

Avista Corporation Journal Entry

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

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

Effective Date: 201910
Last Update: 11/05/2019 11:58 AM
Approval Requested: 11/05/2019 11:58 AM

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	<u>11-5-19</u> Date
 Reviewed by	<u>11/5/19</u> Date
Approved for Entry Corporate Accounting use Only	_____ Date

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	7,776.86	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	936,618.21	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	928,841.35	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	11,584.49	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,594,765.31	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	1,583,180.83	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,755.84	0.00	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	453,110.16	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	447,354.32	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	962.74	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	788,592.75	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	787,630.00	Amortization Expense
Totals:						3,773,086.43	3,773,086.43	

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

Chris Miller
 11/5/19

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

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

Washington/Idaho Gas Costs		201910
Demand (Transportation) Costs		
NWP Fixed		\$ 3,631,690.92
NWP Variable		\$ 21,601.43
NWP Capacity Release		\$ (2,340,983.09)
NWP Total (excluding Refund)		\$ 1,312,209.26
TC Energy GTN Fixed		\$ 227,691.40
TC Energy GTN Variable		\$ 8,839.94
TC Energy GTN Capacity Release		\$ (3,078.61)
Current Month Estimate		\$ 233,352.83
TC Energy Foothills Fixed		\$ 235,621.68
TC Energy Foothills Variable		\$ -
Foothills Total		\$ 235,621.58
TC Energy NOVA (AB System) Fixed		\$ 427,381.40
TC Energy NOVA (AB System) Variable		\$ -
NOVA Total		\$ 427,381.40
Spectra Westcoast Fixed		\$ 113,070.27
Spectra Westcoast Variable		\$ (4,764.74)
Spectra Total		\$ 108,305.53
Questar Fixed		\$ -
Questar Total		\$ -
NOVA Fixed charges		\$ -
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		\$ 2,316,870.90
WA/ID Buy/Sell Transportation Recovery		\$ (8,261.06)
Total Demand Costs	804001/804002 GD AN	\$ 2,308,609.54
less variable costs charged to Commodity		\$ (25,576.63)
Total Demand Costs to be Allocated		\$ 2,283,032.91
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 7,316,990.44
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (37,291.76)
Financial Settlements	804600 GD AN	\$ (166,821.46)
Foreign Exchange Hedge Activity	804010 GD AN	\$ (1,661.61)
Interco Purchase from Thermal	804730 GD AN	\$ 892,153.82
Total Commodity Costs from Purchase Journals		\$ 8,003,379.43
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 1,041,626.81
FAFB Commodity for Anderson Elementary/Liq	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees	804017 GD AN	\$ 17,157.23
Mizuho Broker Fees	804017 GD AN	\$ 5,523.18
Wells Fargo Journal DJ 473	804017 GD AN	\$ 3,031.28
plus variable costs from Demand		\$ 25,576.63
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 9,272.28
WA/ID Off System Revenue	483000/483600/483730	\$ (5,181,129.98)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
Total Commodity Costs to be Allocated		\$ 3,556,336.86
WA Imbalance	804000 GD WA	\$ 59,044.54
ID Imbalance	804000 GD ID	\$ 27,640.01
Total Deferred Commodity Costs:		\$ 3,643,021.41
Total Net Gas Costs		\$ 5,926,054.32
Total From DJ 430		\$ 5,926,054.32
Tie to Deferral Check		\$ -

