

UG-120629-SI

Avista Corporation
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



April 30, 2012

State of Washington
Washington Utilities & Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

RE: Monthly Purchase Gas Adjustment Report

In compliance with WAC 480-90-233(5) please find enclosed two copies of the Purchase Gas Adjustment (PGA) Report for March 2012. This report shows the activity that occurred during the month in the Company's 191 accounts.

When preparing the report this month it was discovered that the amortization for the Jackson Prairie (JP) Deferral, account 191025 had been inadvertently included in the amortization of the PGA deferrals, account 191000. The attached report was corrected to remedy this problem. Additionally, to avoid confusion in the future, two additional columns were added to show the activity in the JP deferral account. One column shows the amortization that was recorded from 11/1/11 to the current month and the other column shows the additional JP deferrals that were recorded 7/1/11 to 12/31/11.

If you have any questions regarding this report please feel free to call me at (509) 495-4124.

Sincerely,

A handwritten signature in black ink that reads "Craig L. Bertholf".

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

RECEIVED
RECORDS MANAGEMENT
2012 MAY -3 AM 8:12
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Actual Total	Account 191010 (New Commodity Deferrals)	Account 191010 (New Demand Deferrals)	Account 191000 (Old Deferrals)	Account 191025 (JP Deferral Amortization)	Account 191025 (Additional JP Deferral)
February 2012						
Current Months Deferrals	(570,402.46)	353,040.92	(923,443.38)			
Amortization	661,799.94			672,338.36	(10,538.42)	
Interest	(13,866.23)	(3,580.89)	(10,409.45)	124.11		
February 2012 Ending Bal.	(4,678,909.62)	(1,149,237.57)	(4,315,619.66)	382,119.27	33,116.44	370,711.90
		OK	OK	OK	OK	OK
March 2012						
Current Months Deferrals	(932,517.16)	(431,447.26)	(501,069.90)			
Amortization	564,840.74			573,837.87	(8,997.13)	
Interest	(14,251.45)	(3,696.76)	(12,366.67)	1,811.98		
March 2012 Ending Bal.	(5,060,837.49)	(1,584,381.59)	(4,829,056.23)	957,769.12	24,119.31	370,711.90
		OK	OK	OK	OK	OK

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Actual Total	Account 191010 (New Commodity Deferrals)	Account 191010 (New Demand Deferrals)	Account 191000 (Old Deferrals)	Account 191025 (JP Deferral Amortization)	Account 191025 (Additional JP Deferral)
June 2011 Ending Bal.	(5,059,346.79)	(635,098.19) OK	(3,149,380.65) OK	(1,352,950.67) OK		78,082.72 OK
July 2011						
Transfer to Amortization					78,082.72	(78,082.72)
Current Months Deferrals	693,105.09	(418,137.04)	1,079,640.02			31,602.11
Amortization	280,245.28			280,245.28		
Interest	(12,638.58)	(2,286.28)	(7,067.56)	(3,284.74)		
July 2011 Ending Bal.	(4,098,635.00)	(1,055,521.51) OK	(2,076,808.19) OK	(1,075,990.13) OK	78,082.72 OK	31,602.11 OK
August 2011						
Current Months Deferrals	615,776.33	(588,940.08)	1,146,398.21			58,318.20
Amortization	279,263.53			279,263.53		
Interest	(10,264.46)	(3,656.22)	(4,072.27)	(2,535.97)		
August 2011 Ending Bal.	(3,213,859.60)	(1,648,117.81) OK	(934,482.25) OK	(799,262.57) OK	78,082.72 OK	89,920.31 OK
September 2011						
Current Months Deferrals	443,607.89	(668,109.59)	1,034,711.09			77,006.39
Amortization	318,704.10			318,704.10		
Interest	(8,231.19)	(5,368.38)	(1,129.72)	(1,733.09)		
September 2011 Ending Bal.	(2,459,778.80)	(2,321,595.78) OK	99,099.12 OK	(482,291.56) OK	78,082.72 OK	166,926.70 OK
October 2011						
Current Months Deferrals	(788,674.95)	(1,017,890.07)	172,466.19			56,748.93
Amortization	830,486.04			830,486.04		
Interest	(7,345.70)	(7,666.05)	501.94	(181.59)		
October 2011 Ending Bal.	(2,425,313.41)	(3,347,151.90) OK	272,067.25 OK	348,012.89 OK	78,082.72 OK	223,675.63 OK
November 2011						
PGA Transfer		3,347,151.90	(272,067.25)	(3,075,084.65)		
Current Months Deferrals	(552,498.44)	79,707.72	(702,570.96)			70,364.80
Amortization	818,587.42			828,234.06	(9,646.64)	
Interest	(7,106.14)	107.94	(951.40)	(6,262.68)		
November 2011 Ending Bal.	(2,166,330.57)	79,815.66 OK	(703,522.36) OK	(1,905,100.38) OK	68,436.08 OK	294,040.43 OK
December 2011						
Current Months Deferrals	(2,751,082.64)	(1,462,535.13)	(1,365,218.98)			76,671.47
Amortization	824,573.70			837,127.17	(12,553.47)	
Interest	(9,544.50)	(1,764.35)	(3,754.11)	(4,026.04)		
December 2011 Ending Bal.	(4,102,384.01)	(1,384,483.82) OK	(2,072,495.45) OK	(1,071,999.25) OK	55,882.61 OK	370,711.90 OK
January 2012						
Current Months Deferrals	(1,412,210.14)	(110,314.75)	(1,301,895.39)			
Amortization	771,270.64			783,498.39	(12,227.75)	
Interest	(13,117.36)	(3,899.03)	(7,375.99)	(1,842.34)		
January 2012 Ending Bal.	(4,756,440.87)	(1,498,697.60) OK	(3,381,766.83) OK	(290,343.20) OK	43,654.86 OK	370,711.90 OK

