



Avista Corp.

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Toll Free 800-727-9170

May 21, 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 April 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 April, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$149,620. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$68,476. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$758,458 (including interest). The amount of amortization recorded for the month is \$241,227 for a total rebate balance of \$358,729 (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,

/s/Kaylene Schultz

Kaylene Schultz
Regulatory Affairs Manager
Regulatory Affairs

Enclosures

RECEIVED
2020 MAY 21 PM 1:59
IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID Effective Date: 202004
 Team: Resource Accounting Last Saved by: Keri Meister
 Type: C Last Update: 05/05/2020 4:37 PM
 Category: DJ Submitted by: Keri Meister
 Currency: USD Approved by: Approval Requested: 05/05/2020 4:39 PM

Seq. Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
		GD	WA	DL		
10 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	10,439.93	0.00 Interest
20 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	57,952.78	0.00 Deferral
30 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	68,392.71 Deferral Expense
40 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	1,999.36 Interest
50 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	68,295.29 Amortization
60 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	70,294.65	0.00 Amortization Expense
70 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,194.49	0.00 Interest
80 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	82,338.51 Deferral
90 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	81,144.02	0.00 Deferral Expense
100 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	797.58	0.00 Interest
110 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	240,428.95	0.00 Amortization
120 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	241,226.53 Amortization Expense
Totals:					462,252.40	462,252.40

Avista Corporation Journal Entry

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

Effective Date: 202004

Last Update: 05/05/2020 4:37 PM

Approval Requested: 05/05/2020 4:39 PM

Last Saved by: Keri Meister

Submitted by: Keri Meister

Approved by:

Keri Meister

5/5/2020

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

Date

Reviewed by

Date

Approved for Entry
Corporate Accounting use Only

Date

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 March 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 March 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

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.		
Note a minor interest correction for WA/ID related to amortization.		

202004	
Demand (Transportation) Costs	
NWP Fixed	3,504,905.29
NWP Variable	23,077.48
NWP Capacity Release	(2,192,109.91)
\$	1,335,872.86
NWP Total (excluding Refund)	
GTM Fixed	154,417.02
GTM Variable	6,297.17
GTM Capacity Release	(2,556.43)
\$	157,957.76
Current Month Estimate	
TC Energy Foothills Fixed	197,434.56
TC Energy Foothills Variable	
\$	197,434.56
Foothills Total	
NOVA (AB System) Fixed	428,397.01
NOVA (AB System) Variable	
\$	428,397.01
NOVA Total	
Spectra Westcoast Fixed	114,398.48
Spectra Westcoast Variable	
\$	114,398.48
Spectra Total	
Questar Fixed	3,815.85
\$	3,815.85
Questar Total	
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	2,237,876.52
less variable costs changed to Commodity	(29,374.65)
\$	2,208,501.87
Total Demand Costs to be Allocated	

202004	
804000 GD AN	8,142,565.45
804000 GD AN	
811000 GD AN	(9,512,271)
804600 GD AN	181,696.44
804010 GD AN	(84,719.40)
804730 GD AN	1,002,844.98
\$	9,232,873.20
Total Commodity Costs from Purchase Journals	
Storage (Injections)/Withdrawals	(1,237,411.94)
GST Orly - DJ437	
M Chemical Accual	7,000.00
804017 GD AN	28,331.96
804017 GD AN	9,320.98
804017 GD AN	4,902.74
804017 GD AN	
804018 GD AN	29,374.65
483000/483000/483730	7,665.61
483000/483000/483730	(5,231,256.86)
49028 GD AN	(375,000.00)
\$	2,475,000.34
Total Commodity Costs to be Allocated	
465000 GD ID	3,260.46
804000 GD ID	1,205.61
804000 GD ID	
\$	2,480,272.41
Total Deferred Commodity Costs	
\$	4,688,774.28
Total Net Gas Costs	
Total from DJ 430 Gas Costs	4,688,774.28
Check	

202004	
Expense Calculation	
Total System Cost	\$ 2,208,501.87
Demand Allocated to Washington	68.68%
Demand Allocated to Idaho	31.32%
Commodity Allocated to Washington	64.93%
Commodity Allocated to Idaho	35.07%
Total Current Demand Costs (excluding refund)	
Total Commodity Costs to be Allocated	2,475,800.34
Imbalance Cost Washington	3,266.46
Imbalance Cost Idaho	1,205.61
Total Commodity Costs before refund	2,480,272.41
Total	\$ 4,688,774.28
Total Demand Costs (excluding refund)	\$ 1,516,799.08
Total Commodity Costs to be Allocated	\$ 691,702.70
Imbalance Cost Washington	\$ 3,266.46
Imbalance Cost Idaho	\$ 1,205.61
Total Commodity Costs before refund	\$ 869,468.70
Total	\$ 4,688,774.28

