

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: 202202
Last Update: 03/04/2022 8:58 AM
Approval Requested: 03/04/2022 9:02 AM

| Seq. | Co. | FERC | Ser. | Jur. | S.I. | Debit | Credit | Comment |
|----------------|-----|--|------|------|------|---------------------|---------------------|-------------------------|
| 10 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | WA | DL | 0.00 | 19,022.99 | Interest |
| 20 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | WA | DL | 1,966,404.52 | 0.00 | Deferral |
| 30 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | WA | DL | 0.00 | 1,947,381.53 | Deferral Expense |
| 40 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | WA | DL | 0.00 | 19,865.91 | Interest |
| 50 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | WA | DL | 0.00 | 611,233.29 | Amortization |
| 60 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | WA | DL | 631,099.20 | 0.00 | Amortization Expense |
| 70 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | ID | DL | 0.00 | 5,042.92 | Interest |
| 80 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | ID | DL | 231,312.52 | 0.00 | Deferral |
| 90 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | ID | DL | 0.00 | 226,269.60 | Deferral Expense |
| 100 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | ID | DL | 0.00 | 3,154.43 | Interest |
| 110 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | ID | DL | 0.00 | 200,516.54 | Amortization |
| 120 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | ID | DL | 203,670.97 | 0.00 | Amortization Expense |
| 130 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | WA | DL | 2.11 | 0.00 | Jan WA demand rate corr |
| 140 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | WA | DL | 0.00 | 2.11 | Jan WA demand rate corr |
| Totals: | | | | | | 3,032,489.32 | 3,032,489.32 | |

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
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Last Saved by: Keri Meister
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Effective Date: 202202
Last Update: 03/04/2022 8:58 AM
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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.

| | |
|---|-----------------|
| <i>Keri Meister</i> | <u>3/4/2022</u> |
| Prepared by Keri Meister | Date |
| Reviewed by | Date |
| Approved for Entry Corporate Accounting use Only | Date |

| Expense Calculation | | | Total | WASHINGTON | | IDAHO | |
|--|--------|-------|-------------------------|-----------------|-----------------|---------------|-----------------|
| | | | System Cost | Demand | Commodity | Demand | Commodity |
| | | | 100% | 68.33% | 67.28% | 31.67% | 32.72% |
| GAS COSTS-DEMAND | 804001 | GD.AN | 2,286,910.94 | | | | |
| TRANSPORT VARIABLE CHARGES | 804002 | GD.AN | 34,323.77 | | | | |
| Total Demand Costs | | | \$ 2,321,234.71 | | | | |
| less variable costs charged to Commodity | | | (34,323.77) | | | | |
| Total Current Demand Costs | | | \$ 2,286,910.94 | 1,562,646.25 | | 724,264.69 | |
| GAS COSTS-COMMODITY | 804000 | GD.AN | 19,862,575.50 | | | | |
| GAS COSTS - FX HEDGE | 804010 | GD.AN | (36,731.65) | | | | |
| GAS COSTS-TRANSACTION FEE | 804017 | GD.AN | 42,516.67 | | | | |
| Gas Costs - Merchandise Processing Fee | 804018 | GD.AN | 11,232.89 | | | | |
| GAS PURCHASES - FINANCIAL | 804600 | GD.AN | (1,760,781.75) | | | | |
| GAS COSTS-INTRACO LDC GAS | 804730 | GD.AN | 228,976.00 | | | | |
| GAS STORAGE WITHDRAWALS | 808100 | GD.AN | 3,762,567.37 | | | | |
| GAS STORAGE INJECTIONS | 808200 | GD.AN | (149,963.94) | | | | |
| GAS USED FOR PRODUCTS EXTRACTION | 811000 | GD.AN | (80,788.67) | | | | |
| SALES FOR RESALE PHYSICAL-GAS | 483000 | GD.AN | (6,051,592.44) | | | | |
| SALES FOR RESALE-FINANCIAL GAS | 483600 | GD.AN | 1,024,206.75 | | | | |
| SALES FOR RESALE-INTRACO LDC GAS | 483730 | GD.AN | (2,423,999.16) | | | | |
| DEFERRED EXCHANGE RESERVATION FEE | 495028 | GD.AN | (468,750.00) | | | | |
| AN Entitlement Penalty | 495100 | GD.AN | - | | | | |
| plus variable costs from Demand | | | 34,323.77 | | | | |
| Total Commodity Costs to be Allocated | | | \$ 13,993,791.34 | | 9,415,022.81 | | 4,578,768.53 |
| WA Entitlement Penalty | 495100 | GD.WA | - | | - | | - |
| ID Entitlement Penalty | 495100 | GD.ID | - | | - | | - |
| WA Imbalance Costs | 804000 | GD.WA | (219,320.62) | | (219,320.62) | | - |
| ID Imbalance Costs | 804000 | GD.ID | (103,488.56) | | - | | (103,488.56) |
| Total Commodity Costs | | | \$ 13,670,982.16 | | | | |
| Total Demand and Commodity | | | \$ 15,957,893.10 | \$ 1,562,646.25 | \$ 9,195,702.19 | \$ 724,264.69 | \$ 4,475,279.97 |

