

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 202303

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 04/06/2023 8:55 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 04/06/2023 9:04 AM

Category: DJ

Approved by:

Currency: USD

| Seq. | Co. | FERC | Ser. | Jur. | S.I. | Debit | Credit | Comment |
|----------------|-----|--|------|------|------|---------------------|---------------------|----------------------|
| 10 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | WA | DL | 0.00 | 299,712.17 | Interest |
| 20 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | WA | DL | 0.00 | 668,974.79 | Deferral |
| 30 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | WA | DL | 968,686.96 | 0.00 | Deferral Expense |
| 40 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | WA | DL | 0.00 | 52,565.43 | Interest |
| 50 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | WA | DL | 0.00 | 2,121,835.65 | Amortization |
| 60 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | WA | DL | 2,174,401.08 | 0.00 | Amortization Expense |
| 70 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | ID | DL | 0.00 | 45,207.26 | Interest |
| 80 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | ID | DL | 0.00 | 359,916.48 | Deferral |
| 90 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | ID | DL | 405,123.74 | 0.00 | Deferral Expense |
| 100 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | ID | DL | 0.00 | 4,500.01 | Interest |
| 110 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | ID | DL | 0.00 | 1,583,064.24 | Amortization |
| 120 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | ID | DL | 1,587,564.25 | 0.00 | Amortization Expense |
| Totals: | | | | | | 5,135,776.03 | 5,135,776.03 | |

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.

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: 202303
Last Update: 04/06/2023 8:55 AM
Approval Requested: 04/06/2023 9:04 AM

| | |
|---|-----------------|
| <i>Keri Meister</i> | 4/6/2023 |
| Prepared by Keri Meister | Date |
| Reviewed by | Date |
| Approved for Entry Corporate Accounting use Only | Date |

KEY: **Manual Input**
GLWand

| Expense Calculation | Total System Cost | | WASHINGTON | | IDAHO | |
|--|-------------------|-------|-------------------------|-----------------|-----------------|-------------------------------|
| | | | Demand | Commodity | Demand | Commodity |
| | 100% | | 68.45% | 66.88% | 31.55% | 33.12% |
| GAS COSTS-DEMAND | 804001 | GD.AN | 2,344,809.56 | | | |
| TRANSPORT VARIABLE CHARGES | 804002 | GD.AN | 41,758.32 | | | |
| Total Demand Costs | | | \$ 2,386,567.88 | | | |
| less variable costs charged to Commodity | | | (41,758.32) | | | |
| Total Current Demand Costs | | | \$ 2,344,809.56 | 1,605,022.14 | 739,787.42 | |
| GAS COSTS-COMMODITY | 804000 | GD.AN | 13,781,924.27 | | | |
| GAS COSTS - FX HEDGE | 804010 | GD.AN | (29,595.08) | | | |
| GAS COSTS-TRANSACTION FEE | 804017 | GD.AN | 42,914.06 | | | |
| Gas Costs - Merchandise Processing Fee | 804018 | GD.AN | 13,734.06 | | | |
| GAS PURCHASES - FINANCIAL | 804600 | GD.AN | 2,340,310.48 | | | |
| GAS COSTS-INTRACO LDC GAS | 804730 | GD.AN | 79,712.00 | | | |
| GAS STORAGE WITHDRAWALS | 808100 | GD.AN | 10,104,688.99 | | | |
| GAS STORAGE INJECTIONS | 808200 | GD.AN | (1,221,346.52) | | | |
| GAS USED FOR PRODUCTS EXTRACTION | 811000 | GD.AN | (48,303.09) | | | |
| SALES FOR RESALE PHYSICAL-GAS | 483000 | GD.AN | (7,594,353.40) | | | |
| SALES FOR RESALE-FINANCIAL-GAS | 483600 | GD.AN | (2,591,898.38) | | | |
| SALES FOR RESALE-INTRACO LDC GAS | 483730 | GD.AN | (1,900,440.17) | | | |
| DEFERRED EXCHANGE RESERVATION FEE | 495028 | GD.AN | (468,750.00) | | | |
| AN Entitlement Penalty | 495100 | GD.AN | - | | | |
| plus variable costs from Demand | | | 41,758.32 | | | |
| Total Commodity Costs to be Allocated | | | \$ 12,550,355.54 | 8,393,677.79 | 4,156,677.75 | |
| WA Entitlement Penalty | 495100 | GD.WA | (327.00) | | (327.00) | |
| ID Entitlement Penalty | 495100 | GD.ID | - | | - | |
| WA Imbalance Costs | 804000 | GD.WA | 83,016.46 | | 83,016.46 | |
| ID Imbalance Costs | 804000 | GD.ID | 37,923.24 | | | 37,923.24 |
| Total Commodity Costs | | | \$ 12,670,968.24 | | | |
| Total Demand and Commodity | | | \$ 15,015,777.80 | \$ 1,605,022.14 | \$ 8,476,367.25 | \$ 739,787.42 \$ 4,194,600.99 |

