Exh. BAE-3 Dockets UE-190334, UG-190335, and UE-190222 Witness: Betty A. Erdahl

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, d/b/a AVISTA UTILITIES,

Respondent.

DOCKETS UE-190334, UG-190335, and UE-190222 (Consolidated)

EXHIBIT TO TESTIMONY OF

Betty A. Erdahl

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Avista Response to UTC Staff Data Request No. 126

October 3, 2019

AVISTA CORP. RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	WASHINGTON	DATE PREPARED:	09/26/2019
CASE NO.:	UE-190334 & UG-190335	WITNESS:	Liz Andrews
REQUESTER:	UTC Staff-Erdahl	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 126 Supplement 1	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

REQUEST:

Please refer to Avista's workpaper: Working Capital by GL account, Tab: Account Detail, Rows: 60 and 61, Col.: C. Please provide the response, to B. and C. below in native format

a. What amount(s) in Accounts 134122 and 134123 earn and/or accrue interest?

b. Please update the investor supplied working capital calculation to reflect the following change: recategorize the amount(s) identified in response to letter A. (above) from 1-CWC-Assets (Col. C) to 5-Other Investments (Col. G); and

c. Identify adjustments to electric and gas operations in the revenue requirement models that reflect this change.

RESPONSE:

a. Please see Staff-DR-126-Attachment A for the Company's estimate of portion of the account balance that accrued interest.

The system adjustment of \$3,272,283 is allocated to WA electric \$1,432,424 and WA Gas \$435,995.

- b. Please see Staff-DR-126-Attachment B for the Company's updated working capital adjustment. The spreadsheet has been updated with the amount identified above as earning interest being removed from working capital.
- c. See b.

Supplement 1 (September 26, 2019)

Please see Staff-DR-126-Attachment C for the revised calculation of working capital.

			MIZUHO			
					Calculated	
					Interest-	
		Monthly Avg	Interest	Effective	Bearing	Monthly Avg
	Ending Balance	Balance	Income/(Expense)	Interest Rate	Balance	Bal
201712	19,494,439		358	0.0008	457,713	
201801	18,365,006	18,929,723	665	0.0008	851,470	654,591
201802	15,147,509	16,756,257	603	0.0008	771,871	811,671
201803	13,194,869	14,171,189	803	0.0008	1,028,475	900,173
201804	13,313,763	13,254,316	1,144	0.0008	1,464,425	1,246,450
201805	15,611,594	14,462,678	1,143	0.0008	1,463,734	1,464,079
201806	13,711,482	14,661,538	1,680	0.0008	2,151,052	1,807,393
201807	19,500,648	16,606,065	1,580	0.0008	2,022,245	2,086,648
201808	12,015,116	15,757,882	1,474	0.0008	1,887,241	1,954,743
201809	11,815,367	11,915,241	1,807	0.0008	2,312,656	2,099,949
201810	29,869,744	20,842,555	2,133	0.0008	2,731,056	2,521,856
201811	47,174,611	38,522,177	6,684	0.0008	8,556,253	5,643,655
201812	32,776,409	39,975,510	10,964	0.0008	14,035,059	11,295,656
		19,654,594	•			2,707,239

Adjustment - Reduction to Working Capital Rate Base:

Mizuho	2,707,239
Wells	565,045
Total ADJ	3,272,283

			WELLS FARGO	I		
-					Calculated	
				Effective	Interest-	
		Monthly Avg	Interest	Interest	Bearing	Monthly Avg
	Ending Balance	Balance	Income/(Expense)	Rate	Balance	Bal
201712	19,963,159		(486)	0.001667	291,738	
201801	19,049,800	19,506,480	(131)	0.001667	78,600	185,169
201802	16,836,966	17,943,383	(43)	0.001667	25,908	52,254
201803	15,220,316	16,028,641	143	0.001667	85,542	55,725
201804	15,322,367	15,271,341	(109)	0.001667	65,232	75,387
201805	18,882,149	17,102,258	(325)	0.001667	194,928	130,080
201806	16,045,866	17,464,007	247	0.001667	147,924	171,426
201807	20,857,299	18,451,583	(674)	0.001667	404,580	276,252
201808	15,835,878	18,346,588	(87)	0.001667	51,960	228,270
201809	15,461,741	15,648,809	41	0.001667	24,312	38,136
201810	43,274,459	29,368,100	(4,226)	0.001667	2,535,552	1,279,932
201811	71,503,259	57,388,859	(4,691)	0.001667	2,814,384	2,674,968
201812	45,249,083	58,376,171	686	0.001667	411,492	1,612,938
		25,074,685				565,045

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.

Avista Corp Combined Working Capital For the Twelve Month Period Ending December 31, 2018 - Average of Monthly Averages Basis

No.	Description	Filed	Adjustment	Revised
1	AVERAGE INVESTED CAPITAL			
2	Common Equity	1,772,779,871		4 770 770 074
3	Trust Originated Preferred Securities			1,772,779,871
4	Long-Term Debt	51,547,000		51,547,000
4		1,585,332,766		1,585,332,766
	Unamortized Debt Expense & Reacq. Gain/Loss	(22,275,224)		(22,275,224)
6	Current Portion Long Term Debt	128,062,500		128,062,500
7	Notes Payable - Current	57,458,333		57,458,333
8 9	Total Average Invested Capital	3,572,905,246	0	3,572,905,246
10	i stal i trolage intestea supital		U	3,372,303,240
11	AVERAGE OPERATING INVESTMENTS			
12				
13	Electric Utility Plant	4,066,654,619		1 000 054 040
14				4,066,654,619
14	Electric Accumulated Depreciation	(1,411,482,154)		(1,411,482,154)
	Gas Utility Plant	1,167,885,626		1,167,885,626
16	Gas Accumulated Depreciation	(367,377,398)		(367,377,398)
17	WPNG Acquisition Adjustment	(429,100,479)		(429,100,479)
18	WPNG Acquisition Adju. Accum. Amort.	402,979,068		402,979,068
19	Common Plant	558,405,678		558,405,678
20	Common Accumulated Depreciation	(149,478,905)		(149,478,905)
21	Customer Deposits and Advances	(5,483,081)		(5,483,081)
22	Accumulated Deferred Taxes	(831,137,691)		(831,137,691)
23	Other Regulatory Assets/Liabilities	(987,106)		(987,106)
24	Unrecovered Purchased Gas Costs - PGA	(27,587,402)		(27,587,402)
25	Conservation Programs	16,066,023		16,066,023
26	Provision for Pensions	(362,992)		(362,992)
27	Investment in Exchange Power	2,857,977		
28	Total Average Operating Investment	2,991,851,783	0	2,857,977
29 30	Total Average Operating Investment	2,551,651,765	0	2,991,851,783
31	Construction Work in Progress			
32 33	Electric and Gas Construction Work in Process	102 045 400		100 015 100
33		163,645,168		163,645,168
	Preliminary Surveys	190,350		190,350
35	Total Construction Work in Progress	163,835,518	0	163,835,518
36 37	Non-Utility / Nonoperating Investments			
38	then outly interest any interest and			
39	Non-Utility Property	13,915,923		13,915.923
	Non-Utility Property Investment in Subsidiaries			13,915,923 161 368 974
39	Investment in Subsidiaries	161,368,974		161,368,974
39 40 41	Investment in Subsidiaries Other Investments & FAS 133	161,368,974 11,636,914	3 272 284 00	161,368,974 11,636,914
39 40 41 42	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds	161,368,974 11,636,914 579	3,272,284.00	161,368,974 11,636,914 3,272,863
39 40 41 42 43	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments	161,368,974 11,636,914 579 35,956,531	3,272,284.00	161,368,974 11,636,914 3,272,863 35,956,531
39 40 41 42 43 44	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net	161,368,974 11,636,914 579 35,956,531 (26,761,819)	3,272,284.00	161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819)
39 40 41 42 43 44 45	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net Receivable/Payable Associated CoNet	161,368,974 11,636,914 579 35,956,531 (26,761,819) 22,105,873	3,272,284.00	161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819) 22,105,873
39 40 41 42 43 44 45 46	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net Receivable/Payable Associated CoNet Derivative Assets/Liabilities Net	161,368,974 11,636,914 579 35,956,531 (26,761,819) 22,105,873 88,593,662	3,272,284.00	161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819) 22,105,873 88,593,662
39 40 41 42 43 44 45 46 47	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net Receivable/Payable Associated CoNet Derivative Assets/Liabilities Net Accumulated Deferred Federal Income Tax	161,368,974 11,636,914 579 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499	3,272,284.00	161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499
39 40 41 42 43 44 45 46 47 48	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net Receivable/Payable Associated CoNet Derivative Assets/Liabilities Net Accumulated Deferred Federal Income Tax FAS 109 Regulatory Asset/Liability Net	161,368,974 11,636,914 579 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0	3,272,284.00	161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0
39 40 41 42 43 44 45 46 47 48 49	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net Receivable/Payable Associated CoNet Derivative Assets/Liabilities Net Accumulated Deferred Federal Income Tax FAS 109 Regulatory Asset/Liability Net Other Accounts and Notes Receivable	161,368,974 11,636,914 579 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0	3,272,284.00	161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0
39 40 41 42 43 44 45 46 47 48 49 50	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net Receivable/Payable Associated CoNet Derivative Assets/Liabilities Net Accumulated Deferred Federal Income Tax FAS 109 Regulatory Asset/Liability Net Other Accounts and Notes Receivable Other Current and Accrued Liabilities	161,368,974 11,636,914 579 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0 (631,958)		161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0
39 40 41 42 43 44 45 46 47 48 49 50 51	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net Receivable/Payable Associated CoNet Derivative Assets/Liabilities Net Accumulated Deferred Federal Income Tax FAS 109 Regulatory Asset/Liability Net Other Accounts and Notes Receivable	161,368,974 11,636,914 579 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0	3,272,284.00 3,272,284	161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0
39 40 41 42 43 44 45 46 47 48 49 50 51 52	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net Receivable/Payable Associated CoNet Derivative Assets/Liabilities Net Accumulated Deferred Federal Income Tax FAS 109 Regulatory Asset/Liability Net Other Accounts and Notes Receivable Other Current and Accrued Liabilities	161,368,974 11,636,914 579 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0 (631,958)		161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0 0 (631,958)
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net Receivable/Payable Associated CoNet Derivative Assets/Liabilities Net Accumulated Deferred Federal Income Tax FAS 109 Regulatory Asset/Liability Net Other Accounts and Notes Receivable Other Current and Accrued Liabilities	161,368,974 11,636,914 579 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0 (631,958)		161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0 0 (631,958)
39 40 41 42 43 44 45 46 47 48 49 50 51 52	Investment in Subsidiaries Other Investments & FAS 133 Other Special Funds Special Deposits and Temporary Investments Misc. Deferred Charges / Other Deferred Credits Net Receivable/Payable Associated CoNet Derivative Assets/Liabilities Net Accumulated Deferred Federal Income Tax FAS 109 Regulatory Asset/Liability Net Other Accounts and Notes Receivable Other Current and Accrued Liabilities Total Non Operating Investment	161,368,974 11,636,914 579 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0 (631,958) 316,031,178	3,272,284	161,368,974 11,636,914 3,272,863 35,956,531 (26,761,819) 22,105,873 88,593,662 9,846,499 0 0 (631,958) 319,303,462

