

**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: 201909  
Last Update: 10/04/2019 8:00 AM  
Approval Requested: 10/04/2019 8:01 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
160	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,035,020.76	0.00	true up for 201903 correction
170	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	632.98	0.00	true up for 201903 correction
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,111.39	0.00	true up for 201903 correction
190	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	191,318.45	true up for 201903 correction
200	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	189,574.10	0.00	true up for 201903 correction
<b>Totals:</b>						<b>5,291,125.77</b>	<b>5,291,125.77</b>	

**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 10-4-19  
 Prepared by Keri Meister Date  
da Mc Lelland 10/4/19  
 Reviewed by Date  
 \_\_\_\_\_ Date  
 Approved for Entry  
 Corporate Accounting use Only

Avista Corporation Journal Entry

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Team: Resource Accounting  
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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,004.80	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	2,075,318.48	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	2,074,313.67	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	6,815.59	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	565,590.79	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	558,775.20	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,460.15	0.00	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	1,103,008.97	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	1,098,548.82	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	60.69	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	294,777.11	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	294,716.43	Amortization Expense
130	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	23,857.28	0.00	true up for 201903 correction
140	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	2,233.92	0.00	true up for 201903 correction
150	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	1,061,111.96	true up for 201903 correction

Avista Corp.  
D&A WA/ID  
Manager Review

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. <b>[source data accuracy and completeness]</b>	Agreed WA/ID Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. KM
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. <b>[parameters accuracy and completeness]</b>	Checked necessary parameters are appropriately displayed. KM
Agree total amount(s) to relevant journal entries in the GL. <b>[source data accuracy and completeness]</b>	Agreed amounts from GLE to journal. KM
Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>	Check totals equal \$0. KM
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. KM

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. <b>[parameters accuracy and completeness]</b>	Noted that September data was used in all calculations. IM
Agree the system report screen shots to the system export data in the report. <b>[source data accuracy and completeness]</b>	Agreed amounts from appropriate Nucleus reports into the deferral calculation worksheet. Agreed revenue volumes from reports into deferral and amortization calculations. IM
Verify that total amounts agree to the underlying detail on attached reports. <b>[source data accuracy and completeness]</b>	Totals tie to WA/ID Gas Costs JE worksheets. Totals agree to deferral calculations within the spreadsheet. IM
Validate that check totals equal \$0 or are immaterial, as noted above. <b>[source data accuracy and completeness]</b>	Check totals are all \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. <b>[completeness]</b>	Noted that September data was used in all calculations. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. <b>[accuracy]</b>	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	IM
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

*San Mc Lellan*  
10/4/19

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up
Noted a \$1.2M true-up correction from a March 2019 spreadsheet error. Agreed all corrected months throughout the spreadsheet to the correcting entry and support and ensured the calculations were performing correctly in the spreadsheet now.		

Washington/Idaho Gas Costs		201909
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 3,514,539.59
NWP Variable		\$ 14,421.98
NWP Capacity Release		\$ (2,265,467.52)
NWP Total (excluding Refund)		\$ 1,263,494.05
TC Energy GTN Fixed		\$ 166,900.87
TC Energy GTN Variable		\$ 4,318.28
TC Energy GTN Capacity Release		\$ (2,979.20)
Current Month Estimate		\$ 168,239.95
TC Energy Foothills Fixed		\$ 232,018.70
TC Energy Foothills Variable		\$ -
Foothills Total		\$ 232,018.70
TC Energy NOVA (AB System) Fixed		\$ 420,846.26
TC Energy NOVA (AB System) Variable		\$ -
NOVA Total		\$ 420,846.26
Spectra Westcoast Fixed		\$ 82,224.34
Spectra Westcoast Variable		\$ (1,889.27)
Spectra Total		\$ 80,335.07
Questar Fixed		\$ (32.16)
Questar Total		\$ (32.16)
NOVA Fixed charges		\$ -
Third party capacity release		\$ -
Other Pipeline Fixed charges		\$ -
Other capacity release credit		\$ -
Counterparty Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
<b>Total Demand Costs from Purchase Journals</b>		\$ 2,164,901.87
WA/ID Buy/Sell Transportation Recovery		\$ (8,534.97)
<b>Total Demand Costs</b>	804001 GD AN	\$ 2,156,366.90
less variable costs charged to Commodity		\$ (16,850.99)
<b>Total Demand Costs to be Allocated</b>		\$ 2,139,515.91
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 4,174,802.61
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (31,728.14)
Financial Settlements	804600 GD AN	\$ 135,488.55
Foreign Exchange Hedge Activity	804010 GD AN	\$ (16,892.96)
Interco Purchase from Thermal	804730 GD AN	\$ 189,843.74
<b>Total Commodity Costs from Purchase Journals</b>		\$ 4,451,513.80
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (1,805,842.59)
FAFB Commodity for Anderson Elementary/Lit	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ (12,993.31)
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees	804017 GD AN	\$ 17,007.03
Mizuho Broker Fees	804017 GD AN	\$ 1,147.50
Wells Fargo Journal DJ 473	804017 GD AN	\$ 1,695.62
plus variable costs from Demand		\$ 16,850.99
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 6,187.53
WA/ID Off System Revenue	483000/483600/483730	\$ (4,999,198.41)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
<b>Total Commodity Costs to be Allocated</b>		\$ (2,691,621.84)
WA Imbalance	804000 GD WA	\$ 39,224.77
ID Imbalance	804000 GD ID	\$ 19,946.46
<b>Total Deferred Commodity Costs:</b>		\$ (2,632,450.61)
<b>Total Net Gas Costs</b>		\$ (492,934.70)
From DJ 430		\$ (492,934.70)
Tie to Deferral Check		\$ -

