



**Avista Corp.**

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Spokane, Washington 99220-0500  
Telephone 509-489-0500  
Toll Free 800-727-9170

October 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 September 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 September, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$227,908. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$415,239. The year to date balance in the deferral account (including both commodity and demand) is a surcharge of \$395,767 (including interest). The amount of amortization recorded for the month is \$97,919 for a total surcharge balance of \$153,527 (including interest).

Per Order No. 34472, the Company has included a confidential Quarterly Commodity WACOG Forecast update in this PGA Monthly Activity Report as Attachment A for the period November 2020 – October 2021. In accordance with Case No. GNR-U-20-01, Order No. 34602, which suspends the requirement to file physical copies, it will be sent electronically with the monthly deferral report.

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

Sincerely,

*/s/Kaylene Schultz*

Kaylene Schultz  
Manager of Regulatory Affairs  
Regulatory Affairs

Enclosures

RECEIVED  
2020 OCT 30 AM 11:31  
IDAHO PUBLIC  
UTILITIES COMMISSION

**Avista Corporation Journal Entry**

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

Effective Date: 202009  
 Last Update: 10/06/2020 9:27 AM  
 Approval Requested: 10/06/2020 9:34 AM

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

Seq. Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	1,189.70	Interest
20 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	605,001.04	0.00	Deferral
30 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	603,811.34	Deferral Expense
40 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	950.88	Interest
50 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	31,487.80	Amortization
60 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	32,438.68	0.00	Amortization Expense
70 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	502.66	Interest
80 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	187,833.87	0.00	Deferral
90 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	187,331.21	Deferral Expense
100 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	173.99	Interest
110 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	98,092.58	0.00	Amortization
120 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	97,918.59	Amortization Expense
130 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	244.39	True up
140 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	0.00	40.15	True up
150 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	5,272.66	True up

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Seq. Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
160 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	5,557.20	0.00	True up
170 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	9.69	0.00	True up
180 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	105.58	0.00	True up
190 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	5,272.67	0.00	True up
200 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	5,387.94	True up

Totals: 934,311.31 934,311.31

*Keri Meister*  
 Prepared by Keri Meister  
 Date: 10/6/2020

Reviewed by  
 Date

Approved for Entry  
 Corporate Accounting use Only  
 Date

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	
Demand (Transportation) Costs	3,504,905.29
NWP Fixed	4,950.81
NWP Variable	(2,203,479.46)
NWP Capacity Release	1,306,376.64
NWP Total (excluding Refund)	154,417.02
TC Energy GTN Fixed	4,316.34
TC Energy GTN Variable	(2,756.43)
TC Energy GTN Capacity Release	155,976.93
Current Month Estimate	203,776.86
TC Energy Foothills Fixed	203,776.86
TC Energy Foothills Variable	387,286.46
Foothills Total	591,063.32
TC Energy NOVA (AB System) Fixed	387,286.46
TC Energy NOVA (AB System) Variable	102,417.06
NOVA Total	489,703.52
Spectra Westcoast Fixed	102,417.06
Spectra Westcoast Variable	1,537.76
Domination Energy Questar Fixed	1,537.76
Questar Total	1,537.76
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	2,157,371.71
less variable costs charged to Commodity	(9,267.15)
Total Demand Costs to be Allocated	2,148,104.56

202009	
Expense Calculation	
Total Current Demand Costs (excluding refund)	\$ 2,148,104.56
Total Commodity Costs to be Allocated	556,028.26
Imbalance Cost Washington	(10,911.93)
Imbalance Cost Idaho	(6,986.64)
Total Commodity Costs before refund	\$ 539,119.69
Total	\$ 2,687,224.25
check	

WASHINGTON		IDAH0	
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>			
Schedule 101	2,843,331	0.09651	274,409.87
Schedule 102	3,965	0.09651	382.66
Schedule 111	2,009,009	0.08727	175,326.22
Schedule 112	59,482	0.08727	5,190.99
Schedule 121	0	0.08727	-
Schedule 122	0	0.08727	-
Schedule 131	0	0.05591	-
Schedule 132	46,925	0.05591	2,623.58
Schedule 146	1,785,283	0.00054	964.05
Total Demand	6,747,995		\$ 456,897.38
check			0.06800
<b>COMMODITY</b>			
Schedule 101	2,843,331	0.15284	434,574.71
Schedule 102	3,965	0.15284	606.01
Schedule 111	2,009,009	0.15284	307,056.94
Schedule 112	59,482	0.15284	9,091.23
Schedule 121	0	0.15284	-
Schedule 122	0	0.15284	-
Schedule 131	0	0.15284	-
Schedule 132	46,925	0.15284	7,172.02
Total Commodity	4,962,712		\$ 758,500.90
check			0.15284

Deferral Calculation	
Total Deferral Expenses from above	\$ 345,891.40
PGA Deferral Revenue from above	(758,500.90)
Adjustments	-
Amount to be Deferred (overcollected)/undercollected (rebate)/surcharge	\$ (412,609.50)
WIA Total	603,811.34

JET ENTRY	
Debits	923,366.17
Credits	923,366.17
True ups	10,945.14
TOTAL JET ENTRY	934,311.31

202009	
804000 GD AN	6,186,708.97
804000 GD AN	(12,978.75)
804600 GD AN	(862,621.86)
804010 GD AN	119,202.87
804730 GD AN	239,989.87
Total Commodity Costs from Purchase Journals	\$ 5,950,301.08
Storage (injections)/Withdrawals	10,956.75
GST Entry - DJ437	(24,690.02)
M Chemical Accrual	7,000.00
Broker Fees - DJ471	19,315.17
Mizuno Broker Fees - DJ476	2,428.00
Wells Fargo - DJ476	2,478.19
plus variable costs from Demand	9,267.15
Merchandise Processing Fee - DJ467	7,228.53
WAMID Off System Revenue	(4,953,256.59)
Deferred Exchange Revenue	(375,000.00)
485028 GD AN	556,028.26
485000 GD ID	(10,911.93)
804000 GD WIA	(6,986.64)
804000 GD ID	539,119.69
Total Net Gas Costs	\$ 2,687,224.25
Total from DJ 430 Gas Costs	2,687,224.25
Check	

