



Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

RECEIVED
2020 FEB 27 PM 4:01
IDAHO PUBLIC
UTILITIES COMMISSION

February 27, 2020

State of Idaho
Idaho Public Utilities Commission
11331 W. Chinden Blvd., Bldg 8 Suite 201-A
Boise, Idaho 83714

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of January 2020. This information is submitted in compliance with Order Number 34472 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-19-06). This report is being filed in electronic format only per approval from the filing center.

For the month of January, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$228,017. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$482,155. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$579,498 (including interest). The amount of amortization recorded for the month is \$472,826 for a total rebate balance of \$1,406,984 (including interest).

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

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

Effective Date: 202001
Last Update: 02/05/2020 3:49 PM
Approval Requested: 02/05/2020 3:50 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.

Keri Meister
Prepared by Keri Meister
2/5/20
Date

[Signature]
Reviewed by
2/5/20
Date

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: 202001
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Seq. Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	4,473.34	0.00	Interest
20 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	558,042.06	Deferral
30 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	553,568.72	0.00	Deferral Expense
40 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	3,718.40	Interest
50 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	156,522.84	Amortization
60 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	160,241.24	0.00	Amortization Expense
70 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	752.79	0.00	Interest
80 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	254,891.43	Deferral
90 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	254,138.64	0.00	Deferral Expense
100 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,734.44	0.00	Interest
110 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	470,091.58	0.00	Amortization
120 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	472,826.02	Amortization Expense
Totals:					1,446,000.75	1,446,000.75	

Washington/Idaho Gas Costs		202001	
Demand (Transportation) Costs			
NWP Fixed	3,021,735.46		
NWP Variable	31,328.28		
NWP Capacity Release	(2,305,100.23)		
	1,387,861.51		
GTN Fixed	210,567.21		
GTN Variable	9,012.79		
GTN Capacity Release	(2,648.33)		
	216,731.67		
TC Energy Foothills Fixed	228,710.73		
TC Energy Foothills Variable			
	228,710.73		
NOVA (AB System) Fixed	449,182.65		
NOVA (AB System) Variable			
	449,182.65		
Spectra Westcoast Fixed	107,115.09		
Spectra Westcoast Variable	(2,031.07)		
	105,084.02		
Questar Fixed	5,094.85		
Questar Variable	5,094.85		
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			
less variable costs charged to Commodity			
Total Demand Costs to be Allocated	\$ 2,354,378.35		
Commodity Purchases (Natural Gas)			
Commodity Physical			
Misc	10,478,070.12		
Cochrane Credit			
Financial Settlements	(50,385.84)		
Foreign Exchange Hedge Activity	(900,584.75)		
Interop Purchase from Thermal	1,180,000.00		
Total Commodity Costs from Purchase Journals	\$ 11,517,100.29		
Storage (Injections)/Withdrawals			
GSST	3,974,143.21		
M Chemical Accrual	7,000.00		
Broker Fees - DJ471	18,454.84		
Midsize Broker Fees	2,978.03		
Wells Fargo Journal DJ 473			
plus variable costs from Demand	13,127.11		
Microdrift Processing Fee - DJ467			
WA/ID Off System Revenue	(8,070,626.09)		
Deferred Exchange Revenue	(375,000.00)		
Total Commodity Costs to be Allocated	\$ 6,354,408.83		
WA Imbalance - DJ436	1,497.73		
ID Imbalance - DJ436	6,209.72		
Total Deferred Commodity Costs	\$ 6,995,116.28		
Total Net Gas Costs	\$ 9,344,494.64		
Total from DJ 430 Gas Costs	9,344,494.64		
Check			

Expense Calculation		202001	
Total Current Demand Costs (excluding refund)			
Imbalance Cost Washington	6,954,408.83		
Imbalance Cost Idaho	17,497.73		
Total Commodity Costs before refund	\$ 6,990,116.28		
Total	\$ 9,344,494.64		
Demand Allocated to Washington	66.68%		
Demand Allocated to Idaho	31.32%		
Commodity Allocated to Washington	66.21%		
Commodity Allocated to Idaho	31.79%		

