

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	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	11,507,261.24	1,030,761.31
202408		-	-	10,476,499.93			-			-	-	10,476,499.93		
202409		-	-	10,476,499.93			-			-	-	10,476,499.93		
202410		-	-	10,476,499.93			-			-	-	10,476,499.93		
202411		-	-	10,476,499.93		pro-rated			pro-rated		-	10,476,499.93		
202412		-	-	10,476,499.93		pro-rated			pro-rated		-	10,476,499.93		

C (628,763.66) A (479,582.01) B 77,584.38 THIS ROW USED TO CALC JET ENTRY

202407 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		77,584.38 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA		1,030,761.29 A+B
Amort Expense	805110.GD.WA	1,108,345.67	A

0.00 check s/b 0

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