Avista Corporation Journal Entry

Effective Date: 201203

Journal: 431-D&A WA/ID
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved by: Ian McLelland
 Submitted by: Ian McLelland
 Approved by:

Last Saved: 04/05/2012 4:06 PM
 Approval Requested: 04/05/2012 4:08 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		948,580.59	WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	932,517.15		WA CURRENT PERIOD DEFERRAL EXP
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	16,063.44		WA DEFERRAL INTEREST EXP
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		1,679.18	WA AMORT INTEREST INC
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		564,942.71	WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	566,621.89		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		371,370.89	ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	368,903.67		ID CURRENT PERIOD DEFERRAL EXP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,467.22		ID DEFERRAL INTEREST EXP
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		150.02	ID AMORT INTEREST INC
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		245,080.32	ID AMORT EXP
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	245,230.34		ID RECOVERABLE GAS COSTS AMORTIZED
Totals:						2,131,803.71	2,131,803.71	

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.

Ian McLelland
 Prepared by Ian McLelland

4/5/12
 Date

Jami Gudge
 Reviewed by

4/5/12
 Date

Approved for Entry
 Corporate Accounting use Only

Date

Avista Corporation
 State of Washington
 Recap of Account 191010 GD WA
 Current Unrecovered PGA Deferred

	Total Acct 191010	Commodity Deferral	Demand Deferral		
Tracker Transfer	3,075,084.65	3,343,463.58	(347,215.05)	78,836.12	0.00
Balance 11/1/11	0.00	0.00	0.00	0.00	0.00
11-11 Current Mo Deferrals	(622,863.24)	79,707.72	(702,570.96)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(843.46)			(843.46)	
11-11 Ending Balance	(623,706.70)	79,707.72	(702,570.96)	(843.46)	0.00
12-11 Current Mo Deferrals	(2,827,754.11)	(1,462,535.13)	(1,365,218.98)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(5,518.46)			(5,518.46)	
12-11 Ending Balance	(3,456,979.27)	(1,382,827.41)	(2,067,789.94)	(6,361.92)	0.00
1-12 Current Mo Deferrals	(1,412,210.14)	(110,314.75)	(1,301,895.39)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(11,275.02)			(11,275.02)	
1-12 Ending Balance	(4,880,464.43)	(1,493,142.16)	(3,369,685.33)	(17,636.94)	0.00
2-12 Current Mo Deferrals	(570,402.46)	353,040.92	(923,443.38)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(13,990.34)			(13,990.34)	
2-12 Ending Balance	(5,464,857.23)	(1,140,101.24)	(4,293,128.71)	(31,627.28)	0.00
3-12 Current Mo Deferrals	(932,517.15)	(431,447.25)	(501,069.90)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(16,063.44)			(16,063.44)	
3-12 Ending Balance	(6,413,437.82)	(1,571,548.49)	(4,794,198.61)	(47,690.72)	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	(3,075,084.65)
WA deferral	191010 GD WA	2,451,377.95	0.00
Deferral exp	805120 GD WA	622,863.24	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	843.46	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(2,833,272.57)
Deferral exp	805120 GD WA	2,827,754.11	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	5,518.46	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(1,423,485.16)
Deferral exp	805120 GD WA	1,412,210.14	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	11,275.02	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(584,392.80)
Deferral exp	805120 GD WA	570,402.46	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	13,990.34	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(948,580.59)
Deferral exp	805120 GD WA	932,517.15	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	16,063.44	

