

Avista Corporation Journal Entry

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

Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:
Effective Date: 202009
Last Update: 10/06/2020 9:27 AM
Approval Requested: 10/06/2020 9:34 AM

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

Avista Corporation Journal Entry

Printed 10/06/2020 at 9:34 AM

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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	

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

Keri Meister

10/6/2020

Prepared by Keri Meister

Date

Reviewed by

Date

Approved for Entry
 Corporate Accounting use Only

Date

Washington/Idaho Gas Costs		202009
Demand (Transportation) Costs		
NWP Fixed		3,504,905.29
NWP Variable		4,950.81
NWP Capacity Release		(2,203,479.46)
NWP Total (excluding Refund)		\$ 1,306,376.64
TC Energy GTN Fixed		154,417.02
TC Energy GTN Variable		4,316.34
TC Energy GTN Capacity Release		(2,756.43)
Current Month Estimate		\$ 155,976.93
TC Energy Foothills Fixed		203,776.86
TC Energy Foothills Variable		
Foothills Total		\$ 203,776.86
TC Energy NOVA (AB System) Fixed		387,286.46
TC Energy NOVA (AB System) Variable		
NOVA Total		\$ 387,286.46
Spectra Westcoast Fixed		102,417.06
Spectra Westcoast Variable		
Spectra Total		\$ 102,417.06
Dominion 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	804001/804002 GD AN	\$ 2,157,371.71
less variable costs charged to Commodity		(9,267.15)
Total Demand Costs to be Allocated		\$ 2,148,104.56
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	6,186,708.97
Misc	804000 GD AN	
Cochrane Credit	811000 GD AN	(12,978.75)
Financial Settlements	804600 GD AN	(682,621.88)
Foreign Exchange Hedge Activity	804010 GD AN	119,202.87
Intraco Purchase from Thermal	804730 GD AN	239,989.87
Total Commodity Costs from Purchase Journals		\$ 5,850,301.08
Storage (Injections)/Withdrawals	808100/808200 GD AN	10,956.75
GST Qtrly - DJ437	804000 GD AN	(24,690.02)
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	19,315.17
Mizuho Broker Fees - DJ476	804017 GD AN	2,428.00
Wells Fargo - DJ476	804017 GD AN	2,478.19
plus variable costs from Demand		9,267.15
Merchandise Processing Fee - DJ467	804018 GD AN	7,228.53
WA/ID Off System Revenue	483000/483600/483730	(4,953,256.59)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		\$ 556,028.26
ID Entitlement Penalty	495000 GD ID	
WA Imbalance - DJ436	804000 GD WA	(10,911.93)
ID Imbalance - DJ436	804000 GD ID	(5,996.64)
Total Deferred Commodity Costs		\$ 539,119.69
Total Net Gas Costs		\$ 2,687,224.25
Total from DJ 430 Gas Costs		2,687,224.25
Check		-

202009	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation					
		68.68%	31.32%	64.17%	35.83%
Total Current Demand Costs (excluding refund)	\$ 2,148,104.56	\$ 1,475,318.21	\$ 672,786.35		
Total Commodity Costs to be Allocated	556,028.26			356,803.33	199,224.93
Imbalance Cost Washington	(10,911.93)			(10,911.93)	
Imbalance Cost Idaho	(5,996.64)				(5,996.64)
Total Commodity Costs before refund	\$ 539,119.69			\$ 345,891.40	\$ 193,228.29
Total	\$ 2,687,224.25	\$ 1,475,318.21	\$ 672,786.35	\$ 345,891.40	\$ 193,228.29
check	-	-	-	-	-

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
DEMAND				DEMAND			
Schedule 101	2,843,331	0.09651	274,409.87	Schedule 101	1,424,908	0.09295	132,445.20
Schedule 102	3,965	0.09651	382.66	Schedule 111	1,292,034	0.09295	120,094.56
Schedule 111	2,009,009	0.08727	175,326.22	Schedule 112	53,873	0.09295	5,007.50
Schedule 112	59,482	0.08727	5,190.99	Schedule 121	0	NA	-
Schedule 121	0	0.08727	-	Schedule 122	0	NA	-
Schedule 122	0	0.08727	-	Total Demand	2,770,815		\$ 257,547.25
Schedule 131	0	0.05591	-		2,770,815		0.09295
Schedule 132	46,925	0.05591	2,623.58			check	
Schedule 146	1,785,283	0.00054	964.05				
Total Demand	6,747,995		\$ 458,897.38				
	6,747,995		0.06800				
	-	check					
COMMODITY				COMMODITY			
Schedule 101	2,843,331	0.15284	434,574.71	Schedule 101	1,424,908	0.15199	216,571.77
Schedule 102	3,965	0.15284	606.01	Schedule 111	1,292,034	0.15199	196,376.25
Schedule 111	2,009,009	0.15284	307,056.94	Schedule 112	53,873	0.15199	8,188.16
Schedule 112	59,482	0.15284	9,091.23	Schedule 121	0	0.15199	-
Schedule 121	0	0.15284	-	Schedule 122	0	0.15199	-
Schedule 122	0	0.15284	-	Schedule 131	0	0.15199	-
Schedule 131	0	0.15284	-	Schedule 132	0	0.15199	-
Schedule 132	46,925	0.15284	7,172.02	Total Commodity	2,770,815		\$ 421,136.17
Total Commodity	4,962,712		\$ 758,500.90		2,770,815		0.15199
	4,962,712		0.15284		-	check	

