

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
202401	8.50%	-	1,126,289.22	129,725.05	(1,541,698.97)	2,977.14	(282,707.56)	(282,707.56)	(0.00)
202402	8.50%	-	(282,707.56)	(105,496.79)	(766,786.76)	(5,091.85)	(1,160,082.96)	(1,160,082.96)	0.00
202403	8.50%	-	(1,160,082.96)	(489,275.16)	(268,728.60)	(10,901.85)	(1,928,988.57)	(1,928,988.57)	0.00
202404	8.50%	-	(1,928,988.57)	(1,910,473.35)	342,907.78	(19,215.46)	(3,515,769.61)	(3,515,769.61)	0.01
202405	8.50%	-	(3,515,769.61)	(1,177,800.69)	807,521.68	(26,214.77)	(3,912,263.38)	(3,912,263.38)	0.00
202406	8.50%	-	(3,912,263.38)	(1,062,493.42)	1,081,474.05	(27,644.64)	(3,920,927.39)	(3,920,927.39)	0.00
202407	8.50%	-	(3,920,927.39)	(1,174,081.44)	1,292,432.71	(27,354.07)	(3,829,930.19)	(3,829,930.19)	0.00
202408	8.50%	-	(3,829,930.19)	(1,187,827.43)	1,266,734.75	(26,849.21)	(3,777,872.08)	(3,777,872.08)	0.00
202409	8.50%	-	(3,777,872.08)	(1,938,427.14)	1,134,253.05	(29,608.04)	(4,611,654.22)	(4,611,654.22)	0.00
202410	8.50%	-	(4,611,654.22)	(2,657,260.72)	567,538.09	(40,066.99)	(6,741,443.84)	(6,741,443.84)	0.00
202411	8.50%	6,741,443.84	-	(218,164.42)	(701,654.02)	(3,257.69)	(923,076.13)	(923,076.13)	(0.00)
202412	8.50%	-	(923,076.13)	90,763.60	(827,484.69)	(9,147.68)	(1,668,944.90)	(1,668,944.90)	0.00
202501	8.04%	-	(1,668,944.90)	37,768.78	(1,280,198.27)	(15,344.07)	(2,926,718.46)	(1,668,944.90)	1,257,773.56
202502		-	(2,926,718.46)			-	(2,926,718.46)		
202503		-	(2,926,718.46)			-	(2,926,718.46)		
202504		-	(2,926,718.46)			-	(2,926,718.46)		
202505		-	(2,926,718.46)			-	(2,926,718.46)		
202506		-	(2,926,718.46)			-	(2,926,718.46)		
202507		-	(2,926,718.46)			-	(2,926,718.46)		
202508		-	(2,926,718.46)			-	(2,926,718.46)		
202509		-	(2,926,718.46)			-	(2,926,718.46)		
202510		-	(2,926,718.46)			-	(2,926,718.46)		
202511		-	(2,926,718.46)			-	(2,926,718.46)		
202512		-	(2,926,718.46)			-	(2,926,718.46)		

- 37,768.78 (1,280,198.27) (15,344.07) THIS ROW USED TO CALC JET ENTRY
D A B C

202501 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		C
Interest Expense	431600.GD.WA	15,344.07	(C)
Demand+Comm Def	191010.GD.WA		A+B+C
Deferral Expense	805120.GD.WA	1,242,429.49	(A+B)