Washington/Idaho Gas Costs		Mar-12
Demand (Transportation) Costs		
NWP Fixed		\$ 1,897,340.84
NWP Variable		\$ 57,286.15
NWP Capacity Release		\$ (784,849.84)
NWP Total (excluding Refund)		\$ 1,169,777.15
GTN Fixed		\$ 289,222.31
GTN Variable		\$ 8,813.33
GTN Capacity Release		\$ (3,479.42)
Current Month Estimate		\$ 294,556.22
Transcanada Foothills (BC System) Fixed		\$ 304,876.15
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 304,876.15
NOVA (AB System) Fixed		\$ 572,873.81
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 572,873.81
Spectra Westcoast Fixed		\$ 111,887.96
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 111,887.96
Questar		\$ -
Questar		\$ -
NOVA Fixed charges		\$ -
Third party capacity release		\$ -
Other Pipeline Fixed charges		\$ 0.00
Other capacity release credit		\$ 0.00
Counterparty Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 2,453,771.09
WA/ID Buy/Sell Transportation Recovery		\$ (8,934.76)
Total Demand Costs	804001 GD AN	\$ 2,444,836.33
less variable costs charged to Commodity		\$ (66,099.48)
Total Demand Costs to be Allocated		\$ 2,378,736.85
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 11,856,302.56
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (112,480.47)
Financial Settlements	804800 GD AN	\$ 1,523,958.75
Foreign Exchange Hedge Activity	804010 GD AN	\$ 36,710.99
Interco Purchase from Thermal	804730 GD AN	\$ 857,979.22
Total Commodity Costs from Purchase Journals		\$ 14,162,471.05
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (1,840,386.55)
FAFB Commodity for Anderson Elementary/Lk	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ (21,794.79)
Broker Fees	804017 GD AN	\$ 8,260.22
Newedge Broker Fees	804017 GD AN	\$ 2,763.96
plus variable costs from Demand		\$ 66,099.48
WA/ID Off System Revenue		\$ (2,271,487.89)
Terasen/Foris Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
Total Commodity Costs to be Allocated		\$ 9,605,925.48
WA Imbalance	804000 GD AN	\$ 2,448.47
ID Imbalance	804000 GD AN	\$ 1,037.38
Total Deferred Commodity Costs:		\$ 9,609,411.33
Total Net Gas Costs		\$ 11,989,148.18
From DJ 430		11,989,148.18
Check		

Mar-12		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			89.58%	30.42%	70.14%	29.86%
Total Current Demand Costs (excluding refund)		\$ 2,378,736.85	\$ 1,855,125.10	\$ 723,811.75		
Total Commodity Costs to be Allocated		\$ 9,605,925.48			\$ 6,737,121.55	\$ 2,868,803.93
Imbalance Cost Washington		\$ 2,448.47			\$ 2,448.47	
Imbalance Cost Idaho		\$ 1,037.38				\$ 1,037.38
Total Commodity Costs before refund		\$ 9,609,411.33			\$ 6,739,570.02	\$ 2,869,841.31
Total		\$ 11,989,148.18	\$ 1,855,125.10	\$ 723,811.75	\$ 6,739,570.02	\$ 2,869,841.31
check		\$ -	\$ -	\$ -	\$ -	\$ -

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	14,014,045	0.10868	\$ 1,523,046.41	Schedule 101	6,314,091	0.11135	\$ 703,074.03
Schedule 111	5,418,215	0.10539	\$ 571,025.68	Schedule 111	2,213,408	0.11135	\$ 246,462.98
Schedule 112	71,297	0.10539	\$ 7,513.99	Schedule 112	878	0.11135	\$ 97.77
Schedule 121	377,680	0.08875	\$ 33,519.10	Schedule 121	0	0.11135	\$ -
Schedule 122	162,485	0.08875	\$ 14,420.54	Schedule 122	0	0.11135	\$ -
Schedule 131	0	0.08795	\$ -	Total Demand	8,528,377		\$ 949,634.78
Schedule 132	75,130	0.06795	\$ 5,105.08		8,528,377	check	\$ 0.11135
Schedule 148	2,896,657	0.00054	\$ 1,564.19				
Total Demand	23,015,509		\$ 2,156,195.00				
	23,015,509	check	\$ 0.09368				
COMMODITY				COMMODITY			
Schedule 101	14,014,045	0.35949	\$ 4,982,867.37	Schedule 101	6,314,091	0.36042	\$ 2,208,984.50
Schedule 111	5,418,215	0.35949	\$ 1,940,097.53	Schedule 111	2,213,408	0.36042	\$ 787,470.18
Schedule 112	71,297	0.35949	\$ 25,630.56	Schedule 112	878	0.36042	\$ 340.02
Schedule 121	377,680	0.35949	\$ 125,784.05	Schedule 121	0	0.36042	\$ -
Schedule 122	162,485	0.35949	\$ 65,450.55	Schedule 122	0	0.36042	\$ -
Schedule 131	0	0.35949	\$ -	Schedule 131	0	0.36042	\$ -
Schedule 132	75,130	0.35949	\$ 31,187.21	Schedule 132	38,641	0.36042	\$ 15,927.25
Total Commodity	20,116,852		\$ 7,171,017.27	Total Commodity	8,567,018		\$ 3,012,721.85
	20,116,852	check	\$ 0.35643		8,567,018	check	\$ 0.35167