Expense Calculation	
Total System Cost	\$ 2,148,104.56
Demand Allocated to Washington	86.68%
Demand Allocated to Idaho	31.32%
Commodity Allocated to Washington	64.17%
Commodity Allocated to Idaho	35.83%
Total Current Demand Costs (excluding refund)	\$ 2,148,104.56
Total Commodity Costs to be Allocated	556,028.26
Imbalance Cost Washington	(10,911.93)
Imbalance Cost Idaho	(6,986.64)
Total Commodity Costs before refund	\$ 539,119.69
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Balance Sheet Def Rev Calc		IDAH0	
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Schedule 121	0	0.08727	-
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Schedule 131	0	0.05591	-
Schedule 132	46,925	0.05591	2,623.58
Schedule 146	1,785,283	0.00054	964.05
Total Demand	6,747,995		\$ 456,897.38
check			0.06800
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Credits	923,366.17
True ups	10,945.14
TOTAL JET ENTRY	934,311.31

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)	347,386.31	253.18	(356,929.75)	445,395.99	802,325.74	
201906	2.00%	-	(356,929.75)	(888,662.73)	426,690.62	(979.86)	(819,881.73)	(627,451.05)	192,430.68	
201907	2.00%	-	(819,881.73)	(1,093,822.85)	461,531.65	(1,893.38)	(1,454,066.31)	(1,260,427.92)	193,638.39	
201908	2.00%	-	(1,454,066.31)	(1,126,286.47)	452,485.95	(2,984.94)	(2,130,851.76)	(1,936,018.01)	194,833.75	
201909	2.00%	-	(2,130,851.76)	(1,440,487.55)	341,082.93	(4,467.59)	(3,234,723.97)	(3,230,345.43)	4,378.54	
201910	2.00%	-	(3,234,723.97)	(309,177.36)	(139,090.18)	(5,764.76)	(3,688,756.27)	(3,683,455.59)	5,300.68	
201911	2.00%	3,688,756.27	-	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)	(758,458.28)	(0.00)	
202005	2.00%	-	(758,458.28)	(170,196.65)	329,951.02	(1,130.97)	(599,834.88)	(599,834.88)	(0.00)	
202006	2.00%	-	(599,834.88)	(133,078.72)	366,411.87	(805.28)	(367,307.00)	(367,307.01)	(0.01)	
202007	2.00%	-	(367,307.00)	(142,122.03)	490,251.29	(322.07)	(19,499.81)	(19,499.81)	(0.00)	
202008	2.00%	-	(19,499.81)	(266,284.58)	493,560.45	156.90	207,932.97	207,932.97	0.00	
202009	2.00%	-	207,932.97	(227,907.89)	415,239.09	502.66	395,766.84	207,932.97	(187,833.87)	
202010		-	395,766.84			-	395,766.84			
202011		-	395,766.84			-	395,766.84			
202012		-	395,766.84			-	395,766.84			
			D	(227,907.89)	A	415,239.09	B	502.66	C	THIS ROW USED TO CALC JET ENTRY

202009 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:		DR	CR
Interest Income	419600.GD.ID		502.66
Interest Expense	431600.GD.ID		
Demand+Comm Def	191010.GD.ID	187,833.87	
Deferral Expense	805120.GD.ID		187,331.21
			A+B+C
			(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	887,995.55	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)	(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)	1,473,042	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	167,698.49	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	2,348,783	0.08676	203,778.68	962.74	972,423.33	972,423.22	0.89		
201911	2.00%	(3,688,756.27)	17,131.87	(2,699,202.07)	8,684,696	pro-rated	300,322.00	2,760,681	pro-rated	92,138.00	(4,171.62)	(2,310,913.69)	(2,304,747.58)	6,166.11		
201912	2.00%	-	-	(2,310,913.69)	9,118,426	pro-rated	329,342.64	2,798,527	pro-rated	101,814.00	(3,492.23)	(1,883,249.28)	(1,877,075.53)	6,173.75		
202001	2.00%	-	-	(1,883,249.28)	9,871,600	0.03604	355,772.46	3,247,879	0.03604	117,053.56	(2,744.73)	(1,413,167.98)	(1,406,983.95)	6,184.03		
202002	2.00%	-	-	(1,413,167.98)	9,052,000	0.03604	326,234.08	2,971,899	0.03604	107,107.24	(1,994.16)	(981,820.82)	(975,626.49)	6,194.33		
202003	2.00%	-	-	(981,820.82)	7,773,497	0.03604	280,156.83	2,732,609	0.03604	98,483.23	(1,320.83)	(604,501.59)	(599,158.36)	5,343.23		
202004	2.00%	-	-	(604,501.59)	5,024,136	0.03604	181,069.86	1,669,164	0.03604	60,156.67	(806.48)	(364,081.54)	(358,729.41)	5,352.13		
202005	2.00%	-	-	(364,081.54)	2,757,628	0.03604	99,384.91	1,225,202	0.03604	44,156.28	(487.18)	(221,027.53)	(215,666.48)	5,361.05		
202006	2.00%	-	-	(221,027.53)	1,756,365	0.03604	63,299.39	1,525,556	0.03604	54,981.04	(269.81)	(103,016.90)	(97,646.93)	5,369.97		
202007	2.00%	-	-	(103,016.90)	1,394,760	0.03604	50,267.15	787,141	0.03604	28,368.56	(106.17)	(24,487.36)	(19,108.44)	5,378.92		
202008	2.00%	-	-	(24,487.36)	1,094,753	0.03604	39,454.90	1,122,105	0.03604	40,440.66	25.77	55,433.97	60,821.85	5,387.88		
202009	2.00%	-	-	55,433.97	1,424,908	0.03604	51,353.68	1,292,034	0.03604	46,564.91	173.99	153,526.55	60,821.85	(92,704.70)		
202010		-	-	153,526.55		pro-rated			pro-rated		-	153,526.55				
202011		-	-	153,526.55		pro-rated			pro-rated		-	153,526.55				
202012		-	-	153,526.55		pro-rated			pro-rated		-	153,526.55				
													51,353.68	46,564.91	173.99	THIS ROW USED TO CALC JET ENTRY