Avista Corp Combined Working Capital For the Twelve Month Period Ending December 31, 2018 - Average of Monthly Averages Basis

Line				
No.	Description	Filed	Adjustment	Revised
	II - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERAT	NG (Revised 1/1/18 WA		
	Docket UE-170485/UG-170486)			
	Dela Dese	0.000 700 000		0 000 700 000
	Rate Base	3,068,792,866		3,068,792,866
	Non-Utility Investments	402,925,612	3,272,284	406,197,896
	Total Investment	3,471,718,479	3,272,284	3,474,990,763
	Ratio:			
	Rate Base	88.39%		88.31%
	Non-Utility Investments	11.61%		11.69%
	Total Investment	100.0%		100.0%
		100:070		100:070

Working Capital Allocation:		
Operating (Rate Base Portion)	89,438,983	86,468,280
Non-Operating (Non-Utility Investment Portion)	11,747,784	11,446,203
Total Working Capital	101,186,767	97,914,483

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33.70% 100.00% 100.00% 33.70% 33.70% 30.90% 100.00% 100.00% GD-ID 66.30% 66.30% 72.27% 69.10% 72.27% 66.30% 100.00% 100.00% 100.00% GD-WA 34.42% 100.00% 31.41% 31.41% ED-ID 34.61% 100.00% 100.00% 34.42% ED-WA 65.39% 65.58% 65.58% 68.60% 68.60% 100.00% 100.00% 13.94% 9.32% Gas-North Gas-South 100.00% 29.28% 33.66% 39.12% 39.12% 70.72% 100.00% 100.00% 100.00% 100.00% 100.00% 20.55% 22.29% 22.29% 22.29% 100.00% <u>Electric</u> 100.00% 100.00% 52.40% 60.88% 100.00% 100.00% 100.00% 60.88% (21,061,252) (56,972) (483,548) 26,697 1,727,738 54,310 **36,069,217** (69,961) 3,092,311 9,782,645 589,869 1,982,898 Operating 34,260,472 (11,977) 84,457,125 (41,757) 6,799 (6,235,985) (78,084) (262,485) 825,486 (3,534) (228,709) 2,787,975 7,542 64,009 9,261 (409,343) (1,294,974) Non-Operating (7,189) 1,585 (4,535,216) 0 C 5,528 11,446,203 (4,774,648) (11,179,977) (006) (23,849,227) (64,513) (547,558) (79,222) 3,501,655 11,077,619 (13,562) 667,953 2,245,383 30,231 1,956,446 61,499 40,843,865 38,795,688 0 0 0 (7,061,471) (47,285) 7,699 95,637,102 Working Capital - Proposed Allocation For the Twelve Month Period Ending December 31, 2018 Average of Monthly Averages Basis Total Total Non-Operating Working Capital (from ISWC) = Allocation Factor Svc.Jur ED.AN ED.ID GD.AN GD.OR GD.OR GD.OR CD.AA CD.ID CD.WA ED.WA ED.WA GD.AA GD.AA GD.ID GD.ID Allocation Factor Note 1 Total 2 2 Total

100.00%

GD-OR

Avista Corp

100.00%

100.00%

100.00% 100.00% 27.73% 27.73% 100.00% 27.73% 100.00% 100.00% 72.27% 72.27% 100.00% 100.00% 100.00% 34.61% 34.61% 34.61% 34.61% 31.41% 100.00% 31.41% 100.00% 68.60% 100.00% 68.60% 65.39% 65.39% 65.39% 65.39% %00.00 100.00% 31.44% ED.WA 100.00% 68.56% 100.00% 100.00% 100.00% ED.ID 100.00% %00.00 100.00% 70.14% 77.72% 77.72% 77.72% 100.00% 100.00% 100.00% ED.AN 0.00% 100.00% 100.00% 6,818,201 (3,340,264) 1,273,599 350,479 87,240,082 (856,824) (10,075,640) (4,566,714) (1,291,926) (118,904) (3,686,013) (30,605,034) 1,968 (15,021,265) 2,214,473 6,431,922 (6,245,025 324,813 86,468,280 (168,592) (46,394) (11,548,370) 113,422 1,333,759 (851,423) (902,557) (260) 604,517 826,683 ,988,434 171,018 15,740 487,934 **4,051,329** (293, 140) 442,166 (42,997) (11,446,203) 2,228 7,283,346 7,720,758 (3,782,430) (5,171,231) (7,071,708) 1,442,192 396,873 **98,788,452** (970,245) (11,409,398) 2,507,613 (1,462,944) 367,810 (17,009,698) (134,644) (4,173,948) (34,656,362) 97,914,483 CD.AA CD.AN CD.AN CD.ID CD.ID CD.WA ED.WA GD.AA GD.AA GD.AA ED.ID ED.MT ED.WA ED.WA GD.ID GD.OR 4 Total 20 20 Total