Deferral Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
Total Deferral Expenses from above	\$ 345,891.40	\$ 1,475,318.21	\$ 193,228.29	\$ 672,786.35
PGA Deferral Revenue from above	\$ (758,500.90)	\$ (458,897.38)	\$ (421,136.17)	\$ (257,547.25)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (412,609.50)	\$ 1,016,420.84	\$ (227,907.89)	\$ 415,239.09
(overcollected)/undercollected (rebate)/surcharge	WA Total	603,811.34	ID Total	187,331.21

JET Entry	Debits	Credits
	923,366.17	923,366.17

True ups 10,945.14 10,945.14
TOTAL JET ENTRY 934,311.31 934,311.31

Avista Corporation
State of Washington
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	4.96%		(11,298,837.79)	63,791.75	(1,317,734.47)	(49,293.34)	(12,602,073.85)	(12,602,073.85)	-
201901	5.18%	-	(12,602,073.85)	873,899.58	(1,334,486.60)	(55,393.05)	(13,118,053.92)	(13,118,053.93)	(0.01)
201902	5.18%	-	(13,118,053.92)	7,465,399.55	(1,785,534.75)	(44,367.22)	(7,482,556.34)	(7,482,556.35)	(0.01)
201903	5.18%	-	(7,482,556.34)	11,814,911.90	(985,772.65)	(8,926.81)	3,337,656.10	4,374,910.77	1,037,254.67
201904	5.45%	-	3,337,656.10	(11,480.74)	186,719.40	15,556.46	3,528,451.22	4,570,416.76	1,041,965.54
201905	5.45%	-	3,528,451.22	(952,607.07)	819,032.23	15,721.72	3,410,598.10	3,844,456.24	433,858.14
201906	5.45%	-	3,410,598.10	(1,677,072.75)	1,036,514.76	14,035.20	2,784,075.31	3,833,773.49	1,049,698.18
201907	5.50%	-	2,784,075.31	(2,084,272.69)	1,098,657.60	10,501.64	1,808,961.87	2,862,582.88	1,053,621.01
201908	5.50%	-	1,808,961.87	(2,084,597.88)	1,091,085.91	6,014.28	821,464.18	1,879,040.38	1,057,576.20
201909	5.50%	-	821,464.18	(2,896,604.79)	823,146.91	(986.63)	(1,252,980.33)	(1,257,390.06)	(4,409.73)
201910	5.42%	-	(1,252,980.33)	(678,463.68)	(249,464.45)	(7,754.87)	(2,188,663.33)	(2,194,008.27)	(5,344.94)
201911	5.42%	2,188,663.33	-	149,111.49	(807,237.82)	(1,486.27)	(659,612.61)	(659,612.62)	(0.01)
201912	5.42%	-	(659,612.61)	821,729.84	(964,290.51)	(3,301.20)	(805,474.48)	(805,474.48)	(0.00)
202001	4.96%	-	(805,474.48)	465,507.09	(1,019,075.81)	(4,473.34)	(1,363,516.54)	(1,363,516.54)	(0.00)
202002	4.96%	-	(1,363,516.54)	357,241.75	(930,160.94)	(6,819.90)	(1,943,255.62)	(1,943,255.62)	(0.00)
202003	4.96%	-	(1,943,255.62)	(16,044.36)	(702,834.44)	(9,517.81)	(2,671,652.23)	(2,671,652.23)	(0.00)
202004	4.75%	-	(2,671,652.23)	(286,572.47)	354,965.18	(10,439.93)	(2,613,699.45)	(2,613,699.45)	(0.00)
202005	4.75%	-	(2,613,699.45)	(349,533.46)	790,807.96	(9,472.54)	(2,181,897.49)	(2,181,897.49)	0.00
202006	4.75%	-	(2,181,897.49)	(221,914.22)	995,442.01	(7,105.74)	(1,415,475.44)	(1,415,475.44)	0.00
202007	3.43%	-	(1,415,475.44)	(286,329.89)	1,119,731.40	(2,854.83)	(584,928.76)	(584,928.76)	0.00
202008	3.43%	-	(584,928.76)	(475,108.50)	1,175,024.58	(671.62)	114,315.69	114,315.69	(0.00)
202009	3.43%	-	114,315.69	(412,609.50)	1,016,420.84	1,189.70	719,316.73	114,315.69	(605,001.04)
202010		-	719,316.73			-	719,316.73		
202011		-	719,316.73			-	719,316.73		
202012		-	719,316.73			-	719,316.73		