804%,808%,811000,483%,495028,495100

Total per GL 15,957,893.10
Check -

| JET Entry - check | |
|-------------------|----------------|
| Debits | Credits |
| 3,032,489.32 | (3,032,489.32) |

| 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 | 19,884,076 | 0.09373 | 1,863,734.44 | Schedule 101 | 10,247,431 | 0.09203 | 943,071.07 |
| Schedule 102 | 50,305 | 0.09373 | 4,715.09 | Schedule 111 | 3,348,762 | 0.09203 | 308,186.57 |
| Schedule 111 | 7,967,454 | 0.08732 | 695,718.08 | Schedule 112 | 1,265 | 0.09203 | 116.42 |
| Schedule 112 | 0 | 0.08732 | - | Schedule 131 | 0 | 0.09203 | - |
| Schedule 131 | 0 | 0.05443 | - | Schedule 132 | 0 | 0.09203 | - |
| Schedule 132 | 63,053 | 0.05443 | 3,431.97 | Total Demand | 13,597,458 | | \$ 1,251,374.06 |
| Schedule 146 | 3,488,836 | 0.00054 | 1,883.97 | | 13,597,458 | | \$ 1,251,374.06 |
| Total Demand | 31,453,724 | | \$ 2,569,483.56 | | | | |
| | | | | | | | check |
| | | | | | | | |
| COMMODITY | | | | COMMODITY | | | |
| Schedule 101 | 19,884,076 | 0.22319 | 4,437,926.92 | Schedule 101 | 10,247,431 | pro rated | 2,825,515.00 |
| Schedule 102 | 50,305 | 0.22319 | 11,227.57 | Schedule 111 | 3,348,762 | pro rated | 896,077.00 |
| Schedule 111 | 7,967,454 | 0.22319 | 1,778,256.06 | Schedule 112 | 1,265 | pro rated | 309.00 |
| Schedule 112 | 0 | 0.22319 | - | Schedule 131 | 0 | pro rated | - |
| Schedule 131 | 0 | 0.22319 | - | Schedule 132 | 0 | pro rated | - |
| Schedule 132 | 63,053 | 0.22319 | 14,072.80 | Total Commodity | 13,597,458 | | \$ 3,721,901.00 |
| Total Commodity | 27,964,888 | | \$ 6,241,483.35 | | 13,597,458 | | \$ 3,721,901.00 |
| | | | | | | | check |
| | | | | | | | |

| Deferral Calculation | Washington Demand | Washington Commodity | Idaho Demand | Idaho Commodity | check: |
|-----------------------|--------------------------|------------------------|------------------------|----------------------|--------|
| Deferral Expenses | 1,562,646.25 | 9,195,702.19 | 724,264.69 | 4,475,279.97 | - |
| Deferral Revenue | (2,569,483.56) | (6,241,483.35) | (1,251,374.06) | (3,721,901.00) | - |
| Total Deferred | \$ (1,006,837.32) | \$ 2,954,218.84 | \$ (527,109.37) | \$ 753,378.97 | |
| WA Total | | 1,947,381.53 | ID Total | 226,269.60 | |

