



Avista Corp.
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Idaho Public Utilities Commission
Office of the Secretary
RECEIVED

MAR 11 2020

Boise, Idaho

March 11, 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 February 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 February, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$174,212. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$425,223. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$831,684 (including interest). The amount of amortization recorded for the month is \$433,341 for a total rebate balance of \$975,626 (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

Printed 03/04/2020 at 3:06 PM

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

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

Effective Date: 202002
Last Update: 03/04/2020 3:05 PM
Approval Requested: 03/04/2020 3:06 PM

Explanation:
To record the monthly deferral of unrecovered commodity and demand costs related to W/A and ID. Also to record the amortization of recoverable costs for W/A and ID.

Keri Meister
Prepared by Keri Meister
Chris McFarland
Reviewed by
3-4-20
Date
3/5/2020
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

Last Saved by: Keri Meister
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Approved by:

Effective Date: 202002
Last Update: 03/04/2020 3:05 PM
Approval Requested: 03/04/2020 3:06 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,819.90	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	579,739.08	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	572,919.18	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	3,090.96	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	147,707.10	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	150,798.06	0.00	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,175.01	0.00	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	252,186.26	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	251,011.25	0.00	Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,983.86	0.00	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	431,357.46	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	433,341.32	Amortization Expense
Totals:						1,416,064.72	1,416,064.72	

Avista Corp.
D&A WA/ID
Manager Review

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 February 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 February 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	

Dr. McMiller
3/5/2020

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

Demand (Transportation) Costs	3,388,075.13
NWP Fixed	25,707.77
NWP Variable	(2,119,005.50)
NWP Capacity Release	1,294,827.22
GTN Fixed	196,998.21
GTN Variable	6,135.76
GTN Capacity Release	(2,694.55)
TC Energy Footfalls Fixed	292,484.42
TC Energy Footfalls Variable	185,977.74
NOVA (AB System) Fixed	185,977.74
NOVA (AB System) Variable	449,511.71
Spectra Westcoast Fixed	107,706.17
Spectra Westcoast Variable	5,881.28
Quantar Fixed	113,585.85
Quantar Variable	4,717.34
NOVA Fixed charges	-
Third party capacity release	-
Other Pipeline Fixed charges	-
Other Capacity Release credits	-
Commodity Invoice Total	804001/804002 GD AN
Thermal Transport	2,280,172.93
Intracompany Transportation Optimization	(9,505.81)
Total Demand Costs from Purchase Journals	2,270,667.12
less variable costs charged to Commodity	
Total Demand Costs to be Allocated	2,270,667.12
Commodity Physical	
Commodity Physical	7,194,740.50
Mc	
Carriage Credit	804000 GD AN
Financial Settlements	811,000 GD AN
Fuelon Exchange Hedge Activity	804600 GD AN
Intracompany Transport from Thermal	804010 GD AN
Total Commodity Costs from Purchase Journals	804730 GD AN
SGT (Injections)/Withdrawals	908100/802000 GD AN
M.Chemical Accrual	804000 GD AN
Broker Fees - DJ471	804000 GD AN
Market Broker Fees	804017 GD AN
Wells Fargo Journal DJ 473	804017 GD AN
Pips Variable costs from Demand	804018 GD AN
Merchandise Processing Fee - DJ467	804018 GD AN
WVAD Off System Revenue	483000/483000/483730
Deferred Commodity Revenue	495028 GD AN
VIA Imbalance - DJ436	(6,639,194.47)
Total Commodity Revenue to be Allocated	(6,639,194.47)
ID Imbalance - DJ436	804000 GD ID
Total Deferred Commodity Costs	804000 GD ID
	(15,158.07)
	6,357,050.11
	8,568,014.28
Total Net Gas Costs	8,568,014.28
Total from DJ 430 Gas Costs	8,568,014.28
Check	

202002

Expense Calculation

Total Current Demand Costs (excluding refund)	2,270,667.12
Total Commodity Costs to be Allocated	8,405,227.97
Imbalance Cost Washington	(33,019.79)
Imbalance Cost Idaho	(15,158.07)
Total Commodity Costs before refund	8,357,050.11
Total	8,568,014.28
Check	8,568,014.28