201909	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation		69.06%	30.94%	66.6900%	33.3100%
Total Current Demand Costs (excluding refund)	\$ 2,139,515.91	\$ 1,477,549.69	\$ 661,966.22		
Total Commodity Costs to be Allocated	\$ (2,691,621.84)			\$ (1,795,042.61)	\$ (896,579.23)
Imbalance Cost Washington	\$ 39,224.77			\$ 39,224.77	
Imbalance Cost Idaho	\$ 19,946.46				\$ 19,946.46
Total Commodity Costs before refund	\$ (2,632,450.61)			\$ (1,755,817.84)	\$ (876,632.77)
<b>Total</b>	\$ (492,934.70)	\$ 1,477,549.69	\$ 661,966.22	\$ (1,755,817.84)	\$ (876,632.77)
check	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	3,669,449	0.10239	\$ 375,714.88	Schedule 101	1,844,462	0.09584	\$ 176,773.24
Schedule 102	3,444	0.10239	\$ 352.63	Schedule 111	1,464,015	0.09584	\$ 140,311.20
Schedule 111	2,844,010	0.09239	\$ 262,758.08	Schedule 112	30,708	0.09584	\$ 2,943.05
Schedule 112	10,325	0.09239	\$ 953.93	Schedule 121	0	0.09584	\$ -
Schedule 121	110,085	0.09225	\$ 10,155.34	Schedule 122	0	0.09584	\$ -
Schedule 122	35,117	0.09225	\$ 3,239.54	<b>Total Demand</b>	3,339,185		\$ 320,027.49
Schedule 131	0	0.05950	\$ -				
Schedule 132	11,738	0.05950	\$ 698.41		3,339,185	check	0.09584
Schedule 146	2,568,210	0.00054	\$ 1,385.75				
<b>Total Demand</b>	9,250,378		\$ 655,258.57				
	9,250,378	check	\$ 0.07084				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	3,669,449	0.17067	\$ 626,264.86	Schedule 101	1,844,462	0.16886	\$ 311,455.85
Schedule 102	3,444	0.17067	\$ 587.79	Schedule 111	1,464,015	0.16886	\$ 247,213.57
Schedule 111	2,844,010	0.17067	\$ 485,387.19	Schedule 112	30,708	0.16886	\$ 5,185.35
Schedule 112	10,325	0.17067	\$ 1,762.17	Schedule 121	0	0.16886	\$ -
Schedule 121	110,085	0.17067	\$ 18,788.21	Schedule 122	0	0.16886	\$ -
Schedule 122	35,117	0.17067	\$ 5,993.42	Schedule 131	0	0.16886	\$ -
Schedule 131	0	0.17067	\$ -	Schedule 132	0	0.16886	\$ -
Schedule 132	11,738	0.17067	\$ 2,003.32	<b>Total Commodity</b>	3,339,185		\$ 563,854.78
<b>Total Commodity</b>	6,684,168		\$ 1,140,786.95		3,339,185	check	\$0.16886
	6,684,168	check	\$ 0.17067				

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ (1,755,817.84)	\$ 1,477,549.69	\$ (876,632.77)	\$ 661,966.22	\$ (492,934.70)
\$ (1,140,786.95)	\$ (655,258.57)	\$ (563,854.78)	\$ (320,027.49)	\$ (2,679,927.80)
\$ -	\$ -	\$ -	\$ -	\$ (3,172,862.50)
\$ (2,896,604.79)	\$ 822,291.11	\$ (1,440,487.55)	\$ 341,938.73	\$ (3,172,862.50)
WA Total	(2,074,313.67)	ID Total	(1,098,548.82)	\$ -

(overcollected)/undercollected (rebate)/surcharge  
Deferral Check OK

JET Entry	Debits	Credits
	4,038,697.09	4,038,697.09

Blue Text = Drag Formula to next month and copy/paste value in prior month

Washington Current Deferral

( ) = Rebate

191010	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.50%	5.50%	5.50%
	Beginning Balance	(12,602,073.84)	(13,118,053.92)	(7,482,556.34)	3,337,656.10	3,528,451.22	3,409,727.15	2,782,321.94	1,806,312.18	817,928.43
	Commodity Deferral	873,899.58	7,465,399.55	11,814,911.90	(11,480.74)	(952,607.07)	(1,677,072.75)	(2,084,272.69)	(2,084,597.88)	(2,896,604.79)
	Demand Deferral	(1,334,486.60)	(1,785,534.75)	(985,772.65)	186,719.40	818,163.25	1,035,638.28	1,097,771.35	1,090,214.00	822,291.11
	Interest (Rev/Expense)	(55,393.05)	(44,367.22)	(8,926.81)	15,556.46	15,719.75	14,029.25	10,491.58	6,000.13	(1,004.81)
	Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	<b>(13,118,053.92)</b>	<b>(7,482,556.34)</b>	<b>3,337,656.10</b>	<b>3,528,451.22</b>	<b>3,409,727.15</b>	<b>2,782,321.94</b>	<b>1,806,312.18</b>	<b>817,928.43</b>	<b>(1,257,390.05)</b>
	GLW Check	(13,118,053.93)	(7,482,556.35)	4,374,910.77	4,570,416.76	3,644,456.24	3,833,773.49	2,862,582.88	1,879,040.38	1,879,040.38
	Variance	0.01	0.01	(1,037,254.67)	(1,041,965.54)	(434,729.09)	(1,051,451.55)	(1,056,270.70)	(1,061,111.95)	(3,136,430.43)

Update JE date to pull current month values

201909					
WA Deferral Interest Income	419600 GD WA	0.00		0.00	
WA Deferral Interest Expense	431600 GD WA	1,004.81		0.00	
WA Deferral	191010 GD WA	0.00		2,075,318.48	
WA Deferral Expense	805120 GD WA	2,074,313.67		0.00	
Tracker Transfer	191010 GD WA	0.00		0.00	
Tracker Transfer	191000 GD WA	0.00		0.00	
Check				0.00	