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Rate	PGA Revenue	PGA Rate
DEMAND			
Schedule 101	0.09651	1,918,812.01	0.09295
Schedule 102	0.09651	1,951.72	0.09295
Schedule 111	0.08727	649,416.85	0.09295
Schedule 112	0.08727	1,591.11	0.09295
Schedule 121	0.08727	15,382.66	NA
Schedule 122	0.08727	35,990.32	NA
Schedule 131	0.05591	11,150.13	0.15199
Schedule 132	0.05591	1,788.26	0.15199
Schedule 146	0.00054	2,635,692.56	0.15199
Total Demand	31,461,376	0.08379	1,500,364.48
COMMODITY			
Schedule 101	0.15284	3,038,765.19	0.15199
Schedule 102	0.15284	3,090.86	0.15199
Schedule 111	0.15284	1,137,353.51	0.15199
Schedule 112	0.15284	2,798.58	0.15199
Schedule 121	0.15284	26,305.34	0.15199
Schedule 122	0.15284	63,031.52	0.15199
Schedule 131	0.15284	30,480.89	0.15199
Schedule 132	0.15284	4,302,413.90	0.15199
Total Commodity	28,189,790	0.15284	1,500,364.48
Total	59,650,766		3,000,728.96

Deferral Calculation		Idaho Commodity Demand	
Total Deferral Expenses from above			
PGA Deferral Revenue from above			
Adjustments			
Amount to be Deferred (overcollected)/undercollected (rebate)/surcharge			
Washington Commodity	\$ 4,767,920.99	Washington Demand	\$ 1,616,987.06
Idaho Commodity	\$ (4,302,413.90)	Idaho Demand	\$ (1,994,178.59)
WA Total	\$ 465,507.09	Idaho Total	\$ (377,191.53)
WA Total	\$ 465,507.09	WA Total	\$ 465,507.09

Avista Corporation
State of Idaho
Current Unrecovered PGA Deferral
Account 191010

Month Ending	Interest Rate	Annual xfer of balance per PGA to 191000	Beginning Balance	Commodity	Demand	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	1.00%	-	(6,125,449.78)	56,200.22	(609,657.34)	(5,335.15)	(6,684,242.05)	(6,684,242.05)	-
201901	2.00%	-	(6,684,242.05)	407,415.81	(536,507.43)	(11,247.98)	(6,824,581.65)	(6,824,581.65)	-
201902	2.00%	-	(6,824,581.65)	3,563,602.23	(828,898.61)	(9,095.38)	(4,098,973.41)	(4,098,973.42)	(0.01)
201903	2.00%	-	(4,098,973.41)	5,047,939.70	(346,692.04)	(2,913.92)	599,360.32	789,092.39	189,732.07
201904	2.00%	-	599,360.32	(8,499.01)	69,093.07	1,049.43	661,003.81	851,052.10	190,048.29
201905	2.00%	-	661,003.81	(1,365,573.06)	348,255.29	253.91	(356,060.04)	445,395.99	801,456.03
201906	2.00%	-	(356,060.04)	(888,662.73)	427,567.10	(977.68)	(818,133.36)	(627,451.05)	190,682.31
201907	2.00%	-	(818,133.36)	(1,093,822.85)	462,417.90	(1,889.73)	(1,451,428.04)	(1,260,427.92)	191,000.12
201908	2.00%	-	(1,451,428.04)	(1,126,286.47)	453,357.86	(2,979.82)	(2,127,336.46)	(1,936,018.01)	191,318.45
201909	2.00%	-	(2,127,336.46)	(1,440,487.55)	341,938.73	(4,461.02)	(3,230,346.30)	(3,230,345.43)	0.87
201910	2.00%	-	(3,230,346.30)	(309,177.36)	(138,176.97)	(5,756.71)	(3,683,457.34)	(312,558.21)	1.75
201911	2.00%	3,683,457.34	-	83,790.86	(396,089.71)	(260.25)	(312,559.09)	(324,606.52)	0.88
201912	2.00%	-	(312,559.09)	354,033.40	(365,550.30)	(530.53)	(324,606.52)	(324,606.52)	0.00
202001	2.00%	-	(324,606.52)	228,016.72	(482,155.36)	(752.79)	(579,497.95)	(324,606.52)	254,891.43
202002		-	(579,497.95)			-	(579,497.95)		
202003		-	(579,497.95)			-	(579,497.95)		
202004		-	(579,497.95)			-	(579,497.95)		
202005		-	(579,497.95)			-	(579,497.95)		
202006		-	(579,497.95)			-	(579,497.95)		
202007		-	(579,497.95)			-	(579,497.95)		
202008		-	(579,497.95)			-	(579,497.95)		
202009		-	(579,497.95)			-	(579,497.95)		
202010		-	(579,497.95)			-	(579,497.95)		
202011		-	(579,497.95)			-	(579,497.95)		
202012		-	(579,497.95)			-	(579,497.95)		
			D	A	B	C	THIS ROW USED TO CALC JET ENTRY		
			228,016.72	(482,155.36)	(752.79)				

