

Avista Corporation Journal Entry



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

Effective Date: 201907
Last Update: 08/05/2019 11:10 AM
Approval Requested: 08/05/2019 11:16 AM

Last Saved by: Keri Meister
Submitted by: Keri Meister
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

Reviewed by
Date 8-5-19
Date 8/5/19
Date
Approved for Entry
Corporate Accounting use Only
Date

Avista Corporation Journal Entry

Printed 08/05/2019 at 11:16 AM

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Seq. Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	15,310.73	Interest
20 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	971,190.61	Deferral
30 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	986,501.34	0.00	Deferral Expense
40 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	3,063.54	Interest Expense
50 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	367,432.04	0.00	Amortization
60 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	364,368.50	Amortization Expense
70 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,571.92	0.00	Interest
80 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	632,976.87	Deferral
90 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	631,404.95	0.00	Deferral Expense
100 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	683.68	0.00	Interest Expense
110 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	202,005.46	0.00	Amortization
120 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	202,689.14	Amortization Expense
						Totals:	2,189,599.39

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 July 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 July 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.	

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question

Response

Follow-Up

See Mr. Tolson 8/5/19

201907

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 3,631,690.92
NWP Variable	\$ 13,267.16
NWP Capacity Release	\$ (2,340,983.09)
TC Energy GTN Fixed	\$ 1,303,974.99
TC Energy GTN Variable	\$ 172,464.25
TC Energy GTN Capacity Release	\$ 6,046.91
TC Energy GTN Variable	\$ (3,078.51)
Current Month Estimate	\$ 175,432.66
TC Energy Foothills Fixed	\$ 231,670.06
TC Energy Foothills Variable	\$ -
ANG Total	\$ 231,870.06
TC Energy NOVA (AB System) Fixed	\$ 420,573.57
TC Energy NOVA (AB System) Variable	\$ 111,362.66
NOVA Total	\$ (6,716.61)
Spectra Westcoast Fixed	\$ 102,646.05
Spectra Westcoast Variable	\$ -
WEI (Duke) Total	\$ -
Questar Fixed	\$ -
Questar	\$ -
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,234,497.33
WAW/D Buy/Sell Transportation Recovery	\$ (8,280.40)
less variable costs charged to Commodity	\$ 2,226,236.93
Total Demand Costs to be Allocated	\$ (10,597.46)
Commodity Purchases (Natural Gas)	\$ -
Commodity Physical	\$ 4,382,163.17
Misc	\$ -
Cochrane Credit	\$ (41,787.89)
Financial Settlements	\$ 266,221.96
Foreign Exchange Hedge Activity	\$ 45,501.27
Interco Purchase from Thermal	\$ 336,693.85
Total Commodity Costs from Purchase Journals	\$ 4,978,802.61
Storage (Injections)/Withdrawals	\$ (309,394.63)
FAPB Commodity for Anderson Elementary/Lit	\$ -
WAW/D Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 15,557.31
Mizuho Broker Fees	\$ 2,188.17
Wells Fargo Journal DJ 473	\$ 3,959.87
plus variable costs from Demand	\$ 10,597.46
Merchandise Processing Fee DJ 467	\$ 11,666.40
WAW/D Off System Revenue	\$ (6,403,083.97)
Deferred Exchange Revenue	\$ (376,000.00)
Total Commodity Costs to be Allocated	\$ (2,057,736.78)
WA Imbalance	\$ 17,940.95
ID Imbalance	\$ 9,176.75
Total Deferred Commodity Costs:	\$ (2,030,619.08)
Total Net Gas Costs	\$ 185,020.39
From DJ 430	\$ -
Check	\$ -

201907

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,215,639.47
Total Commodity Costs to be Allocated	\$ (2,057,736.78)
Imbalance Cost Washington	\$ 17,940.95
Imbalance Cost Idaho	\$ 9,176.75
Total Commodity Costs before refund	\$ (2,030,619.08)
Total	\$ 185,020.39

check \$

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
WASHINGTON			
DEMAND			
Schedule 101	2,393,172	0.10239	\$ 245,036.88
Schedule 102	1,928	0.10239	\$ 197.41
Schedule 111	1,815,710	0.09239	\$ 167,753.45
Schedule 112	5,996	0.09239	\$ 517.01
Schedule 121	133,593	0.09225	\$ 12,323.95
Schedule 122	31,604	0.09225	\$ 2,915.47
Schedule 131	0	0.09564	\$ -
Schedule 132	38,600	0.06960	\$ 2,296.70
Schedule 146	2,422,963	0.00054	\$ 1,308.39
Total Demand	6,843,156		\$ 432,348.27
			\$ 0.06318

