



Avista Corp.
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RECEIVED
2019 JUL 12 AM 9:33
IDAHO PUBLIC
UTILITIES COMMISSION

July 11, 2019

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of June 2019. This information is submitted in compliance with Order Number 34187 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-18-04). This report is being filed in electronic format only per approval from the filing center.

For the month of June, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$888,663. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$427,567. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$627,452 (including interest). The amount of amortization recorded for the month is \$230,093 for a total rebate balance of \$511,552 (including interest).

Per Order No. 34187, the Company has included a Quarterly Commodity WACOG Forecast update in this PGA Monthly Activity Report as Attachment A for the period July 2019 – June 2020. Due to its confidential nature, it will be sent via overnight mail.

If you have any questions regarding this information please feel free to contact me at kaylene.schultz@avistacorp.com or (509) 495-2482. Thank you!

Sincerely,

Kaylene Schultz
Regulatory Affairs Analyst
Regulatory Affairs
Enclosures

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

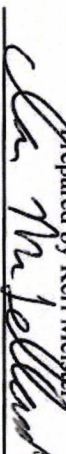
Printed 07/03/2019 at 1:15 pm

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

7-3-19

Date

7/3/19

Date

Approved for Entry

Corporate Accounting use Only

Date

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Seq	Co.	FERC	Ser.	Jur.	SL	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:	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:	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 - DFT 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 - DFT 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:	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:	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 M. Keller
7/3/19

Data Input Validation	Preparer Checklist	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	
Data Input Validation	Reviewer Checklist	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.	IM	

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question

Response

Follow-Up

Washington/Idaho Gas Costs 201906

Demand (Transportation) Costs	
NWP Fixed	3,614,539.59
NWP Variable	25,294.88
NWP Capacity Release	(2,265,487.52)
NWP Total (excluding Refund)	1,274,386.95
GTN Fixed	166,900.87
GTN Variable	5,551.30
GTN Capacity Release	(2,578,200)
GTN Total	169,482.97
Current Month Estimate	
Transanada Foothills (BC System) Fixed	242,343.60
Transanada Foothills (BC System) Variable	
ANG Total	242,343.60
NOVA (AB System) Fixed	
NOVA (AB System) Variable	441,075.00
NOVA Total	441,075.00
Spectra Westcoast Fixed	
Spectra Westcoast Variable	103,041.28
WEI (Duke) Total	(3,912,353)
Questar Fixed	99,128.93
Questar	30.06
Questar Total	30.06
NOVA Fixed charges	
Third party capacity release	
Other Pipeline Fixed charges	\$0.00
Other capacity release credit	\$0.00
Counterparty Invoice Total	\$0.00
Intracompany Transportation Optimization	
WALD Buy/Sell Transportation Recovery	2,228,427.51
WALD Demand Costs from Purchase Journals	(8,262.11)
Total Demand Costs	2,218,165.40
less variable costs charged to Commodity	
Total Demand Costs to be Allocated	2,191,221.57

Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	4,317,216.20
Misc - Enrollment Penalty	495000 GD AN	(375,071.00)
Cochrane Credit	811000 GD AN	(37,462.02)
Financial Settlements	804600 GD AN	370,135.44
Foreign Exchange Hedge Activity	804010 GD AN	(43,771.41)
Inveco Purchase from Thermal	804730 GD AN	685,772.53
Total Commodity Costs from Purchase Journals	80810089200 GD AN	4,916,819.54
Storage (Injections)/Withdrawals	804000 GD AN	(1,188,487.30)
FAB Gas Purchased from Interstate Asphalt	804000 GD AN	
WALD Gas Purchased from Interstate Asphalt	804000 GD AN	
GST	804000 GD AN	(362,311.88)
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees	804017 GD AN	21,037.44
Mazuh Broker Fees	804017 GD AN	2,024.56
Wells Fargo Journal DJ 473	804017 GD AN	4,288.14
plus variable costs from Demand	804018 GD AN	26,943.63
Merchandise Processing Fee DJ 467	804018 GD AN	16,070.19
WALD Off System Revenue	483000483600483730	(4,334,426.53)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated	804000 GD AN	(1,269,022.21)
WA Imbalance	804000 GD AN	(14,248.90)
ID Imbalance	804000 GD AN	(7,420.49)
Total Deferred Commodity Costs:	804000 GD AN	(1,287,691.60)
Total Net Gas Costs	From DJ 430	903,529.97
Check		903,529.97

201906 Expense Calculation

Expense Calculation	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Total Current Demand Costs (excluding refund)	2,191,221.57	1,513,257.62	677,963.95	69.06%	30.94%
Total Commodity Costs to be Allocated	(1,269,022.21)				
Imbalance Cost Washington	(14,248.90)				
Imbalance Cost Idaho	(7,420.49)				
Total Commodity Costs before refund	(1,287,691.60)				
Total	903,529.97	1,513,257.62	677,963.95	(840,201.79)	(447,489.81)

