



**Avista Corp.**

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Toll Free 800-727-9170

June 30, 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 May 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 May, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$170,197. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$329,951. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$599,835 (including interest). The amount of amortization recorded for the month is \$143,541 for a total rebate balance of \$251,566 (including interest).

If you have any questions regarding this information please feel free to contact me at [annette.brandon@avistacorp.com](mailto:annette.brandon@avistacorp.com) or (509) 495-4324. Thank you!

Sincerely,

*/s/Annette Brandon*

Annette Brandon  
Regulatory Affairs Manager  
Regulatory Affairs

Enclosures

RECEIVED  
2020 JUN 30 AM 10:40  
IDAHO PUBLIC  
UTILITIES COMMISSION

Avista Corporation Journal Entry

Printed 06/03/2020 at 2:07 PM

Journal: 431-D&A WA/ID      Effective Date: 202005  
 Team: Resource Accounting      Last Saved by: Keri Meister  
 Type: C      Submitted by: Keri Meister  
 Category: DJ      Approved by:  
 Currency: USD

Seq. Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
		GD	WA	DL			
10 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	9,472.54	0.00	Interest
20 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	431,801.96	0.00	Deferral
30 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	441,274.50	Deferral Expense
40 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	1,773.76	Interest
50 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	45,916.58	Amortization
60 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	47,690.34	0.00	Amortization Expense
70 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,130.97	0.00	Interest
80 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	158,623.40	0.00	Deferral
90 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	159,754.37	Deferral Expense
100 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	478.26	0.00	Interest
110 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	143,062.93	0.00	Amortization
120 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	143,541.19	Amortization Expense
<b>Totals:</b>					<b>792,260.40</b>	<b>792,260.40</b>	

**Avista Corporation Journal Entry**

Printed 06/03/2020 at 2:07 PM

Journal: 431-D&A WA/ID      Effective Date: 202005  
Team: Resource Accounting      Last Saved by: Keri Meister  
Type: C      Submitted by: Keri Meister  
Category: DJ      Approved by:  
Currency: USD

*Keri Meister*      6/3/2020  
Prepared by Keri Meister      Date  
Reviewed by      Date  
Approved for Entry      Date  
Corporate Accounting use Only

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.

Washington/Idaho Gas Costs		202005	
Demand (Transportation) Costs			
NWP Fixed	3,621,735.46		
NWP Variable	26,555.11		
NWP Capacity Release	(2,265,180.23)		
NWP Total (excluding Refund)	1,383,110.34		
TC Energy GTN Fixed	159,564.28		
TC Energy GTN Variable	4,546.21		
TC Energy GTN Capacity Release	(2,848.33)		
Current Month Estimate	161,262.16		
TC Energy Foothills Fixed	200,806.70		
TC Energy Foothills Variable	200,806.70		
Foothills Total	401,613.40		
TC Energy NOVA (AB System) Fixed	435,713.99		
TC Energy NOVA (AB System) Variable	102,179.00		
Spectra Westcoast Fixed	435,713.99		
Spectra Westcoast Variable	102,179.00		
NOVA Total	537,893.00		
Dominion Energy Questar Fixed	102,179.00		
Dominion Energy Questar Variable	3,512.21		
Questar Total	105,691.21		
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	2,285,584.40		
less variable costs charged to Commodity	(31,101.32)		
Total Demand Costs to be Allocated	2,254,483.08		
Commodity Purchases (Natural Gas)			
Commodity Physical			
Misc	8,140,463.83		
Cochrane Credit	(7,965.46)		
Financial Settlements	(150,549.56)		
Foreign Exchange Hedge Activity	(20,913.01)		
Intraco Purchase from Thermal	855,354.43		
Total Commodity Costs from Purchase Journals	8,816,390.23		
Storage (Injections)/Withdrawals	(4,023,685.73)		
GST Only - DJ437	-		
M Chemical Accrual	-		
Broker Fees - DJ471	24,008.24		
Mizuno Broker Fees - DJ476	3,250.50		
Wells Fargo - DJ476	2,984.04		
plus variable costs from Demand	31,101.32		
Merchandise Processing Fee - DJ467	10,790.80		
WAI/ID Off System Revenue	(3,227,896.19)		
Deferred Exchange Revenue	(975,000.00)		
Total Commodity Costs to be Allocated	1,269,023.21		
ID Entitlement Penalty	-		
WA Imbalance - DJ436	49,101.28		
ID Imbalance - DJ436	24,331.65		
Total Deferred Commodity Costs	1,342,456.14		
Total Net Gas Costs	3,597,939.22		
Total from DJ 430 Gas Costs	3,597,939.22		
Check			