check

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
IDAHO			
DEMAND			
Schedule 101	1,139,474	0.09564	\$ 109,207.19
Schedule 111	1,142,095	0.09564	\$ 109,458.38
Schedule 112	46,279	0.09564	\$ 4,435.38
Schedule 121	0	0.09564	\$ -
Schedule 122	0	0.09564	\$ -
Total Demand	2,327,848		\$ 223,100.95
			\$ 0.09564

check

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
COMMODITY			
Schedule 101	1,139,474	0.16886	\$ 192,411.58
Schedule 111	1,142,095	0.16886	\$ 192,854.16
Schedule 112	46,279	0.16886	\$ 7,814.67
Schedule 121	0	0.16886	\$ -
Schedule 122	0	0.16886	\$ -
Schedule 131	0	0.16886	\$ -
Schedule 132	0	0.16886	\$ -
Total Commodity	2,327,848		\$ 393,080.41
			\$ 0.16886

check

Deferral Calculation

Total Deferral Expenses from above	\$ 1,530,120.62
PGA Deferral Revenue from above	\$ (432,348.27)
Adjustments	\$ -
Amount to be Deferred	\$ 1,097,772.35
(overcollected)/undercollected (rebate)/surcharge	\$ (986,501.34)
Deferral Check OK	\$ 1,184,271.01

Total System Cost	\$ 2,215,639.47
Demand Allocated to Washington	\$ 1,530,120.62
Demand Allocated to Idaho	\$ 685,518.85
Commodity Allocated to Washington	\$ (1,347,817.59)
Commodity Allocated to Idaho	\$ 17,940.95
Commodity Allocated to Idaho	\$ (709,919.19)
Commodity Allocated to Idaho	\$ 9,176.75
Commodity Allocated to Idaho	\$ (700,742.44)
Commodity Allocated to Idaho	\$ (700,742.44)

Total Current Demand Costs (excluding refund)	\$ 2,215,639.47
Total Commodity Costs to be Allocated	\$ (2,057,736.78)
Imbalance Cost Washington	\$ 17,940.95
Imbalance Cost Idaho	\$ 9,176.75
Total Commodity Costs before refund	\$ (2,030,619.08)
Total	\$ 185,020.39

check \$

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
WASHINGTON			
DEMAND			
Schedule 101	2,393,172	0.10239	\$ 245,036.88
Schedule 102	1,928	0.10239	\$ 197.41
Schedule 111	1,815,710	0.09239	\$ 167,753.45
Schedule 112	5,996	0.09239	\$ 517.01
Schedule 121	133,593	0.09225	\$ 12,323.95
Schedule 122	31,604	0.09225	\$ 2,915.47
Schedule 131	0	0.09564	\$ -
Schedule 132	38,600	0.06960	\$ 2,296.70
Schedule 146	2,422,963	0.00054	\$ 1,308.39
Total Demand	6,843,156		\$ 432,348.27
			\$ 0.06318

check

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
IDAHO			
DEMAND			
Schedule 101	1,139,474	0.09564	\$ 109,207.19
Schedule 111	1,142,095	0.09564	\$ 109,458.38
Schedule 112	46,279	0.09564	\$ 4,435.38
Schedule 121	0	0.09564	\$ -
Schedule 122	0	0.09564	\$ -
Total Demand	2,327,848		\$ 223,100.95
			\$ 0.09564

check

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
COMMODITY			
Schedule 101	1,139,474	0.16886	\$ 192,411.58
Schedule 111	1,142,095	0.16886	\$ 192,854.16
Schedule 112	46,279	0.16886	\$ 7,814.67
Schedule 121	0	0.16886	\$ -
Schedule 122	0	0.16886	\$ -
Schedule 131	0	0.16886	\$ -
Schedule 132	0	0.16886	\$ -
Total Commodity	2,327,848		\$ 393,080.41
			\$ 0.16886

check

Deferral Calculation

Total Deferral Expenses from above	\$ 1,530,120.62
PGA Deferral Revenue from above	\$ (432,348.27)
Adjustments	\$ -
Amount to be Deferred	\$ 1,097,772.35
(overcollected)/undercollected (rebate)/surcharge	\$ (986,501.34)
Deferral Check OK	\$ 1,184,271.01