Mar tab inadvertently had plugged cells instead of calculated. Discovered and fixed in Sept

xferred 201807-201910 per PGA

202001 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income	419600.GD.ID	C
Interest Expense	431600.GD.ID	C
Demand+Comm Def	191010.GD.ID	A+B+C
Deferral Expense	805120.GD.ID	(A+B)

0.00 check/s/b 0

Avista Corporation
State of Idaho
Recoverable Gas Costs Amortized
Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	Tax Reform / Large Customer Refund	Beginning Balance	Schedule 101 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Schedule 106 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	1.00%	-	22,339.58	(6,302,763.03)	10,111,460	pro-rated	918,955.00	3,074,476	pro-rated	779,615.00	0	pro-rated	-	(4,752.20)	(5,108,965.33)	(3,951,751.66)	(6,856.88)
201901	2.00%	-	1,780.95	(5,107,164.98)	9,766,779	0.09092	887,995.55	3,768,684	0.08676	283,591.02	0	0.00763	-	(2,535.62)	(3,943,114.03)	(3,951,751.66)	(8,657.83)
201902	2.00%	-	(8,638.80)	(3,951,752.83)	11,758,433	0.09092	1,069,076.73	3,777,850	0.08676	327,766.27	0	0.00763	-	(5,422.22)	(2,560,382.06)	(2,560,382.06)	0.88
201903	2.00%	-	-	(2,560,382.06)	8,099,837	0.09092	726,437.18	2,821,506	0.08676	244,793.86	0	0.00763	-	(3,449.53)	(1,582,589.55)	(1,582,589.55)	0.88
201904	2.00%	-	-	(1,582,589.55)	4,435,648	0.09092	409,289.12	1,909,235	0.08676	165,645.23	0	0.00763	-	(2,163.47)	(1,015,779.67)	(1,015,779.67)	0.87
201905	2.00%	-	(22,887.40)	(1,038,667.07)	1,473,042	0.09092	133,928.98	1,184,622	0.08676	102,777.80	0	0.00763	-	(1,481.32)	(740,603.64)	(740,603.64)	0.87
201906	2.00%	-	-	(511,553.00)	1,139,474	0.09092	103,600.98	1,142,295	0.08676	99,088.16	0	0.00763	-	(1,042.60)	(511,553.00)	(511,553.00)	0.88
201907	2.00%	-	-	(309,547.54)	1,084,584	0.09092	98,610.38	1,156,523	0.08676	100,399.76	0	0.00763	-	(683.68)	(309,547.54)	(309,546.66)	0.88
201908	2.00%	-	-	(110,947.52)	1,844,462	0.09092	167,698.49	1,464,015	0.08676	127,017.94	0	0.00763	-	(60.68)	(110,947.52)	(110,946.64)	0.88
201909	2.00%	-	-	183,829.59	6,221,594	0.09092	583,851.33	2,348,763	0.08676	203,778.68	0	0.00763	-	(962.74)	183,829.59	183,830.47	0.88
201910	2.00%	-	-	(2,693,909.14)	6,211,594	0.09092	300,322.00	1,464,015	0.08676	107,392.80	0	pro-rated	-	(4,162.08)	(2,394,750.22)	(2,394,747.58)	2.64
201911	2.00%	-	17,131.87	(2,304,750.22)	9,118,426	pro-rated	329,342.64	2,798,527	pro-rated	101,814.00	0	pro-rated	855.00	(3,481.95)	(1,877,075.53)	(1,877,075.53)	(0.00)
201912	2.00%	-	-	(1,877,075.53)	9,871,600	0.03604	355,772.46	3,247,879	0.03604	117,053.56	0	pro-rated	-	(2,734.44)	(1,405,983.94)	(1,405,983.94)	(470,091.59)
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-
202001	-	-	-	(1,405,983.94)	-	-	-	-	-	-	-	-	-	-	-	-	-