C A B

**202009 UPDATE DATE MONTHLY TO CALC JET ENTRY**

JET ENTRY:	DR	CR
Interest Income 419600.GD.ID		173.99 B
Interest Expense 431600.GD.ID		(B)
Amortization 191000.GD.ID	98,092.58	A+B
Amort Expense 805110.GD.ID	97,918.59 A	

202009 Check:  
98,092.58 202009 entry  
(5,387.92) true up  
92,704.66 total entry OK

0.00 check s/b 0

Washington/Idaho/Oregon Gas Costs	GL Account	Sep-20 AN	
<b>Nucleus Storage</b>			
AN JP 408 Injections	808200 GD AN	\$ (63,586.01)	
AN JP 408 Withdrawals	808100 GD AN	\$ 74,542.76	
Total AN JP	164100 GD AN	\$ 10,956.75	
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ -	
Total Clay Basin	164115 GD AA / OR	\$ -	
OR JP 408 Injections	808200 GD OR	\$ -	
OR JP 408 Withdrawals	808100 GD OR	\$ -	
Total OR JP Owned	164100 GD OR	\$ -	
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>\$ 10,956.75</b>	
<b>NUCUT PURCHASES (GL Estimate Report)</b>			
Commodity Purchases	804000 GD AN / OR	\$ 6,186,708.97	
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,148,104.56	
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 9,267.15	
Hedge Activity	804010 GD AN / OR	\$ 119,202.87	
Financial Settlements	804600 GD AN / OR	\$ (682,621.88)	
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 239,989.87	
Cochrane Credit	811000 GD AN / OR	\$ (12,978.75)	
<b>Information from other journals -Deferred Costs:</b>			
WA Imbalance from DJ 436	804000 GD WA	\$ (10,911.93)	
ID Imbalance from DJ 436	804000 GD ID	\$ (5,996.64)	
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	\$ 19,315.17	
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 2,428.00	
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 2,478.19	
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 7,228.53	
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 C	\$ (4,953,256.59)	
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ (24,690.02)	
Entitlement Penalty	495000 GD ID	\$ -	
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 2,687,224.25</b>	<b>Tie to Deferral Entry</b>
483600 GD AN / OR	\$ 198,247.50	Input fr GLE Sales	
483000 GD AN / OR	\$ (1,450,203.03)	Input fr GLE Sales	
483730 GD AN / OR	\$ (3,701,301.06)	Input fr GLE Sales	
	(4,953,256.59)		
<b>Total from GLE</b>	\$ 8,018,629.54	\$ (8,018,629.54)	
<b>Total - NUC (GD / ALL)</b>	\$ 8,018,629.54	\$ (8,018,629.54)	

**Idaho Sales Volumes**

Consolidated Volumes		September/20 Billed		September/20 Unbilled		September/20 Net Unbilled		Total		Notes
September/20 Description	Schedule	September/20 Billed	August/20 Unbilled	September/20 Unbilled	September/20 Net Unbilled	September/20 Net Unbilled	September/20 Net Unbilled	September/20 Net Unbilled	September/20 Net Unbilled	Notes

**Schedule Summary for Commodity Deferral :**

Firm	101	1,236,835	688,482	876,555	188,073	1,424,908				
Firm	111	1,107,178	547,689	732,545	184,856	1,292,034				
Firm	112	53,873	0	0	0	53,873				
Firm	121	0	0	0	0	0				
Firm	122	0	0	0	0	0				
Interruptible	131	0	0	0	0	0				Notify Rates Dept if used
Interruptible	132	0	0	0	0	0				
Interruptible	132J	0	0	0	0	0				
<b>Total Retail Sales for GTI</b>		2,397,886	1,236,171	1,609,100	372,929	<b>2,770,815</b>				<b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b>

**Transportation**

Transportation	146	233,087	233,542	411,059	177,517	410,604				
Transportation	147	95,598	95,610	97,439	1,829	97,427				
Transportation	159	5,470,290	0	0	0	5,470,290				
Transportation	169	0	0	0	0	0				
<b>Total transportation</b>		5,798,975	329,152	508,498	179,346	5,978,321				

**Total sales**

<b>Total sales</b>		<b>8,196,861</b>	<b>1,565,323</b>	<b>2,117,598</b>	<b>552,275</b>	<b>8,749,136</b>				
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**Schedule Summary for Demand Deferral:**

Firm	101	1,236,835	688,482	876,555	188,073	1,424,908				
Firm	111	1,107,178	547,689	732,545	184,856	1,292,034				
Firm	112	53,873	0	0	0	53,873				
Firm	131	0	0	0	0	0				
Firm	132	0	0	0	0	0				
<b>Total Firm Sales</b>		2,397,886	1,236,171	1,609,100	372,929	<b>2,770,815</b>				<b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b>