804%,808%,811000,483%,495028,495100
Total per GL 15,015,777.80
Check -

| JET Entry - check | |
|-------------------|----------------|
| Debits | Credits |
| 5,135,776.03 | (5,135,776.03) |

| 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 | 16,463,840 | 0.10111 | 1,664,658.86 | Schedule 101 | 8,627,125 | 0.09198 | 793,522.96 |
| Schedule 102 | 55,607 | 0.10111 | 5,622.42 | Schedule 111 | 3,486,138 | 0.09198 | 320,654.97 |
| Schedule 111 | 7,564,231 | 0.09246 | 699,388.80 | Schedule 112 | 1,342 | 0.09198 | 123.44 |
| Schedule 112 | 33,867 | 0.09246 | 3,131.34 | Schedule 131 | 0 | 0.09198 | - |
| Schedule 131 | 0 | 0.05956 | - | Schedule 132 | 0 | 0.09198 | - |
| Schedule 132 | 349,483 | 0.05956 | 20,815.21 | Total Demand | 12,114,605 | | \$ 1,114,301.37 |
| Schedule 146 | 3,218,328 | 0.00054 | 1,737.90 | | 12,114,605 | | |
| Total Demand | 27,685,356 | | \$ 2,395,354.53 | | | | |
| | 27,685,356 | | | | | | |
| | - | | check | | | | |
| COMMODITY | | | | COMMODITY | | | |
| Schedule 101 | 16,463,840 | 0.35373 | 5,823,754.12 | Schedule 101 | 8,627,125 | 0.34877 | 3,008,882.39 |
| Schedule 102 | 55,607 | 0.35373 | 19,669.86 | Schedule 111 | 3,486,138 | 0.34877 | 1,215,860.35 |
| Schedule 111 | 7,564,231 | 0.35373 | 2,675,695.43 | Schedule 112 | 1,342 | 0.34877 | 468.05 |
| Schedule 112 | 33,867 | 0.35373 | 11,979.77 | Schedule 131 | 0 | 0.34877 | - |
| Schedule 131 | 0 | 0.35373 | - | Schedule 132 | 0 | 0.34877 | - |
| Schedule 132 | 349,483 | 0.35373 | 123,622.62 | Total Commodity | 12,114,605 | | \$ 4,225,210.79 |
| Total Commodity | 24,467,028 | | \$ 8,654,721.81 | | 12,114,605 | | |
| | 24,467,028 | | | | | | |
| | - | | check | | | | |
| Deferral Calculation | | | | Deferral Calculation | | | |
| | Washington Demand | Washington Commodity | Idaho Demand | Idaho Commodity | check: | | |
| Deferral Expenses | 1,605,022.14 | 8,476,367.25 | 739,787.42 | 4,194,600.99 | - | | |
| Deferral Revenue | (2,395,354.53) | (8,654,721.81) | (1,114,301.37) | (4,225,210.79) | - | | |
| Total Deferred | \$ (790,332.39) | \$ (178,354.57) | \$ (374,513.95) | \$ (30,609.79) | | | |
| WA Total | | (968,686.96) | ID Total | (405,123.74) | | | |