C
202001 UPDATE DATE MONTHLY TO CALC LET ENTRY
355,772.46
A
117,053.56
A
A
B
(2,734.44) THIS ROW USED TO CALC LET ENTRY

JET ENTRY:	DR	CR
419600 G/D ID		B
431600 G/D ID	2,734.44	(B)
191000 G/D ID	470,091.58	A+B
805110 G/D ID	472,826.02	A

0.00 check s/b 0



Gas by GL Account - Estimate

ID PGA
 January 2020
 6 of 12

Page: 7
 Print Date: 02/05/20
 08:04:08 AM
 Database: NUCUT
 arpgasbyglect

Accounting Month: 202001
 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

SUMMARY - PURCHASE - FINANCIAL

DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
	✓ (\$500,504.75)	✓ 001-804600-GD-AN-DL	Gas Financial Derivatives AN
\$145,410.98		001-134122-ZZ-ZZ-DL	Other Special Deposits - Mizuho
\$355,093.77		001-134123-ZZ-ZZ-DL	Other Special Deposits - Wells

SUMMARY - PURCHASE - PHYSICAL

DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
✓ \$10,478,070.12		✓ 001-804000-GD-AN-DL	Physical Gas Purchase LDC AN
✗ \$2,354,378.36		✓ 001-804001-GD-AN-DL	Gas Transportation AN
✗ \$38,308.00		✓ 001-804002-GD-AN-DL	Variable Transport Charges AN
✓ \$116,900.62		✓ 001-804010-GD-AN-DL	Gas Cost - FX Hedge AN
✓ \$1,348,322.43		✓ 001-804730-GD-AN-DL	Intra-company Gas Purchases AN
	✓ (\$30,385.64)	✓ 001-811000-GD-AN-DL	Gas Used for Product Extraction AN
	(\$59,349.24)	001-175745-ZZ-ZZ-DL	Deriv Inst Asset - FX Hedge
	(\$14,188,693.27)	001-232130-ZZ-ZZ-DL	A/P Avista Utilities LDC Gas
	(\$57,551.38)	001-244745-ZZ-ZZ-DL	Deriv Instr Liab - FX Hedge

SUMMARY - PURCHASE - STORAGE

DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
✗ \$4,267,253.61		✓ 001-808100-GD-AN-DL	Gas Storage Withdrawal AN
	✗ (\$353,110.41)	✓ 001-808200-GD-AN-DL	Gas Storage Injection AN
	(\$3,929,098.79)	001-164100-GD-AN-DL	Gas Storage Inventory WA/ID
\$14,955.59		001-164115-GD-AA-DL	Questar Gas Storage Inventory AA



Gas by GL Account - Estimate

ID PGA
 January 2020
 7 of 12
 Page: 8
 Print Date: 02/05/20
 08:04:08 AM
 Database: NUCUT
 arpgasbyglect