Grand Total

Allocation

			Dockets UE-190334-35-222
<u>GD-OR</u> 0 1,727,738 1,727,738	(2,935,977) (2,935,977) (2,935,977)	7,868,026 0 0 2,143,506 2,143,506 10,011,532	8, 361, 190 L 928 L 8, 961, 100 L 9386 L 9, 900 L 9386 L 9, 900 L 900 L 900 L 9, 900 L 9000 L 900 L 90
GD-ID 0 26,697 26,697 26,697	(2.389,305) (22,286) (22,286) 0 0 (4,036) 589,869 589,869 (1,825,758)	4,812,221 (2,580) 1,515 1,515 0 0 0 (926,188) 1,226,200 (926,188) 1,273,599 1,273,599 6,454,766	0 (1,291,926) (1,291,926) 3,363,780 3,531,629
GD-WA 0 0 54,310 54,310	(4,700,894) 0 (189,153) 0 0 0 (7,941) 1,982,898 1,982,898 (2,915,090)	12,542,874 (6,725) (190,943) (190,943) 0 3,378,496 (2,414,075) 0 350,479 13,660,105	0 (3,686,013) (3,686,013) (3,686,013) (3,686,013) (3,686,013) (3,588,013) (3,588,013) (3,589,307 (435,995)
ED-ID 11,857,549 0 11,857,549	(3,798,181) (34,686) (24,680) 3,092,311 3,092,311 0 0 0 (764,635)	18,602,439 (10,191) 5,284 (3,164,255) 2,214,473 618 618 0 0 17,648,368	(4,566,714) (2,161,403) 112,418 0 (6,615,699) 22,125,583 22,782,698
ED-WA 22,402,923 0 0 22,402,923	(7,236,896) 0 (294,395) (45,881) (45,881) 0 9,782,645 0 0 2,205,473	40,631,565 (22,260) (665,880) (6,911,385) (6,911,385) 6,431,922 6,431,922 6,431,922 0 0 339,465,311	0 (4,083,622) 212,395 (15,021,265) 0 (18,892,491) 45,181,217 46,613,640 (1,432,424)
GD-OR 0.00% 0.00% 0.00% 100.00% 0.00%	13.94% 0.00% 0.00% 0.00% 29.28% 0.00% 0.00% 0.00%	9.32% 0.00% 0.00% 0.00% 0.00% 0.00% 31.44% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 100.00% 0.00% 10.00% Adjustment
GD-ID 0.00% 0.00% 0.00% 0.00% 10 0.00%	11.34% 39.12% 0.00% 0.00% 0.00% 33.70% 33.70% 0.00%	5.70% 6.18% 22.29% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
GD-WA 0.00% 69.10% 0.00% 1100.00%	22.32% 0.00% 0.00% 0.00% 46.89% 66.30% 10.00%	14.85% 16.11% 0.00% 0.00% 0.00% 149.55% 172.27% 0.00% 10.00%	0.00% 0.00% 0.00% 0.00% 1.00% 10.00%
ED-ID G 34.61% 100.00% 0.00% 0.00% 0.00% 1000%	18.03% 60.88% 0.00% 3.34.42% 100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 1.00% 0.00% 0.00% 1.00% 0.00%	22.03% 777.72% 0.00% 31.41% 3.1.41% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	100.00% 34.61% 3.4.61% 0.00% 0.00% 0.00% 1.00%
ED-WA 65.39% 0.00% 0.00% 0.00% 0.00%	34.36% 0.00% 60.88% 65.58% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00%	48.11% 53.31% 0.00% 68.60% 68.60% 0.00% 100.00% 0.00% 0.00% 0.00%	0.00% 1 65.39% 65.39% 665.39% 0.00% 0.00% 0.00%
Operating E 34,260,472 (26,697 1,727,738 54,310 36,069,217	(21,061,252) (56,972) (56,972) (483,548) (69,961) (69,961) (69,961) (69,961) (69,961) (11,977) 589,869 (11,977) 589,869 (11,977) 588,869 (6,235,985)	84,457,125 (41,757) 6,799 6,799 (856,824) (10,075,640) 2,214,473 1,965 6,431,922 1,922 1,23,599 1,273,599 1,273,599 1,273,599 350,479 87,240,082	(4, 566, 714) (6, 245, 025) 324, 813 (15, 021, 226) (1, 291, 926) (1, 291, 904) (3, 686, 013) (3, 686, 013) (3, 686, 013) (3, 686, 013) (3, 686, 013)
Non-Operating (4,535,216) (4,535,216) (3,534) (3,534) (228,709) (7,189) (4,774,648)	2,787,975 7,542 64,009 9,261 (409,343) (1,294,974) (1,294,974) (1,294,974) (1,585 (78,084) (262,485) 825,486	(11,179,977) 5,528 (900) 113,422 1,333,759 (293,140) (293,140) (293,140) (851,423) (902,557) (902,557) (168,592) (168,592) (11,548,370)	604,517 826,683 (42,997) 1,988,434 171,018 15,740 487,934 487,934 487,934 487,934 (11,446,203)
Total T 38,795,688 38,795,688 38,795,688 0 1,956,446 0 61,499 61,499 40,843,865 40,843,865	(23,849,227) (64,513) (64,558) (79,258) (79,222) 3,501,655 11,077,619 (13,562) 667,953 2,245,383 2,245,383 7,061,471	95,637,102 (47,285) 7,699 (11,409,398) 2,507,613 2,507,613 2,507,613 2,507,613 2,228 7,283,346 7,720,758 (3,782,430) 1,442,192 396,873 98,788,452	(5,171,231) (7,071,708) 367,810 (17,009,638) (1,462,944) (1,462,944) (1,462,364) (4,173,948) (4,173,948) (4,173,948) (34,656,362) 97,914,483
Allocation Factor Svc.Jur ED.AN ED.AN GD.AN GD.ID GD.OR GD.OR GD.OR GD.WA	CDA CDA CDID CDID CDA CDA GDA CDA CDA CDA CDA CDA CDA CDA CDA CDA C	CD.AA CD.AA CD.AA CD.AA CD.AA GD.AA GD.AA GD.AA GD.AA GD.AA GD.AA	ED.ID ED.WA GD.ID GD.ID GD.WA RD.WA RD.WA
Allocation Factor Note 1 1 1 Total	2 2 Total	4 Total	20 20 Total Grand Total

Avista Corp Working Capital - Proposed Allocation For the Twelve Month Period Ending December 31, 2018 Average of Monthly Averages Basis 11,446,203

Total Non-Operating Working Capital (from ISWC) =

Allocation

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CWC Assigned Ser/Jur (All) CWC Allocation Factor (All) Sum of 12.31.18 AMA FERC Account FER							
UWL Allocation Factor Sum of 12.31.18 Af FERC Account	· (AII)						
Sum of 12.31.18 AN FERC Account							
					·		
216001	FEKL Account Desc	T-CWC-ASSELS	Z-CWC-LIADIIITIES	3-Invested Capital	4-Investments - Rate Base 5-	5-Other Investments	Grand Total
101000	PLANT IN SERVICE OWNED				5,774,438,497		5,774,438,497
101030	KFGS DISALLOWED PLANT/PLANT RE				(7,311,234)		(7,311,234)
101050	BOULDER PARK (BPK) DISALLOWED	-			(2,600,000)		(2,600,000)
001101	ATDDI ANE TN SERVICE LEASED				195,855		338,561
102000	PLANT PURCHASED OR SOLD	na na manga manana na pang ang ang ang ang ang ang ang ang ang				1,104,16/ 59 650	1,104,16/ 59 650
105000	PLANT HELD FOR FUTURE USE					8.946.680	8.946.680
107000	CONSTRUCTION WORK IN PROGRESS-					165,065,802	165,065,802
107010	CONSTRUCTION OVERHEAD A&G					(145,371)	(145,371)
107020	CONSTRUCTION OVERHEAD PRODUCTI					988,589	988,589
107025	SAFETY CLOTHING - PRODUCTION	ani ani a a ani ani a ani a ani a				(61,608)	(61,608)
107030	CONSTRUCTION OVERHEAD TRANSMIS					(1,909,512)	(1,909,512)
107040	CONCEPTION OVERUEAD DECEMENT					5,414	5,414
107045	CONSTRUCTION OVERHEAD ULSTADU					(060,/90)	(06/,/90)
107050	CONSTRICTION OVERHEAD NORTH GA					72,240	012/01/0
107060	CONSTRUCTION OVERHEAD SOUTH GA					62.085	62,085
108000	ACCUMULATED PROVISION DEPRECIA				(1,850,213,444)	and a land the second	(1,850,213,444)
108030	ACC AMT KFGS DISALLOWED PLNT/R				7,209,663		7,209,663
108050	ACC AMT BPK DISALLOWED PLANT				1,711,115	989	1,711,115
108070	ACC AMT LEASED AIRPLANE					(618,361)	(618,361)
111000	ACC PROVISION AMT OF UTILITY P				(82,393,133)		(82,393,133)
111100	ACC AMT COLSTRIP AFUDC COMMON				(3,119,977)		(3,119,977)
001/11	GAS SIUKED-RECUVERABLE BASE GA				6,992,076		6,992,076
001121						3,154,/3/	3,154,/3/
122000							U VACA CC17
123010	INVESTMENT IN AVISTA CAPITAL I					11.547.000	11.547.000
123100	STOCK INVESTMENT IN SUBS					206,138,971	206,138,971
123120	EQUITY INVESTMENT IN SUBS					(157,525,158)	
123500	EQUITY INVESTMENT IN AERC					22,938,781	
123505	INVESTMENT IN AERC					89,816,380	89,816,380
124020	ENERGY COMMODITY CONTRACT					0	0
124350	OTHER INVEST-WZN LOANS SANDPOL				59,355		59,355
174510	OTHER INVEST-CULL CASH VAL					25,/35,042	25,/35,042
174680	OTHER INVESTICULT BORROWINGS					(740,667,67)	(740,657,62)
124820	OTHER TWVEST-NON AFFILIATED IT					11 338	11 338
124900	OTHER INVEST-WNP3 EXCHANGE POW				79.626.000		79.626.000
124930	OTHER INVEST-AMT WNP3 EXCHANGE				(76,768,023)		(76,768,023)
128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	9,154,119					9,154,119
128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	0					0
128250	SPECIAL FUNDS-EXEC DEF COMP 1R					8,681,838	8,681,838
121100	CACH-LICE FUNDS-LIKANSMISIN SKAU KE	CEC, ID				12C 073 C	81,393 157 073 C
131110	CASH-WELLS FARGO					10,636,489)	(7 636 489)
131120	CASH-PAYROLL	(16,207)				/	(16,207)
131140	CASH-WORKERS COMPENSATION	(5,528)					(5,528)
131400	CASH - CANADIAN ACCOUNT (USD)					569	569
134100	SPECIAL DEPOSITS-INTEREST RATE			10,095,833			10,095,833
134101	SPECIAL DEPOSITS-IR SWAP CONTR	c		(10,095,833)			(10,095,833)
134121	COLINEX SPECIAL DEPOSITS - NEWED					(77 781 0KE)	U (77 381 065)
134122	OTHER SPECIAL DEPOSITS - MIZUH	16.947.355					16.947.355
134122-1	OTHER SPECIAL DEPOSITS - MIZUH					2,707,239	2,707,239
134123	OTHER SPECIAL DEPOSITS - WELLS	24,509,640					24,509,640
134123-1	OTHER SPECIAL DEPOSITS - WELLS					565,045	565,045
1342UU	KESIKICIED CASH	49,820					49,826