- (412,609.50) 1,016,420.84 1,189.70 THIS ROW USED TO CALC JET ENTRY
D A B C

202009 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		1,189.70 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	605,001.04	A+B+C
Deferral Expense	805120.GD.WA	603,811.34	(A+B)

0.00 check s/b 0

Avista Corporation
State of Washington
Recoverable Gas Costs Amortized
Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	Annual Large Customer Refund	Beginning Balance	Schedule 101/102 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Schedule 121 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	4.96%	-	-	(11,755,837.77)	20,591,859	pro-rated	1,883,313.00	18,064,862	pro-rated	1,229,205.00	(10,914,823)	pro-rated	(399,712.00)	(42,984.33)	(9,086,016.10)	(9,086,016.10)	0.00
201901	5.18%	-	-	(9,086,016.10)	21,097,779	0.09166	1,933,822.42	4,326,716	0.07625	329,912.10	3,809,625	0.04780	182,100.08	(33,942.38)	(6,674,123.89)	(6,674,123.88)	0.01
201902	5.18%	-	-	(6,674,123.89)	23,418,618	0.09166	2,146,550.53	8,977,809	0.07625	684,557.94	177,522	0.04780	8,485.55	(22,681.18)	(3,857,211.06)	(3,857,211.04)	0.02
201903	5.18%	-	-	(3,857,211.06)	18,495,485	0.09166	1,695,296.16	6,826,624	0.07625	520,530.08	115,935	0.04780	5,541.69	(11,855.84)	(1,647,698.97)	(1,647,698.95)	0.02
201904	5.45%	-	-	(1,647,698.97)	8,688,151	0.09166	796,355.92	4,528,915	0.07625	345,329.77	108,923	0.04780	5,206.52	(4,878.90)	(505,685.66)	(505,685.64)	0.02
201905	5.45%	-	-	(505,685.66)	4,317,309	0.09166	395,724.54	2,394,969	0.07625	182,616.39	97,867	0.04780	4,678.04	(972.72)	76,360.59	76,360.62	0.03
201906	5.45%	-	-	76,360.59	2,499,965	0.09166	229,146.79	2,410,231	0.07625	183,780.11	(90,738)	0.04780	(4,337.28)	1,274.64	486,224.86	486,224.89	0.03
201907	5.50%	-	-	486,224.86	2,395,100	0.09166	219,534.87	1,815,710	0.07625	138,447.89	133,593	0.04780	6,385.75	3,063.54	853,656.90	853,656.93	0.03
201908	5.50%	-	-	853,656.90	2,219,198	0.09166	203,411.69	1,827,018	0.07625	139,310.12	137,205	0.04780	6,558.40	4,713.03	1,207,650.14	1,207,650.17	0.03
201909	5.50%	-	-	1,207,650.14	3,672,893	0.09166	336,657.37	2,844,010	0.07625	216,855.76	110,085	0.04780	5,262.06	6,815.59	1,773,240.93	1,773,240.96	0.03
201910	5.42%	-	-	1,773,240.93	12,761,929	0.09166	1,169,758.41	5,304,408	0.07625	404,461.11	187,475	0.04780	8,961.31	11,584.49	3,368,006.25	3,368,006.27	0.02
201911	5.42%	(2,188,663.33)	121,937.23	1,301,280.14	17,329,466	pro-rated	(74,850.00)	6,504,463	pro-rated	(104,887.00)	195,352	pro-rated	(7,404.00)	5,454.82	1,119,593.96	1,113,949.54	(5,644.42)
201912	5.42%	-	-	1,119,593.96	19,625,255	pro-rated	(73,778.00)	7,275,662	pro-rated	(63,487.00)	161,699	pro-rated	(1,668.00)	4,743.08	985,404.04	979,734.12	(5,669.92)
202001	4.96%	-	-	985,404.04	19,902,225	(0.00409)	(81,400.10)	7,441,465	(0.01035)	(77,019.16)	176,036	(0.01035)	(1,821.97)	3,741.84	828,904.65	823,211.28	(5,693.37)
202002	4.96%	-	-	828,904.65	18,156,535	(0.00409)	(74,260.23)	7,239,397	(0.01035)	(74,927.76)	155,563	(0.01035)	(1,610.08)	3,114.49	681,221.07	675,504.18	(5,716.89)
202003	4.96%	-	-	681,221.07	16,737,084	(0.00409)	(68,454.67)	6,588,074	(0.01035)	(68,186.57)	135,456	(0.01035)	(1,401.97)	2,530.42	545,708.28	540,247.84	(5,460.44)
202004	4.75%	-	-	545,708.28	8,680,515	(0.00409)	(35,503.31)	3,389,688	(0.01035)	(35,083.27)	(28,206)	(0.01035)	291.93	2,020.97	477,434.61	471,952.55	(5,482.06)
202005	4.75%	-	-	477,434.61	5,177,262	(0.00409)	(21,175.00)	2,662,302	(0.01035)	(27,554.83)	(100,434)	(0.01035)	1,039.49	1,795.46	431,539.73	426,035.97	(5,503.76)
202006	4.75%	-	-	431,539.73	3,321,590	(0.00409)	(13,585.30)	1,746,909	(0.01035)	(18,080.51)	0	(0.01035)	-	1,645.51	401,519.43	395,993.88	(5,525.55)
202007	3.43%	-	-	401,519.43	2,633,258	(0.00409)	(10,770.03)	1,745,062	(0.01035)	(18,061.39)	0	(0.01035)	-	1,106.47	373,794.48	368,253.14	(5,541.34)
202008	3.43%	-	-	373,794.48	2,239,101	(0.00409)	(9,157.92)	1,621,230	(0.01035)	(16,779.73)	0	(0.01035)	-	1,031.36	348,888.19	343,331.01	(5,557.18)
202009	3.43%	-	-	348,888.19	2,847,296	(0.00409)	(11,645.44)	2,009,009	(0.01035)	(20,793.24)	0	(0.01035)	-	950.88	317,400.39	343,331.01	25,930.62
202010	-	-	-	317,400.39	-	-	-	-	-	-	-	-	-	-	317,400.39	-	-
202011	-	-	-	317,400.39	-	pro-rated	-	-	pro-rated	-	-	pro-rated	-	-	317,400.39	-	-
202012	-	-	-	317,400.39	-	pro-rated	-	-	pro-rated	-	-	pro-rated	-	-	317,400.39	-	-