Washington Amortization

Volume - Commodity & Demand

191000	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909
	Schedule 101	21,076,213	23,394,682	18,476,572	8,678,511	4,312,435	2,497,712	2,393,172	2,217,255	3,069,449
	Schedule 102	21,566	23,936	18,913	9,640	4,874	2,253	1,929	1,943	3,444
	Schedule 111	4,328,716	8,977,809	6,826,624	4,528,915	2,394,969	2,410,231	1,815,710	1,827,018	2,844,010
	Schedule 121	3,809,625	177,522	115,935	108,923	97,867	(90,738)	133,593	137,205	110,085
	Schedule 131	0	0	0	0	0	0	0	0	0
	Schedule 146	3,921,073	3,900,873	3,846,520	3,113,093	2,599,421	2,420,689	2,422,953	2,327,120	2,566,210
	Total	<b>33,155,193</b>	<b>36,474,822</b>	<b>29,284,564</b>	<b>16,439,082</b>	<b>9,409,566</b>	<b>7,240,147</b>	<b>6,767,356</b>	<b>6,510,541</b>	<b>9,193,198</b>
	Calendar Sales Check	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566	7,240,147	6,767,356	6,510,541	9,193,198

Rates

191000	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909
	Schedule 101	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166
	Schedule 102	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166
	Schedule 111	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625
	Schedule 121	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780
	Schedule 131	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Schedule 146	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

GL

191000	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.50%	5.50%	5.50%
	Beginning Balance	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)	76,360.61	486,224.88	853,656.92	1,207,650.16
	Amortization	2,445,834.59	2,839,594.01	2,221,367.93	1,146,892.21	583,018.97	408,589.63	364,368.50	349,280.21	558,775.20
	Interest	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	(972.72)	1,274.64	3,063.54	4,713.03	6,815.59
	PGA Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
	Ending Balance	<b>(6,674,123.88)</b>	<b>(3,857,211.04)</b>	<b>(1,647,698.96)</b>	<b>(505,685.65)</b>	<b>76,360.61</b>	<b>486,224.88</b>	<b>853,656.92</b>	<b>1,207,650.16</b>	<b>1,773,240.96</b>
	GLW Check	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(505,685.64)	76,360.62	486,224.89	853,656.93	1,207,650.17	1,207,650.17
	Variance	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	565,590.79

(3,136,430.43) 201909 variance  
(1,061,111.96) corr to record from Mar  
(2,075,318.47) Sep entry  
(0.00) final variance

201909					
WA Amortization Interest Income	419600 GD WA	0.00		6,815.59	
WA Amortization Interest Expense	431600 GD WA	0.00		0.00	
WA Amortization	191000 GD WA	565,590.79		0.00	
WA Amortization Expense	805110 GD WA	0.00		558,775.20	
Large Customer Refund	191000 GD WA	0.00		0.00	
Large Customer Refund	805110 GD WA	0.00		0.00	
Check				0.00	

Washington/Idaho	GL Account	Sep-19 AN
<b>Nucleus Storage</b>		
AN JP 408 Injections	808200 GD AN	\$ (1,816,455.83)
AN JP 408 Withdrawals	808100 GD AN	\$ 10,613.24
Total AN JP	164100 GD AN	\$ (1,805,842.59)
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** \$ (1,805,842.59)

<b>NUCUT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN / OR	\$ 4,174,802.61
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,148,050.88
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 16,850.99
Hedge Activity	804010 GD AN / OR	\$ (16,892.96)
Financial Settlements	804600 GD AN / OR	\$ 135,488.55
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 189,843.74
Cochrane Credit	811000 GD AN / OR	\$ (31,728.14)

<b>Information from other journals -Deferred Costs:</b>		
WA Imbalance from DJ 436	804000 GD WA	\$ 39,224.77
ID Imbalance from DJ 436	804000 GD ID	\$ 19,946.46
OR Imbalance from DJ 436	804000 GD OR	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN / OR	\$ 17,007.03
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 1,147.50
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 1,695.62
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 6,187.53
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 (	\$ (4,999,198.41)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ (12,983.31)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,534.97)
Entitlement Penalty	495000 GD AN	\$ -

**Total Costs for Deferral including net gas costs** \$ (492,934.70) Tie to Deferral Entry

483600 GD AN / OR	\$ (1,944.00)	Input fr GLE Sales
483000 GD AN / OR	\$ (794,758.16)	Input fr GLE Sales
483730 GD AN / OR	\$ (4,202,496.25)	Input fr GLE Sales
	<u>(4,999,198.41)</u>	

<b>Journal # 430 Entry</b>			
	Dr.	Cr.	
804700.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	Provide Bookout dollars offset
175745 ZZ ZZ			Clear MTM on FX for 2 months out
254740 CD AA			Clear MTM on FX for 2 months out
Total Other Adj	\$ -	\$ -	

**Total from GLE** \$ 6,675,650.01 \$ (6,675,650.01)  
**Total - NUC (GD / ALL)** \$ 6,675,650.01 \$ (6,675,650.01)



# Gas by GL Account - Estimate

Accounting Month: 201909  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

## GD

### PURCHASE

Gas Transportation AN <span style="color: blue;">804501</span>					
Dominion Energy Questar Pipeline, LLC	ACCTSP			(\$32.16)	(\$32.16)
Northwest Pipeline Corporation	TPORT			\$3,514,539.59	\$3,514,539.59
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,436,921.83)	(\$1,436,921.83)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$409,846.50)	(\$409,846.50)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$117,099.00)	(\$117,099.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$131,736.38)	(\$131,736.38)



# Gas by GL Account - Estimate

Accounting Month: 201909  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

## GD

### PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT					(\$75,528.86)	(\$75,528.86)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT					(\$94,334.95)	(\$94,334.95)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$193.86			\$193.86
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$9,820.20	\$9,820.20
Spectra Energy - Westcoast Energy Inc.	TPORT					\$101,370.68	\$101,370.68
Spectra Energy - Westcoast Energy Inc.	ACCTSP				(\$29,160.40)		(\$29,160.40)
TC Energy Foothills Pipe Lines Ltd.	ACCTGS			\$410.23			\$410.23
TC Energy Foothills Pipe Lines Ltd.	TPORT					\$231,608.47	\$231,608.47
TC Energy Gas Transmission Northwest LLC	TPORT					\$166,900.87	\$166,900.87
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT					(\$2,979.20)	(\$2,979.20)
TC Energy NOVA Gas Transmission Ltd.	ACCTGS			\$744.11			\$744.11
TC Energy NOVA Gas Transmission Ltd.	TPORT					\$420,102.15	\$420,102.15
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>					(\$27,844.36)	\$2,175,895.24