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 |
|--------------|---------------|--|-------------------|----------------|----------------|------------|----------------|------------------|---------------|
| 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 | 8,016,588.97 | (0.01) |
| 202203 | 3.25% | - | 8,016,588.98 | 1,397,465.53 | (287,194.88) | 23,215.09 | 9,150,074.72 | 9,150,074.71 | (0.01) |
| 202204 | 3.25% | - | 9,150,074.72 | 3,922,154.65 | (55,329.70) | 30,017.78 | 13,046,917.45 | 13,046,917.44 | (0.01) |
| 202205 | 3.25% | - | 13,046,917.45 | 2,304,917.32 | 560,217.40 | 39,215.27 | 15,951,267.43 | 15,951,267.42 | (0.01) |
| 202206 | 3.25% | - | 15,951,267.43 | 362,036.45 | 992,540.13 | 45,035.67 | 17,350,879.68 | 17,350,879.67 | (0.01) |
| 202207 | 3.60% | - | 17,350,879.68 | (993,656.18) | 1,216,959.21 | 52,387.59 | 17,626,570.31 | 17,626,570.29 | (0.02) |
| 202208 | 3.60% | - | 17,626,570.31 | (1,367,094.46) | 1,183,682.00 | 52,604.59 | 17,495,762.43 | 17,495,762.41 | (0.02) |
| 202209 | 3.60% | - | 17,495,762.43 | (1,576,980.85) | 1,031,870.53 | 51,669.62 | 17,002,321.73 | 17,002,321.71 | (0.02) |
| 202210 | 4.91% | - | 17,002,321.73 | (1,152,988.72) | 701,395.86 | 68,643.95 | 16,619,372.82 | 16,619,372.82 | 0.00 |
| 202211 | 4.91% | (16,619,372.82) | - | 3,047,676.44 | (1,357,589.19) | 3,457.64 | 1,693,544.89 | 1,693,544.89 | 0.00 |
| 202212 | 4.91% | - | 1,693,544.89 | 22,030,617.91 | (6,679,319.37) | 38,335.62 | 17,083,179.05 | 17,083,179.05 | 0.00 |
| 202301 | 6.31% | - | 17,083,179.05 | 35,985,521.38 | (1,602,431.33) | 180,227.92 | 51,646,497.02 | 51,646,497.02 | 0.00 |
| 202302 | 6.31% | - | 51,646,497.02 | 6,803,318.25 | (1,254,076.77) | 286,164.38 | 57,481,902.88 | 57,481,902.88 | (0.00) |
| 202303 | 6.31% | - | 57,481,902.88 | (178,354.57) | (790,332.39) | 299,712.17 | 56,812,928.09 | 57,481,902.88 | 668,974.79 |
| 202304 | | - | 56,812,928.09 | | | - | 56,812,928.09 | | |
| 202305 | | - | 56,812,928.09 | | | - | 56,812,928.09 | | |
| 202306 | | - | 56,812,928.09 | | | - | 56,812,928.09 | | |
| 202307 | | - | 56,812,928.09 | | | - | 56,812,928.09 | | |
| 202308 | | - | 56,812,928.09 | | | - | 56,812,928.09 | | |
| 202309 | | - | 56,812,928.09 | | | - | 56,812,928.09 | | |
| 202310 | | - | 56,812,928.09 | | | - | 56,812,928.09 | | |
| 202311 | | - | 56,812,928.09 | | | - | 56,812,928.09 | | |
| 202312 | | - | 56,812,928.09 | | | - | 56,812,928.09 | | |

- (178,354.57) (790,332.39) 299,712.17 THIS ROW USED TO CALC JET ENTRY
 D A B C

202303 UPDATE DATE MONTHLY TO CALC JET ENTRY

| JET ENTRY: | DR | CR | |
|------------------|--------------|------------|------------------|
| Interest Income | 419600.GD.WA | | 299,712.17 C |
| Interest Expense | 431600.GD.WA | | C |
| Demand+Comm Def | 191010.GD.WA | | 668,974.79 A+B+C |
| Deferral Expense | 805120.GD.WA | 968,686.96 | (A+B) |

