

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 | 56,812,928.09 | (0.00) |
| 202304 | 7.50% | - | 56,812,928.09 | (2,286,582.30) | (26,289.83) | 347,853.08 | 54,847,909.05 | 54,847,909.04 | (0.01) |
| 202305 | 7.50% | - | 54,847,909.05 | (271,078.93) | 990,245.05 | 345,046.83 | 55,912,121.99 | 55,912,121.98 | (0.01) |
| 202306 | 7.50% | - | 55,912,121.99 | (466,639.97) | 1,106,231.53 | 351,449.49 | 56,903,163.05 | 56,903,163.04 | (0.01) |
| 202307 | 8.02% | - | 56,903,163.05 | (1,562,921.31) | 1,177,863.64 | 379,016.07 | 56,897,121.44 | 56,897,121.43 | (0.01) |
| 202308 | 8.02% | - | 56,897,121.44 | (1,581,523.00) | 1,137,193.03 | 378,777.63 | 56,831,569.10 | 56,831,569.09 | (0.01) |
| 202309 | 8.02% | - | 56,831,569.10 | (854,812.76) | 990,091.24 | 380,276.38 | 57,347,123.96 | 57,347,123.95 | (0.01) |
| 202310 | 8.35% | - | 57,347,123.96 | (1,512,801.06) | 351,802.46 | 395,001.10 | 56,581,126.45 | 56,581,126.44 | (0.01) |
| 202311 | 8.35% | (56,581,126.45) | - | 1,620,986.53 | (747,813.60) | 3,037.91 | 876,210.84 | 56,581,126.44 | 55,704,915.60 |
| 202312 | | - | 876,210.84 | | | - | 876,210.84 | | |

(56,581,126.45) 1,620,986.53 (747,813.60) 3,037.91 THIS ROW USED TO CALC JET ENTRY
 D A B C

202311 UPDATE DATE MONTHLY TO CALC JET ENTRY

| JET ENTRY: | DR | CR | |
|------------------|--------------|------------|------------|
| Interest Income | 419600.GD.WA | | 3,037.91 C |
| Interest Expense | 431600.GD.WA | | C |
| Demand+Comm Def | 191010.GD.WA | 876,210.84 | A+B+C |
| Deferral Expense | 805120.GD.WA | 873,172.93 | (A+B) |

0.00 check s/b 0

NOVEMBER ENTRY TO XFER BALANCES:

| | | |
|--------------|---------------|-----------------|
| 191010.GD.WA | | 56,581,126.45 D |
| 191000.GD.WA | 56,581,126.45 | |

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 | 8,961,959.23 | 0.01 |
| 202304 | 7.50% | - | - | 8,961,959.22 | 10,864,935 | (0.07993) | (868,434.25) | 4,866,731 | (0.11290) | (549,453.93) | 51,581.34 | 7,595,652.38 | 7,595,652.39 | 0.01 |
| 202305 | 7.50% | - | - | 7,595,652.38 | 3,347,500 | pro-rated | (1,186,097.00) | 2,518,681 | (0.11290) | (284,359.08) | 42,877.65 | 6,168,073.94 | 6,168,073.96 | 0.02 |
| 202306 | 7.50% | - | - | 6,168,073.94 | 2,366,408 | pro-rated | (747,901.00) | 2,149,480 | (0.11290) | (242,676.29) | 35,454.91 | 5,212,951.56 | 5,212,951.58 | 0.02 |
| 202307 | 8.02% | - | - | 5,212,951.56 | 2,182,522 | (0.31642) | (690,593.61) | 1,799,245 | (0.11290) | (203,134.76) | 31,853.35 | 4,351,076.54 | 4,351,076.56 | 0.02 |
| 202308 | 8.02% | - | - | 4,351,076.54 | 2,221,713 | (0.31642) | (702,994.43) | 2,007,701 | (0.11290) | (226,669.44) | 25,973.07 | 3,447,385.74 | 3,447,385.76 | 0.02 |
| 202309 | 8.02% | - | - | 3,447,385.74 | 3,121,853 | (0.31642) | (987,816.73) | 2,383,704 | (0.11290) | (269,120.18) | 18,839.76 | 2,209,288.59 | 2,209,288.61 | 0.02 |
| 202310 | 8.35% | - | - | 2,209,288.59 | 7,565,809 | (0.31642) | (2,393,973.28) | 4,846,824 | (0.11290) | (547,206.43) | 5,140.11 | (726,751.01) | (726,750.99) | 0.02 |
| 202311 | 8.35% | 56,581,126.45 | (561,797.66) | 55,292,577.78 | 16,980,684 | pro-rated | (4,946,820.00) | 6,551,566 | pro-rated | (1,920,101.00) | 360,853.02 | 48,786,509.80 | (726,750.99) | (49,513,260.79) |
| 202312 | | - | - | 48,786,509.80 | | pro-rated | | | pro-rated | | - | 48,786,509.80 | | |

(561,797.66)

C

(4,946,820.00)

A

(1,920,101.00)

A

360,853.02

B

THIS ROW USED TO CALC JET ENTRY

202311 UPDATE DATE MONTHLY TO CALC JET ENTRY

| JET ENTRY: | DR | CR | |
|------------------|--------------|--------------|------------------|
| Interest Income | 419600.GD.WA | | 360,853.02 B |
| Interest Expense | 431600.GD.WA | | (B) |
| Amortization | 191000.GD.WA | | 6,506,067.98 A+B |
| Amort Expense | 805110.GD.WA | 6,866,921.00 | A |

0.00 checks/b 0

NOVEMBER ENTRY - LARGE CUSTOMER TRUEUP

| | | |
|--------------|------------|--------------|
| 191000.GD.WA | | 561,797.66 C |
| 805110.GD.WA | 561,797.66 | |