**Schedule Summary for Commodity and Demand Amortization:**

Firm	101	1,236,835	688,482	876,555	188,073	1,424,908				
Firm	111	1,107,178	547,689	732,545	184,856	1,292,034				
Firm	121	0	0	0	0	0				
Interruptible	131	0	0	0	0	0				Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0				Special amortization rate
<b>Total Firm Sales</b>		2,344,013	1,236,171	1,609,100	372,929	<b>2,716,942</b>				<b>Volumes for PGA Commodity &amp; Demand Amortization</b>

Firm	112	53,873	0	0	0	53,873				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**

<b>Total Firm Sales</b>		2,397,886	1,236,171	1,609,100	372,929	2,770,815				
<b>Total Interruptible Sales</b>		0	0	0	0	0				
<b>Total Transportation Sales (Schedule 146 - 169)</b>		5,798,975	329,152	508,498	179,346	5,978,321				
<b>Check total sales</b>		<b>8,196,861</b>	<b>1,565,323</b>	<b>2,117,598</b>	<b>552,275</b>	<b>8,749,136</b>				



Updated for Q3 - DONE

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov18-Oct19	CURRENT Nov19-Oct20		
<b>WASHINGTON INTEREST RATE:</b>							
FERC Natural Gas Interest Rate <a href="https://ferc.gov/enforcement-legal/enforcement/interest-rates">https://ferc.gov/enforcement-legal/enforcement/interest-rates</a>							
<b>WASHINGTON DEFERRAL RATES:</b>							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.17067	\$0.15284	3.43%	UPDATED QUARTERLY
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
<b>WASHINGTON AMORTIZATION RATES</b>							
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
<b>IDAHO INTEREST RATE:</b>							
Customer Deposit Rate changes annually Check IPUC website (Year 2020 Order # 34482)							
<b>IDAHO DEFERRAL RATES:</b>							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16886	\$0.15199	2.00%	UPDATED ANNUALLY IN JANUARY
Demand Rate	191010 GD ID	101 - 112	Debit	\$0.09584	\$0.09295		Changes annually with PGA filing
		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
<b>IDAHO AMORTIZATION RATES:</b>							
Commodity & Demand (Sch 155)	191000 GD ID	101	<Credit>	\$0.09092	\$0.03604		Changes annually with PGA filing
		111	<Credit>	\$0.08676	\$0.03604		Changes annually with PGA filing
		146	<Credit>	\$0.00263	\$0.00000		Changes annually with PGA filing