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Volumes	Balance Sheet Def Rev Calc	PGA Volumes
DEMAND		DEMAND	
Schedule 101	8,689,321	Schedule 101	5,024,136
Schedule 102	11,194	Schedule 111	1,666,164
Schedule 111	3,389,688	Schedule 112	11,671
Schedule 112	57,592	Schedule 121	
Schedule 121	(28,206)	Schedule 122	
Schedule 122	215,308	Schedule 131	
Schedule 131	0	Schedule 132	
Schedule 132	99,236	Total Commodity	6,704,971
Schedule 146	2,512,230		
Total Demand	14,926,363	Total Demand	6,704,971
	check		check
	0.07784		
COMMODITY		COMMODITY	
Schedule 101	8,689,321	Schedule 101	5,024,136
Schedule 102	11,194	Schedule 111	1,666,164
Schedule 111	3,389,688	Schedule 112	11,671
Schedule 112	57,592	Schedule 121	
Schedule 121	(28,206)	Schedule 122	
Schedule 122	215,308	Schedule 131	
Schedule 131	0	Schedule 132	
Schedule 132	99,236	Total Commodity	6,704,971
Schedule 146	2,512,230		
Total Commodity	14,926,363	Total Commodity	6,704,971
	check		check
	0.15284		

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Revenue	Balance Sheet Def Rev Calc	PGA Revenue
DEMAND		DEMAND	
Schedule 101	836,676.17	Schedule 101	0.09295
Schedule 102	1,080.33	Schedule 111	0.09295
Schedule 111	295,818.07	Schedule 112	0.09295
Schedule 112	5,026.05	Schedule 121	NA
Schedule 121	(2,461.54)	Schedule 122	NA
Schedule 122	18,789.93	Total Demand	623,227.05
Schedule 131			
Schedule 132	5,548.28		
Schedule 146	1,356.80		
Total Demand	1,161,833.31	Total Demand	623,227.05
	check		check
	0.15284		
COMMODITY		COMMODITY	
Schedule 101	1,325,019.02	Schedule 101	763,618.43
Schedule 102	1,710.89	Schedule 111	253,096.24
Schedule 111	518,079.81	Schedule 112	1,773.88
Schedule 112	8,802.36	Schedule 121	
Schedule 121	(4,311.01)	Schedule 122	
Schedule 122	32,907.67	Schedule 131	
Schedule 131		Schedule 132	
Schedule 132	15,167.23	Total Commodity	1,019,088.54
Schedule 146	0.15284		
Total Commodity	1,897,376.09	Total Commodity	1,019,088.54
	check		check
	0.15284		

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Balance Sheet Def Rev Calc	PGA Revenue	Balance Sheet Def Rev Calc	PGA Revenue
DEMAND		DEMAND	
Schedule 101	836,676.17	Schedule 101	0.09295
Schedule 102	1,080.33	Schedule 111	0.09295
Schedule 111	295,818.07	Schedule 112	0.09295
Schedule 112	5,026.05	Schedule 121	NA
Schedule 121	(2,461.54)	Schedule 122	NA
Schedule 122	18,789.93	Total Demand	623,227.05
Schedule 131			
Schedule 132	5,548.28		
Schedule 146	1,356.80		
Total Demand	1,161,833.31	Total Demand	623,227.05
	check		check
	0.15284		
COMMODITY		COMMODITY	
Schedule 101	1,325,019.02	Schedule 101	763,618.43
Schedule 102	1,710.89	Schedule 111	253,096.24
Schedule 111	518,079.81	Schedule 112	1,773.88
Schedule 112	8,802.36	Schedule 121	
Schedule 121	(4,311.01)	Schedule 122	
Schedule 122	32,907.67	Schedule 131	
Schedule 131		Schedule 132	
Schedule 132	15,167.23	Total Commodity	1,019,088.54
Schedule 146	0.15284		
Total Commodity	1,897,376.09	Total Commodity	1,019,088.54
	check		check
	0.15284		