202002

Deferral Calculation

Total Deferral Expenses from above	4,355,201.89
PG&A Deferral Revenue from above	(3,997,960.14)
Amount to be Deferred (over/under)/purchase	357,241.75
Washington	357,241.75
Idaho	0
Total	357,241.75

Balance Sheet	WASHINGTON				IDAHO			
	Def Rev Calc	PG&A	Volunties	Rate	Balance Sheet	PG&A	Volunties	Rate
DEMAND								
Schedule 101	18,132,889	0.00651	1,750,014.77	0.00295	9,062,000	0.00295	841,383.40	
Schedule 102	23,546	0.00927	2,272.42	0.00925	2,871,899	0.00925	276,238.01	
Schedule 111	7,239,397	0.00727	631,782.18	0.00295	815	0.00295	75.75	
Schedule 112	17,022	0.00727	1,485.51	0.00295	0	0.00295	0	
Schedule 121	155,583	0.00727	13,375.98	0.00295	0	0.00295	0	
Schedule 122	474,288	0.00727	41,386.37	0.00295	0	0.00295	0	
Schedule 131	0	0.05591	0	0.05591	0	0.05591	0	
Schedule 132	115,028	0.05591	6,431.22	0.05591	0	0.05591	0	
Schedule 146	3,147,559	0.00094	31,891.85	0.00094	12,024,714	0.00094	1,117,697.17	
Total Demand	28,305,372		2,448,551.13		12,024,714		1,117,697.17	
check	28,305,372		0.08395		12,024,714		0.09235	
COMMODITY								
Schedule 101	18,132,889	0.15284	2,771,448.04	0.15199	9,062,000	0.15199	1,375,813.48	
Schedule 102	23,546	0.15284	3,598.77	0.15199	2,871,899	0.15199	451,696.93	
Schedule 111	7,239,397	0.15284	1,109,469.44	0.15199	815	0.15199	123.87	
Schedule 112	17,022	0.15284	2,601.54	0.15199	0	0.15199	0	
Schedule 121	155,583	0.15284	23,778.25	0.15199	0	0.15199	0	
Schedule 122	474,288	0.15284	72,487.12	0.15199	0	0.15199	0	
Schedule 131	0	0.15284	0	0.15199	0	0.15199	0	
Schedule 132	115,028	0.15284	17,590.85	0.15199	12,024,714	0.15199	1,827,636.28	
Total Commodity	28,157,813		3,997,960.14		12,024,714		1,827,636.28	
check	28,157,813		0.15284		12,024,714		0.15199	

Washington	Washington	Idaho	Idaho
Commodity	Demand	Commodity	Demand
\$ 4,355,201.89	\$ 1,518,490.19	\$ 2,007,848.22	\$ 992,473.98
\$ (3,997,960.14)	\$ (2,448,651.13)	\$ (1,827,636.28)	\$ (1,117,697.17)
\$ 357,241.75	\$ (930,160.94)	\$ 174,211.94	\$ (625,232.19)
VA Total	\$ (572,919.18)	\$ 251,017.25	\$ (873,936.43)

Deferral Check OK

X

Avista Corporation
State of Idaho
Current Unrecovered PGA Deferral
Account 191010

Month Ending	Interest Rate	Annual kfer 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	233.91	(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)	(3,683,455.59)	1.75
201911	2.00%	3,683,457.34	-	83,790.86	(396,089.71)	(260.25)	(312,558.21)	(312,558.21)	0.88
201912	2.00%	-	(312,559.09)	354,033.40	(365,550.30)	(530.53)	(579,497.95)	(579,497.95)	(0.00)
202001	2.00%	-	(324,606.52)	228,016.72	(482,155.36)	(752.79)	(579,497.95)	(579,497.95)	(0.00)
202002	2.00%	-	(579,497.95)	174,211.94	(425,273.19)	(1,175.01)	(831,684.21)	(831,684.21)	252,186.26
202003	2.00%	-	(831,684.21)	-	-	-	(831,684.21)	-	-
202004	2.00%	-	(831,684.21)	-	-	-	(831,684.21)	-	-
202005	2.00%	-	(831,684.21)	-	-	-	(831,684.21)	-	-
202006	2.00%	-	(831,684.21)	-	-	-	(831,684.21)	-	-
202007	2.00%	-	(831,684.21)	-	-	-	(831,684.21)	-	-
202008	2.00%	-	(831,684.21)	-	-	-	(831,684.21)	-	-
202009	2.00%	-	(831,684.21)	-	-	-	(831,684.21)	-	-
202010	2.00%	-	(831,684.21)	-	-	-	(831,684.21)	-	-
202011	2.00%	-	(831,684.21)	-	-	-	(831,684.21)	-	-
202012	2.00%	-	(831,684.21)	-	-	-	(831,684.21)	-	-