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001101		T-CWC-ASSELS Z-CWC-LIADIIITIES	III UCS 2-TILACSTER CADITAL 4-TILACSTILICUTS - KALE DASE		Grand Total
134500	DOC EECE GRANT MM			9,464	64 9,46
135430		267'7T			
0400	WUKNING FUND-FLEET MANAGEMENT	2000/5			
122020		/97/01/			+
147100		261 110 22		U22,CLE,CC	077'CTE'CC 07
147150		05CT/TTD/00			DSC 012 C
142200	CUIST ACCT REC-CUISTOMER CONTRAC	229 307			12 0CC
142350	CUIST ACCT REC- NET DRESENTATIO				2
142500	CUST ACCT REC-UNBILLED REV ELE	34.017.593			34 017 593
142510	CUST ACCT REC-UNBTLLED REV GAS	13.371.684			13.12
142600	CUST ACCT REC-RESALE GAS	8.197.596			ά
142610	CUST ACCT REC-RESALE ELECTRIC	9.056.312			9.056.312
143020	GST	614.728			614.728
143050		(KTE KRA)			1271,FU
143200		1 208 074			P00'C/0)
143710		1 805 030			
143770		21020			
143500					
142501		000,400			
142503		10C7'0/			0C7'N/
202		(Z01'C)			
143503	UTHER ALCT REC-GAS SCHUOL	24,059			_
143550	01HER ACCI REC-DAMAGE CLAIMS	684,5/8			684,578
143900	OTHER ACCT REC-DEVELOPERS PROM	1,793			
144030	ACC PRV UNCOLL NET OF ACTUAL-D	(103,143)			(103,143
144140	ACC PROV UNCOLL NET OF ACTUALS	(52,444)			
144200	ACCUMULATED RETAIL WRITE-OFFS	19,528,649			19,528,649
144990	ACC PROV FOR UNCOLLECTIBLES-RE	(25,077,268)			(25,077,268)
145000	NOTES REC ASSOC CO-AVISTA CAPI			21,961,904	
146000	A/R ASSOC CO-GENERAL			360,389	360,389
146210	A/R ASSOC CO-COURTYARD			*	Q
146240	A/R ASSOC CO STEAM PLANT BP				0
146250	ACCTS REC ASSOC CO-STEAM PLANT				0
146760	A/R ASSOC CO - AJTM	and the second se			c
151120	FUEL STOCK COAL-COLSTRIP	7.748.770			
151210	FUEL STOCK HOG FUEL-KFGS	2.139.178			2.139.178
154100	PI ANT MATFRIALS & OPFR SLIPPI TF	36 481 465			36 481 46
154150	DI ANT MAT & ODER SI ID-NON STD	8 751			222
154200	DI ANT MAT & ODEP CLID. COVATE CD	10 700 1			
000					
004400		4c7/000/2			7
154500	SUPPLY CHAIN RECEIVING INVENTO	9,215 9		a promo a prima de proposação de la compansión	
154550	SUPPLY CHAIN AVERAGE COST VARI	(21,727)			(21,727
154560	SUPPLY CHAIN INVOICE PRICE VAR	66			
154990	SUPPLY CHAIN ADJUSTMENT ACCOUN				
163000	STORES EXPENSE UNDISTRIBUTED	0			_
163200	STORES EXPENSE-SUPPLY CHAIN IN	16,837			
164100	GAS STORED UNDERGND-408AVA-JP			7,060,975	7,060,975
164105	GAS STORED UNDERGND-403NWPL-JP	-		79,660	
164115	GAS STORED UNDERGRND-CLAY BASI			164,908	08 164,908
165100	PREPAYMENTS-PREPAID INSURANCE	2,660,261			2
165110	PREPAYMENTS-MISC	0			
165150	PREPAYMENTS-PREPAID LICENSE FE	6.838.797			6.838.797
165160	PREPAYMENTS-I ONG TERM PREPAID	4.207.137	na n		4.207.137
165180	PREPAYMENTS-CUSTOMER BILLING S	63.158			<u>,</u>
165190	RESOURCE DEFERRED OPT EXPENSE	0			
165191	RESOLINCE DEFERRED OPT EXPENSE	(688.975)			(688.975)
165197		(341 385)			1341 385
165200	DREPAYMENTS-POSTAGE METERS	40.175			40 175
165740	DREPAYMENTS-RDA TRANS RESERVAT	10 853			
165750					
1 CENED		>			-
		450 660			

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FERC Account F	FERC Account Desc 1-CWC-Assets	ets 2-CWC-Liabilities	abilities 3-Invested Capital	4-Investments - Rate Base 5-01	5-Other Investments Gr	Grand Total
165320	GAS IMBALANCE-AVISTA LDC	73,596				73,596
165340	GAS IMBALANCE-COYOTE SPRINGS 2	25,925				25,925
165350	GAS IMBALANCE-KATHDRUM	28,802				28,802
165360	GAS IMBALANCE-NORTHEAST CT	(1,631)				(1,631)
1053/0	GAS IMBALANCE-BUULDER PARK	1,350				1,350
165300		(1)				477
165681		(189,5)			045 557	(3,681)
101001	THTEPECT & DUTDENDS DECENTABL	184 505			/99/916	707,017
177500		184,656				184,696
177510	RENTS RECEIVARI FLACTRI IED	1 185 021				1 1 05 071
174500	MISC ASSETS-NONMONETARY DWP FX	TTCICOTIT			53 530	175'001'T
175740	DERIVATIVE INSTR ASSET-ST MTM				757 877	758 777
175745	DERIV INST ASSET - FX HEDGE				4 845	4 846
175750	DERIVATIVE INSTR ASSET-LT MTM				5.577	5,577
175760	IR SWAPS DERIVATIVE ASSET-ST				1,908,585	1,908,585
175765	IR SWAPS DERIVATIVE ASSET-LT				6,956,470	6,956,470
176100	DERIVATIVE INSTR ASSET-IR SWAP				1,848,401	1,848,401
176110	DERIVATIVE INSTR ASSET-IR SWAP				4,996,306	4,996,306
176745	DERIV INSTR ASSET - FX HEDGE S				6,952	6,952
181750	UNAMT DEBT EXPENSE-TOPRS		266,379	379		266,379
181860	UNAMT DEBT EXPENSE-LT DEBT		11,361,917	,917		11,361,917
181950	UNAMT DEBT EXP-DEBT STRATEGIES		7	491		491
181960	UNAMT DEBT EXP-RATHDRUM 2005		41,	41,449		41,449
181990	UNAMT DEBT EXP-ST DEBT		1,230,605	,605		1,230,605
182175	REGULATORY ASSET FAS 109 DSTT				28,279,564	28,279,564
182302	WA EXCESS NAT GAS LINE EXTENSI			8,463,757		8,463,757
182305	REG ASSET POST RET LIAB					205,333,755
182306	Reg Asset Noxon ITC					1,612,420
182307	Reg Asset Nine Mile ITC				2,564,710	2,564,710
182308	Reg Asset Community Solar ITC				87,844	87,844
182310	REGULATORY ASSET FAS109 UTILIT				20,130,729	20,130,729
182311	REG ASSET - AFUDC			78,416		78,416
182313	Keg Asset Howthrough Benefits				4,220,488	4,220,488
182314	UTHEK REG ASSELS-FISERV				1,219,365	1,219,365
182315	REGULAIORY ASSEL FASJUY USIT N				1,3/2,4/2	1,372,472
187310	KEGULATUKY ASSET FASJUG UFIT S				0	0
182317	REGULATORY ASSET FASTO9 DSIT P			1000	33,697,610	33,697,610
182318	KEG ASSEI - AFUUC ACCUM AMUKI			(2,823)		(2,823)
182319	REG ASSET AFUDC EQUITY DELT				70,507	70,507
182320	REGULATORY ASSET FASTU9 WNP3				242,004	242,004
120201				C1C 001	0	
107273				CTC/GOT		CTC/20T
182324	REG ASSET LAKE CDA CDR FLIND			8 276 740		8 776 740
182325	REG ASSET LAKE CDA IPA FUND			2.000.000		2.000.000
182326	REG ASSET SPOKANE RIVER TDG ID				175,835	175,835
182328	REG ASSET- DECOUPLING SURCHARG				8,046,944	8,046,944
182329	REG ASSET- DECOUPLING PRIOR YE				(8,197,344)	(8,197,344)
182333	REG ASSET LAKE CDA DEF COSTS			1,162,903		1,162,903
182336	REG ASSET - CARRYING CHARGE ON				37,083	37,083
182337	REG ASSET - MDM SYSTEM				1,813,229	1,813,229
187320					250 N3C 1	200 N2C 1
182345	REGULATORY ASSET BPA RESIDENTI				117.207	117,207
182350	REGULATORY ASSET ERM APPROVED				(23.321.008)	(23.321.008)
182355	DEF CS2 & COLSTRIP O&M				208,188	208
182372	REGULATORY ASSET WARTSILA UNIT				0	0
182374	MTM ST REGULATORY ASSET				22,447,726	22,447,726
107276					12,135,665	12,135,665
1823/6	PEGULATORY ASSET FAS 143 ASSET DEC ACCET ANLODA I AVE CETTI EME			4,127,478		4,127,478
TOCTOT				31,421,8/7		31,421,8//