### Variable Transport Charges AN

Northwest Pipeline Corporation	TPORT					\$14,421.98	\$14,421.98
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$1,889.27)			(\$1,889.27)
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	\$0.00
TC Energy Foothills Pipe Lines Ltd.	TPORT					\$0.00	\$0.00
TC Energy Gas Transmission Northwest LLC	TPORT					\$6,193.87	\$6,193.87
TC Energy Gas Transmission Northwest LLC	ACCTSP				(\$1,875.59)		(\$1,875.59)
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>					(\$3,764.86)	\$20,615.85



Washington Sales Volumes

September/19 Description	Schedule	September/19 Billed	August/19 Unbilled	September/19 Unbilled	September/19 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	2,441,638	1,256,175	2,483,986	1,227,811	3,669,449	
Firm	102	2,251	1,099	2,292	1,193	3,444	
Firm	111	1,977,936	936,252	1,802,326	866,074	2,844,010	
Firm	112	6,765	3,326	6,886	3,560	10,325	
Firm	121	86,446	64,354	87,993	23,639	110,085	
Firm	122	24,699	14,723	25,141	10,418	35,117	
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	11,738	0	0	0	11,738	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		4,551,473	2,275,929	4,408,624	2,132,695	6,684,168	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>		2,325,589	2,325,581	2,566,202	240,621	2,566,210	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,919,734	3,514,085	3,678,155	164,070	5,083,804	
<b>Total sales</b>		11,796,796	8,115,595	10,652,981	2,537,386	14,334,182	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	2,441,638	1,256,175	2,483,986	1,227,811	3,669,449	
Firm	102	2,251	1,099	2,292	1,193	3,444	
Firm	111	1,977,936	936,252	1,802,326	866,074	2,844,010	
Firm	112	6,765	3,326	6,886	3,560	10,325	
Firm	121	86,446	64,354	87,993	23,639	110,085	
Firm	122	24,699	14,723	25,141	10,418	35,117	
Interruptible	131	0	0	0	0	0	
Interruptible	132	11,738	0	0	0	11,738	
Transportation	146	2,325,589	2,325,581	2,566,202	240,621	2,566,210	
		6,877,062	4,601,510	6,974,826	2,373,316	9,250,378	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	2,441,638	1,256,175	2,483,986	1,227,811	3,669,449	Sales for Decoupling amortization
Firm	102	2,251	1,099	2,292	1,193	3,444	
Firm	111	1,977,936	936,252	1,802,326	866,074	2,844,010	
Firm	121	86,446	64,354	87,993	23,639	110,085	
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	2,325,589	2,325,581	2,566,202	240,621	2,566,210	
		6,833,860	4,583,461	6,942,799	2,359,338	9,193,198	Volumes for PGA Commodity & Demand Amortization
Firm	112	6,765	3,326	6,886	3,560	10,325	Annual lump sum amortization
Firm	122	24,699	14,723	25,141	10,418	35,117	Annual lump sum amortization
Interruptible	132	11,738	0	0	0	11,738	Annual lump sum amortization
<b>Total Firm Sales</b>		4,539,735	2,275,929	4,408,624	2,132,695	6,672,430	
<b>Total Interruptible Sales</b>		11,738	0	0	0	11,738	
<b>Total Transportation Sales (Schedule 146)</b>		2,325,589	2,325,581	2,566,202	240,621	2,566,210	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		4,919,734	3,514,085	3,678,155	164,070	5,083,804	
<b>Check total sales</b>		11,796,796	8,115,595	10,652,981	2,537,386	14,334,182	
		11,796,796	8,115,595	10,652,981	2,537,386	14,334,182	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting		Begin Date	End Date	Interest Rates
				OLD	NEW			
<b>WA Interest Rate:</b> FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>					7/1/2019	9/30/2019	5.50%
<b>WA Deferral Rates</b>	191010 GD WA							
<b>Commodity Rate</b>		101 - 132 ✓	Debit	\$0.16436	\$0.17067 ✓	11/1/2018	Next PGA filing	
<b>Demand Rate</b>		101 ✓	Debit	\$0.10744	\$0.10239 ✓	11/1/2018	Next PGA filing	
		102 ✓	Debit	\$0.10744	\$0.10239 ✓	11/1/2018	Next PGA filing	
		111/112 ✓	Debit	\$0.09865	\$0.09239 ✓	11/1/2018	Next PGA filing	
		121/122 ✓	Debit	\$0.10433	\$0.09225 ✓	11/1/2018	Next PGA filing	
		131/132 ✓	Debit	\$0.06248	\$0.05950 ✓	11/1/2018	Next PGA filing	
		146/126/116 ✓	Debit	\$0.00054	\$0.00054 ✓	11/1/2018	Next PGA filing	
<b>WA Commodity &amp; Demand Amortization Rates (Sch 155)</b>	191000 GD WA							
		101 ✓	Debit	\$0.09067	\$0.09166 ✓	11/1/2018	Next PGA filing	
		102 ✓	Debit	\$0.09067	\$0.09166 ✓	11/1/2018	Next PGA filing	
		111 ✓	Debit	\$0.07475	\$0.07625 ✓	11/1/2018	Next PGA filing	
		121 ✓	Debit	\$0.04745	\$0.04780 ✓	11/1/2018	Next PGA filing	
		131	n/a	\$0.00000	\$0.00000	11/1/2018	Next PGA filing	
		146	n/a	\$0.00000	\$0.00000	11/1/2018	Next PGA filing	
<b>ID Interest Rate</b> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 34204					1/1/2019	12/31/2019	2.00%
<b>ID Deferral Rates</b>	191010 GD ID							
<b>Commodity Rate (Without GTI)</b>		101 - 132 ✓	Debit	\$0.16236	\$0.16886 ✓	11/1/2018	Next PGA filing	
<b>Demand Rate</b>		101 - 112 ✓	Debit	\$0.10497	\$0.09584 ✓	11/1/2018	Next PGA filing	
<b>ID Commodity &amp; Demand Amortization Rates (Sch 155)</b>	191000 GD ID							
		101	Debit	\$0.08811	\$0.09092 ✓	11/1/2018	Next PGA filing	
		111	Debit	\$0.08811	\$0.08676 ✓	11/1/2018	Next PGA filing	
		146	Debit	n/a	\$0.00263 ✓	11/1/2018	Next PGA filing	
<b>ID Temporary Tax Benefits Amortization</b>	805110 GD ID							
		101	Debit	n/a	(\$0.00671)	11/1/2018	Next PGA filing	
		111	Debit	n/a	(\$0.00319)	11/1/2018	Next PGA filing	
		112	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing	
		131	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing	
		132	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing	
		146	Debit	n/a	(\$0.00159)	11/1/2018	Next PGA filing	