July/19 Description	Schedule	July/19 Billed	June/19 Unbilled	July/19 Unbilled	July/19 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm 101		2,533,389	1,319,825	1,179,608	(140,217)	2,393,172	
Firm 102		2,206	1,306	1,028	(278)	1,928	
Firm 111		1,930,036	949,948	835,622	(114,326)	1,815,710	
Firm 112		5,553	2,543	2,586	43	5,596	
Firm 121		78,960	(17,856)	36,777	54,633	133,593	
Firm 122		29,214	11,217	13,607	2,390	31,604	
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		38,600	0	0	0	38,600	
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		4,617,958	2,266,983	2,069,228	(197,755)	4,420,203	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		2,420,678	2,420,689	2,422,964	2,275	2,422,953	
		2,420,678	2,420,689	2,422,964	2,275	2,422,953	
Total 147 & 148 Transportation Sales							
		369,851	0	0	0	369,851	
		3,510,549	3,510,549	3,507,079	(3,470)	3,507,079	
		3,880,400	3,510,549	3,507,079	(3,470)	3,876,930	
Total sales		10,919,036	8,198,221	7,999,271	(198,950)	10,720,086	
Schedule Sum for Demand Deferral:							
Firm 101		2,533,389	1,319,825	1,179,608	(140,217)	2,393,172	
Firm 102		2,206	1,306	1,028	(278)	1,928	
Firm 111		1,930,036	949,948	835,622	(114,326)	1,815,710	
Firm 112		5,553	2,543	2,586	43	5,596	
Firm 121		78,960	(17,856)	36,777	54,633	133,593	
Firm 122		29,214	11,217	13,607	2,390	31,604	
Interruptible 131		0	0	0	0	0	
Interruptible 132		38,600	0	0	0	38,600	
Transportation 146		2,420,678	2,420,689	2,422,964	2,275	2,422,953	
		7,038,636	4,687,672	4,492,192	(195,480)	6,843,156	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		2,533,389	1,319,825	1,179,608	(140,217)	2,393,172	
Firm 102		2,206	1,306	1,028	(278)	1,928	
Firm 111		1,930,036	949,948	835,622	(114,326)	1,815,710	
Firm 121		78,960	(17,856)	36,777	54,633	133,593	
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		2,420,678	2,420,689	2,422,964	2,275	2,422,953	
		6,965,269	4,673,912	4,475,999	(197,913)	6,767,356	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
		5,553	2,543	2,586	43	5,596	Annual lump sum amortization
		29,214	11,217	13,607	2,390	31,604	Annual lump sum amortization
		38,600	0	0	0	38,600	Annual lump sum amortization
Total Interruptible Sales		4,579,358	2,266,983	2,069,228	(197,755)	4,381,603	
Total Transportation Sales (Schedule 146)		2,420,678	2,420,689	2,422,964	2,275	2,422,953	
Total Transportation Sales (Schedule 147 & 148)		3,880,400	3,510,549	3,507,079	(3,470)	3,876,930	
Check total sales		10,919,036	8,198,221	7,999,271	(198,950)	10,720,086	
		10,919,036	8,198,221	7,999,271	(198,950)	10,720,086	

Description

WA Interest Rate:

FERC Natural Gas Interest Rate, changes quarterly

WA Deferral Rates

Commodity Rate

Demand Rate

<http://www.ferc.gov/enforcement/acct-matris/interest-rates.asp>

NEW

OLD

191010 GD WA

Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
101 - 132	Debit	\$0.16436	7/1/2019	9/30/2019	5.50%
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	

WA Commodity & Demand Amortization Rates (Sch 155)

191000 GD WA

Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
101	Debit	\$0.09067	11/1/2018	Next PGA filing	
102	Debit	\$0.09067	11/1/2018	Next PGA filing	
111	Debit	\$0.07475	11/1/2018	Next PGA filing	
121	Debit	\$0.04745	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	

ID Interest Rate

Customer Deposit Rate changes annually check IPUC website

ID Deferral Rates

Commodity Rate (Without GTI)

Demand Rate

ORDER NO. 34204

191010 GD ID

Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
101 - 132	Debit	\$0.16236	11/1/2019	12/31/2019	2.00%
101 - 112	Debit	\$0.10497	11/1/2018	Next PGA filing	

ID Commodity & Demand Amortization Rates (Sch 155)

191000 GD ID

Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
101	Debit	\$0.08811	11/1/2018	Next PGA filing	
111	Debit	\$0.08811	11/1/2018	Next PGA filing	
146	Debit	n/a	11/1/2018	Next PGA filing	