0.00 check s/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/(Charge)	Beginning Balance	Schedule 101 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
202401	8.50%	-	-	41,339,300.62	24,680,671	(0.29060)	(7,172,202.99)	9,524,489	(0.27426)	(2,612,186.35)	258,167.00	31,813,078.27	31,813,078.29	0.02
202402	8.50%	-	-	31,813,078.27	16,925,334	(0.29060)	(4,918,502.06)	8,112,272	(0.27426)	(2,224,871.72)	200,043.19	24,869,747.68	24,869,747.70	0.02
202403	8.50%	-	-	24,869,747.68	14,415,004	(0.29060)	(4,189,000.16)	6,257,111	(0.27426)	(1,716,075.26)	155,246.90	19,119,919.16	19,119,919.17	0.01
202404	8.50%	-	-	19,119,919.16	9,007,065	(0.29060)	(2,617,453.09)	4,646,520	(0.27426)	(1,274,354.58)	121,649.28	15,349,760.77	15,349,760.79	0.02
202405	8.50%	-	-	15,349,760.77	5,602,100	(0.29060)	(1,627,970.26)	3,076,829	(0.27426)	(843,851.12)	99,973.10	12,977,912.49	12,977,912.51	0.02
202406	8.50%	-	-	12,977,912.49	3,206,449	(0.29060)	(931,794.08)	2,279,842	(0.27426)	(625,269.47)	86,412.28	11,507,261.23	11,507,261.24	0.01
202407	8.50%	-	-	11,507,261.23	2,163,674	(0.29060)	(628,763.66)	1,748,640	(0.27426)	(479,582.01)	77,584.38	10,476,499.93	10,476,499.95	0.02
202408	8.50%	-	-	10,476,499.93	2,331,507	(0.29060)	(677,535.93)	1,909,259	(0.27426)	(523,633.37)	69,954.40	9,345,285.03	9,345,285.04	0.01
202409	8.50%	-	-	9,345,285.03	2,697,901	(0.29060)	(784,010.03)	2,313,931	(0.27426)	(634,618.72)	61,171.46	7,987,827.74	7,987,827.75	0.01
202410	8.50%	-	-	7,987,827.74	7,471,838	(0.29060)	(2,171,316.12)	4,414,480	(0.27426)	(1,210,715.28)	44,602.42	4,650,398.75	4,650,398.75	(0.00)
202411	8.50%	(6,741,443.84)	298,118.50	(1,792,926.59)	15,762,778	pro-rated	(2,717,076.00)	6,359,449	pro-rated	(895,875.00)	(25,495.76)	(5,431,373.35)	(5,431,373.35)	0.00
202412	8.50%	-	-	(5,431,373.35)	19,022,771	pro-rated	549,024.00	8,009,482	pro-rated	218,907.00	(35,752.47)	(4,699,194.82)	(4,699,194.82)	0.00
202501	8.04%	-	-	(4,699,194.82)	22,406,207	pro-rated	(33,936.00)	10,346,743	pro-rated	(13,312.00)	(31,642.89)	(4,778,085.71)	(4,699,194.82)	78,890.89
202502		-	-	(4,778,085.71)		pro-rated			pro-rated		-	(4,778,085.71)		
202503		-	-	(4,778,085.71)		(0.00283)	-		0.00189	-	-	(4,778,085.71)		
202504		-	-	(4,778,085.71)			-			-	-	(4,778,085.71)		
202505		-	-	(4,778,085.71)			-			-	-	(4,778,085.71)		
202506		-	-	(4,778,085.71)			-			-	-	(4,778,085.71)		
202507		-	-	(4,778,085.71)			-			-	-	(4,778,085.71)		
202508		-	-	(4,778,085.71)			-			-	-	(4,778,085.71)		
202509		-	-	(4,778,085.71)			-			-	-	(4,778,085.71)		
202510		-	-	(4,778,085.71)			-			-	-	(4,778,085.71)		
202511				(4,778,085.71)		pro-rated			pro-rated		-	(4,778,085.71)		
202512		-	-	(4,778,085.71)		pro-rated			pro-rated		-	(4,778,085.71)		

C

(33,936.00)

A

(13,312.00)

A

(31,642.89)

B

THIS ROW USED TO CALC JET ENTRY

	202501 UPDATE DATE MONTHLY TO CALC JET ENTRY		
	JET ENTRY:	DR	CR
Interest Income	419600.GD.WA		B
Interest Expense	431600.GD.WA	31,642.89	(B)
Amortization	191000.GD.WA		78,890.89 A+B
Amort Expense	805110.GD.WA	47,248.00	A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER TRUEUP		
191000.GD.WA		C
805110.GD.WA		