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand		Totals from above	
\$ 6,739,570.02	\$ 1,855,125.10	\$ 2,869,841.31	\$ 723,811.75	\$ 11,989,148.18					
\$ (7,171,017.27)	\$ (2,156,195.00)	\$ (3,012,721.85)	\$ (949,634.78)	\$ (13,289,569.00)					
\$ -	\$ -	\$ -	\$ -	\$ (1,301,420.82)					
\$ (431,447.25)	\$ (501,069.90)	\$ (142,880.54)	\$ (226,023.03)	\$ (1,301,420.82)					
WA Total	(932,517.15)	ID Total	(368,903.67)						

JET Entry	
Debits	Credits
2,131,803.72	(2,131,803.72)

Avista Corporation
State of Washington
Analysis of Account 191000 GD WA
Recovered PGA Deferred

Tracker Transfer 11/1/11 (3,075,084.65)
Balance 11/1/11 (2,727,071.73)

WA 191000 Recoverable Gas Costs Amortized			
Nov-11			
	Total	Rates	Amortization
Schedule 101	16,497,294	0.02898	\$ 488,017.35
Schedule 111	5,589,541	0.02753	\$ 131,304.79
Schedule 112	63,290	(0.00044)	\$ (0.57)
Schedule 121	225,282	0.02630	\$ (8,162.88)
Schedule 122	180,182	(0.00044)	\$ (16.10)
Schedule 131	0	0.04533	\$ -
Schedule 132	47,057	(0.00044)	\$ -
Schedule 146	2,829,581	(0.00005)	\$ (115.82)
Spokane Rock Products			\$ -
Valley Hosi			\$ -
Large Customer			\$ -
	<u>24,432,227</u>		\$ 818,732.77
	24,432,227		Adj -
			\$ 818,732.77
Subtotal			(1,908,338.96)
Interest	3.25%		(56,277.12)
Balance	11-30-2011		(1,914,616.08)

Nov-11 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431800 GD WA	6,277.12	
Total WA Amortization Expense	805110 GD WA		(818,732.77)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	812,455.65	

WA 191000 Recoverable Gas Costs Amortized			
Dec-11			
	Total	Rates	Amortization
Schedule 101	20,471,853	0.02898	\$ 611,647.34
Schedule 111	6,537,914	0.02753	\$ 189,698.39
Schedule 112	116,619	(0.00044)	\$ (49.70)
Schedule 121	765,070	0.02630	\$ 23,740.55
Schedule 122	169,282	(0.00044)	\$ (81.22)
Schedule 131	0	0.04533	\$ -
Schedule 132	81,249	(0.00044)	\$ (32.60)
Schedule 146	3,226,388	(0.00005)	\$ (161.32)
Spokane Rock Products			\$ -
Valley Hosi			\$ -
Large Customer			\$ 0.00
	<u>31,390,375</u>		\$ 824,781.44
	31,390,375		Adj -
			\$ 824,781.44
Subtotal			(1,089,854.84)
Interest	3.25%		(54,968.55)
Balance	12-30-2011		(1,093,823.19)

Dec-11 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	4,068.55	
Total WA Amortization Expense	805110 GD WA		(824,761.44)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	820,692.89	

WA 191000 Recoverable Gas Costs Amortized			
Jan-12			
	Total	Rates	Amortization
Schedule 101	19,612,393	0.02898	\$ 568,487.89
Schedule 111	6,959,224	0.02753	\$ 191,747.09
Schedule 112	140,103	(0.00044)	\$ (61.65)
Schedule 121	437,171	0.02630	\$ 11,498.01
Schedule 122	198,990	(0.00044)	\$ (87.56)
Schedule 131	0	0.04533	\$ -
Schedule 132	81,039	(0.00044)	\$ (35.66)
Schedule 146	3,180,585	(0.00005)	\$ (159.03)
Spokane Rock Products			\$ -
Valley Hosi			\$ -
Large Customer			\$ 0.00
	<u>30,609,505</u>		\$ 771,389.98
	30,609,505		Adj -
			\$ 771,389.98
Subtotal			(322,533.20)
Interest	3.25%		(51,818.12)
Balance	01-31-2012		(324,451.32)

Jan-12 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	1,918.12	
Total WA Amortization Expense	805110 GD WA		(771,389.99)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	769,471.87	

WA 191000 Recoverable Gas Costs Amortized			
Feb-12			
	Total	Rates	Amortization
Schedule 101	16,815,965	0.02898	\$ 487,326.67
Schedule 111	5,758,436	0.02753	\$ 158,529.74
Schedule 112	160,562	(0.00044)	\$ (70.65)
Schedule 121	826,206	0.02630	\$ 16,442.92
Schedule 122	198,917	(0.00044)	\$ (87.52)
Schedule 131	0	0.04533	\$ -
Schedule 132	83,372	(0.00044)	\$ (36.68)
Schedule 146	2,714,479	(0.00005)	\$ (135.72)
Spokane Rock Products			\$ -
Valley Hosi			\$ -
Large Customer			\$ 0.00
	<u>26,356,937</u>		\$ 661,968.75
	26,356,937		Adj -
			\$ 661,968.75
Subtotal			337,517.43
Interest	3.25%		\$17.89
Balance	02-29-2012		337,635.12