D 174,211.94 A (425,273.19) B (1,175.01) C THIS ROW USED TO CALC JET ENTRY

2020002 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

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

xferred 201807-201910 per PGA

Avista Corporation
State of Idaho
Recoverable Gas Costs Amortized
Accounts 191000

Month Ending	Interest Rate	Annual x/er 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	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	1.00%	-	22,399.58	(6,302,763.03)	10,111,460	pro-rated	918,955.00	3,074,476	pro-rated	279,615.00	(4,752,901)	(5,108,965.93)	(5,115,802.91)	(6,856.98)
201901	2.00%	-	1,780.95	(5,107,164.98)	9,766,779	0.09092	887,995.55	3,268,694	0.08676	283,591.02	(7,535.62)	(3,943,114.03)	(3,951,751.96)	(8,637.93)
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	(5,422.22)	(2,580,332.06)	(2,580,331.18)	0.88
201903	2.00%	-	-	(2,560,332.06)	8,099,837	0.09092	736,437.18	2,821,506	0.08676	244,793.86	(3,449.53)	(1,582,550.55)	(1,582,549.67)	0.88
201904	2.00%	-	-	(1,582,550.55)	4,435,648	0.09092	403,289.12	1,909,235	0.08676	165,645.23	(2,163.47)	(1,015,779.67)	(1,015,778.80)	0.87
201905	2.00%	-	(22,687.40)	(1,038,467.07)	2,161,977	0.09092	196,566.95	1,184,622	0.08676	102,777.80	(1,481.32)	(740,603.64)	(740,602.77)	0.87
201906	2.00%	-	-	(740,603.64)	1,473,042	0.09092	133,928.98	1,108,394	0.08676	96,164.26	(1,042.60)	(511,553.00)	(511,552.12)	0.88
201907	2.00%	-	-	(511,553.00)	1,139,474	0.09092	103,600.98	1,142,095	0.08676	100,339.76	(683.68)	(309,547.54)	(309,546.66)	0.88
201908	2.00%	-	-	(309,547.54)	1,084,584	0.09092	98,610.38	1,156,521	0.08676	127,017.94	(350.12)	(110,947.52)	(110,946.64)	0.88
201909	2.00%	-	-	(110,947.52)	1,844,462	0.09092	167,698.49	1,464,015	0.08676	203,778.68	60.68	183,829.59	183,830.47	0.89
201910	2.00%	-	-	183,829.59	6,421,594	0.09092	583,851.33	2,348,763	0.08676	2,798,527	962.74	972,422.33	972,423.22	2.64
201911	2.00%	(3,683,457.34)	17,131.87	(2,693,903.14)	8,684,696	pro-rated	300,322.00	2,760,681	pro-rated	92,138.00	(3,481.95)	(1,877,075.53)	(1,877,075.53)	(0.00)
201912	2.00%	-	-	(2,304,750.22)	9,118,426	pro-rated	329,342.64	2,798,527	pro-rated	101,814.00	(2,734.44)	(1,406,983.94)	(1,406,983.95)	(0.01)
202001	2.00%	-	-	(1,877,075.53)	9,871,600	0.03604	355,772.46	3,247,879	0.03604	117,053.56	(1,983.86)	(975,626.48)	(975,626.48)	(0.01)
202002	2.00%	-	-	(1,406,983.94)	9,052,000	0.03604	326,234.08	2,971,899	0.03604	107,107.24	-	(975,626.48)	(975,626.48)	(0.01)
202003	2.00%	-	-	(975,626.48)	-	-	-	-	-	-	-	-	-	-
202004	2.00%	-	-	(975,626.48)	-	-	-	-	-	-	-	-	-	-
202005	2.00%	-	-	(975,626.48)	-	-	-	-	-	-	-	-	-	-
202006	2.00%	-	-	(975,626.48)	-	-	-	-	-	-	-	-	-	-
202007	2.00%	-	-	(975,626.48)	-	-	-	-	-	-	-	-	-	-
202008	2.00%	-	-	(975,626.48)	-	-	-	-	-	-	-	-	-	-
202009	2.00%	-	-	(975,626.48)	-	-	-	-	-	-	-	-	-	-
202010	2.00%	-	-	(975,626.48)	-	-	-	-	-	-	-	-	-	-
202011	2.00%	-	-	(975,626.48)	-	-	-	-	-	-	-	-	-	-
202012	2.00%	-	-	(975,626.48)	-	-	-	-	-	-	-	-	-	-