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DEMAND		DEMAND	
Schedule 101	836,676.17	Schedule 101	0.09295
Schedule 102	1,080.33	Schedule 111	0.09295
Schedule 111	295,818.07	Schedule 112	0.09295
Schedule 112	5,026.05	Schedule 121	NA
Schedule 121	(2,461.54)	Schedule 122	NA
Schedule 122	18,789.93	Total Demand	623,227.05
Schedule 131			
Schedule 132	5,548.28		
Schedule 146	1,356.80		
Total Demand	1,161,833.31	Total Demand	623,227.05
	check		check
	0.15284		
COMMODITY		COMMODITY	
Schedule 101	1,325,019.02	Schedule 101	763,618.43
Schedule 102	1,710.89	Schedule 111	253,096.24
Schedule 111	518,079.81	Schedule 112	1,773.88
Schedule 112	8,802.36	Schedule 121	
Schedule 121	(4,311.01)	Schedule 122	
Schedule 122	32,907.67	Schedule 131	
Schedule 131		Schedule 132	
Schedule 132	15,167.23	Total Commodity	1,019,088.54
Schedule 146	0.15284		
Total Commodity	1,897,376.09	Total Commodity	1,019,088.54
	check		check
	0.15284		

Deferral Calculation

Total Deferral Expenses from above

PGA Deferral Revenue from above

Adjustments

Amount to be Deferred (overcollected)/undercollected (rebate/surcharge)

Washington Demand	\$ 1,516,799.08	Idaho Demand	\$ 869,468.70
Washington Commodity	\$ (1,897,376.09)	Idaho Commodity	\$ (1,019,088.54)
\$	(286,572.47)	\$	(149,619.79)
WA Total	68,392.71	ID Total	(81,144.02)

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)	(3,683,455.59)	1.75
201911	2.00%	3,683,457.34	-	83,790.86	(396,089.71)	(260.25)	(312,559.09)	(312,558.21)	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)	(579,497.95)	(0.00)
202002	2.00%	-	(579,497.95)	174,211.94	(425,223.19)	(1,175.01)	(831,684.21)	(831,684.21)	0.00
202003	2.00%	-	(831,684.21)	428,261.75	(271,441.84)	(1,255.46)	(676,119.77)	(676,119.77)	(0.00)
202004	2.00%	-	(676,119.77)	(149,619.75)	68,475.73	(1,194.49)	(758,458.28)	(676,119.77)	82,338.51
202005		-	(758,458.28)			-	(758,458.28)		
202006		-	(758,458.28)			-	(758,458.28)		
202007		-	(758,458.28)			-	(758,458.28)		
202008		-	(758,458.28)			-	(758,458.28)		
202009		-	(758,458.28)			-	(758,458.28)		
202010		-	(758,458.28)			-	(758,458.28)		
202011		-	(758,458.28)			-	(758,458.28)		
202012		-	(758,458.28)			-	(758,458.28)		
				A	B	C			
				(149,619.75)	68,475.73	(1,194.49)			
				D					

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

xferred 201807-201910 per PGA

THIS ROW USED TO CALC JET ENTRY

202004 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income 419600.GD.ID		C
Interest Expense 431600.GD.ID	1,194.49	C
Demand+Comm Def 191010.GD.ID		A+B+C
Deferral Expense 805120.GD.ID	81,144.02	(A+B)

0.00 checks/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	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	279,615.00	(4,752.90)	(5,108,945.93)	(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	3,268,684	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)	(5,115,803.78)	11,758,433	0.09092	1,069,076.73	3,777,850	0.08676	327,766.27	(5,422.22)	(2,560,332.06)	(2,560,331.18)	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	99,088.16	(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	100,339.76	(350.12)	(110,947.52)	(110,946.64)	0.88
201909	2.00%	-	-	(110,947.52)	1,844,462	0.09092	167,688.49	1,464,015	0.08676	127,017.94	60.68	183,829.59	183,830.47	0.88
201910	2.00%	-	-	(183,829.59)	6,421,594	0.09092	583,851.33	2,340,763	0.08676	203,778.68	962.74	972,422.33	972,423.22	0.89
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	(4,162.79)	(2,305,605.93)	(2,304,747.58)	858.35
201912	2.00%	-	-	(2,305,605.93)	9,118,426	pro-rated	329,342.64	2,798,527	pro-rated	101,814.00	(3,483.38)	(1,877,932.67)	(1,877,075.53)	857.14
202001	2.00%	-	-	(1,877,932.67)	9,871,600	0.03604	355,772.46	3,247,879	0.03604	117,053.56	(2,735.87)	(1,407,842.51)	(1,406,983.95)	858.56
202002	2.00%	-	-	(1,407,842.51)	9,052,000	0.03604	326,234.08	2,971,899	0.03604	107,107.24	(1,985.29)	(976,486.48)	(975,626.49)	859.99
202003	2.00%	-	-	(976,486.48)	7,773,497	0.03604	280,156.83	2,732,609	0.03604	98,483.23	(1,311.94)	(599,158.36)	(599,158.36)	0.00
202004	2.00%	-	-	(599,158.36)	5,024,136	0.03604	181,069.86	1,669,164	0.03604	60,156.67	(797.58)	(358,729.41)	(358,729.41)	0.00
202005	-	-	-	(358,729.41)	-	-	-	-	-	-	-	(358,729.41)	-	-
202006	-	-	-	(358,729.41)	-	-	-	-	-	-	-	(358,729.41)	-	-
202007	-	-	-	(358,729.41)	-	-	-	-	-	-	-	(358,729.41)	-	-
202008	-	-	-	(358,729.41)	-	-	-	-	-	-	-	(358,729.41)	-	-
202009	-	-	-	(358,729.41)	-	-	-	-	-	-	-	(358,729.41)	-	-
202010	-	-	-	(358,729.41)	-	-	-	-	-	-	-	(358,729.41)	-	-
202011	-	-	-	(358,729.41)	-	-	-	-	-	-	-	(358,729.41)	-	-
202012	-	-	-	(358,729.41)	-	-	-	-	-	-	-	(358,729.41)	-	-
181,069.86													60,156.67	