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182382	REG ASSET WA-CDA LAKE SETTLEME				367,619		367,619
182383	REGULATORY ASSET WORKERS COMP	894,968					894,968
182385	REGULATORY ASSET ID PCA DEFERR					123,729	123,729
182386	REGULATORY ASSET ID PCA DEFERR					(2,246,931)	(2,246,931)
182387	REGULATORY ASSET ID PCA DEFERR					(7,079,839)	(7,079,839
182391	REG ASSET SPOKANE RIVER TDG					0	0
182395	SETTLED INTEREST RATE SWAP ASS	-				116.569.367	116.569.367
182396	UNSETTLED INTEREST RATE SWAP A					22.689.168	22.689.168
183000	PRFI TMTNARY SI IRVEY AND TNVFSTT					100 250	100 350
184054	CLEARING ACCT-CORP ACCT					555 B	000000T
184055	CLI FARTNG ACCT-RESOLIRCE ACCT						
184057	CI FADING ACTT-ENEDGY DI TAFEY A						5 0
184068	CLEARING ACCITENENCI DELVENTA						
184070						(18 705)	119 705
184071	CLI FADTNIC ACTT-CCR ADTI ISTMENTS					(CE / OT)	CE/10T)
184100	TPANSPOPTATION EVENCES CIEADI	(13 A61)				(774)	(412)
184710	Deviroll - Divisorte Clearing	(TOL'C)				ç	(104/2)
184760		L 016				40	
194765		DTE'E					OTA'S
C07407	RELITICATION DENERT NUMBERATOR	(C7 /'N7)	a data				(2/,02)
0/7407	PATRULL LAKES ULEAKING	(333,200)					(399,268
184290	UKACLE DEFAULI SUSPENSE ACCOUN					11,007	11,007
184300	MISC AK PROJECT CLEAKING					3,368	3,368
184350	Clearing-Products and Services		×			(236)	(236)
184400	SPOKANE RIVER LICENSE EXPENSE					10,742,169	10,742,169
184500	CLARK FORK RELICENSE EXPENSE	-				31,173,918	31,173,918
184800	4(e) CDR FUND					7.546.515	7.546.515
184900	POST FALLS LICENSE EXPENSE					6.911.156	6 911 156
184996	4(e) CDR TRUST FUND REIMBURSEM					(7,533,703)	(7,533,703
184997	SPOKANE RIVER LICENSE EXPENSE					(10 747 153)	(10 747 153)
184998	POST FALLS LICENSE EXPENSE		· · · · · · · · · · · · · · · · · · ·			(E 911 130)	(F 911 130)
184999	CLARK FORK RELICENSE EXPENSE C					(31 173 014)	731 173 914
186055	MTSC DEF DERITS-ATRPI ANF I FASE					11 TO 17 (TT 17 (TT 17)	
186100	REGULATORY ASSET AFILING ALLOWED				3 466 641	10.2/1	2 AEG EA1
186180	DREPATH ATRDI ANE I FACE EXPENCE	A 138			~1 0000 IT		21700112
186200	VARTOLIS SLISPENSE WORKORDERS					1 666 417	1 666 417
186205	PI ANT AI LOC OF CI FARING JOURNA	5 867 681				111/0001	T 867 681
186210	MTCC DEF DERITS SUISDENCE DD/TE	+00/200/2				(811)	100,200,2
186280	REGULATION ACCET FRM DEFERRED					(E 0E0 088)	12.050
186700						(900,000,6)	
196271	MECT DEE DEBTT - DECOLIDICE ACTC					(TOD/CCO)	
180321	MISC DEF DEBLI - RESOURCE ACIG					459,012	459,012
100322						856,550	856,550
180325	MISC DEF DEBLI-WA KEU Z					(1,272,406)	(1,272,406
180324	MISC DEF DEBLI-WA REC 3					(297,905)	(297,905)
180328	REG ASSEI-DECUUPLING DEFEKKED					7,091,076	7,091,076
100200	DECI II ATODV ACCET MT I EACE DAVM					4,3/1,/2/	4,3/1,U2/
196361		c				>	
COCDOT		>					
000001					CO COX	780, CC2,1	1,42,42
186400	MICO DEEEDED DEETTS TEEASIEV	110 963			1-02-02-1	VT01 1317	+60'60
106404	DECEMBED 4011: DEPIEO/CONTROL	CDO'ETT		-		(/9T'+0T)	170°11)
TOPPOT	MICO DEFENDED PEDIE/CIENIES S					(4)	4] [
074007	MICC DEFERRED DEBLIS NOF SUSPE					())
106700						172C/T	97C'T
106000							60/'TTT)
186850	RENEWARI F FNERGY CERTIFICATE F						
186900	MISC DEFERRED DERITS CAF SLISPE						
186910	MISC DEFERRED DEBIT CSS UNPOST					(43.680)	(43 689
189860	UNAMT LOSS-REACO DEBT			11.017.048		1000101	11.017.048
190005	IDAHO ITC CREDIT CARRYFORWARD					7,376,335	7,376,335
190010	OREGON BETC CARRYFORWARD					1.111.427	1.111.427
10000							the second se