C A A A B 950.88 THIS ROW USED TO CALC JET ENTRY

202009 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		950.88 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA		A+B
Amort Expense	805110.GD.WA	32,438.68	A

202009 Check:
(31,487.80) 202009 entry
5,557.20 true up
(25,930.60) total entry OK

0.00 check s/b 0

Washington/Idaho/Oregon Gas Costs		GL Account	Sep-20 AN
Nucleus Storage			
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	\$	-
Total Net Storage (Injections)/Withdrawals		\$	10,956.75
NUCUT PURCHASES (GL Estimate Report)			
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)
Information from other journals -Deferred Costs:			
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	\$	-
Total Costs for Deferral including net gas costs		\$	2,687,224.25 Tie to Deferral Entry
	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)
Total from GLE	\$	8,018,629.54	\$ (8,018,629.54)
Total - NUC (GD / ALL)	\$	8,018,629.54	\$ (8,018,629.54)

Washington Sales Volumes

September/20 Description	Schedule	September/20 Billed	August/20 Unbilled	September/20 Unbilled	September/20 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	2,456,214	1,353,878	1,740,995	387,117	2,843,331	
Firm	102	3,225	1,547	2,287	740	3,965	
Firm	111	1,743,787	841,551	1,106,773	265,222	2,009,009	
Firm	112	53,668	32,237	38,051	5,814	59,482	
Firm	121	0	0	0	0	0	
Firm	122	0	0	0	0	0	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	46,925	0	0	0	46,925	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		4,303,819	2,229,213	2,888,106	658,893	4,962,712	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
146		1,755,424	1,752,099	1,781,958	29,859	1,785,283	
Total 146 Transportation Sales		1,755,424	1,752,099	1,781,958	29,859	1,785,283	
147		496,427	0	0	0	496,427	
148		2,728,832	2,729,135	2,922,905	193,770	2,922,602	
Total 147 & 148 Transportation Sales		3,225,259	2,729,135	2,922,905	193,770	3,419,029	
Total sales		9,284,502	6,710,447	7,592,969	882,522	10,167,024	
Schedule Sum for Demand Deferral:							
Firm	101	2,456,214	1,353,878	1,740,995	387,117	2,843,331	
Firm	102	3,225	1,547	2,287	740	3,965	
Firm	111	1,743,787	841,551	1,106,773	265,222	2,009,009	
Firm	112	53,668	32,237	38,051	5,814	59,482	
Firm	121	0	0	0	0	0	
Firm	122	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	46,925	0	0	0	46,925	
Transportation	146	1,755,424	1,752,099	1,781,958	29,859	1,785,283	
		6,059,243	3,981,312	4,670,064	688,752	6,747,995	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	2,456,214	1,353,878	1,740,995	387,117	2,843,331	Sales for Decoupling amortization
Firm	102	3,225	1,547	2,287	740	3,965	
Firm	111	1,743,787	841,551	1,106,773	265,222	2,009,009	
Firm	121	0	0	0	0	0	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	1,755,424	1,752,099	1,781,958	29,859	1,785,283	
		5,958,650	3,949,075	4,632,013	682,938	6,641,588	Volumes for PGA Commodity & Demand Amortization
Firm	112	53,668	32,237	38,051	5,814	59,482	Annual lump sum amortization
Firm	122	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	46,925	0	0	0	46,925	Annual lump sum amortization
Total Firm Sales		4,256,894	2,229,213	2,888,106	658,893	4,915,787	
Total Interruptible Sales		46,925	0	0	0	46,925	
Total Transportation Sales (Schedule 146)		1,755,424	1,752,099	1,781,958	29,859	1,785,283	
Total Transportation Sales (Schedule 147 & 148)		3,225,259	2,729,135	2,922,905	193,770	3,419,029	
Check total sales		9,284,502	6,710,447	7,592,969	882,522	10,167,024	
		9,284,502	6,710,447	7,592,969		10,167,024	