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*Interoffice Memorandum*  
*Resource Accounting*

**DATE: 10/1/2019**

**TO: File**

**FROM: Keri Meister**

**SUBJECT: 201903 correction recorded in 201909**

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It was discovered in September 2019 that there were incorrect entries recorded on the March 2019 WA/ID PGA deferral journal. For both Washington and Idaho, March 2019 PGA Revenue amounts were rolled forward incorrectly due to PGA rates being hardcoded in the workbook for that month. These cells were inadvertently plugged instead of being calculated within the cell (volumes x rate) because this workbook tab had been carried forward from March 2018, which had an out-of-cycle PGA and required hardcoded rates to pro-rate old and new PGA rates. The journal workbook has been updated and calculations were corrected on the March input tab. Interest was also recalculated for March through August for both Washington and Idaho. The correction entry to be recorded in September results in a debit to WA Deferral Expense of \$1.035M and a debit to ID Deferral Expense of \$189k.

IM

Washington/Idaho Gas Costs		201903
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 3,631,690.92
NWP Variable		\$ 26,760.12
NWP Capacity Release		\$ (2,340,983.09)
NWP Total (excluding Refund)		\$ 1,317,457.95
GTN Fixed		\$ 227,691.40
GTN Variable		\$ 11,867.70
GTN Capacity Release		\$ (3,078.51)
Current Month Estimate		\$ 236,380.59
Transcanada Foothills (BC System) Fixed		\$ 228,013.19
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 228,013.19
NOVA (AB System) Fixed		\$ 427,692.83
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 427,692.83
Spectra Westcoast Fixed		\$ 98,577.33
Spectra Westcoast Variable		\$ 978.92
WEI (Duke) Total		\$ 99,556.25
Questar		\$ 4,046.25
Questar		\$ 4,046.25
NOVA Fixed charges		\$ -
Third party capacity release		\$ -
Other Pipeline Fixed charges		\$ 0.00
Other capacity release credit		\$ 0.00
Counterparty Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
<b>Total Demand Costs from Purchase Journals</b>		<b>\$ 2,313,147.06</b>
WA/ID Buy/Sell Transportation Recovery		\$ (7,717.93)
<b>Total Demand Costs</b>	<b>804001 GD AN</b>	<b>\$ 2,305,429.13</b>
less variable costs charged to Commodity		\$ (39,596.74)
<b>Total Demand Costs to be Allocated</b>		<b>\$ 2,265,832.39</b>
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 29,900,191.03
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (40,268.02)
Financial Settlements	804600 GD AN	\$ 12,348.87
Foreign Exchange Hedge Activity	804010 GD AN	\$ 9,724.47
Interco Purchase from Thermal	804730 GD AN	\$ 3,059,385.26
<b>Total Commodity Costs from Purchase Journals</b>		<b>\$ 32,941,361.61</b>
Storage (injections)/Withdrawals	808100/808200 GD AN	\$ (2,248,073.90)
FAFB Commodity for Anderson Elementary/Lit	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ 8,738.20
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees	804017 GD AN	\$ 46,773.98
Mizuho Broker Fees	804017 GD AN	\$ 3,061.99
Wells Fargo Journal DJ 473	804017 GD AN	\$ 3,411.70
plus variable costs from Demand		\$ 39,596.74
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 8,677.40
WA/ID Off System Revenue	483000/483600/483730	\$ (6,819,021.89)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
<b>Total Commodity Costs to be Allocated</b>		<b>\$ 23,616,525.83</b>
WA Imbalance	804000 GD AN	\$ (371,444.74)
ID Imbalance	804000 GD AN	\$ (161,904.72)
<b>Total Deferred Commodity Costs:</b>		<b>\$ 23,083,176.37</b>
<b>Total Net Gas Costs</b>		<b>\$ 25,349,008.76</b>
From DJ 430		\$ 25,349,008.76
Check		\$ -