Accounting Month: 202001
 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

SUMMARY - SALE - FINANCIAL			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
✓ \$707,278.06		✓ 001-483600-GD-AN-DL	Gas Sales for Resale Financial AN
\$119,119.95		001-134122-ZZ-ZZ-DL	Other Special Deposits - Mizuho
	(\$826,398.01)	001-134123-ZZ-ZZ-DL	Other Special Deposits - Wells

SUMMARY - SALE - PHYSICAL			
DEBIT AMOUNT	CREDIT AMOUNT	ACCOUNT	DESCRIPTION
	✓ (\$5,504,996.25)	✓ 001-483000-GD-AN-DL	Physical Gas Sales AN
	✓ (\$3,272,907.89)	✓ 001-483730-GD-AN-DL	Intra-company Gas Sales AN
	✓ (\$375,000.00)	✓ 001-495028-GD-AN-DL	Deferred Exchange Reservation Fee
\$8,777,904.14		001-142600-ZZ-ZZ-DL	A/R LDC Gas Sales for Resale
\$375,000.00		001-253028-GD-AN-DL	Reg Liability Deferred Gas Exchange

GD						
REVENUE CLASS				VOLUME	DEBIT	CREDIT
AI - LDC Financial - Wells Fargo - AN	134123	ZZ	ZZ		.00	(826,398.01)
AI - LDC Financial - Wells Fargo - AN	483600	GD	AN		826,398.01	.00
AM - LDC Financial - Mizuho - AN	134122	ZZ	ZZ		119,119.95	.00
AM - LDC Financial - Mizuho - AN	483600	GD	AN		.00	(119,119.95)
GE - Gas Exchange	253028	GD	AN		375,000.00	.00
GE - Gas Exchange	495028	GD	AN		.00	(375,000.00)
GP - LDC Gas Physical - AN	142600	ZZ	ZZ		5,504,996.25	.00
GP - LDC Gas Physical - AN	483000	GD	AN	1,899,723	.00	(5,504,996.25)
IN - Intraco LDC Gas - AN	142600	ZZ	ZZ		3,272,907.89	.00
IN - Intraco LDC Gas - AN	483730	GD	AN	1,718,859	.00	(3,272,907.89)
				3,618,582	10,098,422.10	(10,098,422.10)



Gas by GL Account - Estimate

ID PGA
 January 2020
 8 of 12
 Print Date: 02/05/20
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 Database: NUCUT
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Accounting Month: 202001 ✓
 Direction: ALL
 Service Code: GD ✓
 Strategy: ALL
 Jurisdiction: AN ✓
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

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

GD
PURCHASE

Gas Transportation AN

Dominion Energy Questar Pipeline, LLC	ACCTSP		\$3,244.88		\$3,244.88
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,850.00	\$1,850.00
Northwest Pipeline Corporation	TPORT			\$3,621,735.46	\$3,621,735.46
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,480,748.92)	(\$1,480,748.92)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$422,347.11)	(\$422,347.11)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$120,670.60)	(\$120,670.60)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$144,201.36)	(\$144,201.36)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT			(\$97,212.24)	(\$97,212.24)
Spectra Energy - Westcoast Energy Inc.	TPORT			\$99,088.53	\$99,088.53
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$9,822.80	\$9,822.80
Spectra Energy - Westcoast Energy Inc.	ACCTGS		(\$1,795.34)		(\$1,795.34)
TC Energy Foothills Pipe Lines Ltd.	ACCTGS		(\$2,959.06)		(\$2,959.06)
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$231,669.79	\$231,669.79
TC Energy Gas Transmission Northwest LLC	TPORT			\$210,567.21	\$210,567.21
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT			(\$2,848.33)	(\$2,848.33)
TC Energy NOVA Gas Transmission Ltd.	ACCTGS		(\$5,367.24)		(\$5,367.24)
TC Energy NOVA Gas Transmission Ltd.	TPORT			\$454,549.89	\$454,549.89
001-804001-GD-AN-DL	TOTALS:			(\$6,876.76)	\$2,361,255.12
					\$2,354,378.36