201910		Expense Calculation			
Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho	
	69.06%	30.94%	67.6300%	32.3700%	
Total Current Demand Costs (excluding refund)	\$ 2,283,032.91	\$ 1,576,662.53	\$ 706,370.38		
Total Commodity Costs to be Allocated	\$ 3,556,336.86			\$ 2,405,150.62	\$ 1,151,186.24
Imbalance Cost Washington	\$ 59,044.54			\$ 59,044.54	
Imbalance Cost Idaho	\$ 27,640.01				\$ 27,640.01
Total Commodity Costs before refund	\$ 3,643,021.41			\$ 2,464,195.16	\$ 1,178,826.25
Total	\$ 5,926,054.32	\$ 1,576,662.53	\$ 706,370.38	\$ 2,464,195.16	\$ 1,178,826.25
check	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	12,751,665	0.10239	\$ 1,305,642.98	Schedule 101	6,421,594	0.09584	\$ 615,445.57
Schedule 102	10,264	0.10239	\$ 1,050.93	Schedule 111	2,348,763	0.09584	\$ 225,105.45
Schedule 111	5,304,408	0.09239	\$ 490,074.26	Schedule 112	41,698	0.09584	\$ 3,996.34
Schedule 112	16,260	0.09239	\$ 1,502.26	Schedule 121	0	0.09584	\$ -
Schedule 121	187,475	0.09225	\$ 17,294.57	Schedule 122	0	0.09584	\$ -
Schedule 122	36,581	0.09225	\$ 3,374.60	Total Demand	8,812,055		\$ 844,547.35
Schedule 131	0	0.06950	\$ -				
Schedule 132	107,004	0.06950	\$ 6,366.74				
Schedule 146	3,210,854	0.00054	\$ 1,733.86				
Total Demand	21,624,511		\$ 1,827,040.19				
	21,624,511 check		\$ 0.08449				0.09584
COMMODITY				COMMODITY			
Schedule 101	12,751,665	0.17067	\$ 2,176,326.67	Schedule 101	6,421,594	0.16886	\$ 1,084,350.36
Schedule 102	10,264	0.17067	\$ 1,751.76	Schedule 111	2,348,763	0.16886	\$ 396,612.12
Schedule 111	5,304,408	0.17067	\$ 905,303.31	Schedule 112	41,698	0.16886	\$ 7,041.12
Schedule 112	16,260	0.17067	\$ 2,775.09	Schedule 121	0	0.16886	\$ -
Schedule 121	187,475	0.17067	\$ 31,996.36	Schedule 122	0	0.16886	\$ -
Schedule 122	36,581	0.17067	\$ 6,243.28	Schedule 131	0	0.16886	\$ -
Schedule 131	0	0.17067	\$ -	Schedule 132	0	0.16886	\$ -
Schedule 132	107,004	0.17067	\$ 18,262.37	Total Commodity	8,812,055		\$ 1,488,003.61
Total Commodity	18,413,657		\$ 3,142,658.84				\$ 0.16886
	18,413,657 check		\$ 0.17067				

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand		Totals from above
\$ 2,464,195.16	\$ 1,576,662.53	\$ 1,178,826.25	\$ 706,370.38	\$ 5,926,054.32				
\$ (3,142,658.84)	\$ (1,827,040.19)	\$ (1,488,003.61)	\$ (844,547.35)	\$ (7,302,249.99)				
\$ -	\$ -	\$ -	\$ -	\$ (1,376,195.67)				
\$ (678,463.68)	\$ (250,377.66)	\$ (309,177.36)	\$ (138,176.97)	\$ (1,376,195.67)				
WA Total	(928,841.35)	ID Total	(447,354.32)					

(overcollected)/undercollected (rebate)/surcharge
Deferral Check

JET Entry	
Debits	Credits
3,773,086.43	3,773,086.43
\$ -	\$ -

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

() = Rebate

191010	Month	201903	201904	201905	201906	201907	201908	201909	201910	
	Interest Rate	5.18%	5.45%	5.45%	5.45%	5.50%	5.50%	5.50%	5.42%	
	Beginning Balance	(7,482,556.34)	3,337,656.10	3,528,451.22	3,409,727.15	2,782,321.94	1,806,312.18	817,928.43	(1,257,390.05)	
	Commodity Deferral	11,814,911.90	(11,480.74)	(952,607.07)	(1,677,072.75)	(2,084,272.69)	(2,084,597.88)	(2,896,604.79)	(678,463.68)	
	Demand Deferral	(985,772.65)	186,719.40	818,163.25	1,035,638.28	1,097,771.35	1,090,214.00	822,291.11	(250,377.66)	
	Interest (Rev/Expense)	(8,926.81)	15,556.46	15,719.75	14,029.25	10,491.58	6,000.13	(1,004.81)	(7,776.86)	
	Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Interest Adjustment	0.00	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	0.00	
	Ending Balance	3,337,656.10	3,528,451.22	3,409,727.15	2,782,321.94	1,806,312.18	817,928.43	(1,257,390.05)	(2,194,008.26)	
	GLW Check	4,374,910.77	4,570,416.76	3,844,456.24	3,833,773.49	2,862,582.88	1,879,040.38	(1,257,390.06)	(1,257,390.06)	
	Variance	(1,037,254.67)	(1,041,965.54)	(434,729.09)	(1,051,451.55)	(1,056,270.70)	(1,061,111.95)	0.01	(936,618.20)	