Expense Calculation		202005	
Total Current Demand Costs (excluding refund)	\$ 2,255,483.08	\$ 1,549,065.78	\$ 706,417.30
Total Commodity Costs to be Allocated	1,269,023.21		
Imbalance Cost Washington	49,101.28		
Imbalance Cost Idaho	24,331.65		
Total Commodity Costs before refund	1,342,456.14		
Total	3,597,939.22	1,549,065.78	706,417.30

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	5,170,311	0.06651	498,996.71	2,757,628	0.09295	256,321.52
Schedule 102	6,951	0.09651	670.84	1,225,202	0.09295	113,882.53
Schedule 111	2,662,302	0.08727	232,339.10	67,372	0.09295	6,282.23
Schedule 112	352,537	0.08727	30,765.90			
Schedule 121	(9,438)	0.08727	(823.65)			
Schedule 122	(100,434)	0.08727	(8,764.88)			
Schedule 131	0	0.05591	-			
Schedule 132	73,987	0.05591	4,136.61			
Schedule 146	1,754,936	0.00954	16,747.18			
<b>Total Demand</b>	<b>9,910,252</b>		<b>758,257.82</b>	<b>4,050,202</b>		<b>376,466.28</b>
	check		0.07651			0.09295
<b>COMMODITY</b>						
Schedule 101	5,170,311	0.15284	790,230.33	2,757,628	0.15199	419,131.88
Schedule 102	6,951	0.15284	1,062.39	1,225,202	0.15199	186,218.45
Schedule 111	2,662,302	0.15284	406,906.24	67,372	0.15199	10,239.87
Schedule 112	352,537	0.15284	53,881.76			
Schedule 121	(9,438)	0.15284	(1,442.50)			
Schedule 122	(100,434)	0.15284	(15,350.33)			
Schedule 131	0	0.15284	-			
Schedule 132	73,987	0.15284	11,308.17			
<b>Total Commodity</b>	<b>8,156,216</b>		<b>1,246,596.05</b>	<b>4,050,202</b>		<b>615,590.20</b>
	check		0.15284			0.15199

Deferral Calculation		Washington Demand		Idaho Demand	
Total Deferral Expenses from above	\$ 897,062.59	\$ 1,549,065.78	\$ 445,393.55	\$ 706,417.30	\$ 3,597,939.22
PGA Deferral Revenue from above	(1,246,596.05)	(758,257.82)	(615,590.20)	(376,466.28)	(2,996,910.35)
Adjustments	-	-	-	-	-
Amount to be Deferred (overcollected/undercollected (rebate)/surcharge)	\$ (349,533.46)	\$ 790,807.96	\$ (170,196.65)	\$ 329,951.02	\$ 601,028.87
WA Total		441,274.50		159,754.37	

JET Entry	
Debits	792,260.40
Credits	792,260.40

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	-	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)	(758,458.28)	(0.00)
202005	2.00%	-	(758,458.28)	(170,196.65)	329,951.02	(1,130.97)	(599,834.88)	(758,458.28)	(158,623.40)
202006		-	(599,834.88)			-	(599,834.88)		
202007		-	(599,834.88)			-	(599,834.88)		
202008		-	(599,834.88)			-	(599,834.88)		
202009		-	(599,834.88)			-	(599,834.88)		
202010		-	(599,834.88)			-	(599,834.88)		
202011		-	(599,834.88)			-	(599,834.88)		
202012		-	(599,834.88)			-	(599,834.88)		
				A	B	C			
				(170,196.65)	329,951.02	(1,130.97)			