201903

Expense Calculation

	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		69.10%	30.90%	70.1300%	29.8700%
Total Current Demand Costs (excluding refund)	\$ 2,265,832.39	\$ 1,565,690.18	\$ 700,142.21		
Total Commodity Costs to be Allocated	\$ 23,616,525.83			\$ 16,562,269.56	\$ 7,054,256.27
Imbalance Cost Washington	\$ (371,444.74)			\$ (371,444.74)	
Imbalance Cost Idaho	\$ (161,904.72)				\$ (161,904.72)
Total Commodity Costs before refund	\$ 23,083,176.37			\$ 16,190,824.82	\$ 6,892,351.55
<b>Total</b>	<b>\$ 25,349,008.76</b>	<b>\$ 1,565,690.18</b>	<b>\$ 700,142.21</b>	<b>\$ 16,190,824.82</b>	<b>\$ 6,892,351.55</b>
check	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	18,476,572	0.10239	\$ 1,669,163.00	Schedule 101	8,099,837	0.09584	\$ 779,254.00
Schedule 102	18,913	0.10239	\$ 2,041.00	Schedule 111	2,821,506	0.09584	\$ 281,330.00
Schedule 111	6,826,624	0.09239	\$ 554,510.00	Schedule 112	1,385	0.09584	\$ 384.00
Schedule 112	9,819	0.09239	\$ 775.00	Schedule 121	0	0.09584	\$ -
Schedule 121	115,935	0.09225	\$ 35,924.00	Schedule 122	0	0.09584	\$ -
Schedule 122	58,316	0.09225	\$ 5,193.00	<b>Total Demand</b>	<b>10,922,728</b>		<b>\$ 1,060,968.00</b>
Schedule 131	0	0.05960	\$ -				
Schedule 132	133,435	0.05960	\$ 7,050.00				
Schedule 146	3,846,520	0.00054	\$ 1,785.00				
<b>Total Demand</b>	<b>29,486,134</b>		<b>\$ 2,296,441.00</b>				
	29,486,134 check		\$ 0.07788				0.097133976
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	18,476,572	0.17067	\$ 2,583,934.00	Schedule 101	8,099,837	0.16886	\$ 1,205,053.00
Schedule 102	18,913	0.17067	\$ 3,121.00	Schedule 111	2,821,506	0.16886	\$ 435,058.00
Schedule 111	6,826,624	0.17067	\$ 923,773.00	Schedule 112	1,385	0.16886	\$ 593.00
Schedule 112	9,819	0.17067	\$ 1,293.00	Schedule 121	0	0.16886	\$ -
Schedule 121	115,935	0.17067	\$ 58,592.00	Schedule 122	0	0.16886	\$ -
Schedule 122	58,316	0.17067	\$ 8,652.00	Schedule 131	0	0.16886	\$ -
Schedule 131	0	0.17067	\$ -	Schedule 132	0	0.16886	\$ -
Schedule 132	133,435	0.17067	\$ 18,549.00	<b>Total Commodity</b>	<b>10,922,728</b>		<b>\$ 1,640,704.00</b>
<b>Total Commodity</b>	<b>25,639,614</b>		<b>\$ 3,595,914.00</b>				\$ 0.15021
	25,639,614 check		\$ 0.14025				

Deferral Calculation

	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 16,190,824.82	\$ 1,565,690.18	\$ 6,892,351.55	\$ 700,142.21	\$ 25,349,008.76
PGA Deferral Revenue from above	\$ (3,595,914.00)	\$ (2,296,441.00)	\$ (1,640,704.00)	\$ (1,060,968.00)	\$ (8,594,027.00)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ 12,594,910.82	\$ (730,750.82)	\$ 5,251,647.55	\$ (360,825.79)	\$ 16,754,981.76
WA Total		11,864,160.01	ID Total	4,890,821.75	

(overcollected)/undercollected (rebate)/surcharge  
Deferral Check

JET Entry	
Debits	Credits
2,232,807.54	2,232,807.54

(8,594,027.00)

original calculation

Washington/Idaho Gas Costs		201903
<b>Demand (Transportation) Costs</b>		
NWP Fixed	\$	3,631,690.92
NWP Variable	\$	26,750.12
NWP Capacity Release	\$	(2,340,983.09)
NWP Total (excluding Refund)	\$	1,317,457.95
GTN Fixed	\$	227,591.40
GTN Variable	\$	11,867.70
GTN Capacity Release	\$	(3,078.51)
Current Month Estimate	\$	236,380.59
Transcanada Foothills (BC System) Fixed	\$	228,013.19
Transcanada Foothills (BC System) Variable	\$	-
ANG Total	\$	228,013.19
NOVA (AB System) Fixed	\$	427,692.83
NOVA (AB System) Variable	\$	-
NOVA Total	\$	427,692.83
Spectra Westcoast Fixed	\$	98,577.33
Spectra Westcoast Variable	\$	978.92
WEI (Duke) Total	\$	99,556.25
Questar	\$	4,046.25
Questar	\$	4,046.25
NOVA Fixed charges	\$	-
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	\$	2,313,147.08
WA/ID Buy/Sell Transportation Recovery	\$	(7,717.93)
Total Demand Costs	\$	2,305,429.13
less variable costs charged to Commodity	\$	(39,596.74)
Total Demand Costs to be Allocated	\$	2,265,832.39
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 29,900,191.03
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (40,268.02)
Financial Settlements	804600 GD AN	\$ 12,348.87
Foreign Exchange Hedge Activity	804010 GD AN	\$ 9,724.47
Interco Purchase from Thermal	804730 GD AN	\$ 3,059,365.26
Total Commodity Costs from Purchase Journals		\$ 32,941,361.61
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (2,248,073.90)
FAFB Commodity for Anderson Elementary/L	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphal	804000 GD AN	\$ -
GST	804000 GD AN	\$ 8,738.20
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees	804017 GD AN	\$ 46,773.98
Mizuho Broker Fees	804017 GD AN	\$ 3,061.99
Wells Fargo Journal DJ 473	804017 GD AN	\$ 3,411.70
plus variable costs from Demand		\$ 39,596.74
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 8,677.40
WA/ID Off System Revenue	483000/483600/483730	\$ (6,819,021.89)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
Total Commodity Costs to be Allocated		\$ 23,616,525.83
WA Imbalance	804000 GD AN	\$ (371,444.74)
ID Imbalance	804000 GD AN	\$ (161,904.72)
Total Deferred Commodity Costs:		\$ 23,083,176.37
Total Net Gas Costs	\$	25,349,008.76
From DJ 430	\$	25,349,008.76
Check	\$	-