Gas by GL Account - Estimate

ID PGA
 January 2020
 9 of 12
 Page: 2
 Print Date: 02/05/20
 08:04:08 AM
 Database: NUCUT
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Accounting Month: 202001
 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

Variable Transport Charges AN

Northwest Pipeline Corporation	TPORT			\$31,326.28		\$31,326.28
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00		
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$2,031.07)		(\$2,031.07)
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$0.00		
TC Energy Gas Transmission Northwest LLC	ACCTSP			\$12.08		\$12.08
TC Energy Gas Transmission Northwest LLC	TPORT			\$9,000.71		\$9,000.71
001-804002-GD-AN-DL	TOTALS:			(\$2,031.07)	\$40,339.07	\$38,308.00

Gas Cost FY Hedge AN

Idaho Sales Volumes

Consolidated Volumes *Em*

Schedule Description	January/20 Billed	December/19 Unbilled	January/20 Unbilled	January/20 Net Unbilled	Total	Notes
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Schedule Summary for Commodity Deferral :

Firm	101	10,156,055	5,000,990	4,716,535	(284,455)	9,871,600	
Firm	111	3,313,505	1,482,887	1,417,261	(65,626)	3,247,879	
Firm	112	980	0	0	0	980	
Firm	121	0	0	0	0	0	
Firm	122	0	0	0	0	0	
Firm	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		13,470,540	6,483,877	6,133,796	(350,081)	13,120,459	Total sales for PGA commodity deferral, includes interruptible rate schedules

Transportation	146	292,953	292,953	356,428	63,475	356,428	
Transportation	147	161,788	161,788	164,311	2,523	164,311	
Transportation	159	6,117,099	0	0	0	6,117,099	
Transportation	169	0	0	0	0	0	
Total transportation		6,571,840	454,741	520,739	65,998	6,637,838	
Total sales		20,042,380	6,938,618	6,654,535	(284,083)	19,758,297	

Schedule Summary for Demand Deferral:

Firm	101	10,156,055	5,000,990	4,716,535	(284,455)	9,871,600	
Firm	111	3,313,505	1,482,887	1,417,261	(65,626)	3,247,879	
Firm	112	980	0	0	0	980	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		13,470,540	6,483,877	6,133,796	(350,081)	13,120,459	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

Firm	101	10,156,055	5,000,990	4,716,535	(284,455)	9,871,600	
Firm	111	3,313,505	1,482,887	1,417,261	(65,626)	3,247,879	
Firm	121	0	0	0	0	0	
Firm	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132	0	0	0	0	0	Special amortization rate
Total Firm Sales		13,469,560	6,483,877	6,133,796	(350,081)	13,119,479	Volumes for PGA Commodity & Demand Amortization

Firm	112	980	0	0	0	980	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		13,470,540	6,483,877	6,133,796	(350,081)	13,120,459	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		6,571,840	454,741	520,739	65,998	6,637,838	
Check total sales		20,042,380	6,938,618	6,654,535	(284,083)	19,758,297	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov'18-Oct'19	CURRENT Nov'19-Oct'20		
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate							
http://www.ferc.gov/enforcement/lacc/-matts/interest-rates.asp							
						4.96%	UPDATED QUARTERLY

WASHINGTON DEFERRAL RATES:							
Commodity Rate	191010 GD WA	101 - 132	Debit		\$0.17067	\$0.15284	Changes annually with PGA filing
Demand Rates	191010 GD WA	101 ✓	Debit		\$0.10239	\$0.09651 ✓	Changes annually with PGA filing
		102 ✓	Debit		\$0.10239	\$0.09651 ✓	Changes annually with PGA filing
		111/112 ✓	Debit		\$0.09239	\$0.08727 ✓	Changes annually with PGA filing
		121/122 ✓	Debit		\$0.09225	\$0.08727 ✓	Changes annually with PGA filing
		131/132 ✓	Debit		\$0.05950	\$0.05591 ✓	Changes annually with PGA filing
		146/126/116 ✓	Debit		\$0.00054	\$0.00054 ✓	Changes annually with PGA filing

