

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
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	876,210.83	(0.01)
202312	8.35%	-	876,210.84	1,203,917.52	(960,782.02)	6,942.88	1,126,289.22	1,126,289.22	(0.00)
202401	8.50%	-	1,126,289.22	129,725.05	(1,541,698.97)	2,977.14	(282,707.56)	1,126,289.22	1,408,996.78
202402		-	(282,707.56)			-	(282,707.56)		
202403		-	(282,707.56)			-	(282,707.56)		
202404		-	(282,707.56)			-	(282,707.56)		
202405		-	(282,707.56)			-	(282,707.56)		
202406		-	(282,707.56)			-	(282,707.56)		
202407		-	(282,707.56)			-	(282,707.56)		
202408		-	(282,707.56)			-	(282,707.56)		
202409		-	(282,707.56)			-	(282,707.56)		
202410		-	(282,707.56)			-	(282,707.56)		
202411		-	(282,707.56)			-	(282,707.56)		
202412		-	(282,707.56)			-	(282,707.56)		
		-		129,725.05	(1,541,698.97)	2,977.14			THIS ROW USED TO CALC JET ENTRY
		D		A	B	C			

202401 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		2,977.14 C
Interest Expense	431600.GD.WA		(C)
Demand+Comm Def	191010.GD.WA		1,408,996.78 A+B+C
Deferral Expense	805120.GD.WA	1,411,973.92	(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 101/102 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
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	48,786,509.82	0.02
202312	8.35%	-	(142.25)	48,786,367.55	19,719,805	pro-rated	(5,705,377.00)	7,561,388	pro-rated	(2,054,165.00)	312,475.07	41,339,300.62	41,339,300.64	0.02
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	41,339,300.64	9,526,222.37
202402		-	-	31,813,078.27			-			-	-	31,813,078.27		
202403		-	-	31,813,078.27			-			-	-	31,813,078.27		
202404		-	-	31,813,078.27			-			-	-	31,813,078.27		
202405		-	-	31,813,078.27			-			-	-	31,813,078.27		
202406		-	-	31,813,078.27			-			-	-	31,813,078.27		
202407		-	-	31,813,078.27			-			-	-	31,813,078.27		
202408		-	-	31,813,078.27			-			-	-	31,813,078.27		
202409		-	-	31,813,078.27			-			-	-	31,813,078.27		
202410		-	-	31,813,078.27			-			-	-	31,813,078.27		
202411		-	-	31,813,078.27		pro-rated			pro-rated		-	31,813,078.27		
202412		-	-	31,813,078.27		pro-rated			pro-rated		-	31,813,078.27		

C (7,172,202.99) A (2,612,186.35) B 258,167.00 THIS ROW USED TO CALC JET ENTRY

202401 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		258,167.00 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA		9,526,222.35 A+B
Amort Expense	805110.GD.WA	9,784,389.35	A

0.00 check s/b 0

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