0.00 checks/b 0

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 |
|--------------|---------------|--|------------------------------|-------------------|--------------------------|------------|----------------|----------------------|------------|----------------|-----------|----------------|------------------|---------------|
| 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 | 7,039,422.30 | (0.02) |
| 202203 | 3.25% | - | - | 7,039,422.32 | 14,505,566 | (0.02006) | (290,981.65) | 6,530,840 | (0.02902) | (189,524.98) | 18,414.42 | 6,577,330.11 | 6,577,330.09 | (0.02) |
| 202204 | 3.25% | - | - | 6,577,330.11 | 12,164,231 | (0.02006) | (244,014.47) | 5,534,897 | (0.02902) | (160,622.71) | 17,265.66 | 6,189,958.58 | 6,189,958.57 | (0.01) |
| 202205 | 3.25% | - | - | 6,189,958.58 | 7,551,452 | (0.02006) | (151,482.13) | 3,861,543 | (0.02902) | (112,061.98) | 16,407.59 | 5,942,822.07 | 5,942,822.06 | (0.01) |
| 202206 | 3.25% | - | - | 5,942,822.07 | 3,523,739 | (0.02006) | (70,686.20) | 2,400,538 | (0.02902) | (69,663.61) | 15,905.09 | 5,818,377.34 | 5,818,377.33 | (0.01) |
| 202207 | 3.60% | - | - | 5,818,377.34 | 2,229,893 | (0.02006) | (44,731.65) | 1,968,103 | (0.02902) | (57,114.35) | 17,302.36 | 5,733,833.70 | 5,733,833.69 | (0.01) |
| 202208 | 3.60% | - | - | 5,733,833.70 | 1,990,697 | (0.02006) | (39,933.38) | 1,803,204 | (0.02902) | (52,328.98) | 17,063.11 | 5,658,634.45 | 5,658,634.44 | (0.01) |
| 202209 | 3.60% | - | - | 5,658,634.45 | 2,613,036 | (0.02006) | (52,417.50) | 2,229,934 | (0.02902) | (64,712.68) | 16,800.21 | 5,558,304.47 | 5,558,304.46 | (0.01) |
| 202210 | 4.91% | - | - | 5,558,304.47 | 5,706,305 | (0.02006) | (114,468.48) | 4,185,171 | (0.02902) | (121,453.66) | 22,260.07 | 5,344,642.40 | 5,344,642.40 | 0.00 |
| 202211 | 4.91% | 16,619,372.82 | (57,695.35) | 21,906,319.87 | 21,188,427 | pro-rated | (1,571,324.00) | 8,371,710 | pro-rated | (959,889.00) | 84,454.92 | 19,459,561.79 | 19,459,561.79 | 0.00 |
| 202212 | 4.91% | - | - | 19,459,561.79 | 26,644,711 | pro-rated | (2,129,157.00) | 10,057,384 | pro-rated | (1,116,927.00) | 72,981.09 | 16,286,458.88 | 16,286,458.88 | 0.00 |
| 202301 | 6.31% | - | - | 16,286,458.88 | 22,601,885 | (0.07993) | (1,806,568.67) | 9,462,702 | (0.11290) | (1,068,339.06) | 78,081.02 | 13,489,632.17 | 13,489,632.18 | 0.01 |
| 202302 | 6.31% | - | - | 13,489,632.17 | 19,989,353 | (0.07993) | (1,597,748.99) | 7,728,313 | (0.11290) | (872,526.54) | 64,438.22 | 11,083,794.87 | 11,083,794.88 | 0.01 |
| 202303 | 6.31% | - | - | 11,083,794.87 | 16,519,447 | (0.07993) | (1,320,399.40) | 7,564,231 | (0.11290) | (854,001.68) | 52,565.43 | 8,961,959.22 | 11,083,794.88 | 2,121,835.66 |
| 202304 | | - | - | 8,961,959.22 | | | - | | | - | - | 8,961,959.22 | | |
| 202305 | | - | - | 8,961,959.22 | | | - | | | - | - | 8,961,959.22 | | |
| 202306 | | - | - | 8,961,959.22 | | | - | | | - | - | 8,961,959.22 | | |
| 202307 | | - | - | 8,961,959.22 | | | - | | | - | - | 8,961,959.22 | | |
| 202308 | | - | - | 8,961,959.22 | | | - | | | - | - | 8,961,959.22 | | |
| 202309 | | - | - | 8,961,959.22 | | | - | | | - | - | 8,961,959.22 | | |
| 202310 | | - | - | 8,961,959.22 | | | - | | | - | - | 8,961,959.22 | | |
| 202311 | | - | - | 8,961,959.22 | | pro-rated | | | pro-rated | | - | 8,961,959.22 | | |
| 202312 | | - | - | 8,961,959.22 | | pro-rated | | | pro-rated | | - | 8,961,959.22 | | |

- (1,320,399.40) (854,001.68) 52,565.43 THIS ROW USED TO CALC JET ENTRY
 C A A B

202303 UPDATE DATE MONTHLY TO CALC JET ENTRY

| JET ENTRY: | DR | CR | |
|------------------|--------------|--------------|------------------|
| Interest Income | 419600.GD.WA | | 52,565.43 B |
| Interest Expense | 431600.GD.WA | | (B) |
| Amortization | 191000.GD.WA | | 2,121,835.65 A+B |
| Amort Expense | 805110.GD.WA | 2,174,401.08 | A |