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 |
|--------------|---------------|--|-------------------|--------------|----------------|------------|----------------|------------------|----------------|
| 202101 | 3.25% | - | (599,153.97) | 759,776.25 | (1,158,080.32) | (2,162.08) | (999,620.12) | (999,620.12) | 0.00 |
| 202102 | 3.25% | - | (999,620.12) | 3,250,005.82 | (1,308,687.14) | (78.44) | 941,620.12 | 941,663.63 | 43.51 |
| 202103 | 3.25% | - | 941,620.12 | (477,149.38) | (528,059.47) | 1,189.00 | (62,399.73) | (62,159.90) | 239.83 |
| 202104 | 3.25% | - | (62,399.73) | 168,916.46 | 280,833.78 | 440.04 | 387,790.55 | 387,790.55 | (0.00) |
| 202105 | 3.25% | - | 387,790.55 | 167,165.72 | 846,112.27 | 2,422.41 | 1,403,490.96 | 1,403,490.96 | 0.00 |
| 202106 | 3.25% | - | 1,403,490.96 | (54,575.78) | 1,064,454.19 | 5,168.67 | 2,418,538.04 | 2,418,538.04 | 0.00 |
| 202107 | 3.25% | - | 2,418,538.04 | 201,380.80 | 1,186,640.75 | 8,429.82 | 3,814,989.41 | 3,814,989.41 | 0.00 |
| 202108 | 3.25% | - | 3,814,989.41 | (686,888.81) | 1,088,873.97 | 10,876.62 | 4,227,851.19 | 4,227,851.19 | 0.00 |
| 202109 | 3.25% | - | 4,227,851.19 | 234,914.16 | 947,319.05 | 13,051.37 | 5,423,135.78 | 5,423,135.78 | 0.00 |
| 202110 | 3.25% | - | 5,423,135.78 | 1,575,541.57 | 402,622.35 | 17,366.42 | 7,418,666.12 | 7,418,666.12 | (0.00) |
| 202111 | 3.25% | (7,418,666.12) | - | 2,350,542.15 | (142,392.52) | 2,990.20 | 2,211,139.83 | 2,211,139.83 | (0.00) |
| 202112 | 3.25% | - | 2,211,139.83 | 2,278,910.17 | (1,449,282.21) | 7,111.96 | 3,047,879.76 | 3,047,879.76 | 0.00 |
| 202201 | 3.25% | - | 3,047,879.76 | 4,404,617.28 | (1,414,616.22) | 12,303.63 | 6,050,184.45 | 6,050,182.34 | (2.11) |
| 202202 | 3.25% | - | 6,050,184.45 | 2,954,218.84 | (1,006,837.32) | 19,023.00 | 8,016,588.98 | 6,050,182.34 | (1,966,406.64) |
| 202203 | | - | 8,016,588.98 | | | - | 8,016,588.98 | | |
| 202204 | | - | 8,016,588.98 | | | - | 8,016,588.98 | | |
| 202205 | | - | 8,016,588.98 | | | - | 8,016,588.98 | | |
| 202206 | | - | 8,016,588.98 | | | - | 8,016,588.98 | | |
| 202207 | | - | 8,016,588.98 | | | - | 8,016,588.98 | | |
| 202208 | | - | 8,016,588.98 | | | - | 8,016,588.98 | | |
| 202209 | | - | 8,016,588.98 | | | - | 8,016,588.98 | | |
| 202210 | | - | 8,016,588.98 | | | - | 8,016,588.98 | | |
| 202211 | | - | 8,016,588.98 | | | - | 8,016,588.98 | | |
| 202212 | | - | 8,016,588.98 | | | - | 8,016,588.98 | | |

D - 2,954,218.84 (1,006,837.32) 19,023.00 THIS ROW USED TO CALC JET ENTRY
A B C

202202 UPDATE DATE MONTHLY TO CALC JET ENTRY

| JET ENTRY: | DR | CR |
|------------------|--------------|--------------|
| Interest Income | 419600.GD.WA | 19,023.00 |
| Interest Expense | 431600.GD.WA | |
| Demand+Comm Def | 191010.GD.WA | 1,966,404.53 |
| Deferral Expense | 805120.GD.WA | 1,947,381.53 |

0.00 check s/b 0

\$2.11 Jan demand rate error - fix in Feb

202201 original: 202201 actual: entry needed:

| | | | |
|--------------|----------------|----------------|--------|
| 419600.GD.WA | (12,303.63) | (12,303.63) | 0.00 |
| 431600.GD.WA | | | |
| 191010.GD.WA | 3,002,302.58 | 3,002,304.70 | 2.11 |
| 805120.GD.WA | (2,989,998.95) | (2,990,001.07) | (2.11) |