201903 Expense Calculation				
Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	69.10%	30.90%	70.13%	29.87%
Total Current Demand Costs (excluding refund)	\$ 2,265,832.39	\$ 1,565,690.18	\$ 700,142.21	
Total Commodity Costs to be Allocated	\$ 23,616,525.83		\$ 16,562,269.56	\$ 7,054,256.27
Imbalance Cost Washington	\$ (371,444.74)		\$ (371,444.74)	
Imbalance Cost Idaho	\$ (161,904.72)			\$ (161,904.72)
Total Commodity Costs before refund	\$ 23,083,176.37		\$ 16,190,824.82	\$ 6,892,351.55
Total	\$ 25,349,008.76	\$ 1,565,690.18	\$ 700,142.21	\$ 16,190,824.82
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
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	18,476,572	0.10239	\$ 1,891,816.21	Schedule 101	8,099,837	0.09584	\$ 776,288.38
Schedule 102	18,913	0.10239	\$ 1,936.60	Schedule 111	2,821,506	0.09584	\$ 270,413.14
Schedule 111	6,826,624	0.09239	\$ 630,711.79	Schedule 112	1,385	0.09584	\$ 132.74
Schedule 112	9,819	0.09239	\$ 907.18	Schedule 121		0.09584	\$ -
Schedule 121	115,935	0.09225	\$ 10,695.00	Schedule 122		0.09584	\$ -
Schedule 122	58,316	0.09225	\$ 5,379.65	Total Demand	10,922,728		\$ 1,046,834.25
Schedule 131	0	0.05950	\$ -		10,922,728	check	0.09584
Schedule 132	133,435	0.05950	\$ 7,939.38				
Schedule 146	3,846,520	0.00054	\$ 2,077.12				
Total Demand	29,486,134		\$ 2,551,462.84				
	29,486,134	check	0.08653				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	18,476,572	0.17067	\$ 3,153,398.54	Schedule 101	8,099,837	0.16886	\$ 1,367,738.48
Schedule 102	18,913	0.17067	\$ 3,227.88	Schedule 111	2,821,506	0.16886	\$ 476,439.50
Schedule 111	6,826,624	0.17067	\$ 1,165,099.92	Schedule 112	1,385	0.16886	\$ 233.87
Schedule 112	9,819	0.17067	\$ 1,675.81	Schedule 121	0	0.16886	\$ -
Schedule 121	115,935	0.17067	\$ 19,786.63	Schedule 122	0	0.16886	\$ -
Schedule 122	58,316	0.17067	\$ 9,952.79	Schedule 131	0	0.16886	\$ -
Schedule 131	0	0.17067	\$ -	Schedule 132	0	0.16886	\$ -
Schedule 132	133,435	0.17067	\$ 22,773.35	Total Commodity	10,922,728		\$ 1,844,411.85
Total Commodity	25,639,614		\$ 4,375,912.92		10,922,728	check	0.16886
	25,639,614	check	0.17067				

Deferral Calculation				
Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 16,190,824.82	\$ 1,565,690.18	\$ 6,892,351.55	\$ 700,142.21	\$ 25,349,008.76
\$ (4,375,912.92)	\$ (2,551,462.84)	\$ (1,844,411.85)	\$ (1,046,834.25)	\$ (9,818,621.86)
\$ -	\$ -	\$ -	\$ -	\$ 15,530,386.90
\$ 11,814,911.90	\$ (985,772.65)	\$ 5,047,939.70	\$ (348,692.04)	\$ 15,530,386.90
WA Total	10,829,139.25	ID Total	4,701,247.65	\$ -

JET Entry	
Debits	Credits
4,048,585.55	4,048,585.55

*Corrected Calculation*

	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	(3,595,914.00)	(2,296,441.00)	(1,640,704.00)	(1,060,968.00)	(4,375,912.92)	(2,551,462.84)	(1,844,411.85)	(1,046,834.25)	(779,998.92)	(255,021.84)	(203,707.85)	14,133.75
201903 Total Deferred	12,594,910.82	(730,750.82)	5,251,647.55	(360,825.79)	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	1,500,295.32	(794,892.96)	672,156.64	-	-	-	-
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)	-	-	-	-
201905 Total Deferred	(952,607.06)	818,163.25	(1,365,573.06)	348,255.29	(952,607.06)	818,163.25	(1,365,573.06)	348,255.29	-	-	-	-
201906 Total Deferral Expenses	(840,201.79)	1,513,257.62	(447,489.81)	677,963.95	(840,201.79)	1,513,257.62	(447,489.81)	677,963.95	-	-	-	-
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)	-	-	-	-
201906 Total Deferred	(1,677,072.75)	1,035,638.28	(888,662.73)	427,567.10	(1,677,072.75)	1,035,638.28	(888,662.73)	427,567.10	-	-	-	-
201907 Total Deferral Expenses	(1,329,876.64)	1,530,120.62	(700,742.44)	685,518.85	(1,329,876.64)	1,530,120.62	(700,742.44)	685,518.85	-	-	-	-
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)	-	-	-	-
201907 Total Deferred	(2,084,272.69)	1,097,771.35	(1,093,822.85)	462,417.90	(2,084,272.69)	1,097,771.35	(1,093,822.85)	462,417.90	-	-	-	-
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	-	-	-	-
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)	-	-	-	-
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	-	-	-	-
<b>TOTALS</b>	<b>15,180,386.79</b>	<b>9,131,939.10</b>	<b>5,277,588.95</b>	<b>4,088,672.67</b>	<b>15,180,386.79</b>	<b>9,131,939.10</b>	<b>5,277,588.95</b>	<b>4,088,672.67</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTALS</b>	<b>(9,395,507.08)</b>	<b>(5,634,183.64)</b>	<b>(4,508,785.53)</b>	<b>(2,688,807.24)</b>	<b>(10,175,506.00)</b>	<b>(5,889,205.47)</b>	<b>(4,712,493.38)</b>	<b>(2,674,673.49)</b>	<b>(779,998.92)</b>	<b>(255,021.84)</b>	<b>(203,707.85)</b>	<b>14,133.75</b>
<b>TOTALS</b>	<b>5,784,879.71</b>	<b>3,497,755.46</b>	<b>768,803.42</b>	<b>1,399,865.44</b>	<b>5,004,880.79</b>	<b>3,242,733.62</b>	<b>565,095.57</b>	<b>1,413,999.18</b>	<b>(779,998.92)</b>	<b>(255,021.84)</b>	<b>(203,707.85)</b>	<b>14,133.75</b>