When calculating prorrations, included \$855 schedule 146 amort in error - schedule 146 does not apply to Idaho Amort Corrected in 202003

(797.58) THIS ROW USED TO CALC JET ENTRY

A

A

C

202004 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income	419600.GD.ID	B
Interest Expense	431600.GD.ID	(B)
Amortization	191000.GD.ID	A+B
Amort Expense	805110.GD.ID	241,226.53 A

0.00 check s/b 0



Gas by GL Account - Estimate

ID PGA
April 2020
7 of 10

Page: 1
Print Date: 05/05/20
01:18:19 PM
Database: NUCUT
arpgasbyglect

Accounting Month: 202004
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		\$1,965.85		\$1,965.85
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,850.00	\$1,850.00
Northwest Pipeline Corporation	TPORT			\$3,504,905.29	\$3,504,905.29
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,432,982.84)	(\$1,432,982.84)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$408,723.00)	(\$408,723.00)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$116,778.00)	(\$116,778.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$139,549.71)	(\$139,549.71)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT			(\$94,076.36)	(\$94,076.36)
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$14,366.00	\$14,366.00
Spectra Energy - Westcoast Energy Inc.	TPORT			\$94,197.05	\$94,197.05
Spectra Energy - Westcoast Energy Inc.	ACCTGS	\$5,835.43			\$5,835.43
TC Energy Foothills Pipe Lines Ltd.	ACCTGS	(\$1,711.73)			(\$1,711.73)
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$199,146.29	\$199,146.29
TC Energy Gas Transmission Northwest LLC	TPORT			\$154,417.02	\$154,417.02
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT			(\$2,756.43)	(\$2,756.43)
TC Energy NOVA Gas Transmission Ltd.	ACCTGS	(\$3,714.13)			(\$3,714.13)
TC Energy NOVA Gas Transmission Ltd.	TPORT			\$432,111.14	\$432,111.14

001-804001-GD-AN-DL TOTALS: \$2,375.42 \$2,206,126.45 \$2,208,501.87

Variable Transport Charges AN

Northwest Pipeline Corporation	TPORT			\$23,175.23	\$23,175.23
Northwest Pipeline Corporation	ACCTSP		(\$97.75)		(\$97.75)
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00	\$0.00
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$0.00	\$0.00
TC Energy Gas Transmission Northwest LLC	TPORT			\$6,297.17	\$6,297.17