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Sum of 12.31.18 AMA		Group	2_Turner_1	ctod Canital A.Tawactmonte	- Data Raca	5_Other Trucetmente	ictor Joca
190025	DETT-NOXON REGULATORY LTABLET	T-CHC-V22CC		Capitor	1000	74.018	774,018
190035	DFIT-COMMUNITY SOLAR REG LIABI					42,202	42,202
190036	DFTT-COMMUNITY SOLAR ACCUM ITC					133,492	133,492
190037	DETT- NINE MILE TTC REG LIABIL					1.233.195	1,233,195
190038	DETT-NINE MILE ACCUM TTC					3,896,231	3,896,231
190039	DETT- TTC Carryforward					2.465.714	2.465.714
190040	ADFIT IPUC DISALLOWED PLANT				192,178		192,178
190060	ADFIT DRY CREEK					138,054	138,054
190070	DETT SERP					4.998.176	4.998.176
190120	DELT NONMONETARY POWER EXPENSE					(11,623)	(11,623)
190122	DFIT OREGON REGULATORY FEE					0	0
190135	DETT-KETTLE FALLS DIESEL LEAK					41,636	41,636
190140	DETT DSM TARIFF RIDER					(4,472,245)	(4,472,245)
190150	ADFIT FAS87 UNFUNDED PENSION	(14.251.419)					(14,251,419)
190151	DFIT SFAS 158	and Indeeds to 3				45,612,460	45,612,460
190155	DETT OFFICER LIFE INSURANCE					891,227	891,227
190160	DELT UNBILLED REVENUE ADD-ONS					254,839	254,839
190180	ADELT FAS109 ITC					9,583	9,583
190200	ADFIT INJURY AND DAMAGE	52.889					52,889
190210	DETT CHARTE CONTREB					125.721	125,721
190220	ADEIT NEY PERCE					121.211	121.211
190779	ADETT TDAHO FARNINGS TEST DEFE					318.907	318.907
190720	ADETT NE TANK COTI I					0	0
190740							
100750						960	960
007001						265 332	765 337
DTCDCT	AUTI PULLAN NOAD ALPULLIATION					20002	2 420 757
OTCOCT						14 807	14 807
100231						0	C
TOCOCT							
DOCOLL		000 011 0					2 558 208
100276	DETT- ASSET DETTDEMENT OR TCAT	007/0000/7				3,859,406	3.859.406
190395	DETT- OPTTONAL RENEWARI F POWFR					(15.411)	(15.411)
190410	DETT DDOV PATE PEH IND - TAY PE					2.516.742	2.516.742
190420					62.703	3/	62.703
190430	ADELT TAX REFORM AMORTIZATION					924.704	924,704
190449	DETT DROVTSTON FOR RATE REFIND	641 461				0	641.461
190500	DETT ON FOUTTY STOCK COMP	10. J+1 0				1,787,196	1,787,196
190510						208.987	208.987
190600						0	0
100740						7.686.606	7.686.606
190741				and the second se		1.201.970	1.201.970
100810	ADETT RAD DERT RECEDUE & WRTTF	1 228 041				D COUNTRAL	1.228.041
100000	ADETT- Def Come ACTIVE Evere					1 610.367	1.610.367
100821	ADETT- Def Como RETTRE Evere					0	0
190822	ADETT- Def Como Ever Stork Inc					30.217	30.217
190830	ADFIT PAID TIME OFF	2.564.634					2,564,634
190900	DSTT - STATE TAX NOL CARRYFORW					1,407,002	1,407,002
190920	PLANT EXCESS DEFERRED GROSS UP					91,185,432	91,185,432
190930	NONPLANT EXCESS DEFERRED GROSS					3,939,218	3,939,218
190950	ADEIT OTHER					0	0
191000	RECOVERABLE GAS COSTS AMORTIZE					(3,793,271)	(3,793,271)
191010	CURR UNRECOV PGA DEFERRED					(23,909,149)	(23,909,149)
191015	ID HOLDBACK					0	0
191025	WA GRC JACKSON PRAIRIE DEFERRA					0	0
191685	OR RESTDUAL BALANCES					0	0
191715	DEFERRAL COLLINS AGREEMENT					0	0
191720	INTERVENOR CITIZEN UTILITY BOA					39,343	39,343
191721	INTERVENOR PREAUTHORIZED MATCH					5,3/8 FC 077	5/3/8 E0 077
777161	IN LEKVENOK UTHEK ISSUES FUNU					75,02/	75 376
C7/T6T						0.020	6 A70
191/24	IOK I KAINS TIN I EVENUK FUNULING AITU				-	1 1 1 1 1 1	2

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LEAL ALLUUL						
191890	DEFERRED GAS COSTS-MARGIN REDU				Ö	0
191909	CURRENT PGA COMMODITY DEFERRAL				(6,339,270)	(6,339,270)
191910	CURRENT PGA DEMAND DEFERRAL				(207,969)	(207,969
191911	PRIOR PGA COMMODITY AMORTIZATI				(640,189)	(640,189)
214100	PRIOK PGA DEMAND AMOKI IZALIJON			(1 110 460 501)		110 460 501
211000	MTSC PATD TN CAPITAL -FCOVA			9 505 476		9 506 47F
211100	APIC - SUBS			1,190,235		1,190,235
214000	CAP STOCK EXP - COMMON PUBLIC			16,444,735		16,444,735
214010	CAP STOCK EXP-SHARE WITHHOLDIN			16,869,268		16,869,268
214040	TAX BENEFIT - OPTIONS EXERCISE			(5,840,620)		(5,840,620
214050	UNVESTED STOCK COMPENSATION			(21,726,189)		(21,726,189)
214051	VESTED STOCK COMPENSATION			(31,835,414)		(31,835,414
214060	STOCK COMP - SUBS			(7,964,306)		(7,964,306
215100	APPROPRIATED RETAINED EARNINGS			(135,014,251)		(142,014,251) (FE7 448 8E7)
216050	ADTI ISTMENT TO RETAINED FARNING			40,052 (440,052)		200,0774,1000
216100	IINAPPROPRIATED INDICT SIR FARN			(74,048,579)		(74,048,579
216150	CORP SUBSIDIARY ACTIVITY			23,700,688		23,700,688
219100	AOCI - SFAS 158				9,013,079	9,013,079
221300	FMBS - SERIES C - 6.37% DUE 06			(25,000,000)		(25,000,000)
221332	FMBS - SERIES A - 7.39% DUE 5/			0		
221333	FMBS - SERIES A - 7.45% DUE 6/			0		U
221334	FMBS - SERIES A - 7.53% DUE 05			(5,500,000)		(5,500,000)
221335	FMBS - SERIES A - 7.54% DUE 5/			(1,000,000)		(1,000,000)
221336	FMBS - SERIES A - 7.18% DUE 8/			(2,000,000)		(7,000,000)
221350	COLSTRIP 2010A PCRBs DUE 2032			(66,700,000)		(66,700,000
221360	COLSTRIP 2010B PCRBs DUE 2034			(17,000,000)		(17,000,000)
221390	5.45% SERIES DUE 12-01-2019			(86,250,000)		(86,250,001
221400	FMBS - 6.25% DUE 12-01-35			(000'000'0ST)		71 FO 000 000
221440	F 05% CEDTEC DI 15 06-01-203/			(000,000,0CT)		
221440	5 125% SERTES DUE 00-01-2010 5 125% SERTES DI JE 04-01-2022			(750.000.000)		(750,000,000)
221520	3.89% SERIES DUE 12-20-2020			(52,000,000)		(52,000,000
221540	5.55% SERIES DUE 12-20-2040			(35,000,000)		(35,000,000
221560	4.45% SERIES DUE 12-14-2041			(85,000,000)		(85,000,000)
221580	4.23% SERIES DUE 11-29-2047	Abbracks to star care of		(80,000,000)		(80,000,000)
221610	4.11% SERIES DUE 12-1-2044			(60,000,000)		(60,000,000
221620	4.37% SERIES DUE 12-1-2045			(100,000,000)		(100,000,000
221630	3.54% SERIES DUE 2051			(175,000,000)		(175,000,000
221640	3.91% SERIES DUE 12-1-2047			(90,000,000)		(90,000,000)
721650				000 002 000		100'0/C'2'4CZ)
222010	ADVANCE ACONTATED-AVICTA CADT			(51 547 000)		(51 547 000)
225000	IJNAMORT PREMILIM			(155,458)		(155,458
226000	UNAMORTIZED LONG TERM DEBT DIS			947,692		947,692
227000	OBLIG UNDER CAP LEASE-NON CURR				0	
228200	ACCUM PROV FOR INJURY & DAMAGE		(15,180,899)			(15,180,899
228210	PAYMENT/REFUND INJURY & DAMAGE		14,935,847			14,935,84,
228300	ACCUM PROV FASTU6 POST REI MED		(20,454,/48)		(JEC 727 736)	(50,454,/48)
178310	OTHER DEF CR-SERD			-	(73.800.840)	(23.800.840
228311	SERP - UNFUNDED				(9,266,295)	(9,266,295)
228320	ACCUM PROV FAS87 ACCUM PEN COS		75,688,270			75,688,27(
228321	PENSION UNFUNDED				 (148,905,992)	(148,905,992)
228330	HEA - KEILKEE		(CON'ZTE'A)		(1 387 729)	00/272/11
228335	HRA - ACTTVF FMPI OYFFS		(6.350.944)		177771 177771	(6,350,94
228340	ACCUM PROV MED CLAIMS PAYABLE		(1,824,349)			(1,824,349
228350	OFFICER LIFE INSURANCE				(4,243,942)	(4,243,942)
228351	OFFICER LIFE INSURANCE-UNFUNDE				94,555	94,555
•			-			

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> Staff-DR-126-Attachment C Account Detail