Update JE date to pull current month values

201910					
WA Deferral Interest Income	419600	GD	WA	0.00	0.00
WA Deferral Interest Expense	431600	GD	WA	7,776.86	0.00
WA Deferral	191010	GD	WA	0.00	936,618.21
WA Deferral Expense	805120	GD	WA	928,841.35	0.00
Tracker Transfer	191010	GD	WA	0.00	0.00
Tracker Transfer	191000	GD	WA	0.00	0.00
			Check		0.00

Washington Amortization

Volume - Commodity & Demand

191000	Month	201903	201904	201905	201906	201907	201908	201909	201910
	Schedule 101	18,476,572	8,678,511	4,312,435	2,497,712	2,393,172	2,217,255	3,669,449	12,751,665
	Schedule 102	18,913	9,640	4,874	2,253	1,928	1,943	3,444	10,264
	Schedule 111	6,826,624	4,528,915	2,394,989	2,410,231	1,815,710	1,827,018	2,844,010	5,304,408
	Schedule 121	115,935	108,923	97,867	(90,738)	133,593	137,205	110,085	187,475
	Schedule 131	0	0	0	0	0	0	0	0
	Schedule 146	3,846,520	3,113,093	2,599,421	2,420,689	2,422,953	2,327,120	2,566,210	3,210,854
	Total	29,284,564	16,439,082	9,409,566	7,240,147	6,767,356	6,510,541	9,193,198	21,464,666
	Calendar Sales Check	29,284,564	16,439,082	9,409,566	7,240,147	6,767,356	6,510,541	9,193,198	21,464,666

Rates

191000	Month	201903	201904	201905	201906	201907	201908	201909	201910
	Schedule 101	0.09166	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	0.09166
	Schedule 111	0.07625	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	0.04780
	Schedule 131	n/a	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	n/a

GL

191000	Month	201903	201904	201905	201906	201907	201908	201909	201910
	Interest Rate	5.18%	5.45%	5.45%	5.45%	5.50%	5.50%	5.50%	5.42%
	Beginning Balance	(3,857,211.04)	(1,647,698.96)	(505,685.65)	76,360.61	486,224.88	853,656.92	1,207,650.16	1,773,240.96
	Amortization	2,221,367.93	1,146,892.21	583,018.97	408,589.63	364,368.50	349,280.21	558,775.20	1,583,180.83
	Interest	(11,855.84)	(4,878.90)	(972.72)	1,274.64	3,063.54	4,713.03	6,815.59	11,584.49
	PGA Transfer	0.00	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	0.01	0.00
	Ending Balance	(1,647,698.96)	(505,685.65)	76,360.61	486,224.88	853,656.92	1,207,650.16	1,773,240.96	3,368,006.27
	GLW Check	(1,647,698.95)	(505,685.64)	76,360.62	486,224.89	853,656.93	1,207,650.17	1,773,240.96	1,773,240.96
	Variance	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.00)	1,594,765.31

201910					
WA Amortization Interest Income	419600	GD	WA	0.00	11,584.49
WA Amortization Interest Expense	431600	GD	WA	0.00	0.00
WA Amortization	191000	GD	WA	1,594,765.32	0.00
WA Amortization Expense	805110	GD	WA	0.00	1,583,180.83
Large Customer Refund	191000	GD	WA	0.00	0.00
Large Customer Refund	805110	GD	WA	0.00	0.00
			Check		0.00