Balance Sheet	WASHINGTON	IDAHO
Def Rev Calc	PGV Volumes	PGV Volumes
Balance Sheet	PGV Rate	PGV Rate
Def Rev Calc	PGV Revenue	PGV Revenue
	255,740.73	147,042
	2,253	1,106,394
	0.10239	0.09584
	2,410,231	31,219
	5,763	0
	0.00239	0.09584
	(90,738)	0
	0.00225	0.09584
	25,730	0
	0.00225	0.09584
	0	0
	0.00960	0.09584
	62,474	0
	0.00950	0.09584
	0.00054	0.09584
	2,420,659	1,207.17
	7,324.134	477,619.34
	7,324.134	0.09521
	check	check
	4,903,445	836,670.96
	check	0.17067
	4,903,445	0.17067

COMMODITY	Washington	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Schedule 101	2,497,712	0.17067	426,284.51	1,473,042	0.16886
Schedule 102	2,253	0.17067	384.52	1,108,394	0.16886
Schedule 111	2,410,231	0.17067	411,354.12	31,219	0.16886
Schedule 112	5,763	0.17067	886.98	0	0.16886
Schedule 121	(90,738)	0.17067	(15,466.25)	0	0.16886
Schedule 122	25,730	0.17067	4,391.34	0	0.16886
Schedule 131	0	0.17067	0	0	0.16886
Schedule 132	0	0.17067	8,955.74	2,612,655	0.16886
Total Commodity	4,903,445	0.17067	836,670.96	2,612,655	0.16886
	check		check	check	
	4,903,445		836,670.96	2,612,655	
	check		0.17067	0.16886	

Deferred Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferred Expenses from above	(840,201.79)	1,513,257.62	(447,489.81)	677,963.95	903,529.97
PGA Deferral Revenue from above	(636,870.96)	(477,619.34)	(441,172.92)	(250,396.86)	(2,006,060.07)
Adjustments					(1,102,530.10)
Amount to be Deferred	(1,577,072.75)	1,035,638.28	(888,662.73)	427,567.10	(1,102,530.10)
(over/collected)/under/collected (rebatel)/surcharge					
Deferral Check					
JET Entry					
Debits	1,753,038.22		1,753,038.22		
Credits					
					(2,006,060.07)

4,122,375.971 dollars available condition
 2,076,097.92 X

Idaho Current Deferral

() = Rebate

191010

Month	201901	201902	201903	201904	201905	201906	201906
Beginning Balance	16,584,242.91	16,624,582.51	16,632,974.28	16,634,549.57	16,632,974.28	16,632,974.28	16,632,974.28
Commonality Deferral	407,415.81	3,651,602.23	5,251,647.55	1,385,573.00	1,385,573.00	1,385,573.00	1,385,573.00
Interest (Revenue)	(828,898.61)	(828,898.61)	(828,898.61)	(828,898.61)	(828,898.61)	(828,898.61)	(828,898.61)
Commonality Adjustment	(11,247.98)	(9,095.38)	(9,095.38)	(9,095.38)	(9,095.38)	(9,095.38)	(9,095.38)
Demand Adjustment	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
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(6,824,582.51)	(4,098,974.28)	(4,098,974.28)	(4,098,974.28)	(4,098,974.28)	(4,098,974.28)	(4,098,974.28)

Volume - Commodity & Demand
191000
Month
Schedule 101
Schedule 111
Schedule 146
Total

191000
Month
Schedule 101
Schedule 111
Schedule 146
Total

191000
Month
Schedule 101
Schedule 111
Schedule 146
Total

191010 NEW RATES:

Idaho Tax Reform Amortization
Volume - Commodity & Demand
191000
Month
Schedule 101
Schedule 111
Schedule 146
Total

191000
Month
Schedule 101
Schedule 111
Schedule 146
Total

191000
Month
Schedule 101
Schedule 111
Schedule 146
Total

Month	201901	201902	201903	201904	201905	201906	201906
Beginning Balance	418,000.00	418,000.00	418,000.00	418,000.00	418,000.00	418,000.00	418,000.00
Interest Income	1,042.56	1,042.56	1,042.56	1,042.56	1,042.56	1,042.56	1,042.56
Amortization	(229,059.65)	(229,059.65)	(229,059.65)	(229,059.65)	(229,059.65)	(229,059.65)	(229,059.65)
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	188,982.91	188,982.91	188,982.91	188,982.91	188,982.91	188,982.91	188,982.91

ID	Description	201905	201906
ID 418000	Interest Income	1,042.56	0.00
ID 191000	Amortization	(229,059.65)	0.00
ID 803100	Expenses	0.00	0.00
ID 805110	Expenses	0.00	0.00
ID 805110	Expenses	0.00	0.00
ID 191000	Ending Balance	188,982.91	188,982.91
ID 254522	Check	0.00	0.00