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FERC Account F	MA FERC Account Desc	Group 1-CWC-Assets 2-(2-CWC-Liabilities 3-Ir	3-Invested Capital 4-Investments - Rate Base	5-Other Investments	Grand Total
229000	ACCUMULATED PROVISION - RATE R	(61,962)	(2,856,316)		0	(2,918,277)
229010	ACCUM PROV RATE REFUND - TAX R				(11,984,487)	(11,984,487)
230000	ASSET RETIREMENT OBLIGATIONS			(17,892,519)	6)	(17,892,519)
231000	NOTES PAYABLE-CURRENT			(57,458,333)		(57,458,333)
231100	TERM LOANS (SHORT-TERM)			0		
001727	ALUIS PAY-GENERAL		(2,/01,/3/)			() () () () () () () () () () () () () (
232110	ACCTE PAY-POWER I RANSACIJONS		(510/186/6)			(3,981,013)
121720			(12 407 884)			(045,722)
127135			0 0			(+22,427,604)
737140	ACCTS PAY-GAS RESEARCH TNSTTTLI		2005			2) 005
232160	ACCTS PAY-STAMPS		387			387
232170	ACCTS PAY-BPA TRANSACTIONS		(3.130.826)			(3.130.826)
232180	ACCTS PAY-POLE RENTAL		(275,137)			(275.137)
232200	ACCTS PAY-VOUCHERS		(20.459.117)			(20.459.117)
232300	ACCTS PAY-PAYROLL		(4,771,874)			(4,771,874)
232350	ACCTS PAY- NET PRESENTATION AC		2,092,912			2,092,912
232360	ACCTS PAY-NEGATIVE CASH ADJUST		(1,396,550)			(1,396,550)
232370	LLABILITY AWARD INCENTIVE ACCR		(995,175)			(995,175)
232380	ACCTS PAY-EMPLOYEE INCENTIVE P		(8,761,161)			(8,761,161)
232400	ACCTS PAY-UNCLAIMED FUNDS		(55,459)			(55,459)
232545	ACCTS PAY-JACKSON PRAIRIE STOR		(427,691)			(427,691)
232610	ACCTS PAY-COLSTRIP COAL		(1,929,861)			(1,929,861)
232620	ACCTS PAY-TURBINE GAS		(4,966,121)			(4,966,121)
232630	ACCTS PAY-COLSTRIP OPERATIONS		(1,691,986)			(1,691,986)
232635	ACCTS PAY-COLSTRIP TRANSMISSIO		(32,904)			(32,904)
232640	ACCTS PAY-KEITLE FALLS HOG FUE		(287,024)			(287,024)
232650	ACCTS PAY-RESOURCE ACCOUNTING		(61,028)			(61,028)
232660	ACCTS PAY-CS2 OPERATIONS AVA S		(1,047,710)			(1,047,710)
232681	ACCTS PAY LAKE CDA CURRENT FUN		(183,333)			(183,333)
232700	WA/ID-PROJECT SHARE		(20,813)			(20,813)
232710	WA/ID-GIFI CERTIFICATES		(26,4/2)			(70, 4/2)
232800	CUSIOMER REFUNDS PAYABLE-CSS		(124,/62)			(124,/52)
234000			(3,440)		(NCA 21C)	(044,6)
725100						(07L'0TZ)
DOLLCC	MICO DI I DEDOCTE			+,220,0)		(044,226,6)
735701					(0E3 E8)	(059 58)
735707	ADD I NMMI SCHOOL DEFOSITS				(200/00)	(210)
235203	OTHER DEFERRED CREDITS-GAS SCH				(76.075)	(76.075)
235400	TRANSMISSION SERVICE DEPOSITS		(560.821)		1 em al Aria 1	(560,821)
236000	TAXES ACCRUED-FEDERAL		(7,833,949)			(7,833,949)
236010	SUBSIDIARY TAXES ACCRUED-FIT &				0	0
236050	TAXES ACCRUED - STATE		(154,714)			(154,714)
236100	TAXES OTHER THAN INC-WA/ID & O		(35,496,034)			(35,496,034)
236400	COMMUNITY SOLAR PUT TAX CREDIT				47,907	47,907
236500	USE TAX ACCRUAL		(142,360)			(142,360)
736680	DR/CA TAXES ACCRUED BETC-UREGO			•		
737100			(24 407 603)			(74 407 603)
237200	INTEREST ACCRIFE - OTHER I TABL		(159,125)			(159,125)
237298	INTEREST ACCRUED - LAKE CDA IP		Arrowski / memory / memory /		(631,958)	(631,958)
238000	DIV DECLARED - COMMON STOCK			(8,129,639)		(8,129,639)
241000	PAYROLL TAX PAYABLE		(115,113)			(115,113)
241200	SALES TAX PAYABLE		(1,194)			(1,194)
241300	DIRECTORS WA B&O TAXES PAYABLE		(11,015)	teritor territoria de la constancia de la c		(11,015)
242050	MISC LIAB-MARGIN CALL DEPOSIT		(2,129,167)			(2,129,167)
242060	MISC LIAB-FOREST USE PERMITS		(2,872,226)			(2,872,226)
242090	MISC I TERIENI PATABLE					
242200	MISC LIAB-AUDIT EXP ACC		393.025			393.025
242300	MISC LIAB-FERC ADMIN FEE ACC		(569,230)			(569,230)