Stays at 2% for 2020 calendar year  
Cheryl needs to know when this changes

	Originally recorded				Should have recorded				Adjustments needed			
	WA Commodity	WA Demand	ID Commodity	ID Demand	WA Commodity	WA Demand	ID Commodity	ID Demand	WA Commodity	WA Demand	ID Commodity	ID Demand
201903 Total Deferral Expenses	16,190,824.82	1,565,690.18	6,892,351.55	700,142.21	16,190,824.82	1,565,690.18	6,892,351.55	700,142.21	-	-	-	-
201903 PGA Deferral Revenue	(4,375,912.92)	(2,551,462.84)	(1,844,411.85)	(1,046,834.25)	(4,375,912.92)	(2,551,462.84)	(1,844,411.85)	(1,046,834.25)	-	-	-	-
201903 Total Deferred	11,814,911.90	(985,772.65)	5,047,939.70	(346,692.04)	11,814,911.90	(985,772.65)	5,047,939.70	(346,692.04)	-	-	-	-
201904 Total Deferral Expenses	2,288,706.78	1,517,220.98	1,065,155.25	678,467.85	2,288,706.78	1,517,220.98	1,065,155.25	678,467.85	-	-	-	-
201904 PGA Deferral Revenue	(2,300,187.52)	(1,330,501.58)	(1,073,654.26)	(609,374.78)	(2,300,187.52)	(1,330,501.58)	(1,073,654.26)	(609,374.78)	-	-	-	-
201904 Total Deferred	(11,480.74)	186,719.40	(8,499.01)	69,093.07	(11,480.74)	186,719.40	(8,499.01)	69,093.07	-	-	-	-
201905 Total Deferral Expenses	229,683.08	1,501,164.30	(794,892.96)	671,287.66	229,683.08	1,501,164.30	(794,892.96)	671,287.66	868.98	(0.00)	(868.98)	0.00
201905 PGA Deferral Revenue	(1,182,290.14)	(682,132.08)	(570,680.10)	(323,901.34)	(1,182,290.14)	(682,132.08)	(570,680.10)	(323,901.34)	0.00	0.00	0.00	0.00
201905 Total Deferred	(952,607.06)	819,032.22	(1,365,573.06)	347,386.32	(952,607.06)	819,032.22	(1,365,573.06)	347,386.32	-	-	-	-
201906 Total Deferral Expenses	(840,201.79)	1,514,134.10	(447,489.81)	677,087.47	(840,201.79)	1,514,134.10	(447,489.81)	677,087.47	(0.00)	876.48	(876.48)	(0.00)
201906 PGA Deferral Revenue	(836,870.96)	(477,619.34)	(441,172.92)	(250,396.86)	(836,870.96)	(477,619.34)	(441,172.92)	(250,396.86)	(0.00)	(0.00)	(0.00)	(0.00)
201906 Total Deferred	(1,677,072.75)	1,036,514.76	(888,662.73)	426,690.61	(1,677,072.75)	1,036,514.76	(888,662.73)	426,690.61	-	-	-	-
201907 Total Deferral Expenses	(1,329,876.64)	1,531,006.87	(700,742.44)	684,632.60	(1,329,876.64)	1,531,006.87	(700,742.44)	684,632.60	886.25	(0.00)	(886.25)	0.00
201907 PGA Deferral Revenue	(754,396.05)	(432,349.27)	(393,080.41)	(223,100.95)	(754,396.05)	(432,349.27)	(393,080.41)	(223,100.95)	(0.00)	(0.00)	(0.00)	0.00
201907 Total Deferred	(2,084,272.69)	1,098,657.60	(1,093,822.85)	461,531.65	(2,084,272.69)	1,098,657.60	(1,093,822.85)	461,531.65	-	-	-	-
201908 Total Deferral Expenses	(1,358,749.46)	1,505,354.38	(736,792.64)	674,423.17	(1,358,749.46)	1,505,354.38	(736,792.64)	674,423.17	871.91	(0.00)	(871.91)	0.00
201908 PGA Deferral Revenue	(725,848.42)	(415,140.38)	(389,493.83)	(221,065.31)	(725,848.42)	(415,140.38)	(389,493.83)	(221,065.31)	(0.00)	(0.00)	(0.00)	0.00
201908 Total Deferred	(2,084,597.88)	1,090,214.00	(1,126,286.47)	453,357.86	(2,084,597.88)	1,090,214.00	(1,126,286.47)	453,357.86	-	-	-	-
201909 Total Deferral Expenses	(1,755,817.84)	1,477,549.69	(876,632.77)	661,966.22	(1,755,817.84)	1,477,549.69	(876,632.77)	661,966.22	855.80	(0.00)	(855.80)	0.00
201909 PGA Deferral Revenue	(1,140,786.95)	(655,258.57)	(563,854.78)	(320,027.49)	(1,140,786.95)	(655,258.57)	(563,854.78)	(320,027.49)	-	-	-	-
201909 Total Deferred	(2,896,604.79)	822,291.12	(1,440,487.55)	341,938.73	(2,896,604.79)	822,291.12	(1,440,487.55)	341,938.73	-	-	-	-
201910 Total Deferral Expenses	2,464,195.16	1,576,662.53	1,178,826.25	706,370.38	2,464,195.16	1,577,575.74	1,178,826.25	705,457.17	913.21	(0.00)	(913.21)	0.00
201910 PGA Deferral Revenue	(3,142,658.84)	(1,827,040.19)	(1,488,003.61)	(844,547.35)	(3,142,658.84)	(1,827,040.19)	(1,488,003.61)	(844,547.35)	-	-	-	-
201910 Total Deferred	(678,463.68)	(250,377.66)	(309,177.36)	(138,176.97)	(678,463.68)	(249,464.45)	(309,177.36)	(139,090.18)	-	-	-	-
201911 Total Deferral Expenses	3,857,814.49	1,526,556.18	1,803,381.86	696,152.29	3,857,814.49	1,526,556.18	1,803,381.86	696,152.29	-	-	-	-
201911 PGA Deferral Revenue	(3,708,703.00)	(2,333,794.00)	(1,719,591.00)	(1,092,242.00)	(3,708,703.00)	(2,333,794.00)	(1,719,591.00)	(1,092,242.00)	-	-	-	-
201911 Total Deferred	149,111.49	(807,237.82)	83,790.86	(396,089.71)	149,111.49	(807,237.82)	83,790.86	(396,089.71)	-	-	-	-
201912 Total Deferral Expenses	5,054,920.86	1,633,254.49	2,169,509.65	744,809.70	5,054,920.86	1,633,254.49	2,169,509.65	744,809.70	-	-	-	-
201912 PGA Deferral Revenue	(4,233,191.00)	(2,597,545.00)	(1,815,478.00)	(1,110,360.00)	(4,233,191.00)	(2,597,545.00)	(1,815,478.00)	(1,110,360.00)	-	-	-	-
201912 Total Deferred	821,729.86	(964,290.51)	354,031.65	(365,550.30)	821,729.86	(964,290.51)	354,031.65	(365,550.30)	-	-	-	-
TOTAL DEFERRAL EXP	24,801,499.46	15,345,961.99	9,552,673.94	6,897,971.26	24,801,499.46	15,351,234.62	9,552,673.94	6,897,971.26	0.00	5,272.64	(0.00)	(5,272.64)
TOTAL DEFERRAL REV	(22,400,845.79)	(13,302,843.23)	(10,299,420.77)	(6,041,850.33)	(22,400,845.79)	(13,302,843.23)	(10,299,420.77)	(6,041,850.33)	(0.01)	(0.01)	0.00	0.00
TOTAL DEFERRED	2,400,653.67	2,043,118.75	(746,746.83)	856,120.93	2,400,653.66	2,048,391.38	(746,746.83)	850,848.30	(0.01)	5,272.63	0.00	(5,272.63)

check to 805120

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		Originally Recorded	Should Have Recorded	Adjustment Needed
201903	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201903	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	2,913.92	2,913.92
201903	CURR UNRECOV PGA DEFERRED	191010 GD ID	4,698,333.73	4,698,333.73
201903	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(4,701,247.65)	(4,701,247.65)
201903	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201903	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	3,449.53	3,449.53
201903	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	977,781.51	977,781.51
201903	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(981,231.04)	(981,231.04)
201904	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(1,049.43)	(1,049.43)
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID		-
201904	CURR UNRECOV PGA DEFERRED	191010 GD ID	61,643.49	61,643.49
201904	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(60,594.06)	(60,594.06)
201904	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	2,163.47	2,163.47
201904	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	566,770.87	566,770.87
201904	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(568,934.34)	(568,934.34)
201905	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(253.91)	(253.18)
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID		0.73
201905	CURR UNRECOV PGA DEFERRED	191010 GD ID	(1,017,063.85)	(1,017,933.56)
201905	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	1,017,317.76	1,018,186.74
201905	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	1,481.32	1,481.32
201905	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	297,863.43	297,863.43
201905	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(299,344.75)	(299,344.75)
201906	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201906	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	977.68	979.86
201906	CURR UNRECOV PGA DEFERRED	191010 GD ID	(462,073.31)	(462,951.98)
201906	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	461,095.63	461,972.12
201906	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201906	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	1,042.59	1,042.59
201906	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	229,050.65	229,050.65
201906	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(230,093.24)	(230,093.24)
201907	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201907	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	1,889.73	1,893.38
201907	CURR UNRECOV PGA DEFERRED	191010 GD ID	(633,294.68)	(634,184.59)
201907	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	631,404.95	632,291.21
201907	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201907	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	683.68	683.68
201907	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	202,005.46	202,005.46
201907	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(202,689.14)	(202,689.14)
201908	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201908	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	2,979.82	2,984.95
201908	CURR UNRECOV PGA DEFERRED	191010 GD ID	(675,908.42)	(676,785.46)
201908	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	672,928.60	673,800.51
201908	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201908	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	350.12	350.12
201908	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	198,600.02	198,600.02
201908	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(198,950.14)	(198,950.14)
201909	INTEREST ON ENERGY DEFERRALS	419600 GD ID		-
201909	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	4,460.15	4,466.72
201909	CURR UNRECOV PGA DEFERRED	191010 GD ID	(1,103,008.97)	(1,103,871.35)
201909	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	1,098,548.82	1,099,404.63
201909	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(60.69)	(60.69)
201909	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID		-
201909	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	294,777.11	294,777.11
201909	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(294,716.43)	(294,716.43)
			(0.01)	(0.01)
				(0.00)