Feb-12 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		(517.65)
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA		(661,968.75)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	661,986.44	

WA 191000 Recoverable Gas Costs Amortized			
Mar-12			
	Total	Rates	Amortization
Schedule 101	14,014,045	0.02898	\$ 406,127.02
Schedule 111	5,418,215	0.02753	\$ 149,163.46
Schedule 112	71,297	(0.00044)	\$ (31.37)
Schedule 121	377,680	0.02630	\$ 9,932.98
Schedule 122	162,485	(0.00044)	\$ (71.49)
Schedule 131	0	0.04533	\$ -
Schedule 132	75,130	(0.00044)	\$ (33.06)
Schedule 146	2,896,657	(0.00005)	\$ (144.83)
Spokane Rock Products			\$ -
Valley Hosi			\$ -
Large Customer			\$ 0.00
	<u>23,015,509</u>		\$ 564,942.71
	23,015,509		Adj -
			\$ 564,942.71
Subtotal			902,477.83
Interest	3.25%		\$1,679.18
Balance	03-31-2012		904,157.01

Mar-12 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		(51,679.18)
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA		(564,942.71)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	566,621.89	

S/B 9,831.01, diff 101.97

S/B 02/20/12

	February Therms Billed March	Therms Billed February Unbilled Reversal	Total February Calendar Therms
101	11,688,713	(12,678,315)	(989,602)
111	4,209,324	(4,347,702)	(138,378)
112	-	-	-
121	332,535	(512,113)	(179,578)
122	126,552	-	126,552
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	75,130	-	75,130
132W	-	-	-
146	-	(2,669,950)	(2,669,950)
147	-	-	-
148	-	(4,179,389)	(4,179,389)
Total	16,432,264	(24,387,469)	(7,955,215)

	March Therms Billed In March	March Unbilled Accrual	Total Therms Billed In March
101	4,790,299	10,213,348	15,003,647
111	1,878,988	3,677,605	5,556,593
112	71,297	-	71,297
121	171,795	385,463	557,258
122	35,933	-	35,933
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	-	-	-
132W	-	-	-
146	2,737,605	2,829,002	5,566,607
147	19,848	-	19,848
148	4,180,297	4,176,258	8,356,555
Total	13,886,062	21,281,676	35,167,738

	February and March In March	Net (Net Unbilled)	Net
101	16,479,012	(2,464,967)	14,014,045
111	6,088,312	(670,097)	5,418,215
112	71,297	-	71,297
121	504,330	(126,650)	377,680
122	162,485	-	162,485
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	75,130	-	75,130
132W	-	-	-
146	2,737,605	159,052	2,896,657
147	19,848	-	19,848
148	4,180,297	(3,131)	4,177,166
Total	30,318,316	(3,105,793)	27,212,523

Commodity Calendar Sales	20,118,852
Sch 146/147/148 Ignored	7,093,671
Total	27,212,523.00

February Commodity Rate	February Demand Rate	February Amortization Rate
Old Rates		
\$0.41511	\$0.10868	\$0.02898
\$0.41511	\$0.10539	\$0.02753
\$0.41511	\$0.10539	(\$0.00044)
\$0.41511	\$0.08875	\$0.02630
\$0.41511	\$0.08875	(\$0.00044)
\$0.41511	-	-
\$0.41511	-	-
\$0.41511	\$0.06795	\$0.04533
\$0.41511	\$0.06795	(\$0.00044)
-	\$0.00054	(\$0.00005)

March Commodity Rate	March Demand Rate	March Amortization Rate
New Rates		
\$0.35949	\$0.10868	\$0.02898
\$0.35949	\$0.10539	\$0.02753
\$0.35949	\$0.10539	(\$0.00044)
\$0.35949	\$0.08875	\$0.02630
\$0.35949	\$0.08875	(\$0.00044)
\$0.35949	-	-
\$0.35949	-	-
\$0.35949	\$0.06795	\$0.04533
\$0.35949	\$0.06795	(\$0.00044)
-	\$0.00054	(\$0.00005)

	Billed	Adjustment
101	16,479,012	-
111	6,088,312	-
112	71,297	-
121	504,330	-
122	162,485	-
122G	-	-
122L	-	-
122W	-	-
131	-	-
132	75,130	-
132W	-	-
146	2,737,605	-
147	19,848	-
148	4,180,297	-
Total	30,318,316	0