ID Temporary Tax Benefits Amortization

805110 GD ID

Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
101	Debit	n/a	11/1/2018	Next PGA filing	
111	Debit	n/a	11/1/2018	Next PGA filing	
112	Debit	n/a	11/1/2018	Next PGA filing	
131	Debit	n/a	11/1/2018	Next PGA filing	
132	Debit	n/a	11/1/2018	Next PGA filing	
146	Debit	n/a	11/1/2018	Next PGA filing	

Washington/Idaho/Oregon Gas Costs		GL Account	Jul-19 WA
Nucleus Storage			
AN JP 408 Injections	808200 GD AN	\$	(854,631.38)
AN JP 408 Withdrawals	808100 GD AN	\$	515,164.35
Total AN JP	164100 GD AN	\$	(339,467.03)
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	-
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	30,072.40
Total Clay Basin	164115 GD AA / OR	\$	30,072.40
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 **\$ (309,394.63)** ✓

NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN / OR	\$	4,382,153.17 ✓
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$	2,223,899.87 ✓
Variable Demand (Transport) Costs	804002 GD AN / OR	\$	10,597.46 ✓
Hedge Activity	804010 GD AN / OR	\$	45,501.27 ✓
Financial Settlements	804600 GD AN / OR	\$	256,221.98 ✓
Interco Purchase from Thermal	804730 GD AN / OR	\$	336,693.88 ✓
Cochrane Credit	811000 GD AN / OR	\$	(41,767.69) ✓

Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD WA	\$	17,940.95 ✓
ID Imbalance from DJ 436	804000 GD ID	\$	9,176.75 ✓
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	\$	15,557.31 ✓
Mizuho Journal DJ 473	804017 GD AN / OR	\$	2,168.17 ✓
Wells Fargo Journal DJ 473	804017 GD AN / OR	\$	3,959.87 ✓
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$	11,656.40 ✓
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$	(6,403,083.97) ✓
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	\$	(8,260.40) ✓
Entitlement Penalty	495000 GD AN	\$	- ✓

Total Costs for Deferral including net gas costs **\$ 185,020.39** Tie to Deferral Entry ✓

483600 GD AN / OR	\$	(89,518.27)	Input fr GLE Sales
483000 GD AN / OR	\$	(2,999,193.78)	Input fr GLE Sales
483730 GD AN / OR	\$	(3,314,371.92)	Input fr GLE Sales
	\$	(6,403,083.97)	

Journal # 430 Entry			
	Dr.	Cr.	
804700.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	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
175745 ZZ ZZ	\$ 20.94	\$ -	Clear MTM on FX for 2 months out
254740 CD AA	\$ -	\$ (20.94)	Clear MTM on FX for 2 months out
Total Other Adj	\$ 20.94	\$ (20.94)	



Gas by GL Account - Estimate

Page: 2
 Print Date: 08/02/19 02:44:09 PM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201907
 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						
Northwest Pipeline Corporation	TPORT				\$3,631,690.92	\$3,631,690.92
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,484,819.23)	(\$1,484,819.23)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$423,508.04)	(\$423,508.04)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$121,002.30)	(\$121,002.30)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$136,127.59)	(\$136,127.59)

804001

Accounting Month: 201907
 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				(\$78,046.48)	(\$78,046.48)
Northwest Pipeline Corporation→Puget Sound Energy, Inc.	TPORT				(\$97,479.45)	(\$97,479.45)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$196.21)		(\$196.21)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$101,706.17	\$101,706.17
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,852.70	\$9,852.70
TC Energy Foothills Pipe Lines Ltd.	ACCTGS			(\$504.90)		(\$504.90)
TC Energy Foothills Pipe Lines Ltd.	TPORT				\$232,374.96	\$232,374.96
TC Energy Gas Transmission Northwest LLC	TPORT				\$172,464.26	\$172,464.26
TC Energy Gas Transmission Northwest LLC→IGI Resources Inc.	TPORT				(\$3,078.51)	(\$3,078.51)
TC Energy NOVA Gas Transmission Ltd.	TPORT				\$421,492.49	\$421,492.49
TC Energy NOVA Gas Transmission Ltd.	ACCTGS			(\$918.92)		(\$918.92)
001-804001-GD-AN-DL	TOTALS:				(\$1,620.03)	\$2,225,519.90

Variable Transport Charges AN						
Northwest Pipeline Corporation	TPORT				\$13,267.16	\$13,267.16
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$8,716.61)		(\$8,716.61)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
TC Energy Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00
TC Energy Gas Transmission Northwest LLC	TPORT				\$6,046.91	\$6,046.91
001-804002-GD-AN-DL	TOTALS:				(\$8,716.61)	\$19,314.07

$\Sigma \text{AS} = 2,234,497.33$