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			Originally Recorded	Should Have Recorded	Adjustment Needed	
201910	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
201910	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	5,755.84	5,763.89	8.05	
201910	CURR UNRECOV PGA DEFERRED	191010 GD ID	(453,110.16)	(454,031.43)	(921.27)	
201910	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	447,354.32	448,267.54	913.22	
201910	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(962.74)	(962.74)	-	
201910	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	-	-	-	
201910	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	788,592.75	788,592.75	-	
201910	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(787,630.00)	(787,630.00)	-	
			0.01	0.01	-	
201911	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
201911	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	259.38	259.38	-	
201911	CURR UNRECOV PGA DEFERRED	191010 GD ID	(312,558.22)	(312,558.22)	-	
201911	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	312,298.84	312,298.84	-	
201911	CURR UNRECOV PGA DEFERRED	191010 GD ID	3,683,455.60	3,688,754.56	5,298.96	annual transfer
201911	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	(3,683,455.60)	(3,688,754.56)	(5,298.96)	annual transfer
201911	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
201911	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	4,162.07	4,170.90	8.83	
201911	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	389,152.93	389,144.10	(8.83)	
201911	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(393,315.00)	(393,315.00)	-	
201912	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
201912	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	529.66	529.66	-	
201912	CURR UNRECOV PGA DEFERRED	191010 GD ID	(12,048.31)	(12,048.31)	-	
201912	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	11,518.65	11,518.65	-	
201912	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
201912	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	3,481.95	3,490.80	8.85	
201912	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	427,672.05	427,663.20	(8.85)	
201912	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(431,154.00)	(431,154.00)	-	
2019 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(1,303.34)	(1,302.61)	0.73	
2019 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	19,766.18	19,791.76	25.58	
2019 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD ID	90,911.30	85,612.32	(5,298.98)	
2019 TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(109,374.14)	(104,101.47)	5,272.67	
2019 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD ID	3,683,455.60	3,688,754.56	5,298.96	annual transfer
2019 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	(3,683,455.60)	(3,688,754.56)	(5,298.96)	annual transfer
2019 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(1,023.43)	(1,023.43)	-	
2019 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	16,814.73	16,832.41	17.68	
2019 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	4,372,266.78	4,372,249.10	(17.68)	
2019 TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(4,388,058.08)	(4,388,058.08)	-	
202001	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
202001	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	752.79	752.79	-	
202001	CURR UNRECOV PGA DEFERRED	191010 GD ID	(254,891.43)	(254,891.43)	-	
202001	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	254,138.64	254,138.64	-	
202001	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
202001	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	2,735.87	2,744.73	8.86	
202001	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	470,090.15	470,081.29	(8.86)	
202001	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(472,826.02)	(472,826.02)	-	
202002	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
202002	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	1,175.01	1,175.01	-	
202002	CURR UNRECOV PGA DEFERRED	191010 GD ID	(252,186.26)	(252,186.26)	-	
202002	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	251,011.25	251,011.25	-	
202002	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
202002	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	1,985.29	1,994.16	8.87	
202002	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	431,356.03	431,347.16	(8.87)	
202002	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(433,341.32)	(433,341.32)	-	
202003	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
202003	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	1,255.46	1,255.46	-	
202003	CURR UNRECOV PGA DEFERRED	191010 GD ID	155,564.44	155,564.44	-	
202003	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(156,819.90)	(156,819.90)	-	
202003	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-	
202003	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	1,311.94	1,320.83	8.89	
202003	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	377,328.12	377,319.23	(8.89)	
202003	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(378,640.06)	(378,640.06)	-	