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
Old Costs		
\$ (410,793.69)	\$ (107,549.95)	\$ (28,678.67)
\$ (57,442.09)	\$ (14,583.66)	\$ (3,809.55)
\$ -	\$ -	\$ -
\$ (74,544.62)	\$ (15,937.55)	\$ (4,722.90)
\$ 52,533.00	\$ 11,231.49	\$ (55.68)
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 31,187.21	\$ 5,105.08	\$ (33.06)
\$ -	\$ -	\$ -
\$ -	\$ (1,441.77)	\$ 133.50
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ (459,060.19)	\$ (123,176.35)	\$ (37,166.36)

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
New Costs		
\$ 5,393,661.06	\$ 1,630,596.36	\$ 434,805.69
\$ 1,997,539.62	\$ 585,609.34	\$ 152,973.01
\$ 25,630.56	\$ 7,513.99	\$ (31.37)
\$ 200,328.68	\$ 49,456.65	\$ 14,655.89
\$ 12,917.55	\$ 3,189.05	\$ (15.81)
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 3,005.97	\$ (278.33)
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 7,630,077.47	\$ 2,279,371.35	\$ 602,109.07

Total Commodity	Total Demand	Total Amortization
\$ 4,982,867.37	\$ 1,523,046.41	\$ 406,127.02
\$ 1,940,097.53	\$ 571,025.68	\$ 149,163.46
\$ 25,630.56	\$ 7,513.99	\$ (31.37)
\$ 125,784.05	\$ 33,519.10	\$ 9,932.98
\$ 65,450.55	\$ 14,420.54	\$ (71.49)
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 31,187.21	\$ 5,105.08	\$ (33.06)
\$ -	\$ -	\$ -
\$ -	\$ 1,564.19	\$ (144.83)
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
7,171,017.28	2,156,195.00	564,942.71

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AVISTA UTILITIES

RATE CHANGE PRORATION FOR MARCH

PROCESSING DATE RANGE: 2012-02-29 THRU 2012-03-28

RATE CHANGE EFFECTIVE DATE 2012-03-01

REVENUE MONTH MARCH

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE	TOTAL USAGE BILLED

WASHINGTON				
	TOTAL SCHEDULE FAFB		33,509	33,509
	TOTAL SCHEDULE 101	11,688,713	4,910,839	16,599,552
	TOTAL SCHEDULE 111	4,209,324	1,908,556	6,117,880
	TOTAL SCHEDULE 121	332,535	180,398	512,933
	TOTAL SCHEDULE 122	126,552	15,920	142,472
	TOTAL SCHEDULE 132	75,130		75,130
	TOTAL SCHEDULE 146		3,150,652	3,150,652
	STATE TOTAL	16,432,254	10,199,874	26,632,128
	MONTH USAGE TOTALS	16,432,254	10,199,874	26,632,128

Washington Sales Volumes

March-12 Description	Schedule	March-12 Billed	February-12 Unbilled	March-12 Unbilled	March-12 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	16,479,012	12,678,315	10,213,348	(2,464,967)	14,014,045	
Firm	111	6,088,312	4,347,702	3,677,605	(670,097)	5,418,215	
Firm	112	71,297	0	0	0	71,297	
Firm	121	504,330	512,113	385,463	(126,650)	377,680	
Firm	122	162,485	0	0	0	162,485	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	75,130	0	0	0	75,130	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		23,380,566	17,538,130	14,276,416	(3,281,714)	20,118,852	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		2,737,605	2,669,950	2,829,002	159,052	2,896,657	
Total 147 & 148 Transportation Sales		4,200,145	4,179,389	4,176,258	(3,131)	4,197,014	
Total sales		30,318,316	24,387,469	21,281,676	(3,105,793)	27,212,523	
Schedule SumJury for Demand Deferral:							
Firm	101	16,479,012	12,678,315	10,213,348	(2,464,967)	14,014,045	
Firm	111	6,088,312	4,347,702	3,677,605	(670,097)	5,418,215	
Firm	112	71,297	0	0	0	71,297	
Firm	121	504,330	512,113	385,463	(126,650)	377,680	
Firm	122	162,485	0	0	0	162,485	
Interruptible	131	0	0	0	0	0	
Interruptible	132	75,130	0	0	0	75,130	
Transportation	146	2,737,605	2,669,950	2,829,002	159,052	2,896,657	
		26,118,171	20,208,080	17,105,418	(3,102,662)	23,015,809	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJury for Commodity and Demand Amortization:							
Firm	101	16,479,012	12,678,315	10,213,348	(2,464,967)	14,014,045	Sales for Decoupling amortization
Firm	111	6,088,312	4,347,702	3,677,605	(670,097)	5,418,215	
Firm	121	504,330	512,113	385,463	(126,650)	377,680	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,737,605	2,669,950	2,829,002	159,052	2,896,657	
		25,809,259	20,208,080	17,105,418	(3,102,662)	22,708,897	Volumes for PGA Commodity & Demand Amortization
Firm	112	71,297	0	0	0	71,297	Annual lump sum amortization
Firm	122	162,485	0	0	0	162,485	Annual lump sum amortization
Interruptible	132	75,130	0	0	0	75,130	Annual lump sum amortization
Total Firm Sales		23,305,436	17,538,130	14,276,416	(3,281,714)	20,043,722	
Total Interruptible Sales		75,130	0	0	0	75,130	
Total Transportation Sales (Schedule 146)		2,737,605	2,669,950	2,829,002	159,052	2,896,657	
Total Transportation Sales (Schedule 147 & 148)		4,200,145	4,179,389	4,176,258	(3,131)	4,197,014	
Check total sales		30,318,316	24,387,469	21,281,676	(3,105,793)	27,212,523	
		30,318,316	24,387,469	21,281,676		27,212,523	