2020002 UPDATE DATE MONTHLY TO CALC LET ENTRY
 LET ENTRY: DR CR
 Interest Income 419600.GD.ID 1,983.86 B
 Interest Expense 431600.GD.ID (8)
 Amortization 191000.GD.ID 431,357.45 A+B
 Amort Expense 805110.GD.ID 433,341.32 A

0.00 check s/b 0

C A 326,234.08 A 107,107.24 B (1,983.86) THIS ROW USED TO CALC LET ENTRY



Gas by GL Account - Estimate

ID PGA
 February 2020
 7 of 11
 Page: 1
 Print Date: 03/04/20
 08:15:58 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 202002
 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		\$2,867.34		\$2,867.34
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,850.00	\$1,850.00
Northwest Pipeline Corporation	TPORT			\$3,388,075.13	\$3,388,075.13
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,385,216.75)	(\$1,385,216.75)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$395,098.89)	(\$395,098.89)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$112,885.40)	(\$112,885.40)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$134,898.06)	(\$134,898.06)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT			(\$90,940.48)	(\$90,940.48)
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$248.64		\$248.64
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$9,691.50	\$9,691.50
Spectra Energy - Westcoast Energy Inc.	TPORT			\$97,764.03	\$97,764.03
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$206,687.39	\$206,687.39
TC Energy Foothills Pipe Lines Ltd.	ACCTSP		(\$21,885.68)		(\$21,885.68)
TC Energy Foothills Pipe Lines Ltd.	ACCTGS		\$876.03		\$876.03
TC Energy Gas Transmission Northwest LLC	TPORT			\$196,982.21	\$196,982.21
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT			(\$2,664.55)	(\$2,664.55)
TC Energy NOVA Gas Transmission Ltd.	TPORT			\$448,473.99	\$448,473.99
TC Energy NOVA Gas Transmission Ltd.	ACCTGS		\$1,037.72		\$1,037.72
001-804001-GD-AN-DL	TOTALS:		(\$16,855.95)	\$2,227,820.12	\$2,210,964.17

fixed



Gas by GL Account - Estimate

ID PGA
 February 2020
 8 of 11

Page: 2
 Print Date: 03/04/20
 08:15:58 AM
 Database: NUCUT
 arpgasbyglst

Accounting Month: 202002
 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				\$25,791.77	\$25,791.77
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$5,881.28		\$5,881.28
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	
TC Energy Foothills Pipe Lines Ltd.	TPORT				\$0.00	
TC Energy Gas Transmission Northwest LLC	TPORT				\$8,135.76	\$8,135.76
001-804002-GD-AN-DL	TOTALS:			\$5,881.28	\$33,927.53	\$39,808.81

Washington/Idaho/Oregon Gas Costs

	GL Account	Feb-20 AN
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Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (113,037.85)
AN JP 408 Withdrawals	808100 GD AN	\$ 4,408,466.39
Total AN JP	164100 GD AN	\$ 4,295,428.54
Clay Basin (QUESTAA) Injections		
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 89,130.23
Total Clay Basin	164115 GD AA / OR	\$ 89,130.23
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 \$ 4,384,558.77