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 https://ferc.gov/enforcement-legal/enforcement/interest-rates						3.43%	UPDATED QUARTERLY Updated for Q3 - DONE
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 Stays at 2% for 2020 calendar year Cheryl needs to know when this changes
IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16886	\$0.15199		Changes annually with PGA filing
Demand Rate	191010 GD ID	101 - 112	Debit	\$0.09584	\$0.09295		Changes annually with PGA filing
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.09092	\$0.03604		Changes annually with PGA filing
		111	Debit	\$0.08676	\$0.03604		Changes annually with PGA filing
		146	Debit	\$0.00263	\$0.00000		Changes annually with PGA filing

	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	1,500,295.32	(794,892.96)	672,156.64	229,683.08	1,501,164.30	(794,892.96)	671,287.66	-	868.98	-	(868.98)
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)	818,163.25	(1,365,573.06)	348,255.29	(952,607.06)	819,032.22	(1,365,573.06)	347,386.32				
201906 Total Deferral Expenses	(840,201.79)	1,513,257.62	(447,489.81)	677,963.95	(840,201.79)	1,514,134.10	(447,489.81)	677,087.47	(0.00)	876.48	0.00	(876.48)
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)	1,035,638.28	(888,662.73)	427,567.10	(1,677,072.75)	1,036,514.76	(888,662.73)	426,690.61				
201907 Total Deferral Expenses	(1,329,876.64)	1,530,120.62	(700,742.44)	685,518.85	(1,329,876.64)	1,531,006.87	(700,742.44)	684,632.60	0.00	886.25	(0.00)	(886.25)
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)	1,097,771.35	(1,093,822.85)	462,417.90	(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)	1,506,226.29	(736,792.64)	673,551.26	0.00	871.91	(0.00)	(871.91)
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)	1,091,085.91	(1,126,286.47)	452,485.95				
201909 Total Deferral Expenses	(1,755,817.84)	1,477,549.69	(876,632.77)	661,966.22	(1,755,817.84)	1,478,405.49	(876,632.77)	661,110.42	-	855.80	-	(855.80)
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)	823,146.92	(1,440,487.55)	341,082.93				
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	-	(913.21)
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	6,892,698.63	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)	(22,400,845.80)	(13,302,843.24)	(10,299,420.76)	(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		0.02		(0.03)								0.00

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			Originally Recorded	Should Have Recorded	Adjustment Needed
201903	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-
201903	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	8,926.81	8,926.81	-
201903	CURR UNRECOV PGA DEFERRED	191010 GD WA	10,820,212.44	10,820,212.44	-
201903	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(10,829,139.25)	(10,829,139.25)	-
201903	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-
201903	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	11,855.84	11,855.84	-
201903	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	2,209,512.09	2,209,512.09	-
201903	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(2,221,367.93)	(2,221,367.93)	-
			-	-	-
201904	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(15,556.46)	(15,556.46)	-
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
201904	CURR UNRECOV PGA DEFERRED	191010 GD WA	190,795.13	190,795.13	-
201904	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(175,238.67)	(175,238.67)	-
201904	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	4,878.90	4,878.90	-
201904	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	1,142,013.31	1,142,013.31	-
201904	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(1,146,892.21)	(1,146,892.21)	-
			-	-	-
201905	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(15,719.75)	(15,721.72)	(1.97)
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
201905	CURR UNRECOV PGA DEFERRED	191010 GD WA	(118,724.07)	(117,853.12)	870.95
201905	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	134,443.82	133,574.84	(868.98)
201905	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	972.72	972.72	-
201905	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	582,046.26	582,046.26	-
201905	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(583,018.97)	(583,018.97)	-
			0.01	0.01	-
201906	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(14,029.25)	(14,035.20)	(5.95)
201906	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
201906	CURR UNRECOV PGA DEFERRED	191010 GD WA	(627,405.22)	(626,522.78)	882.44
201906	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	641,434.47	640,557.98	(876.49)
201906	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(1,274.64)	(1,274.64)	-
201906	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
201906	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	409,864.27	409,864.27	-
201906	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(408,589.63)	(408,589.63)	-
			-	-	-
201907	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(10,491.58)	(10,501.64)	(10.06)
201907	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
201907	CURR UNRECOV PGA DEFERRED	191010 GD WA	(976,009.76)	(975,113.44)	896.32
201907	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	986,501.34	985,615.08	(886.26)
201907	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(3,063.54)	(3,063.54)	-
201907	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
201907	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	367,432.04	367,432.04	-
201907	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(364,368.50)	(364,368.50)	-
			-	-	-
201908	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(6,000.13)	(6,014.28)	(14.15)
201908	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
201908	CURR UNRECOV PGA DEFERRED	191010 GD WA	(988,383.75)	(987,497.69)	886.06
201908	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	994,383.88	993,511.97	(871.91)
201908	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(4,713.03)	(4,713.03)	-
201908	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
201908	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	353,993.24	353,993.24	-
201908	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(349,280.21)	(349,280.21)	-
			-	-	-
201909	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-
201909	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	1,004.81	986.64	(18.17)
201909	CURR UNRECOV PGA DEFERRED	191010 GD WA	(2,075,318.48)	(2,074,444.51)	873.97
201909	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	2,074,313.67	2,073,457.87	(855.80)
201909	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(6,815.59)	(6,815.59)	-
201909	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
201909	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	565,590.79	565,590.79	-
201909	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(558,775.20)	(558,775.20)	-
			-	-	-