ID	Description	201905	201906
ID 410100	DRT EXPENSE DR	8,037.45	0.00
ID 805110	AMORTIZE RECOVERABLE GAS COSTS	0.00	8,037.45
ID 190930	NONPLANT EXCESS DEFERRED GROSS UI DRT EXPENSE DR	1,852.74	0.00
ID 410100	Check	0.00	1,852.74

NOTE: 100% of 201905 per Month formula not clear on tax calc for 201906
Interest GD to be zero and to be zero as well

	IDAHO			WASHINGTON			Total adjustment
	201905	Revised	Adjustment needed:	201905	Revised	Adjustment needed:	
Amort Interest	419600 GD ID	(1,079,47) /	(570.55) /	419600 GD WA	(19,065.48)	(20,452.01) /	(877.71)
Deferral	191010 GD ID	(405,656.11) /	(1,016,747.11) /	191010 GD WA	(725,960.52)	(113,991.81) /	877.71
Deferral Exp	805120 GD ID	406,735.58 /	1,017,317.76 /	805120 GD WA	745,026.00 /	134,443.82 /	-
Amort Interest	431600 GD ID	1,481.32 /	1,481.32 /	431600 GD WA	972.72 /	972.72 /	-
Amort	191000 GD ID	297,863.43 /	297,863.43 /	191000 GD WA	582,046.26 /	582,046.26 /	-
Amort Exp	805110 GD ID	(299,344.75) /	(299,344.75) /	805110 GD WA	(583,018.97) /	(583,018.97) /	-
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		0.01	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

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Washington/Idaho Gas Costs

Jun-19

GL Account 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 (QUESTA) Injections	808200 GD AN / OR	\$ -
Clay Basin (QUESTA) 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)

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	\$ 26,443.83
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:

WA Imbalance from DJ 436	804000 GD WA	\$ (14,248.50)
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	\$ 2,024.66
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	\$ (376,000.00)
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	\$ (6,262.11)
Entitlement Penalty	495000 GD AN	\$ (375,071.00)

Total Costs for Deferral including net gas costs

\$ 903,528.97 Tie to Deferral Entry

483600 GD AN / OR	\$ (33,466.50)	Input tr GLE Sales
483000 GD AN / OR	\$ (3,007,760.76)	Input tr GLE Sales
483730 GD AN / OR	\$ (4,334,426.53)	Input tr GLE Sales

Journal # 430 Entry

804700 GD AN / OR (Bookout dollars for SEC Reporting)	\$ 8,413.20	Dr.
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)	\$ -	
182374 CD AA	\$ -	
244745 ZZ ZZ	\$ 48.61	
Total Other Adj	\$ 15,413.20	
	\$ (15,413.20)	

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 PERIOD	CURRENT PERIOD	PRIOR PERIOD	CURRENT PERIOD	(CREDIT) DEBIT	TOTAL USD
--------------	-----------	--------------	----------------	--------------	----------------	----------------	-----------

GD
PURCHASE

804001 60 AN

Gas Transportation AN	ACTSP		\$30.06			\$30.06	
Dominion Energy Questar Pipeline, LLC	TPORT		\$166,900.87				
Gas Transmission Northwest Corporation	TPORT		\$2,979.20				
Gas Transmission Northwest Corporation	TPORT		\$3,514,539.59				
Northwest Pipeline Corporation	TPORT		\$1,436,921.83				
Northwest Pipeline Corporation	TPORT		\$409,846.50				
Northwest Pipeline Corporation -> Clark County PUD No. 1	TPORT		\$117,099.00				
Northwest Pipeline Corporation -> Duke Energy Marketing America LLC	TPORT		\$131,736.38				
Northwest Pipeline Corporation -> IGI Resources Inc.	TPORT						

fixed

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

(CREDIT) DEBIT	TOTAL	USD	COUNTERPARTY	
			DEAL TYPE	PRIOR PER
			DEAL VOLUME	PRIOR PER
			MMBTU	VOLUME
			CURRENT	MMBTU
			CURRENT	PERIOD
			CURRENT	MONTH
			CURRENT	TOTAL