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER TRUEUP

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

Washington Sales Volumes

Key: manual entry
 update link

| March/23 Description | Schedule | March/23 Billed | February/23 Unbilled | March/23 Unbilled | March/23 Net Unbilled | Total | Notes |
|--|----------|--------------------|-------------------------|----------------------|--------------------------|------------|--|
| Schedule Sum for Commodity Deferral : | | | | | | | |
| Firm | 101 | 21,243,710 | 11,735,013 | 6,955,143 | (4,779,870) | 16,463,840 | |
| Firm | 102 | 68,754 | 35,675 | 22,528 | (13,147) | 55,607 | |
| Firm | 111 | 9,150,770 | 4,474,122 | 2,887,583 | (1,586,539) | 7,564,231 | |
| Firm | 112 | 49,242 | 31,510 | 16,135 | (15,375) | 33,867 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 349,483 | 0 | 0 | 0 | 349,483 | |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | |
| Total Retail Sales | | 30,861,959 | 16,276,320 | 9,881,389 | (6,394,931) | 24,467,028 | Total retail sales for PGA commodity deferral, includes interruptible rate schedules. Also used for GTI. |
| Total 146 Transportation Sales | 146 | 3,299,634 | 3,275,439 | 3,194,133 | (81,306) | 3,218,328 | |
| | | 3,299,634 | 3,275,439 | 3,194,133 | (81,306) | 3,218,328 | |
| | 147 | 369,134 | 0 | 0 | 0 | 369,134 | |
| | 148 | 4,249,199 | 4,250,481 | 4,177,737 | (72,744) | 4,176,455 | |
| Total 147 & 148 Transportation Sales | | 4,618,333 | 4,250,481 | 4,177,737 | (72,744) | 4,545,589 | |
| Total sales | | 38,779,926 | 23,802,240 | 17,253,259 | (6,548,981) | 32,230,945 | |
| Schedule Sum for Demand Deferral: | | | | | | | |
| Firm | 101 | 21,243,710 | 11,735,013 | 6,955,143 | (4,779,870) | 16,463,840 | |
| Firm | 102 | 68,754 | 35,675 | 22,528 | (13,147) | 55,607 | |
| Firm | 111 | 9,150,770 | 4,474,122 | 2,887,583 | (1,586,539) | 7,564,231 | |
| Firm | 112 | 49,242 | 31,510 | 16,135 | (15,375) | 33,867 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 349,483 | 0 | 0 | 0 | 349,483 | |
| Transportation | 146 | 3,299,634 | 3,275,439 | 3,194,133 | (81,306) | 3,218,328 | |
| | | 34,161,593 | 19,551,759 | 13,075,522 | (6,476,237) | 27,685,356 | Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation |
| Schedule Sum for Commodity and Demand Amortization: | | | | | | | |
| Firm | 101 | 21,243,710 | 11,735,013 | 6,955,143 | (4,779,870) | 16,463,840 | |
| Firm | 102 | 68,754 | 35,675 | 22,528 | (13,147) | 55,607 | |
| Firm | 111 | 9,150,770 | 4,474,122 | 2,887,583 | (1,586,539) | 7,564,231 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | |
| Transportation | 146 | 3,299,634 | 3,275,439 | 3,194,133 | (81,306) | 3,218,328 | |
| | | 33,762,868 | 19,520,249 | 13,059,387 | (6,460,862) | 27,302,006 | Volumes for PGA Commodity & Demand Amortization |
| Firm | 112 | 49,242 | 31,510 | 16,135 | (15,375) | 33,867 | |
| Interruptible | 132 | 349,483 | 0 | 0 | 0 | 349,483 | |
| Total Firm Sales | | 30,512,476 | 16,276,320 | 9,881,389 | (6,394,931) | 24,117,545 | |
| Total Interruptible Sales | | 349,483 | 0 | 0 | 0 | 349,483 | |
| Total Transportation Sales (Schedule 146) | | 3,299,634 | 3,275,439 | 3,194,133 | (81,306) | 3,218,328 | |
| Total Transportation Sales (Schedule 147 & 148) | | 4,618,333 | 4,250,481 | 4,177,737 | (72,744) | 4,545,589 | |
| Check total sales | | 38,779,926 | 23,802,240 | 17,253,259 | (6,548,981) | 32,230,945 | |
| | | 38,779,926 | 23,802,240 | 17,253,259 | | 32,230,945 | |