NOVEMBER ENTRY TO XFER BALANCES:

| | | | |
|--------------|---|--|---|
| 191010.GD.WA | | | D |
| 191000.GD.WA | - | | |

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 | Interest | Ending Balance | GL WAND BALANCES | MONTHLY RECON |
|--------------|---------------|--|------------------------------|-------------------|--------------------------|------------|--------------|----------------------|------------|--------------|-----------|----------------|------------------|---------------|
| 202101 | 3.25% | - | - | 1,430,356.59 | 20,684,874 | 0.00699 | 144,587.27 | 7,466,798 | 0.00013 | 970.68 | 4,070.99 | 1,579,985.54 | 1,579,985.53 | (0.01) |
| 202102 | 3.25% | - | - | 1,579,985.54 | 21,500,760 | 0.00699 | 150,290.31 | 7,487,490 | 0.00013 | 973.37 | 4,483.96 | 1,735,733.18 | 1,735,733.18 | (0.00) |
| 202103 | 3.25% | - | - | 1,735,733.18 | 14,765,517 | 0.00699 | 103,210.96 | 6,893,495 | 0.00013 | 896.15 | 4,841.92 | 1,844,682.22 | 1,844,682.22 | 0.00 |
| 202104 | 3.25% | - | - | 1,844,682.22 | 8,962,165 | 0.00699 | 62,645.53 | 3,971,924 | 0.00013 | 516.35 | 5,081.55 | 1,912,925.65 | 1,912,925.65 | (0.00) |
| 202105 | 3.25% | - | - | 1,912,925.65 | 4,466,068 | 0.00699 | 31,217.82 | 2,827,756 | 0.00013 | 367.61 | 5,223.61 | 1,949,734.69 | 1,949,734.68 | (0.01) |
| 202106 | 3.25% | - | - | 1,949,734.69 | 2,745,599 | 0.00699 | 19,191.74 | 1,934,595 | 0.00013 | 251.50 | 5,306.86 | 1,974,484.78 | 1,974,484.77 | (0.01) |
| 202107 | 3.25% | - | - | 1,974,484.78 | 2,048,467 | 0.00699 | 14,318.78 | 1,663,592 | 0.00013 | 216.27 | 5,367.25 | 1,994,387.08 | 1,994,387.07 | (0.01) |
| 202108 | 3.25% | - | - | 1,994,387.08 | 2,330,904 | 0.00699 | 16,293.02 | 1,901,151 | 0.00013 | 247.15 | 5,423.86 | 2,016,351.11 | 2,016,351.10 | (0.01) |
| 202109 | 3.25% | - | - | 2,016,351.11 | 3,156,001 | 0.00699 | 22,060.45 | 2,361,344 | 0.00013 | 306.97 | 5,491.24 | 2,044,209.77 | 2,044,209.76 | (0.01) |
| 202110 | 3.25% | - | - | 2,044,209.77 | 8,316,608 | 0.00699 | 58,133.09 | 4,273,550 | 0.00013 | 555.56 | 5,615.88 | 2,108,514.30 | 2,108,514.29 | (0.01) |
| 202111 | 3.25% | 7,418,666.12 | (32,444.09) | 9,494,736.33 | 14,219,304 | pro-rated | (266,933.00) | 5,565,284 | pro-rated | (170,359.00) | 25,122.74 | 9,082,567.07 | 9,082,567.06 | (0.01) |
| 202112 | 3.25% | - | - | 9,082,567.07 | 23,797,281 | pro-rated | (474,888.00) | 9,090,991 | pro-rated | (259,674.00) | 23,603.90 | 8,371,608.97 | 8,371,608.96 | (0.01) |
| 202201 | 3.25% | - | - | 8,371,608.97 | 24,141,718 | (0.02006) | (484,282.86) | 8,902,067 | (0.02902) | (258,337.98) | 21,667.48 | 7,650,655.61 | 7,650,655.59 | (0.02) |
| 202202 | 3.25% | - | - | 7,650,655.61 | 19,934,381 | (0.02006) | (399,883.68) | 7,967,454 | (0.02902) | (231,215.52) | 19,865.91 | 7,039,422.32 | 7,650,655.59 | 611,233.27 |
| 202203 | | - | - | 7,039,422.32 | | | - | | | - | - | 7,039,422.32 | | |
| 202204 | | - | - | 7,039,422.32 | | | - | | | - | - | 7,039,422.32 | | |
| 202205 | | - | - | 7,039,422.32 | | | - | | | - | - | 7,039,422.32 | | |
| 202206 | | - | - | 7,039,422.32 | | | - | | | - | - | 7,039,422.32 | | |
| 202207 | | - | - | 7,039,422.32 | | | - | | | - | - | 7,039,422.32 | | |
| 202208 | | - | - | 7,039,422.32 | | | - | | | - | - | 7,039,422.32 | | |
| 202209 | | - | - | 7,039,422.32 | | | - | | | - | - | 7,039,422.32 | | |
| 202210 | | - | - | 7,039,422.32 | | | - | | | - | - | 7,039,422.32 | | |
| 202211 | | - | - | 7,039,422.32 | | pro-rated | | | pro-rated | | - | 7,039,422.32 | | |
| 202212 | | - | - | 7,039,422.32 | | pro-rated | | | pro-rated | | - | 7,039,422.32 | | |