WASHINGTON

			Originally Recorded	Should Have Recorded	Adjustment Needed	
201910	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-	
201910	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	7,776.86	7,754.88	(21.98)	
201910	CURR UNRECOV PGA DEFERRED	191010 GD WA	(936,618.21)	(935,683.01)	935.20	
201910	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	928,841.35	927,928.13	(913.22)	
201910	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(11,584.49)	(11,584.49)	-	
201910	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-	
201910	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	1,594,765.32	1,594,765.32	-	
201910	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(1,583,180.83)	(1,583,180.83)	-	
			-	-	-	
201911	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-	
201911	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	1,486.28	1,486.28	-	
201911	CURR UNRECOV PGA DEFERRED	191010 GD WA	(659,612.62)	(659,612.62)	-	
201911	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	658,126.34	658,126.34	-	
201911	CURR UNRECOV PGA DEFERRED	191010 GD WA	2,194,008.27	2,188,663.33	(5,344.94)	annual transfer
201911	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(2,194,008.27)	(2,188,663.33)	5,344.94	annual transfer
201911	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(5,155.31)	(5,179.45)	(24.14)	
201911	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-	
201911	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(181,985.69)	(181,961.55)	24.14	
201911	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	187,141.00	187,141.00	-	
			-	-	-	
201912	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-	
201912	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	3,301.21	3,301.21	-	
201912	CURR UNRECOV PGA DEFERRED	191010 GD WA	(145,861.86)	(145,861.86)	-	
201912	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	142,560.65	142,560.65	-	
201912	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(4,717.58)	(4,741.83)	(24.25)	
201912	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-	
201912	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(134,215.42)	(134,191.17)	24.25	
201912	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	138,933.00	138,933.00	-	
			-	-	-	
2019 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(61,797.17)	(61,829.30)	(32.13)	
2019 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	22,495.97	22,455.82	(40.15)	
2019 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA	4,483,073.60	4,488,418.54	5,344.94	
2019 TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(4,443,772.40)	(4,449,045.06)	(5,272.66)	
2019 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA	2,194,008.27	2,188,663.33	(5,344.94)	annual transfer
2019 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(2,194,008.27)	(2,188,663.33)	5,344.94	annual transfer
2019 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(37,324.18)	(37,372.57)	(48.39)	
2019 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	17,707.46	17,707.46	-	
2019 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	6,909,016.21	6,909,064.60	48.39	
2019 TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(6,889,399.48)	(6,889,399.48)	-	
			0.01	0.01	0.00	
202001	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-	
202001	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	4,473.34	4,473.34	-	
202001	CURR UNRECOV PGA DEFERRED	191010 GD WA	(558,042.06)	(558,042.06)	-	
202001	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	553,568.72	553,568.72	-	
202001	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(3,719.55)	(3,741.84)	(22.29)	
202001	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-	
202001	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(156,521.69)	(156,499.40)	22.29	
202001	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	160,241.24	160,241.24	-	
			-	-	-	
202002	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-	
202002	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	6,819.90	6,819.90	-	
202002	CURR UNRECOV PGA DEFERRED	191010 GD WA	(579,739.08)	(579,739.08)	-	
202002	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	572,919.18	572,919.18	-	
202002	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(3,092.11)	(3,114.49)	(22.38)	
202002	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-	
202002	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(147,705.95)	(147,683.57)	22.38	
202002	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	150,798.06	150,798.06	-	
			-	-	-	
202003	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-	
202003	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	9,517.81	9,517.81	-	
202003	CURR UNRECOV PGA DEFERRED	191010 GD WA	(728,396.61)	(728,396.61)	-	
202003	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	718,878.80	718,878.80	-	
202003	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(2,507.95)	(2,530.42)	(22.47)	
202003	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-	
202003	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(135,535.26)	(135,512.79)	22.47	
202003	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	138,043.21	138,043.21	-	
			-	-	-	