WASHINGTON AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD WA	101 ✓	<Credit>		\$0.09166	(\$0.00409) ✓	Changes annually with PGA filing
		102 ✓	<Credit>		\$0.09166	(\$0.00409) ✓	Changes annually with PGA filing
		111 ✓	<Credit>		\$0.07625	(\$0.01035) ✓	Changes annually with PGA filing
		121 ✓	<Credit>		\$0.04780	(\$0.01035) ✓	Changes annually with PGA filing
		131	n/a		\$0.00000	\$0.00000	Changes annually with PGA filing
		146	n/a		\$0.00000	\$0.00000	Changes annually with PGA filing

IDAHO INTEREST RATE:
Customer Deposit Rate changes annually
Check IPUC website (Order # 34204)

2.00% ✓
UPDATED ANNUALLY IN JANUARY
NO CHANGE FROM 2019 TO 2020

IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132 ✓	Debit		\$0.16886	\$0.15199 ✓	Changes annually with PGA filing
Demand Rate	191010 GD ID	101 - 112 ✓	Debit		\$0.09584	\$0.09295 ✓	Changes annually with PGA filing

IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101 ✓	Debit		\$0.09092	\$0.03604 ✓	Changes annually with PGA filing
		111 ✓	Debit		\$0.08676	\$0.03604 ✓	Changes annually with PGA filing
		146 ✓	Debit		\$0.00263	\$0.00000 ✓	Changes annually with PGA filing

Washington/Idaho/Oregon Gas Costs

	GL Account	Jan-20 AN
Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (333,979.34)
AN JP 408 Withdrawals	808100 GD AN	\$ 4,263,078.14
Total AN JP	164100 GD AN	\$ 3,929,098.80
Clay Basin (QUESTAA) Injections		
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ (19,131.07)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 4,175.48
Total Clay Basin	164115 GD AA / OR	\$ (14,955.59)
OR JP 408 Injections		
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		
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 \$ 3,914,143.21

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN / OR	\$ 10,478,070.12
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,354,378.36
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 38,308.00
Hedge Activity	804010 GD AN / OR	\$ 116,900.62
Financial Settlements	804600 GD AN / OR	\$ (500,504.75)
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 1,348,322.43
Cochrane Credit	811000 GD AN / OR	\$ (30,385.64)

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD WA	\$ 17,497.73
ID Imbalance from DJ 436	804000 GD ID	\$ 8,209.72
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	\$ 18,454.84
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 2,978.03
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 3,620.94
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 13,127.11
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (8,070,626.08)
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 Entitlement Penalty 804001 GD AN \$ - no longer credited as per Eric Scott effective 11/1/2019
495000 GD AN \$ -

Total Costs for Deferral including net gas costs \$ 9,344,494.64 Tie to Deferral Entry

483600 GD AN / OR	\$ 707,278.06	Input fr GLE Sales
483000 GD AN / OR	\$ (5,504,996.25)	Input fr GLE Sales
483730 GD AN / OR	\$ (3,272,907.89)	Input fr GLE Sales
	(8,070,626.08)	

Journal # 430 Entry	Dr.	Cr.	Dr.	Cr.
244745 ZZ ZZ (Clear MTM on FX for 2 months out)	\$ -	\$ -	\$ -	\$ -
182374 CD AA (Clear MTM on FX for 2 months out)	\$ -	\$ -	\$ -	\$ -
Total Other Adj	\$ -	\$ -	\$ -	\$ -

Total from GLE \$ 17,719,232.35 \$ (17,719,232.35)
Total - NUC (GD / ALL) \$ 17,719,232.34 \$ (17,719,232.34)
(0.01) 0.01