Washington/Idaho Gas Costs	GL Account	Mar-12 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (2,225,237.36)
JP Withdrawals	808100 GD AN	\$ 386,010.97
Total JP	164100 GD AN	\$ (1,839,226.39)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (1,599.51)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 439.35
Total Clay Basin	164115 GD AA	\$ (1,160.16)
Total Net Storage (Injections)/Withdrawals		\$ (1,840,386.55)
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 11,856,302.56
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,387,671.61
Variable Demand (Transport) Costs	804002 GD AN	\$ 66,099.48
Hedge Activity	804010 GD AN	\$ 36,710.99
Financial Settlements	804600 GD AN	\$ 1,523,958.75
Interco Purchase from Thermal	804730 GD AN	\$ 857,979.22
Cochran Credit	811000 GD AN	\$ (112,480.47)
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ 2,448.47
ID Imbalance from DJ 436	804000 GD AN	\$ 1,037.38
Broker Fees DJ 471	804017 GD AN	\$ 8,260.22
Newedge Journal DJ 473	804017 GD AN	\$ 2,763.96
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (2,271,487.89)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,934.76)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ (21,794.79)
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ (1,988,148.18) Tie to Deferral Entry

483600 GD AN	\$ (69,836.03)	Input fr GLE Sales
483000 GD AN	\$ (1,488,272.48)	Input fr GLE Sales
483730 GD AN	\$ (713,379.38)	Input fr GLE Sales
		(2,271,487.89)

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,979,517.91		Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ		\$ (2,979,517.91)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ		\$ (883,453.84)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 883,453.84		Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
176745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
254740 CD AA		\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 4,942.70		Provide Bookout dollars for SEC reporting
804711.GD.AN		\$ (4,942.70)	Provide Bookout dollars offset
232130.ZZ.ZZ		\$ (7.51)	To correct rounding of payables and receivables balances
232620 ZZ ZZ			To correct rounding of payables and receivables balances
142600.ZZ.ZZ			To correct rounding of payables and receivables balances
903000.CD.AA	\$ 7.51		To correct rounding of payables and receivables balances
Total Other Adj	\$ 3,867,921.96	\$ (3,867,921.96)	

Total from GLE	\$ 18,955,869.48	\$ (18,955,869.48)
Total DJ 430	\$ 22,823,791.44	\$ (22,823,791.44)

Avista Corporation Journal Entry

Effective Date: 201203

Journal: 438-JP EXP

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Ian McLelland

Submitted by: Ian McLelland

Approved by:

Last Saved: 04/03/2012 5:04 PM

Approval Requested: 04/03/2012 5:07 PM

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	8,997.13		Amortization of JP O&M Deferral
20	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		8,997.13	Amortization of JP O&M Deferral
Totals:						8,997.13	8,997.13	

<u>Seq</u>	<u>Project</u>	<u>Task</u>	<u>Exp.</u>	<u>Org.</u>	<u>Quantity</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>
10	54502100 - Jackson Prairie Storage	824000 - Other Expense	853 Joint Project C	J06	29,975.98	001	232545 - ACCTS PAY-JACKSON PRAIRIE STORAGE	ZZ	ZZ
20	54502101 - Jackson Prairie Storage	837000 - Maint Other Equip	853 Joint Project C	J06	34,186.95	001	232545 - ACCTS PAY-JACKSON PRAIRIE STORAGE	ZZ	ZZ
30	54505006 - Oregon JP Operations	824000 - Other Expense	853 Joint Project C	J06	3,201.64	001	232545 - ACCTS PAY-JACKSON PRAIRIE STORAGE	ZZ	ZZ
40	54505005 - Oregon JP Maintenance	837000 - Maint Other Equip	853 Joint Project C	J06	3,651.40	001	232545 - ACCTS PAY-JACKSON PRAIRIE STORAGE	ZZ	ZZ
50	54504500 - JP Capital Blanket for	107552 - Wells	853 Joint Project C	J06	1,510.89	001	232545 - ACCTS PAY-JACKSON PRAIRIE STORAGE	ZZ	ZZ
60	54504500 - JP Capital Blanket for	107554 - Compressor Stations	853 Joint Project C	J06	1,148.83	001	232545 - ACCTS PAY-JACKSON PRAIRIE STORAGE	ZZ	ZZ
70	54504500 - JP Capital Blanket for	107557 - Other Equipment	853 Joint Project C	J06	4,517.50	001	232545 - ACCTS PAY-JACKSON PRAIRIE STORAGE	ZZ	ZZ
80	54505008 - OR Cushon Gas Expan	107552 - Wells	853 Joint Project C	J06	161.37	001	232545 - ACCTS PAY-JACKSON PRAIRIE STORAGE	ZZ	ZZ