WASHINGTON

			Originally Recorded	Should Have Recorded	Adjustment Needed
202004	INTEREST ON ENERGY DEFERRALS	419600 GD WA			-
202004	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	10,439.93	10,439.93	-
202004	CURR UNRECOV PGA DEFERRED	191010 GD WA	57,952.78	57,952.78	-
202004	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(68,392.71)	(68,392.71)	-
202004	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(1,999.36)	(2,020.97)	(21.61)
202004	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
202004	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(68,295.29)	(68,273.68)	21.61
202004	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	70,294.65	70,294.65	-
			-	-	-
202005	INTEREST ON ENERGY DEFERRALS	419600 GD WA			-
202005	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	9,472.54	9,472.54	-
202005	CURR UNRECOV PGA DEFERRED	191010 GD WA	431,801.96	431,801.96	-
202005	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(441,274.50)	(441,274.50)	-
202005	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(1,773.76)	(1,795.46)	(21.70)
202005	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
202005	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(45,916.58)	(45,894.88)	21.70
202005	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	47,690.34	47,690.34	-
			-	-	-
202006	INTEREST ON ENERGY DEFERRALS	419600 GD WA			-
202006	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	7,105.74	7,105.74	-
202006	CURR UNRECOV PGA DEFERRED	191010 GD WA	766,422.05	766,422.05	-
202006	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(773,527.79)	(773,527.79)	-
202006	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(1,623.72)	(1,645.51)	(21.79)
202006	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
202006	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(30,042.09)	(30,020.30)	21.79
202006	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	31,665.81	31,665.81	-
			-	-	-
202007	INTEREST ON ENERGY DEFERRALS	419600 GD WA			-
202007	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	2,854.83	2,854.83	-
202007	CURR UNRECOV PGA DEFERRED	191010 GD WA	830,546.68	830,546.68	-
202007	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(833,401.51)	(833,401.51)	-
202007	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(1,090.68)	(1,106.47)	(15.79)
202007	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
202007	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(27,740.74)	(27,724.95)	15.79
202007	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	28,831.42	28,831.42	-
			-	-	-
202008	INTEREST ON ENERGY DEFERRALS	419600 GD WA			-
202008	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	671.62	671.62	-
202008	CURR UNRECOV PGA DEFERRED	191010 GD WA	699,244.45	699,244.45	-
202008	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(699,916.07)	(699,916.07)	-
202008	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(1,015.52)	(1,031.36)	(15.84)
202008	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
202008	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(24,922.13)	(24,906.29)	15.84
202008	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	25,937.65	25,937.65	-
			-	-	-
2020 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA	-	-	-
2020 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	51,355.71	51,355.71	-
2020 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA	919,790.17	919,790.17	-
2020 TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(971,145.88)	(971,145.88)	-
2020 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(16,822.65)	(16,986.52)	(163.87)
2020 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	-	-	-
2020 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	(636,679.73)	(636,515.86)	163.87
2020 TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	653,502.38	653,502.38	-
			-	-	-
TOTAL ENTRY	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(115,944.00)	(116,188.39)	(244.39)
TOTAL ENTRY	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	91,559.14	91,518.99	(40.15)
TOTAL ENTRY	CURR UNRECOV PGA DEFERRED	191010 GD WA	7,596,872.04	7,596,872.04	-
TOTAL ENTRY	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(5,414,918.28)	(5,420,190.94)	(5,272.66)
TOTAL ENTRY	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	4,078,328.21	4,083,885.41	5,557.20
TOTAL ENTRY	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(6,235,897.10)	(6,235,897.10)	-
			0.01	0.01	0.00