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

xferred 201807-201910 per PGA

D (170,196.65) A 329,951.02 B (1,130.97) C THIS ROW USED TO CALC JET ENTRY

202005 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income 419600.GD.ID		C
Interest Expense 431600.GD.ID	1,130.97	C
Demand+Comm Def 191010.GD.ID	158,623.40	A+B+C
Deferral Expense 805120.GD.ID	159,754.37	(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	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	887,991.52	3,268,684	0.08676	285,591.02	(7,595.62)	(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)	(2,560,332.06)	(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)	1,475,042	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	167,698.49	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	2,348,763	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)	9,119,426	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	(2,795.87)	(1,407,842.51)	(1,406,983.95)	859.56
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	2.00%	-	-	(358,729.41)	2,757,628	0.03604	99,384.91	1,225,202	0.03604	44,156.28	(478.26)	(215,666.48)	(215,666.48)	0.00
202006	2.00%	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-
202007	2.00%	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-
202008	2.00%	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-
202009	2.00%	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-
202010	2.00%	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-
202011	2.00%	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-
202012	2.00%	-	-	(215,666.48)	-	-	-	-	-	-	-	(215,666.48)	-	-
											44,156.28	(478.26)	(143,062.93)	
											A	B	C	

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

2020005 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income 419600.GD.ID		B
Interest Expense 431600.GD.ID	478.26	(B)
Amortization 191000.GD.ID	143,062.93	A+B
Amort Expense 805110.GD.ID	143,541.19	A

0.00 check s/b 0



# Gas by GL Account - Estimate

Accounting Month: 202005  
 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**

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**Gas Transportation AN**

Dominion Energy Questar Pipeline, LLC	ACCTSP		\$1,662.21			\$1,662.21
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			\$95,219.93		\$95,219.93
Spectra Energy - Westcoast Energy Inc.	ACCTGS		(\$7,562.93)			(\$7,562.93)
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$14,522.00		\$14,522.00
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$201,308.80		\$201,308.80
TC Energy Foothills Pipe Lines Ltd.	ACCTGS		(\$502.10)			(\$502.10)
TC Energy Gas Transmission Northwest LLC	TPORT			\$159,564.28		\$159,564.28
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT			(\$2,848.33)		(\$2,848.33)
TC Energy NOVA Gas Transmission Ltd.	ACCTGS		(\$1,089.44)			(\$1,089.44)
TC Energy NOVA Gas Transmission Ltd.	TPORT			\$436,803.43		\$436,803.43
		<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>			
				(\$7,492.26)	\$2,262,975.34	\$2,255,483.08

**Variable Transport Charges AN**

Northwest Pipeline Corporation	TPORT			\$26,555.11		\$26,555.11
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			\$4,546.21		\$4,546.21
		<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>			
				\$31,101.32		\$31,101.32

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**Washington/Idaho/Oregon Gas Costs** **May-20**

	GL Account	AN	
<b>Nucleus Storage</b>			
AN JP 408 Injections	808200 GD AN	\$	(4,081,731.40)
AN JP 408 Withdrawals	808100 GD AN	\$	2,220.01
Total AN JP	164100 GD AN	\$	(4,079,511.39)
<b>Clay Basin (QUESTAA) Injections</b>			
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	-
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	55,925.66
Total Clay Basin	164115 GD AA / OR	\$	55,925.66
<b>OR JP 408 Injections</b>			
OR JP 408 Injections	808200 GD OR	\$	-
OR JP 408 Withdrawals	808100 GD OR	\$	-
Total OR JP Owned	164100 GD OR	\$	-
<b>OR JP 403 Injections</b>			
OR JP 403 Injections	808200 GD OR	\$	-
OR JP 403 Withdrawals	808100 GD OR	\$	-
Total OR JP Leased	164100 GD OR	\$	-
<b>Total Net Storage (Injections)/Withdrawals</b>		\$	<b>(4,023,585.73)</b>
<b>NUCUT PURCHASES (GL Estimate Report)</b>			
Commodity Purchases	804000 GD AN / OR	\$	8,140,463.83
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$	2,255,483.08
Variable Demand (Transport) Costs	804002 GD AN / OR	\$	31,101.32
Hedge Activity	804010 GD AN / OR	\$	(20,913.01)
Financial Settlements	804600 GD AN / OR	\$	(150,549.56)
Intraco Purchase from Thermal	804730 GD AN / OR	\$	855,354.43
Cochrane Credit	811000 GD AN / OR	\$	(7,965.46)
<b>Information from other journals -Deferred Costs:</b>			
WA Imbalance from DJ 436	804000 GD WA	\$	49,101.28
ID Imbalance from DJ 436	804000 GD ID	\$	24,331.65
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	\$	24,008.24
Mizuho Journal DJ 476	804017 GD AN / OR	\$	3,250.50
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$	2,964.04
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$	10,790.80
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$	(3,227,896.19)
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$	-
Entitlement Penalty - Reverse Clearwater partial amount per agreement	495000 GD ID	\$	-
<b>Total Costs for Deferral including net gas costs</b>		\$	<b>3,597,939.22 Tie to Deferral Entry</b>
	483600 GD AN / OR	\$	(41,954.62) Input fr GLE Sales
	483000 GD AN / OR	\$	(179,823.93) Input fr GLE Sales
	483730 GD AN / OR	\$	(3,006,117.64) Input fr GLE Sales
			<b>(3,227,896.19)</b>
<b>Total from GLE</b>	\$	7,079,388.90	\$ (7,079,388.90)
<b>Total - NUC (GD / ALL)</b>	\$	7,079,388.90	\$ (7,079,388.90)