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Mar-12		Volumes	Rates	Amortization
		Total		
Schedule	101	14,014,045	0.00044	\$ 6,166.18
Schedule	111	5,418,215	0.00044	\$ 2,384.01
Schedule	112	71,297	0.00044	\$ 31.37
Schedule	121	377,680	0.00044	\$ 166.18
Schedule	122	162,485	0.00044	\$ 71.49
Schedule	131	0	0.00044	\$ -
Schedule	132	75,130	0.00044	\$ 33.06
Schedule	146	2,896,657	0.00005	\$ 144.83
Current Month Amortization		<u>23,015,509</u>		\$ 8,997.13
		23,015,509		
	Balance		03-31-2012	<u>24,119.32</u>

Mar-12				
JOURNAL ENTRY			dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 8,997.13		-
WA GRC Jackson Prairie Deferral	191025 GD WA	-		(8,997.13)

Amortization of JP Deferral as of 6/30/11

The balance of the Jackson Prairie Deferral as of 6/30/11 was picked up in the WA PGA which went into effect on 11/1/11. The amortization calculations below reflect the amortization of that balance as of 6/30/11. The remainder of the deferral will be picked up in the next WA PGA which will go into effect on 11/1/12. No interest is charged related to this balance or the balance that has not been included in the PGA.

Beginning Balance as of 11/1/11 \$ 78,082.72

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Nov-11		Volumes		
		Total	Rates	Amortization
Schedule	101	15,497,294	0.00044	\$ 6,818.81
Schedule	111	5,589,541	0.00044	\$ 2,459.40
Schedule	112	63,290	0.00044	\$ 27.85
Schedule	121	225,282	0.00044	\$ 99.12
Schedule	122	180,182	0.00044	\$ 79.28
Schedule	131	0	0.00044	\$ -
Schedule	132	47,057	0.00044	\$ 20.71
Schedule	146	2,829,581	0.00005	\$ 141.48
Current Month Amortization		<u>24,432,227</u>		\$ 9,646.64
		24,432,227		
Balance	11-30-2011			<u>68,436.08</u>

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Dec-11		Volumes		
		Total	Rates	Amortization
Schedule	101	20,471,853	0.00044	\$ 9,007.62
Schedule	111	6,537,914	0.00044	\$ 2,876.68
Schedule	112	118,619	0.00044	\$ 52.19
Schedule	121	765,070	0.00044	\$ 336.63
Schedule	122	189,282	0.00044	\$ 83.28
Schedule	131	0	0.00044	\$ -
Schedule	132	81,249	0.00044	\$ 35.75
Schedule	146	3,226,388	0.00005	\$ 161.32
Current Month Amortization		<u>31,390,375</u>		\$ 12,553.47
		31,390,375		
Balance	12-31-2011			<u>55,882.60</u>

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jan-12		Volumes		
		Total	Rates	Amortization
Schedule	101	19,612,393	0.00044	\$ 8,629.45
Schedule	111	6,959,224	0.00044	\$ 3,062.06
Schedule	112	140,103	0.00044	\$ 61.65
Schedule	121	437,171	0.00044	\$ 192.36
Schedule	122	198,990	0.00044	\$ 87.56
Schedule	131	0	0.00044	\$ -
Schedule	132	81,039	0.00044	\$ 35.66
Schedule	146	3,180,585	0.00005	\$ 159.03
Current Month Amortization		<u>30,609,505</u>		\$ 12,227.75
		30,609,505		
Balance	01-31-2012			<u>43,654.85</u>

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Feb-12		Volumes		
		Total	Rates	Amortization
Schedule	101	16,815,965	0.00044	\$ 7,399.02
Schedule	111	5,758,436	0.00044	\$ 2,533.71
Schedule	112	160,562	0.00044	\$ 70.65
Schedule	121	625,206	0.00044	\$ 275.09
Schedule	122	198,917	0.00044	\$ 87.52
Schedule	131	0	0.00044	\$ -
Schedule	132	83,372	0.00044	\$ 36.68
Schedule	146	2,714,479	0.00005	\$ 135.72
Current Month Amortization		<u>26,356,937</u>		\$ 10,538.41
		26,356,937		
Balance	02-29-2012			<u>33,116.44</u>

Nov-11			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 9,646.64	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(9,646.64)

Dec-11			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 12,553.47	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(12,553.47)

Jan-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 12,227.75	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(12,227.75)

Feb-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 10,538.41	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(10,538.41)