	1,899,648	1,319,825	(579,823)	2,497,712	
Firm 102		3,044	2,097	1,306	(791)	2,253	
Firm 111		2,360,232	899,949	949,948	49,999	2,410,231	
Firm 121		(41,613)	31,269	(17,856)	(49,125)	(90,738)	
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 132		0	0	0	0	0	Special amortization rate
Transportation 146		2,599,480	2,599,480	2,420,689	(178,791)	2,420,689	
		7,998,678	5,432,443	4,673,912	(758,531)	7,240,147	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm 112		5,926	2,686	2,543	(143)	5,783	Annual lump sum amortization
Firm 122		26,142	11,629	11,217	(412)	25,730	Annual lump sum amortization
Interruptible 132		52,474	0	0	0	52,474	Annual lump sum amortization
		5,431,266	2,847,278	2,266,983	(560,295)	4,850,971	
		52,474	0	0	0	52,474	
		2,599,480	2,599,480	2,420,689	(178,791)	2,420,689	
		3,877,775	3,756,335	3,510,549	(245,786)	3,631,989	
Check total sales		11,960,995	9,203,093	8,198,221	(1,004,872)	10,956,123	
		11,960,995	9,203,093	8,198,221		10,956,123	

Description **GL Account** **Rate Schedule** **Balance Sheet Impact** **Rate for Resource Accounting** **Begin Date** **End Date** **Interest Rates**

WA Interest Rate:
 FERC Natural Gas Interest Rate, changes quarterly <http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp> **NEW** 4/1/2019 6/30/2019 5.45%

WA Deferral Rates
Commodity Rate
Demand Rate

191010 GD WA	101 - 132	Debit	\$0.16436	\$0.17067	11/1/2018	Next PGA filing
	101	Debit	\$0.10744	\$0.10239	11/1/2018	Next PGA filing
	102	Debit	\$0.10744	\$0.10239	11/1/2018	Next PGA filing
	111/112	Debit	\$0.09865	\$0.09239	11/1/2018	Next PGA filing
	121/122	Debit	\$0.10433	\$0.09225	11/1/2018	Next PGA filing
	131/132	Debit	\$0.06248	\$0.05950	11/1/2018	Next PGA filing
	146/126/116	Debit	\$0.00054	\$0.00054	11/1/2018	Next PGA filing

WA Commodity & Demand Amortization Rates (Sch 155)

191000 GD WA	101	Debit	\$0.09067	\$0.09166	11/1/2018	Next PGA filing
	102	Debit	\$0.09067	\$0.09166	11/1/2018	Next PGA filing
	111	Debit	\$0.07475	\$0.07625	11/1/2018	Next PGA filing
	121	Debit	\$0.04745	\$0.04780	11/1/2018	Next PGA filing
	131	n/a	\$0.00000	\$0.00000	11/1/2018	Next PGA filing
	146	n/a	\$0.00000	\$0.00000	11/1/2018	Next PGA filing

ID Interest Rate
 Customer Deposit Rate changes annually check IPUC website ORDER NO. 34204 1/1/2019 12/31/2019 2.00%

ID Deferral Rates
Commodity Rate (Without GTI)
Demand Rate

191010 GD ID	101 - 132	Debit	\$0.16236	\$0.16886	11/1/2018	Next PGA filing
	101 - 112	Debit	\$0.10497	\$0.09584	11/1/2018	Next PGA filing

ID Commodity & Demand Amortization Rates (Sch 155)

191000 GD ID	101	Debit	\$0.08811	\$0.09092	11/1/2018	Next PGA filing
	111	Debit	\$0.08811	\$0.08676	11/1/2018	Next PGA filing
	146	Debit	n/a	\$0.00263	11/1/2018	Next PGA filing

ID Temporary Tax Benefits Amortization

805110 GD ID	101	Debit	n/a	(\$0.00671)	11/1/2018	Next PGA filing
	111	Debit	n/a	(\$0.00319)	11/1/2018	Next PGA filing
	112	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing
	131	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing
	132	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing
	146	Debit	n/a	(\$0.00159)	11/1/2018	Next PGA filing