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			Originally Recorded	Should Have Recorded	Adjustment Needed
202004	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-
202004	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	1,194.49	1,194.49	-
202004	CURR UNRECOV PGA DEFERRED	191010 GD ID	(82,338.51)	(82,338.51)	-
202004	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	81,144.02	81,144.02	-
202004	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-
202004	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	797.58	806.48	8.90
202004	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	240,428.95	240,420.05	(8.90)
202004	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(241,226.53)	(241,226.53)	-
202005	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-
202005	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	1,130.97	1,130.97	-
202005	CURR UNRECOV PGA DEFERRED	191010 GD ID	158,623.40	158,623.40	-
202005	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(159,754.37)	(159,754.37)	-
202005	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-
202005	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	478.26	487.18	8.92
202005	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	143,062.93	143,054.01	(8.92)
202005	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(143,541.19)	(143,541.19)	-
202006	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-
202006	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	805.28	805.28	-
202006	CURR UNRECOV PGA DEFERRED	191010 GD ID	232,527.87	232,527.87	-
202006	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(233,333.15)	(233,333.15)	-
202006	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-
202006	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	260.88	269.81	8.93
202006	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	118,019.55	118,010.62	(8.93)
202006	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(118,280.43)	(118,280.43)	-
202007	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-
202007	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	322.07	322.07	-
202007	CURR UNRECOV PGA DEFERRED	191010 GD ID	347,807.20	347,807.20	-
202007	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(348,129.27)	(348,129.27)	-
202007	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-
202007	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	97.22	106.17	8.95
202007	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	78,538.49	78,529.54	(8.95)
202007	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(78,635.71)	(78,635.71)	-
202008	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(156.90)	(156.90)	-
202008	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	-	-	-
202008	CURR UNRECOV PGA DEFERRED	191010 GD ID	227,432.78	227,432.78	-
202008	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(227,275.88)	(227,275.88)	-
202008	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(34.73)	(25.77)	8.96
202008	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	-	-	-
202008	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	79,930.29	79,921.33	(8.96)
202008	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(79,895.56)	(79,895.56)	-
2020 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(156.90)	(156.90)	-
2020 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	6,636.07	6,636.07	-
2020 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD ID	532,539.49	532,539.49	-
2020 TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(539,018.66)	(539,018.66)	-
2020 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(34.73)	(25.77)	8.96
2020 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	7,667.04	7,729.36	62.32
2020 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	1,938,754.51	1,938,683.23	(71.28)
2020 TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(1,946,386.82)	(1,946,386.82)	-
TOTAL ENTRY	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(2,518.40)	(2,508.71)	9.69
TOTAL ENTRY	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	50,884.02	50,989.60	105.58
TOTAL ENTRY	CURR UNRECOV PGA DEFERRED	191010 GD ID	4,306,906.39	4,306,906.37	(0.02)
TOTAL ENTRY	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(648,392.80)	(643,120.13)	5,272.67
TOTAL ENTRY	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	2,627,565.69	2,622,177.77	(5,387.92) ok
TOTAL ENTRY	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(6,334,444.90)	(6,334,444.90)	-

WA ID Combined

		Originally Recorded	Should Have Recorded	Adjustment Needed
201903	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-
201903	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	11,840.73	11,840.73
201903	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	15,518,546.17	15,518,546.17
201903	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	(15,530,386.90)	(15,530,386.90)
201903	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-
201903	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	15,305.37	15,305.37
201903	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	3,187,293.60	3,187,293.60
201903	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(3,202,598.97)	(3,202,598.97)
201904	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(16,605.89)	(16,605.89)
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	-	-
201904	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	252,438.62	252,438.62
201904	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	(235,832.73)	(235,832.73)
201904	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	7,042.37	7,042.37
201904	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	1,708,784.18	1,708,784.18
201904	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(1,715,826.55)	(1,715,826.55)
201905	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(15,973.66)	(15,974.90)
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	-	-
201905	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(1,135,787.92)	(1,135,786.68)
201905	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	1,151,761.58	1,151,761.58
201905	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	2,454.04	2,454.04
201905	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	879,909.69	879,909.69
201905	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(882,363.72)	(882,363.72)
		0.01	0.01	(0.00)
201906	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(14,029.25)	(14,035.20)
201906	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	977.68	979.86
201906	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(1,089,478.53)	(1,089,474.76)
201906	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	1,102,530.10	1,102,530.10
201906	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(1,274.64)	(1,274.64)
201906	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	1,042.59	1,042.59
201906	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	638,914.92	638,914.92
201906	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(638,682.87)	(638,682.87)
201907	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(10,491.58)	(10,501.64)
201907	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	1,889.73	1,893.38
201907	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(1,609,304.44)	(1,609,298.03)
201907	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	1,617,906.29	1,617,906.29
201907	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(3,063.54)	(3,063.54)
201907	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	683.68	683.68
201907	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	569,437.50	569,437.50
201907	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(567,057.64)	(567,057.64)
201908	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(6,000.13)	(6,014.28)
201908	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	2,979.82	2,984.95
201908	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(1,664,292.17)	(1,664,283.15)
201908	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	1,667,312.48	1,667,312.48
201908	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(4,713.03)	(4,713.03)
201908	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	350.12	350.12
201908	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	552,593.26	552,593.26
201908	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(548,230.35)	(548,230.35)
201909	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-
201909	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	5,464.96	5,453.36
201909	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(3,178,327.45)	(3,178,315.86)
201909	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	3,172,862.49	3,172,862.50
201909	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(6,876.28)	(6,876.28)
201909	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	-	-
201909	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	860,367.90	860,367.90
201909	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(853,491.63)	(853,491.63)
		(0.01)	(0.01)	(0.00)