| WASHINGTON | GL Account | Rate Schedule | Rates for Resource Accounting | | | | Interest Rates | Notes |
|---|-------------------|----------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------|-----------------------|---------------------------------|
| WASHINGTON INTEREST RATE: | | | | | | | | |
| FERC Natural Gas Interest Rate | | | | | | | | |
| https://ferc.gov/enforcement-legal/enforcement/interest-rates | | | | | | | | |
| | | | | | | | 6.31% | Updated for Q1'23 - DONE |
| | | | | | | | | |
| | | | PREVIOUS | PREVIOUS | NEW | | | |
| | | | <i>Annual PGA Filing</i> | <i>Off Cycle WA Comm Only</i> | <i>Annual PGA Filing</i> | | | |
| | | | Nov'21-Jun'22 | Jul'22-Oct'22 | Nov'22-Oct'23 | | | |
| WASHINGTON DEFERRAL RATES: | | | | | | | | |
| Commodity Rate | 191010 GD WA | 101 - 132 | \$0.22319 | \$0.33449 | \$0.35373 | | | WA PGA filing effective 11.1.22 |
| Demand Rates | 191010 GD WA | 101/102 | \$0.09373 | \$0.09373 | \$0.10111 | | | WA PGA filing effective 11.1.22 |
| | | 111/112 | \$0.08732 | \$0.08732 | \$0.09246 | | | WA PGA filing effective 11.1.22 |
| | | 131/132 | \$0.05443 | \$0.05443 | \$0.05956 | | | WA PGA filing effective 11.1.22 |
| | | 146/116 | \$0.00054 | \$0.00054 | \$0.00054 | | | WA PGA filing effective 11.1.22 |
| WASHINGTON AMORTIZATION RATES: | | | | | | | | |
| Commodity & Demand (Sch 155) | 191000 GD WA | 101/102 | (\$0.02006) | (\$0.02006) | (\$0.07993) | | | WA PGA filing effective 11.1.22 |
| | | 111 | (\$0.02902) | (\$0.02902) | (\$0.11290) | | | WA PGA filing effective 11.1.22 |
| | | 131 | \$0.00000 | \$0.00000 | \$0.00000 | | | WA PGA filing effective 11.1.22 |
| | | 146 | \$0.00000 | \$0.00000 | \$0.00000 | | | WA PGA filing effective 11.1.22 |
| | | | | | | | | |
| | | | | | | | | |
| IDAHO | GL Account | Rate Schedule | Rates for Resource Accounting | | | | Interest Rates | Notes |
| IDAHO INTEREST RATE: | | | | | | | | |
| Customer Deposit Rate changes annually | | | | | | | | |
| puc.idaho.gov (Year 2023 Order #35621) | | | | | | | | |
| | | | | | | | 2.00% | UPDATED ANNUALLY IN JANUARY |
| | | | | | | | | |
| | | | PREVIOUS | PREVIOUS | PREVIOUS | NEW | | |
| | | | <i>ID Only PGA Filing</i> | <i>Off Cycle ID Comm Only</i> | <i>Off Cycle ID Comm Only</i> | <i>Annual PGA Filing</i> | | |
| | | | Sep'21-Jan'22 | Feb'22-Jun'22 | Jul'22-Oct'22 | Nov'22-Oct'23 | | |
| IDAHO DEFERRAL RATES: | | | | | | | | |
| Commodity Rate (Without GT1) | 191010 GD ID | 101 - 132 | \$0.20177 | \$0.26384 | \$0.34988 | \$0.34877 | | ID PGA filing effective 11.1.22 |
| Demand Rate | 191010 GD ID | 101/111/112 | \$0.09203 | \$0.09203 | \$0.09203 | \$0.09198 | | ID PGA filing effective 11.1.22 |
| IDAHO AMORTIZATION RATES: | | | | | | | | |
| Commodity & Demand (Sch 155) | 191000 GD ID | 101 | (\$0.01498) | (\$0.01498) | (\$0.01498) | (\$0.13106) | | ID PGA filing effective 11.1.22 |
| | | 111 | (\$0.01498) | (\$0.01498) | (\$0.01498) | (\$0.13106) | | ID PGA filing effective 11.1.22 |
| | | 112 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | | ID PGA filing effective 11.1.22 |
| | | 146 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | | ID PGA filing effective 11.1.22 |
| | | | | | | | | |