- (399,883.68) (231,215.52) 19,865.91 THIS ROW USED TO CALC JET ENTRY
C A A B

202202 UPDATE DATE MONTHLY TO CALC JET ENTRY

| | JET ENTRY: | DR | CR | |
|------------------|--------------|------------|------------|-----|
| Interest Income | 419600.GD.WA | | 19,865.91 | B |
| Interest Expense | 431600.GD.WA | | | (B) |
| Amortization | 191000.GD.WA | | 611,233.29 | A+B |
| Amort Expense | 805110.GD.WA | 631,099.20 | | A |

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

| | | | |
|--------------|--|--|---|
| 191000.GD.WA | | | C |
| 805110.GD.WA | | | |

Washington Sales Volumes

| February/22 Description | Schedule | February/22 Billed | January/22 Unbilled | February/22 Unbilled | February/22 Net Unbilled | Total | Notes |
|--|----------|-----------------------|------------------------|-------------------------|-----------------------------|-------------------|---|
| Schedule Sum for Commodity Deferral : | | | | | | | |
| Firm | 101 | 21,361,035 | 12,150,793 | 10,673,834 | (1,476,959) | 19,884,076 | |
| Firm | 102 | 52,173 | 27,975 | 26,107 | (1,868) | 50,305 | |
| Firm | 111 | 8,378,156 | 4,435,689 | 4,024,987 | (410,702) | 7,967,454 | |
| Firm | 112 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 63,053 | 0 | 0 | 0 | 63,053 | |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | |
| Total Retail Sales for GTI | | 29,854,417 | 16,614,457 | 14,724,928 | (1,889,529) | 27,964,888 | Total retail sales for PGA commodity deferral, includes interruptible rate schedules |
| | | 146 | 3,818,890 | 3,814,494 | 3,484,440 | (330,054) | 3,488,836 |
| Total 146 Transportation Sales | | 3,818,890 | 3,814,494 | 3,484,440 | (330,054) | 3,488,836 | |
| | | 147 | 207,204 | 0 | 0 | 0 | 207,204 |
| Total 147 & 148 Transportation Sales | | 4,510,086 | 4,302,882 | 4,125,908 | (176,974) | 4,333,112 | |
| Total sales | | 38,183,393 | 24,731,833 | 22,335,276 | (2,396,557) | 35,786,836 | |
| Schedule Sum for Demand Deferral: | | | | | | | |
| Firm | 101 | 21,361,035 | 12,150,793 | 10,673,834 | (1,476,959) | 19,884,076 | |
| Firm | 102 | 52,173 | 27,975 | 26,107 | (1,868) | 50,305 | |
| Firm | 111 | 8,378,156 | 4,435,689 | 4,024,987 | (410,702) | 7,967,454 | |
| Firm | 112 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 63,053 | 0 | 0 | 0 | 63,053 | |
| Transportation | 146 | 3,818,890 | 3,814,494 | 3,484,440 | (330,054) | 3,488,836 | |
| | | 33,673,307 | 20,428,951 | 18,209,368 | (2,219,583) | 31,453,724 | Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation |
| Schedule Sum for Commodity and Demand Amortization: | | | | | | | |
| Firm | 101 | 21,361,035 | 12,150,793 | 10,673,834 | (1,476,959) | 19,884,076 | Sales for Decoupling amortization |
| Firm | 102 | 52,173 | 27,975 | 26,107 | (1,868) | 50,305 | |
| Firm | 111 | 8,378,156 | 4,435,689 | 4,024,987 | (410,702) | 7,967,454 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | Special amortization rate |
| Transportation | 146 | 3,818,890 | 3,814,494 | 3,484,440 | (330,054) | 3,488,836 | |
| | | 33,610,254 | 20,428,951 | 18,209,368 | (2,219,583) | 31,390,671 | Volumes for PGA Commodity & Demand Amortization |
| Firm | 112 | 0 | 0 | 0 | 0 | 0 | Annual lump sum amortization |
| Interruptible | 132 | 63,053 | 0 | 0 | 0 | 63,053 | Annual lump sum amortization |
| Total Firm Sales | | 29,791,364 | 16,614,457 | 14,724,928 | (1,889,529) | 27,901,835 | |
| Total Interruptible Sales | | 63,053 | 0 | 0 | 0 | 63,053 | |
| Total Transportation Sales (Schedule 146) | | 3,818,890 | 3,814,494 | 3,484,440 | (330,054) | 3,488,836 | |
| Total Transportation Sales (Schedule 147 & 148) | | 4,510,086 | 4,302,882 | 4,125,908 | (176,974) | 4,333,112 | |
| Check total sales | | 38,183,393 | 24,731,833 | 22,335,276 | (2,396,557) | 35,786,836 | |
| | | 38,183,393 | 24,731,833 | 22,335,276 | (2,396,557) | 35,786,836 | |