**Idaho Sales Volumes**

Consolidated Volumes		Schedule			Total		Notes
May/20	May/20 Billed	April/20 Unbilled	May/20 Unbilled	May/20 Net Unbilled	Total		
<b>Schedule Summary for Commodity Deferral :</b>							
Firm	3,439,934	2,122,118	1,439,812	(682,306)	2,757,628		
Firm	1,352,739	646,951	519,414	(127,537)	1,225,202		
Firm	67,372	0	0	0	67,372		
Firm	0	0	0	0	0		
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		
<b>Total Retail Sales for GTI</b>	4,860,045	2,769,069	1,959,226	(809,843)	4,050,202	<b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b>	
Transportation	251,052	251,035	231,799	(19,236)	231,816		
Transportation	127,030	127,019	105,929	(21,090)	105,940		
Transportation	3,682,402	0	0	0	3,682,402		
Transportation	0	0	0	0	0		
<b>Total transportation</b>	4,060,484	378,054	337,728	(40,326)	4,020,158		
<b>Total sales</b>	<b>8,920,529</b>	<b>3,147,123</b>	<b>2,296,954</b>	<b>(850,169)</b>	<b>8,070,360</b>		
<b>Schedule Summary for Demand Deferral:</b>							
Firm	3,439,934	2,122,118	1,439,812	(682,306)	2,757,628		
Firm	1,352,739	646,951	519,414	(127,537)	1,225,202		
Firm	67,372	0	0	0	67,372		
Firm	0	0	0	0	0		
Firm	0	0	0	0	0		
<b>Total Firm Sales</b>	4,860,045	2,769,069	1,959,226	(809,843)	4,050,202	<b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b>	
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	3,439,934	2,122,118	1,439,812	(682,306)	2,757,628		
Firm	1,352,739	646,951	519,414	(127,537)	1,225,202		
Firm	67,372	0	0	0	67,372		
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		
<b>Total Firm Sales</b>	4,792,673	2,769,069	1,959,226	(809,843)	3,982,830	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>	
Firm	67,372	0	0	0	67,372		Annual lump sum amortization
Firm	0	0	0	0	0		Annual lump sum amortization
Interruptible	0	0	0	0	0		Annual lump sum amortization
<b>Total Firm Sales</b>	4,860,045	2,769,069	1,959,226	(809,843)	4,050,202		
<b>Total Interruptible Sales</b>	0	0	0	0	0		
<b>Total Transportation Sales (Schedule 146 - 169)</b>	4,060,484	378,054	337,728	(40,326)	4,020,158		
<b>Check total sales</b>	<b>8,920,529</b>	<b>3,147,123</b>	<b>2,296,954</b>	<b>(850,169)</b>	<b>8,070,360</b>		
	<b>8,920,529</b>	<b>3,147,123</b>	<b>2,296,954</b>		<b>8,070,360</b>		

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-matls/interest-rates.asp>

	PREVIOUS	CURRENT
	Nov'18-Oct'19	Nov'19-Oct'20
		4.75%

UPDATED QUARTERLY

**WASHINGTON DEFERRAL RATES:**

Commodity Rate	GL Account	Rate Schedule	Balance Sheet Impact	Nov'18-Oct'19	Nov'19-Oct'20	Notes
	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)	GL Account	Rate Schedule	Balance Sheet Impact	Nov'18-Oct'19	Nov'19-Oct'20	Notes
	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	GL Account	Rate Schedule	Balance Sheet Impact	Nov'18-Oct'19	Nov'19-Oct'20	Notes
		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
		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

**IDAHO AMORTIZATION RATES:**

Commodity & Demand (Sch 155)	GL Account	Rate Schedule	Balance Sheet Impact	Nov'18-Oct'19	Nov'19-Oct'20	Notes
	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