(3,136,430.43) 201909 variance
(1,061,111.96) corr to record from Mar
(2,075,318.47) Sep entry
0.00 final variance

.31
rounding

Washington/Idaho/Oregon Gas Costs		GL Account	Oct-19 AN
Nucleus Storage			
AN JP 408 Injections	808200 GD AN	\$	(146,911.63)
AN JP 408 Withdrawals	808100 GD AN	\$	718,799.72
Total AN JP	164100 GD AN	\$	571,888.09
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	(49,855.06)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	519,493.78
Total Clay Basin	164115 GD AA / OR	\$	469,638.72
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			\$ 1,041,526.81

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN / OR	\$	7,316,990.44
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$	2,291,293.97
Variable Demand (Transport) Costs	804002 GD AN / OR	\$	25,576.63
Hedge Activity	804010 GD AN / OR	\$	(1,651.61)
Financial Settlements	804600 GD AN / OR	\$	(166,821.46)
Intraco Purchase from Thermal	804730 GD AN / OR	\$	892,153.82
Cochrane Credit	811000 GD AN / OR	\$	(37,291.76)

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD WA	\$	59,044.54
ID Imbalance from DJ 436	804000 GD ID	\$	27,640.01
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	\$	17,157.23
Mizuho Journal DJ 476	804017 GD AN / OR	\$	5,523.18
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$	3,031.28
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$	9,272.28
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 C	\$	(5,181,129.98)
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	\$	(8,261.06)
Entitlement Penalty	495000 GD AN	\$	-

Total Costs for Deferral including net gas costs

\$ 5,926,054.32 Tie to Deferral Entry

483600 GD AN / OR	\$	36,387.45	Input fr GLE Sales
483000 GD AN / OR	\$	(1,415,204.70)	Input fr GLE Sales
483730 GD AN / OR	\$	(3,802,312.73)	Input fr GLE Sales
		(5,181,129.98)	

Journal # 430 Entry			
	Dr.	Cr.	Cr.
804700.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	\$ -
804711.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	\$ #REF!
244745 ZZ ZZ (Clear MTM on FX for 2 months out)	\$ 57.35	\$ -	\$ -
182374 CD AA (Clear MTM on FX for 2 months out)	\$ -	\$ (57.35)	\$ -
Total Other Adj	\$ 57.35	\$ (57.35)	\$ -

Total from GLE	\$ 11,361,776.84	\$ (11,361,776.84)
Total - NUC (GD / ALL)	\$ 11,361,776.84	\$ (11,361,776.84)



Gas by GL Account - Estimate

Accounting Month: 201910 ✓
 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)	

fixed



Gas by GL Account - Estimate

Accounting Month: 201910
 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.	TPORT				\$101,934.30	\$101,934.30
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,261.17		\$1,261.17
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,874.80	\$9,874.80
TC Energy Foothills Pipe Lines Ltd.	TPORT				\$232,896.19	\$232,896.19
TC Energy Foothills Pipe Lines Ltd.	ACCTGS			\$2,725.39		\$2,725.39
TC Energy Gas Transmission Northwest LLC	TPORT				\$227,591.40	\$227,591.40
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT				(\$3,078.51)	(\$3,078.51)
TC Energy NOVA Gas Transmission Ltd.	ACCTGS			\$4,943.47		\$4,943.47
TC Energy NOVA Gas Transmission Ltd.	TPORT				\$422,437.93	\$422,437.93
001-804001-GD-AN-DL	TOTALS:				\$8,930.03	\$2,282,363.94
Variable Transport Charges AN						
Northwest Pipeline Corporation	TPORT				\$21,501.43	\$21,501.43
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$4,764.74)		(\$4,764.74)
TC Energy Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00
TC Energy Gas Transmission Northwest LLC	TPORT				\$8,828.09	\$8,828.09
TC Energy Gas Transmission Northwest LLC	ACCTSP			\$11.85		\$11.85
001-804002-GD-AN-DL	TOTALS:				(\$4,752.89)	\$30,329.52