| WASHINGTON | GL Account | Rate Schedule | Interest Rates | | Notes |
|------------|------------|---------------|----------------|--|-------|
|------------|------------|---------------|----------------|--|-------|

WASHINGTON INTEREST RATE:

FERC Natural Gas Interest Rate

3.25% Updated for Q1'22 - DONE

<https://ferc.gov/enforcement-legal/enforcement/interest-rates>

WASHINGTON DEFERRAL RATES:

| | GL Account | Rate Schedule | PREVIOUS Nov'20-Oct'21 | NEW Nov'21-Oct'22 | Notes |
|----------------|--------------|---------------|---------------------------|----------------------|---------------------------------|
| Commodity Rate | 191010 GD WA | 101 - 132 | \$0.16167 | \$0.22319 | WA PGA filing effective 11.1.21 |
| Demand Rates | 191010 GD WA | 101/102 | \$0.09822 | \$0.09373 | WA PGA filing effective 11.1.21 |
| | | 111/112 | \$0.08835 | \$0.08732 | WA PGA filing effective 11.1.21 |
| | | 131/132 | \$0.05640 | \$0.05443 | WA PGA filing effective 11.1.21 |
| | | 146/116 | \$0.00054 | \$0.00054 | WA PGA filing effective 11.1.21 |

WASHINGTON AMORTIZATION RATES:

| | GL Account | Rate Schedule | PREVIOUS | NEW | Notes |
|------------------------------|--------------|---------------|-----------|--------------------|---------------------------------|
| Commodity & Demand (Sch 155) | 191000 GD WA | 101/102 | \$0.00699 | (\$0.02006) | WA PGA filing effective 11.1.21 |
| | | 111 | \$0.00013 | (\$0.02902) | WA PGA filing effective 11.1.21 |
| | | 131 | \$0.00000 | \$0.00000 | WA PGA filing effective 11.1.21 |
| | | 146 | \$0.00000 | \$0.00000 | WA PGA filing effective 11.1.21 |

| IDAHO | GL Account | Rate Schedule | Interest Rates | | Notes |
|-------|------------|---------------|----------------|--|-------|
|-------|------------|---------------|----------------|--|-------|

IDAHO INTEREST RATE:

Customer Deposit Rate changes annually
puc.idaho.gov (Year 2022 Order # 35246)

1.00% UPDATED ANNUALLY IN JANUARY

IDAHO DEFERRAL RATES:

| | GL Account | Rate Schedule | PREVIOUS Nov'20-Aug'21 | PREVIOUS Sep'21-Oct'22 | NEW Feb'22-Oct'22 | Notes |
|------------------------------|--------------|---------------|---------------------------|---------------------------|----------------------|---|
| Commodity Rate (Without GTI) | 191010 GD ID | 101 - 132 | \$0.16148 | \$0.20177 | \$0.26384 | Off-cycle PGA filing effect 2.1.22 - ID Commodity only Idaho only PGA filing effective 9.1.21 |
| Demand Rate | 191010 GD ID | 101/111/112 | \$0.08952 | \$0.09203 | \$0.09203 | |

IDAHO AMORTIZATION RATES:

| | GL Account | Rate Schedule | PREVIOUS | NEW | Notes |
|------------------------------|--------------|---------------|-----------|--------------------|--|
| Commodity & Demand (Sch 155) | 191000 GD ID | 101 | \$0.03732 | (\$0.01498) | Idaho only PGA filing effective 9.1.21 |
| | | 111 | \$0.03732 | (\$0.01498) | Idaho only PGA filing effective 9.1.21 |
| | | 112 | \$0.00000 | \$0.00000 | Idaho only PGA filing effective 9.1.21 |
| | | 146 | \$0.00000 | \$0.00000 | Idaho only PGA filing effective 9.1.21 |