001-804002-GD-AN-DL TOTALS: (\$97.75) \$29,472.40 \$29,374.65

Washington/Idaho/Oregon Gas Costs		Apr-20
	GL Account	AN
Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (1,892,661.44)
AN JP 408 Withdrawals	808100 GD AN	\$ 652,549.69
Total AN JP	164100 GD AN	\$ (1,240,111.75)
Clay Basin (QUESTAA) Injections		
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 2,699.81
Total Clay Basin	164115 GD AA / OR	\$ 2,699.81
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		\$ (1,237,411.94)
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN / OR	\$ 8,142,563.45
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,208,501.87
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 29,374.65
Hedge Activity	804010 GD AN / OR	\$ (84,719.40)
Financial Settlements	804600 GD AN / OR	\$ 181,696.44
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 1,002,844.98
Cochrane Credit	811000 GD AN / OR	\$ (9,512.27)
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD WA	\$ 3,266.46
ID Imbalance from DJ 436	804000 GD ID	\$ 1,205.61
OR Imbalance from DJ 436	804000 GD OR	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00 in Oracle GL
GTN Odorization accrual	804000 GD OR	\$ -
NWNatural Odorization accrual	804000 GD OR	\$ -
Broker Fees DJ 471	804017 GD AN / OR	\$ 28,331.96
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 9,320.98
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 4,902.74
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 7,665.61
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 C	\$ (5,231,256.86)
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 - Reverse Clearwater partial amount per agreement	495000 GD ID	\$ -
Total Costs for Deferral including net gas costs		\$ 4,688,774.28 Tie to Deferral Entry
	483600 GD AN / OR	\$ (77,685.75) Input fr GLE Sales
	483000 GD AN / OR	\$ (1,433,909.55) Input fr GLE Sales
	483730 GD AN / OR	\$ (3,719,661.56) Input fr GLE Sales
		(5,231,256.86)
Total from GLE	\$ 10,233,337.78	\$ (10,233,337.78)
Total - NUC (GD / ALL)	\$ 10,233,337.78	\$ (10,233,337.78)

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

Idaho Sales Volumes

Consolidated Volumes		Schedule			Total		Notes
Description	April/20 Billed	March/20 Unbilled	April/20 Unbilled	April/20 Net Unbilled	Total		
Schedule Summary for Commodity Deferral :							
Firm	6,779,949	3,877,931	2,122,118	(1,755,813)	5,024,136		
Firm	2,246,850	1,224,637	646,951	(577,686)	1,669,164		
Firm	11,671	0	0	0	11,671		
Firm	0	0	0	0	0		
Firm	0	0	0	0	0		
Interruptible	0	0	0	0	0		Notify Rates Dept if used
Interruptible	0	0	0	0	0		
Interruptible	0	0	0	0	0		
132J	0	0	0	0	0		
Total Retail Sales for GTI	9,038,470	5,102,568	2,769,069	(2,333,499)	6,704,971		Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	289,245	289,235	251,035	(38,200)	251,045		
Transportation	153,464	153,460	127,019	(26,441)	127,023		
Transportation	7,140,234	0	0	0	7,140,234		
Transportation	0	0	0	0	0		
Total transportation	7,582,943	442,695	378,054	(64,641)	7,518,302		
Total sales	16,621,413	5,545,263	3,147,123	(2,398,140)	14,223,273		
Schedule Summary for Demand Deferral:							
Firm	6,779,949	3,877,931	2,122,118	(1,755,813)	5,024,136		
Firm	2,246,850	1,224,637	646,951	(577,686)	1,669,164		
Firm	11,671	0	0	0	11,671		
Firm	0	0	0	0	0		
Firm	0	0	0	0	0		
Total Firm Sales	9,038,470	5,102,568	2,769,069	(2,333,499)	6,704,971		Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	6,779,949	3,877,931	2,122,118	(1,755,813)	5,024,136		
Firm	2,246,850	1,224,637	646,951	(577,686)	1,669,164		
Firm	11,671	0	0	0	11,671		
Interruptible	0	0	0	0	0		Notify Rates Dept if used
Interruptible	0	0	0	0	0		Special amortization rate
132J	0	0	0	0	0		
Total Firm Sales	9,026,799	5,102,568	2,769,069	(2,333,499)	6,693,300		Volumes for PGA Commodity & Demand Amortization
Firm	11,671	0	0	0	11,671		Annual lump sum amortization
Firm	0	0	0	0	0		Annual lump sum amortization
Firm	0	0	0	0	0		Annual lump sum amortization
Total Firm Sales	9,038,470	5,102,568	2,769,069	(2,333,499)	6,704,971		
Total Interruptible Sales	0	0	0	0	0		
Total Transportation Sales (Schedule 146 - 169)	7,582,943	442,695	378,054	(64,641)	7,518,302		
Check total sales	16,621,413	5,545,263	3,147,123	(2,398,140)	14,223,273		
	16,621,413	5,545,263	3,147,123		14,223,273		

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/acct-matts/interest-rates.asp>

4.75%
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	<Credit>	\$0.00000	\$0.00000	Changes annually with PGA filing
		146	<Credit>	\$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) Demand Rate	191010 GD ID	101 - 132	Debit	\$0.16886	\$0.15199	Changes annually with PGA filing
	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