0.00

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	9,448.83	11,840.73	2,391.90
201903	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	16,745,532.93	15,518,546.17	(1,226,986.76)
201903	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	(16,754,981.76)	(15,530,386.90)	1,224,594.86
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	(21,632.97)	(16,605.89)	5,027.08
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	-	-	-
201904	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	257,465.70	252,438.62	(5,027.08)
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	(21,022.66)	(15,973.66)	5,049.00
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	-	-	-
201905	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(1,130,738.92)	(1,135,787.92)	(5,049.00)
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	-
201906	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(18,783.01)	(14,029.25)	4,753.76
201906	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	660.41	977.68	317.27
201906	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(1,084,407.50)	(1,089,478.53)	(5,071.03)
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	(15,310.73)	(10,491.58)	4,819.15
201907	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	1,571.92	1,889.73	317.81
201907	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(1,604,167.48)	(1,609,304.44)	(5,136.96)
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	(10,841.38)	(6,000.13)	4,841.25
201908	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	2,661.49	2,979.82	318.33
201908	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	(1,659,132.59)	(1,664,292.17)	(5,159.58)
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)	-
			-	-	-
TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(87,590.75)	(63,100.51)	24,490.24
TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	14,342.65	17,687.96	3,345.31
TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA+ID	11,524,552.14	10,272,121.73	(1,252,430.41)
TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA+ID	(11,451,304.04)	(10,226,709.18)	1,224,594.86
					0.00
TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA+ID	(9,051.21)	(9,051.21)	-
TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA+ID	26,878.17	26,878.17	-
TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA+ID	7,536,933.15	7,536,933.15	-
TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA+ID	(7,554,760.10)	(7,554,760.10)	-
			0.01	0.01	-

WASHINGTON

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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	6,692.89	8,926.81	2,233.92
201903	CURR UNRECOV PGA DEFERRED	191010 GD WA	11,857,467.12	10,820,212.44	(1,037,254.68)
201903	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(11,864,160.01)	(10,829,139.25)	1,035,020.76
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	(20,267.32)	(15,556.46)	4,710.86
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA		-	-
201904	CURR UNRECOV PGA DEFERRED	191010 GD WA	195,505.99	190,795.13	(4,710.86)
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	(20,452.01)	(15,719.75)	4,732.26
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA		-	-
201905	CURR UNRECOV PGA DEFERRED	191010 GD WA	(113,991.81)	(118,724.07)	(4,732.26)
201905	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	134,443.82	134,443.82	-
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	(18,783.01)	(14,029.25)	4,753.76
201906	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA		-	-
201906	CURR UNRECOV PGA DEFERRED	191010 GD WA	(622,651.46)	(627,405.22)	(4,753.76)
201906	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	641,434.47	641,434.47	-
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	(15,310.73)	(10,491.58)	4,819.15
201907	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA		-	-
201907	CURR UNRECOV PGA DEFERRED	191010 GD WA	(971,190.61)	(976,009.76)	(4,819.15)
201907	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	986,501.34	986,501.34	-
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	(10,841.38)	(6,000.13)	4,841.25
201908	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA		-	-
201908	CURR UNRECOV PGA DEFERRED	191010 GD WA	(983,542.50)	(988,383.75)	(4,841.25)
201908	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	994,383.88	994,383.88	-
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)	-
			-	-	-
TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(85,654.45)	(61,797.17)	23,857.28
TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	6,692.89	8,926.81	2,233.92
TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD WA	9,361,596.73	8,300,484.77	(1,061,111.96)
TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD WA	(9,282,635.17)	(8,247,614.41)	1,035,020.76
TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD WA	(9,051.21)	(9,051.21)	-
TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD WA	17,707.46	17,707.46	-
TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD WA	5,064,861.21	5,064,861.21	-
TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD WA	(5,073,517.45)	(5,073,517.45)	-
			0.01	0.01	(0.00)



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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	2,755.94	2,913.92	157.98
201903	CURR UNRECOV PGA DEFERRED	191010 GD ID	4,888,065.81	4,698,333.73	(189,732.08)
201903	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(4,890,821.75)	(4,701,247.65)	189,574.10
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	(1,365.65)	(1,049.43)	316.22
201904	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID			-
201904	CURR UNRECOV PGA DEFERRED	191010 GD ID	61,959.71	61,643.49	(316.22)
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	(570.65)	(253.91)	316.74
201905	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID			-
201905	CURR UNRECOV PGA DEFERRED	191010 GD ID	(1,016,747.11)	(1,017,063.85)	(316.74)
201905	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	1,017,317.76	1,017,317.76	-
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	660.41	977.68	317.27
201906	CURR UNRECOV PGA DEFERRED	191010 GD ID	(461,756.04)	(462,073.31)	(317.27)
201906	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	461,095.63	461,095.63	-
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	1,571.92	1,889.73	317.81
201907	CURR UNRECOV PGA DEFERRED	191010 GD ID	(632,976.87)	(633,294.68)	(317.81)
201907	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	631,404.95	631,404.95	-
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	2,661.49	2,979.82	318.33
201908	CURR UNRECOV PGA DEFERRED	191010 GD ID	(675,590.09)	(675,908.42)	(318.33)
201908	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	672,928.60	672,928.60	-
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)	-
			-	-	-
TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD ID	(1,936.30)	(1,303.34)	632.96
TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	7,649.76	8,761.15	1,111.39
TOTALS	CURR UNRECOV PGA DEFERRED	191010 GD ID	2,162,955.41	1,971,636.96	(191,318.45)
TOTALS	DEFER CURRENT UNRECOVERED GAS COSTS	805120 GD ID	(2,168,668.87)	(1,979,094.77)	189,574.10
TOTALS	INTEREST ON ENERGY DEFERRALS	419600 GD ID	-	-	-
TOTALS	INTEREST EXPENSE ENERGY DEFERRALS	431600 GD ID	9,170.71	9,170.71	-
TOTALS	RECOVERABLE GAS COSTS AMORTIZED	191000 GD ID	2,472,071.94	2,472,071.94	-
TOTALS	AMORTIZE RECOVERABLE GAS COSTS	805110 GD ID	(2,481,242.65)	(2,481,242.65)	-
			-	-	-

*\*07 to balance JE*