Fixed

Variable

Washington Sales Volumes

IM

October/19 Description	Schedule	October/19 Billed	September/19 Unbilled	October/19 Unbilled	October/19 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	7,600,322	2,483,986	7,635,329	5,151,343	12,751,665	
Firm	102	6,260	2,292	6,296	4,004	10,264	
Firm	111	3,658,693	1,802,326	3,448,041	1,645,715	5,304,408	
Firm	112	11,540	6,886	11,606	4,720	16,260	
Firm	121	137,341	87,993	138,127	50,134	187,475	
Firm	122	30,773	25,141	30,949	5,808	36,581	
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	107,004	0	0	0	107,004	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		11,551,933	4,408,624	11,270,348	6,861,724	18,413,657	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		2,566,070	2,566,202	3,210,986	644,784	3,210,854	
Total 147 & 148 Transportation Sales		4,491,986	3,678,155	4,165,893	487,738	4,979,724	
Total sales		18,609,989	10,652,981	18,647,227	7,994,246	26,604,235	
Schedule Sum for Demand Deferral:							
Firm	101	7,600,322	2,483,986	7,635,329	5,151,343	12,751,665	
Firm	102	6,260	2,292	6,296	4,004	10,264	
Firm	111	3,658,693	1,802,326	3,448,041	1,645,715	5,304,408	
Firm	112	11,540	6,886	11,606	4,720	16,260	
Firm	121	137,341	87,993	138,127	50,134	187,475	
Firm	122	30,773	25,141	30,949	5,808	36,581	
Interruptible	131	0	0	0	0	0	
Interruptible	132	107,004	0	0	0	107,004	
Transportation	146	2,566,070	2,566,202	3,210,986	644,784	3,210,854	
		14,118,003	6,974,826	14,481,334	7,506,508	21,624,511	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	7,600,322	2,483,986	7,635,329	5,151,343	12,751,665	Sales for Decoupling amortization
Firm	102	6,260	2,292	6,296	4,004	10,264	
Firm	111	3,658,693	1,802,326	3,448,041	1,645,715	5,304,408	
Firm	121	137,341	87,993	138,127	50,134	187,475	
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	2,566,070	2,566,202	3,210,986	644,784	3,210,854	
		13,968,686	6,942,799	14,438,779	7,495,980	21,464,666	Volumes for PGA Commodity & Demand Amortization
Firm	112	11,540	6,886	11,606	4,720	16,260	Annual lump sum amortization
Firm	122	30,773	25,141	30,949	5,808	36,581	Annual lump sum amortization
Interruptible	132	107,004	0	0	0	107,004	Annual lump sum amortization
Total Firm Sales		11,444,929	4,408,624	11,270,348	6,861,724	18,306,653	
Total Interruptible Sales		107,004	0	0	0	107,004	
Total Transportation Sales (Schedule 146)		2,566,070	2,566,202	3,210,986	644,784	3,210,854	
Total Transportation Sales (Schedule 147 & 148)		4,491,986	3,678,155	4,165,893	487,738	4,979,724	
Check total sales		18,609,989	10,652,981	18,647,227	7,994,246	26,604,235	
		18,609,989	10,652,981	18,647,227	7,994,246	26,604,235	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting		Begin Date	End Date	Interest Rates
				OLD	NEW			
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp					10/1/2019	12/31/2019	5.42%
<u>WA Deferral Rates</u> <u>Commodity Rate</u>	191010 GD WA	101 - 132	Debit	\$0.16436	\$0.17067 ✓	11/1/2018	Next PGA filing	
<u>Demand Rate</u>		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	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	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	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 34204					1/1/2019	12/31/2019	2.00%
<u>ID Deferral Rates</u> <u>Commodity Rate (Without GTI)</u>	191010 GD ID	101 - 132	Debit	\$0.16236	\$0.16886 ✓	11/1/2018	Next PGA filing	
<u>Demand Rate</u>		101 - 112	Debit	\$0.10497	\$0.09584 ✓	11/1/2018	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates (Sch 155)</u>	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	