WA ID Combined

			Originally Recorded	Should Have Recorded	Adjustment Needed
201910	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-	-
201910	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	13,532.70	13,518.77	(13.93)
201910	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(1,389,728.37)	(1,389,714.44)	13.93
201910	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	1,376,195.67	1,376,195.67	-
201910	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(12,547.23)	(12,547.23)	-
201910	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	-	-	-
201910	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	2,383,358.07	2,383,358.07	-
201910	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(2,370,810.83)	(2,370,810.83)	-
			0.01	0.01	-
201911	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-	-
201911	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	1,745.66	1,745.66	-
201911	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(972,170.84)	(972,170.84)	-
201911	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	970,425.18	970,425.18	-
201911	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	5,877,463.87	5,877,417.89	(45.98)
201911	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	(5,877,463.87)	(5,877,417.89)	45.98
201911	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(5,155.31)	(5,179.45)	(24.14)
201911	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	4,162.07	4,170.90	8.83
201911	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	207,167.24	207,182.55	15.31
201911	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(206,174.00)	(206,174.00)	-
			-	-	-
201912	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-	-
201912	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	3,830.87	3,830.87	-
201912	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(157,910.17)	(157,910.17)	-
201912	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	154,079.30	154,079.30	-
201912	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(4,717.58)	(4,741.83)	(24.25)
201912	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	3,481.95	3,490.80	8.85
201912	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	293,456.63	293,472.03	15.40
201912	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(292,221.00)	(292,221.00)	-
			-	-	-
2019 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(63,100.51)	(63,131.91)	(31.40)
2019 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	42,262.15	42,247.58	(14.57)
2019 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	4,573,984.90	4,574,030.86	45.96
2019 TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	(4,553,146.54)	(4,553,146.53)	0.01
2019 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	5,877,463.87	5,877,417.89	(45.98)
2019 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	(5,877,463.87)	(5,877,417.89)	45.98
2019 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(38,347.61)	(38,396.00)	(48.39)
2019 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	34,522.19	34,539.87	17.68
2019 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	11,281,282.99	11,281,313.70	30.71
2019 TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(11,277,457.56)	(11,277,457.56)	-
			0.01	0.01	(0.00)
202001	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-	-
202001	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	5,226.13	5,226.13	-
202001	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(812,933.49)	(812,933.49)	-
202001	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	807,707.36	807,707.36	-
202001	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(3,719.55)	(3,741.84)	(22.29)
202001	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	2,735.87	2,744.73	8.86
202001	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	313,568.46	313,581.89	13.43
202001	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(312,584.78)	(312,584.78)	-
			-	-	-
202002	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-	-
202002	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	7,994.91	7,994.91	-
202002	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(831,925.34)	(831,925.34)	-
202002	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	823,930.43	823,930.43	-
202002	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(3,092.11)	(3,114.49)	(22.38)
202002	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	1,985.29	1,994.16	8.87
202002	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	283,650.08	283,663.59	13.51
202002	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(282,543.26)	(282,543.26)	-
			-	-	-
202003	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-	-
202003	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	10,773.27	10,773.27	-
202003	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(572,832.17)	(572,832.17)	-
202003	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	562,058.90	562,058.90	-
202003	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(2,507.95)	(2,530.42)	(22.47)
202003	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	1,311.94	1,320.83	8.89
202003	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	241,792.86	241,806.44	13.58
202003	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(240,596.85)	(240,596.85)	-
			-	-	-

WA ID Combined

			Originally Recorded	Should Have Recorded	Adjustment Needed
202004	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-	-
202004	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	11,634.42	11,634.42	-
202004	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	(24,385.73)	(24,385.73)	-
202004	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	12,751.31	12,751.31	-
202004	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(1,999.36)	(2,020.97)	(21.61)
202004	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	797.58	806.48	8.90
202004	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	172,133.66	172,146.37	12.71
202004	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(170,931.88)	(170,931.88)	-
			-	-	-
202005	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-	-
202005	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	10,603.51	10,603.51	-
202005	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	590,425.36	590,425.36	-
202005	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	(601,028.87)	(601,028.87)	-
202005	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(1,773.76)	(1,795.46)	(21.70)
202005	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	478.26	487.18	8.92
202005	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	97,146.35	97,159.13	12.78
202005	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(95,850.85)	(95,850.85)	-
			-	-	-
202006	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-	-
202006	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	7,911.02	7,911.02	-
202006	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	998,949.92	998,949.92	-
202006	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	(1,006,860.94)	(1,006,860.94)	-
202006	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(1,623.72)	(1,645.51)	(21.79)
202006	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	260.88	269.81	8.93
202006	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	87,977.46	87,990.32	12.86
202006	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(86,614.62)	(86,614.62)	-
			-	-	-
202007	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	-	-	-
202007	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	3,176.90	3,176.90	-
202007	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	1,178,353.88	1,178,353.88	-
202007	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	(1,181,530.78)	(1,181,530.78)	-
202007	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(1,090.68)	(1,106.47)	(15.79)
202007	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	97.22	106.17	8.95
202007	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	50,797.75	50,804.59	6.84
202007	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(49,804.29)	(49,804.29)	-
			-	-	-
202008	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(156.90)	(156.90)	-
202008	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	671.62	671.62	-
202008	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	926,677.23	926,677.23	-
202008	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	(927,191.95)	(927,191.95)	-
202008	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(1,050.25)	(1,057.13)	(6.88)
202008	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	-	-	-
202008	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	55,008.16	55,015.04	6.88
202008	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(53,957.91)	(53,957.91)	-
			-	-	-
2020 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(156.90)	(156.90)	-
2020 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	57,991.78	57,991.78	-
2020 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	1,452,329.66	1,452,329.66	-
2020 TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	(1,510,164.54)	(1,510,164.54)	-
2020 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(16,857.38)	(17,012.29)	(154.91)
2020 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	7,667.04	7,729.36	62.32
2020 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	1,302,074.78	1,302,167.37	92.59
2020 TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(1,292,884.44)	(1,292,884.44)	-
			-	-	-
TOTAL ENTRY	INTEREST ON ENERGY DEFERRALS	419600 GD WA+D	(118,462.40)	(118,697.10)	(234.70)
TOTAL ENTRY	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+D	142,443.16	142,508.59	65.43
TOTAL ENTRY	CURR UNRECOV PGA DEFERRED	191010 GD WA+D	11,903,778.43	11,903,778.41	(0.02)
TOTAL ENTRY	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+D	(6,063,311.08)	(6,063,311.07)	0.01
TOTAL ENTRY	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+D	6,705,893.90	6,706,063.18	169.28
TOTAL ENTRY	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+D	(12,570,342.00)	(12,570,342.00)	-
			0.01	0.01	(0.00)