GD
PURCHASE

001-804001-GD-AN-DL		TOTALS:	
Northwest Pipeline Corporation -> Kaiser Aluminum & Chemical Corporation,	TPORT	(\$75,528.86)	\$2,199,483.68
Northwest Pipeline Corporation -> Puget Sound Energy, Inc.	TPORT	(\$94,334.95)	\$2,194,245.71
Spectra Energy - Westcoast Energy Inc.	ACCTSP	\$9,934.60	\$5,237.97
Spectra Energy - Westcoast Energy Inc.	ACCTSP	(\$11,923.28)	
Spectra Energy - Westcoast Energy Inc.	TPORT	\$102,551.60	
Spectra Energy - Westcoast Energy Inc.	ACCTGS	\$2,478.36	
Spectra Energy - Westcoast Energy Inc.	ACCTGS	\$5,188.68	
TransCanada Foothills Pipe Lines Ltd.	TPORT	\$237,154.92	
TransCanada Nova Gas Transmission Ltd.	ACCTGS	\$9,464.15	
TransCanada Nova Gas Transmission Ltd.	TPORT	\$431,610.85	
TransCanada Foothills Pipe Lines Ltd.	TPORT	\$431,610.85	\$2,199,483.68
Variable Transport Charges AN			
Gas Transmission Northwest Corporation	TPORT	\$5,762.93	
Gas Transmission Northwest Corporation	ACCTSP	(\$201.63)	
Northwest Pipeline Corporation	TPORT	\$25,294.88	
Spectra Energy - Westcoast Energy Inc.	ACCTGS	(\$3,912.35)	
Spectra Energy - Westcoast Energy Inc.	TPORT	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT	\$0.00	
TOTALS:		(\$4,113.98)	\$31,057.81
			\$26,943.83

Idaho Sales Volumes

Consolidated Volumes

June/19 Description	Schedule	June/19 Billed	May/19 Unbilled	June/19 Unbilled	June/19 Net Unbilled	Total	Notes
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Schedule Summary for Commodity Deferral :

Firm	101	1,685,783	947,051	734,310	(212,741)	1,473,042	
Firm	111	1,087,665	404,391	425,120	20,729	1,108,394	
Firm	112	31,219	0	0	0	31,219	
Firm	121	0	0	0	0	0	
Firm	122	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132	0	0	0	0	0	
Interruptible	132J	0	0	0	0	0	
Total Retail Sales for GTI		2,804,667	1,351,442	1,159,430	(192,012)	2,612,655	Total sales for PGA commodity deferral, includes interruptible rate schedules

Transportation	146	295,588	295,588	252,351	(43,237)	252,351	
Transportation	147	160,358	160,358	144,488	(15,870)	144,488	
Transportation	159	4,178,731	0	0	0	4,178,731	
Transportation	169	0	0	0	0	0	
Total transportation		4,634,677	455,946	396,839	(59,107)	4,575,570	
Total sales		7,439,344	1,807,388	1,556,269	(251,119)	7,188,225	

Schedule Summary for Demand Deferral:

Firm	101	1,685,783	947,051	734,310	(212,741)	1,473,042	
Firm	111	1,087,665	404,391	425,120	20,729	1,108,394	
Firm	112	31,219	0	0	0	31,219	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		2,804,667	1,351,442	1,159,430	(192,012)	2,612,655	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

Firm	101	1,685,783	947,051	734,310	(212,741)	1,473,042	
Firm	111	1,087,665	404,391	425,120	20,729	1,108,394	
Firm	121	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
Total Firm Sales		2,773,448	1,351,442	1,159,430	(192,012)	2,581,436	Volumes for PGA Commodity & Demand Amortization
Firm	112	31,219	0	0	0	31,219	Annual lump sum amortization
Firm	131	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	0	0	0	0	0	Annual lump sum amortization

Total Firm Sales 2,804,667
 Total Interruptible Sales 0
 Total Transportation Sales (Schedule 146 - 169) 4,634,677
 Check total sales 7,439,344

1,351,442	1,159,430	(192,012)	2,612,655
0	0	0	0
4,634,677	455,946	(59,107)	4,575,570
7,439,344	1,807,388	(251,119)	7,188,225
7,439,344	1,807,388	1,556,269	7,188,225

W/A Interest Rate: Description: FERC Natural Gas Interest Rate, changes quarterly
 GL Account: 191010 GD WVA
 Rate Schedule: 101 - 132
 Balance Sheet Impact: Debit
 Rate for Resource Accounting: \$0.16436
 OLD
 NEW
 Begin Date: 4/1/2019
 End Date: 6/30/2019
 Interest Rates: 5.45% ✓

W/A Deferral Rates
Commodity Rate

Commodity Rate	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	OLD	NEW	Begin Date	End Date	Interest Rates
Demand Rate	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		

W/A Commodity & Demand Amortization Rates (Sch 155)

Commodity & Demand Amortization Rates (Sch 155)	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	OLD	NEW	Begin Date	End Date	Interest Rates
Demand Rate	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

Commodity Rate (Without GTI)	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	OLD	NEW	Begin Date	End Date	Interest Rates
Demand Rate	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)

Commodity & Demand Amortization Rates (Sch 155)	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	OLD	NEW	Begin Date	End Date	Interest Rates
Demand Rate	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

Temporary Tax Benefits Amortization	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	OLD	NEW	Begin Date	End Date	Interest Rates
Demand Rate	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		