WA ID Combined

			Originally Recorded	Should Have Recorded	Adjustment Needed
201903	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	-	-	-
201903	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	11,840.73	11,840.73	-
201903	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	15,518,546.17	15,518,546.17	-
201903	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	(15,530,386.90)	(15,530,386.90)	-
201903	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	-	-	-
201903	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	15,305.37	15,305.37	-
201903	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	3,187,293.60	3,187,293.60	-
201903	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(3,202,598.97)	(3,202,598.97)	-
			-	-	-
201904	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(16,605.89)	(16,605.89)	-
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	-	-	-
201904	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	252,438.62	252,438.62	-
201904	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	(235,832.73)	(235,832.73)	-
201904	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	-	-	-
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	7,042.37	7,042.37	-
201904	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	1,708,784.18	1,708,784.18	-
201904	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(1,715,826.55)	(1,715,826.55)	-
			-	-	-
201905	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(15,973.66)	(15,974.90)	(1.24)
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	-	-	-
201905	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(1,135,787.92)	(1,135,786.68)	1.24
201905	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	1,151,761.58	1,151,761.58	-
201905	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	-	-	-
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	2,454.04	2,454.04	-
201905	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	879,909.69	879,909.69	-
201905	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(882,363.72)	(882,363.72)	-
			0.01	0.01	(0.00)
201906	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(14,029.25)	(14,035.20)	(5.95)
201906	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	977.68	979.86	2.18
201906	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(1,089,478.53)	(1,089,474.76)	3.77
201906	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	1,102,530.10	1,102,530.10	-
201906	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(1,274.64)	(1,274.64)	-
201906	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	1,042.59	1,042.59	-
201906	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	638,914.92	638,914.92	-
201906	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(638,682.87)	(638,682.87)	-
			-	-	-
201907	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(10,491.58)	(10,501.64)	(10.06)
201907	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	1,889.73	1,893.38	3.65
201907	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(1,609,304.44)	(1,609,298.03)	6.41
201907	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	1,617,906.29	1,617,906.29	-
201907	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(3,063.54)	(3,063.54)	-
201907	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	683.68	683.68	-
201907	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	569,437.50	569,437.50	-
201907	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(567,057.64)	(567,057.64)	-
			-	-	-
201908	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(6,000.13)	(6,014.28)	(14.15)
201908	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	2,979.82	2,984.95	5.13
201908	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(1,664,292.17)	(1,664,283.15)	9.02
201908	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	1,667,312.48	1,667,312.48	-
201908	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(4,713.03)	(4,713.03)	-
201908	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	350.12	350.12	-
201908	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	552,593.26	552,593.26	-
201908	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(548,230.35)	(548,230.35)	-
			-	-	-
201909	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	-	-	-
201909	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	5,464.96	5,453.36	(11.60)
201909	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(3,178,327.45)	(3,178,315.86)	11.59
201909	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	3,172,862.49	3,172,862.50	0.01
201909	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(6,876.28)	(6,876.28)	-
201909	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	-	-	-
201909	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	860,367.90	860,367.90	-
201909	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(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+ID	-	-	-
201910	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	13,532.70	13,518.77	(13.93)
201910	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(1,389,728.37)	(1,389,714.44)	13.93
201910	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	1,376,195.67	1,376,195.67	-
201910	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(12,547.23)	(12,547.23)	-
201910	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	-	-	-
201910	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	2,383,358.07	2,383,358.07	-
201910	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(2,370,810.83)	(2,370,810.83)	-
			0.01	0.01	-
201911	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	-	-	-
201911	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	1,745.66	1,745.66	-
201911	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(972,170.84)	(972,170.84)	-
201911	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	970,425.18	970,425.18	-
201911	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	5,877,463.87	5,877,417.89	(45.98)
201911	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	(5,877,463.87)	(5,877,417.89)	45.98
201911	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(5,155.31)	(5,179.45)	(24.14)
201911	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	4,162.07	4,170.90	8.83
201911	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	207,167.24	207,182.55	15.31
201911	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(206,174.00)	(206,174.00)	-
			-	-	-
201912	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	-	-	-
201912	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	3,830.87	3,830.87	-
201912	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(157,910.17)	(157,910.17)	-
201912	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	154,079.30	154,079.30	-
201912	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(4,717.58)	(4,741.83)	(24.25)
201912	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	3,481.95	3,490.80	8.85
201912	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	293,456.63	293,472.03	15.40
201912	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(292,221.00)	(292,221.00)	-
			-	-	-
2019 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(63,100.51)	(63,131.91)	(31.40)
2019 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	42,262.15	42,247.58	(14.57)
2019 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	4,573,984.90	4,574,030.86	45.96
2019 TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	(4,553,146.54)	(4,553,146.53)	0.01
2019 TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	5,877,463.87	5,877,417.89	(45.98)
2019 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	(5,877,463.87)	(5,877,417.89)	45.98
2019 TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(38,347.61)	(38,396.00)	(48.39)
2019 TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	34,522.19	34,539.87	17.68
2019 TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	11,281,282.99	11,281,313.70	30.71
2019 TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(11,277,457.56)	(11,277,457.56)	-
			0.01	0.01	(0.00)
202001	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	-	-	-
202001	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	5,226.13	5,226.13	-
202001	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(812,933.49)	(812,933.49)	-
202001	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	807,707.36	807,707.36	-
202001	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(3,719.55)	(3,741.84)	(22.29)
202001	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	2,735.87	2,744.73	8.86
202001	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	313,568.46	313,581.89	13.43
202001	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(312,584.78)	(312,584.78)	-
			-	-	-
202002	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	-	-	-
202002	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	7,994.91	7,994.91	-
202002	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(831,925.34)	(831,925.34)	-
202002	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	823,930.43	823,930.43	-
202002	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(3,092.11)	(3,114.49)	(22.38)
202002	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	1,985.29	1,994.16	8.87
202002	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	283,650.08	283,663.59	13.51
202002	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(282,543.26)	(282,543.26)	-
			-	-	-
202003	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	-	-	-
202003	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	10,773.27	10,773.27	-
202003	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(572,832.17)	(572,832.17)	-
202003	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	562,058.90	562,058.90	-
202003	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(2,507.95)	(2,530.42)	(22.47)
202003	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	1,311.94	1,320.83	8.89
202003	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	241,792.86	241,806.44	13.58
202003	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(240,596.85)	(240,596.85)	-
			-	-	-

WA ID Combined

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