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN / OR	\$ 7,194,740.50
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,210,964.17
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 39,808.81
Hedge Activity	804010 GD AN / OR	\$ (28,257.52)
Financial Settlements	804600 GD AN / OR	\$ 532,999.37
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 285,815.55
Cochrane Credit	811000 GD AN / OR	\$ (27,718.82)

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD WA	\$ (33,019.79)
ID Imbalance from DJ 436	804000 GD ID	\$ (15,158.07)
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	\$ 18,426.67
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 3,881.55
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 1,855.29
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 6,252.27
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (5,639,134.47)
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	804001 GD AN	\$ -
Entitlement Penalty	495000 GD AN	\$ -

no longer credited as per Eric Scott effective 11/1/2019

Total Costs for Deferral including net gas costs \$ 8,566,014.28 Tie to Deferral Entry

483600 GD AN / OR	\$ (764,972.30)	Input fr GLE Sales
483000 GD AN / OR	\$ (2,205,581.29)	Input fr GLE Sales
483730 GD AN / OR	\$ (2,663,580.88)	Input fr GLE Sales
	\$ (5,639,134.47)	

Journal # 430 Entry	Dr.	Cr.	Dr.	Cr.
244746 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	\$ 14,592,910.83	\$ (14,592,910.83)
Total - NUC (GD / ALL)	\$ 14,592,910.83	\$ (14,592,910.83)

Idaho Sales Volumes

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

101 Firm		9,421,664	4,716,535	4,346,871	(369,664)	9,052,000	
111 Firm		3,076,721	1,417,261	1,312,439	(104,822)	2,971,899	
112 Firm		815	0	0	0	815	
121 Firm		0	0	0	0	0	
122 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132 Interruptible		0	0	0	0	0	
132J Interruptible		0	0	0	0	0	
Total Retail Sales for GTI		12,499,200	6,133,796	5,659,310	(474,486)	12,024,714	Total sales for PGA commodity deferral, includes interruptible rate schedules

Transportation

146 Transportation		356,428	356,428	282,272	(74,156)	282,272	
147 Transportation		164,311	164,311	143,196	(21,115)	143,196	
159 Transportation		5,126,101	0	0	0	5,126,101	
169 Transportation		0	0	0	0	0	
Total transportation		5,646,840	520,739	425,468	(95,271)	5,551,569	

Total sales

Total sales		18,146,040	6,654,535	6,084,778	(569,757)	17,576,283	
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Schedule Summary for Demand Deferral:

101 Firm		9,421,664	4,716,535	4,346,871	(369,664)	9,052,000	
111 Firm		3,076,721	1,417,261	1,312,439	(104,822)	2,971,899	
112 Firm		815	0	0	0	815	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
Total Firm Sales		12,499,200	6,133,796	5,659,310	(474,486)	12,024,714	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

101 Firm		9,421,664	4,716,535	4,346,871	(369,664)	9,052,000	
111 Firm		3,076,721	1,417,261	1,312,439	(104,822)	2,971,899	
121 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132J Interruptible		0	0	0	0	0	Special amortization rate
Total Firm Sales		12,498,385	6,133,796	5,659,310	(474,486)	12,023,899	Volumes for PGA Commodity & Demand Amortization

Firm

112 Firm		815	0	0	0	815	Annual lump sum amortization
131 Firm		0	0	0	0	0	Annual lump sum amortization
132 Firm		0	0	0	0	0	Annual lump sum amortization

Total Firm Sales

Total Firm Sales		12,499,200	6,133,796	5,659,310	(474,486)	12,024,714	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		5,646,840	520,739	425,468	(95,271)	5,551,569	
Check total sales		18,146,040	6,654,535	6,084,778	(569,757)	17,576,283	

Description

GL Account

Rate Schedule

Balance Sheet Impact

Rates for Resource Accounting

Interest Rates

Notes

WASHINGTON INTEREST RATE:
FERC Natural Gas Interest Rate
<http://www.ferc.gov/enforcement/acct-mats/interest-rates.asp>

PREVIOUS CURRENT
Nov-18-Oct-19 Nov-19-Oct-20

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

11/1/12

Debit

\$0.09239

\$0.08727

Changes annually with PGA filing

12/1/22

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 (Year 2020 Order # 34482)

2.00%

UPDATED ANNUALLY IN JANUARY

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