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242310 242375 242385 242400 242500 242500 242500 242700 242700 242700 242700 24290 242910 242910 244740 244740 244740 244751 244751	MISC LIAB-FERC ELEC ADMIN CHG MISC LIAB-MT LEASE PAYNEINS MISC LIAB-MT LEASE PAYNEINS STATE COMMISSION FEE ACRUED MISC LLAB-MT TINVASYC SPECTES STATE COMMISSION FEE ACRUED MISC LLAB-MDITTING OFF LOW INCOME ERREGY ASSIST ANTSTA GRANTS ENG SUSTAIN WSU- MISC LIAB-MOBILIS MISC LIAB-RITING VALUA- COURRENT PORTION UNDER CAPITIAL LEASE CURR PORTION OF LONG TERM DEBT DERIVATIVE INSTR LIAB-ST MIM MIM COLLATERAL NETTING - ST DERIVATIVE INSTR LIAB-IT MIM MIM COLLATERAL NETTING - ST DERIVATIVE INSTR LIAB-ST		(160,244) (3,038,050) (258,887)				(160,244) (3,038,050) (258,887) 388,597
242375 242385 242500 242500 242500 242700 242700 242790 242900 242900 242900 242900 244741 244741 244741 244745 244750 244751 244751 244751	MISC LIAB-MT LEASE PAYMENTS MISC LIAB-MT LEASE PAYMENTS MISC LLAB-MT INVASIVE SPECIES STATE COLOLING-MISTON FEE ACCRUED MISC LIAB-MISTON FEE ACCRUED MISC LIAB-MORT PARCE STATE MISC LIAB-MORT FOR SSISTAN WSU- MISC LIAB-MORTUS AVISTA GRANTS ENG SUSTAIN WSU- MISC LIAB-MORTUS AVISTA GRANTS ENG SUSTAIN WSU- MISC LIAB-MORTUS AVISTA GRANTS ENG SUSTAIN WSU- MISC LIAB-MORTUS WORKERS COMP LIABILITY ACCTS PAYABLE EXPENSE ACCRUAL CONTRENT PORTION-BENETT LIAB OBLIGATION UNDER CAPTIAL LEASE CURR PORTION OF LONG TEAM DEBT DERIVATIVE INSTR LIAB-ST MTM MTM COLLATERAL NEITING - ST DERIVATIVE INSTR LIAB-ST MTM MTM COLLATERAL NEITING - ST DERIVATIVE INSTR LIAB-IT SWAPS DERIVATIVE INSTR LIAB R SWAPS		(3,038,050) (258,887)				(3,038,050) (258,887) 388,597
242385 242400 242400 242500 242700 242700 242790 242900 242900 242900 242900 244741 244741 244741 244745 244750 244751 244751 244751	MISC LIAB-MT INVASIVE SPECIES STATE COMMISSION FEE ACCRUED MISC LLAB-INTENT FOR ACCUED MISC LLAB-PALD TIME OFF DOW INCOME ENERGY ASSIST MOST GRANTS ENG SUSTIAIN WSU- MISC LIAB-MOBILIS WORKERS COMP LIABILITY ACCTS PAYABLE EXPENSE ACCRUIA ACCTS PAYABLE EXPENSE ACCRUIA ACCTS PAYABLE EXPENSE ACCRUIA ACCTS PAYABLE EXPENSE ACCRUIA CUCRRENT PORTION-BENET LIAB ACCTS PAYABLE EXPENSE ACCRUIA ACCTS PAYABLE TAB-BALTTY ACCTS PAYABLE TABABLE AND ACCTUAL ACCTS PAYABLE TABABLE ACCRUIA ACCTS PAYABLE TABABLE ACCUALA ACCTS PAYABLE TABABLE ACCONTRA DERIVATIVE INSTIL LIAB-IT SWAPS DERIVATIVE ADVINCE ASSIGNED TO P DEFINAL LIAB-IT ACCOMPOSITY CONTRAC		(258,887)				(258,887) 388,597
242500 242500 242500 242700 24270 24270 242790 242900 242900 242999 243100 244741 244741 244745 244751 244751 244751	STATE COMMISSION FEE ACRUED MISC LIABELTY-WISC NON-MON PW DISSI TARLET REAL MISC LIABELTY-WISC NON-MON PW MISC LIABELTY-WISC NON-MON PW MISC LIAB-PAID EINE ACTS PARABLE BY ANS ALSTAIN WSU- MISC LIAB-PANELE DYENSE ACCULA ACCTS PAYABLE INVENTORY ACCRUA ACCTS PAYABLE INVENTORY ACCT						388.597
242500 242500 242700 242700 242790 242790 242990 242990 244740 244740 244751 244751 244751	MISC LIABILITY-MISC NON-MON PW DEWI TATIPIE RUDE MISC LIAB-AUDI TIMIE OF LIOW INCOME BERIGF ASSIST LIOW INCOME BERIGF ASSIST AVISTA GRANTS ENG SUSTAIN WSU- misc LIAB-MOBILE MISC LIAB-MOBILE ACCTS PAYABLE ENVENTORY ACCRUA- ACCTS PAYABLE ENVENTORY ACCRUA- ACCTS PAYABLE ENVENTORY ACCRUA- ACCTS PAYABLE ENVENTORY ACCRUA- CURRENTO PORTION DER CAPITIAL LEASE OBLIGATION UNDER CAPITIAL LEASE CURR PORTION OF LONG TERM DEBT DERIVINTYE INSTR LIAB-ST MTM MTM OOLIATERAL INFITING - ST DERIVITYE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB IR SWAPS DERIVATIVE INSTR LIAB IR SWAPS DERIVATIVE ENSTR LIAB IR SWAPS DERIVATIVE ENSTR LIAB IR SWAPS DERIVATIVE INSTR LIAB IR SWAPS DERIVATIVE INSTR LIAB IR SWAPS DERIVATIVE SOCIMENT OOMTRA		388,597				
242560 242700 242700 242790 242790 2422900 242999 242999 243100 244741 244741 244750 244750 244751 244751 244751 244751	DEM TARIFF RUDER. MISC LLAB-PADD TIME OFF MISC LLAB-PADD TIME OFF ALGWI AND RENERY ASSIST AND ACKIFS AGRANTE EING SUSTIAIN WSU- MISC LLAB-MOBILUS WORKERS COMP LABILITY ACKIFS PATABLE INVENTORY ACCRUA ACKIFS PATABLE INVENTORY ACKIF ACKIFS PATABLE INVENTORY ACKIFS ACKIFS ACKIFS PATABLE INVENTORY ACKIFS ACKIFS ACKIFS PATABLE INVENTORY ACKIFS ACK		2,568				2,568
242700 242770 242790 242790 242900 242900 242910 242910 244741 244741 244741 244750 244750 244750 244751 244751 244751	MISC LIAB-PAID TIME OFF LOW INCOME ENERGY ASSIST AVISTA GRANIS ENG SUSTAUN WSU- MISC LIAB-MOBIUS WORKERS COMP LIABILITY ACCTS PAYABLE EXPENSE ACCRUAL- ACCTS PAYABLE EXPENSE ACCRUAL- CURRENT PORTION-BENEFT LIAB OBLIGATION UNDER CAPITAL LEASE CURR PORTION OF LONG TERM DEBT DERIVATIVE INSTR LIAB-ST MITM MMM COLLATERAL NEITING - ST DERIVATIVE INSTR LIAB-ST MITM MTM COLLATERAL NEITING - IT DERIVATIVE INSTR LIAB-LT MITM DERIVATIVE INSTR LIAB-LT MITM DERIVATIVE INSTR LIAB-LT MITM DERIVATIVE INSTR LIAB-LT MITM DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-TS SWAPS DERIVATIVE INSTR LIAB R SWAPS					20,625,862	20,625,862
242770 242780 242780 242900 242900 242900 242909 243100 244741 244741 244745 244750 244751 244751 244751 244751	LOW INCOME ENERGY ASSIST MYSTA GRANTS ENG SUSTIAIN WSU- MISCI LAB-MOBIUS WORKERS COMP LIABILITY ACCTS PAYABLE ENDENDRY ACRUA ACCTS PAYABLE ENDENDRY ACCUAL- CURRENT PORTION UNDER CAPITAL LEASE CURR PORTION UNDER CAPITAL LEASE CURR PORTION OF LONG TERM DEBT DERIVATIVE INSTI LIAB-ST MIM MM COLLATERAL NEITING - ST DERIVATIVE INSTI LIAB-TR MADE DERIVATIVE INSTI LIAB-TR SWAPS DERIVATIVE INSTI LIAB-TR SWAPS DERIVATIVE INSTI LIAB-TR SWAPS DERIVATIVE INSTI LIAB-TR SWAPS DERIVATIVE INSTI LIAB - ST DERIVATIVE INSTI LIAB-TR SWAPS DERIVATIVE INSTI LIAB-TR SWAPS DERIVATIVE INSTI LIAB - ST DERIVATIVE OCURANT		(20,625,601)				(20,625,601)
242780 242790 242900 242900 242910 242999 243100 244741 244741 244745 244750 244751 244751 244751 244751	AYTESTA GRANTIS EIGE SUSTAIN WSU- MISC LLAB-MOBILIS MISC LLAB-MOBILIS ACCTS PAYABLE ENPENDER ACCRUAL- ACCTS PAYABLE ENPENDER ACCRUAL- ACCTS PAYABLE ENPENDER ACCRUAL- CURRENT PORTION-BENEFAT LLASE OBLICATION UNDER. CAPITAL LLASE OBLICATION UNDER. CAPITAL LLASE CURR PORTION OF LONG TERM DEBT DERLY ATTVE INSTR LLAB-ST MTM MTM COLLATERAL LHAST DERLY ATTVE INSTR LLAB-ST MTM MTM COLLATERAL LHAST SWAPS DERLYATTVE INSTR LLAB-LT MTM MTM COLLATERAL INFITING - IT MTM COLLATERAL INFITING - IT MTM COLLATERAL INFITING - IT MTM COLLATERAL INFITING - IT DERLYATTVE INSTR LLAB-LT MTM DERLYATTVE INSTR LLAB-LT SWAPS DERLYATTVE INSTR LLAB-TS SWAPS DERLYATTVE ADVINCE ASSIGNED TO P DEFCR SATANCE ASSIGNED TO P DEFCR ENERGY COMMODITY CONTRAL		(1,409,451)				(1,409,451)
242790 242830 242830 242910 242999 242740 244745 244745 244745 244751 244751	MISC LIAB-MOBILIS WORKERS COMP LIABILITY ACCTS PAYABLE INVENTORY ACCRUA ACCTS PAYABLE ENVENTORY ACCRUA- CURRENT PORTION-BENEFTI LIAB OBLIGATION UNDER CAPITAL LEASE CURR PORTION OF LONG TERM DEFT DERIVATIVE INSTI LIAB-ST MTM MTM OOLLATERAL INETITING - ST MTM OOLLATERAL INETITING - ST MTM COLLATERAL NETTING - LT MTM COLLATERAL NETTING - LT MTM COLLATERAL NETTING - LT DERIVATIVE INSTI LIAB-IS SWAPS DERIVATIVE INSTIR LIAB-LT DERIVATIVE INSTIR LIAB-LT DERIVATIVE INSTIR LIAB-LT DERIVATIVE INSTIR LIAB-TS SWAPS DERIVATIVE INSTIR LIAB R SWAPS DERIVATIVE OCOMPOSITY COMFRA		(22,441)				(22,441)
242830 242900 242910 242910 243910 243740 244741 244741 244750 244751 244751 244751 244751	WORKERS COMP LIABILITY ACCTS PAYABLE EXPENSE ACCRUIA ACCTS PAYABLE EXPENSE ACCRUIA- CURRENT PORTION-BENEFTT LIAB OBLIGATION UNDER CAPITAL LEASE OBLIGATION UNDER CAPITAL LEASE CURR PORTION OF LONG TERM DEET DERIVATIVE INSTR LIAB-ST MIM MTM COLLATERAL INETTIAG - ST DERIV INST LIAB-ST MIM MTM COLLATERAL INETTIAG - ST DERIVATIVE INSTR LIAB-LT MIM MTM COLLATERAL NEITING - LT R SWAPS DERIVATIVE LIAB-LT MIM MTM COLLATERAL NEITING - LT R SWAPS DERIVATIVE LIAB-LT R SWAPS DERIVATIVE LIAB-LT R SWAPS DERIVATIVE LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE ANDIAGC DERIVATIVE SIGNE ANDIAGC DERIVATIVE COMMODITY CONTRAL		0				0
242900 242910 242910 242900 243740 244741 244741 244745 244755 244755 244755	ACCIS PAYABLE EXPENSE ACCRUAL ACCIS PAYABLE EXPENSE ACCRUAL CURRENT PORTION-BENEFIT LAB OBLIGATTON UNDER CAPITAL LEASE CURR PORTION OF LONG TEAN DEBT DERIVATIVE INSTR LIAB-ST MITM MMM COLLATERAL NETTING - ST DERIV INST LIAB - FX HEDGE DERIVATIVE INSTR LIAB-LT MITM COLLATERAL NETTING - LT DERIVATIVE INSTR LIAB-LT TR SWAPS DERIVATIVE LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-ST DERIVATIVE ORTRA SWAPS DERIVATIVE ORTRA SATANGE DERIVATIVE INSTR LIAB-TS SWAPS DERIVATIVE INSTR LIAB R SWAPS DERIVATIVE ORTRA ADVANCE ASSIGNED TO P DEFECT RENEWED GS DECHANG		(894,968)				(894,968)
242910 242999 243000 243100 244741 244741 244750 244750 244751 244751	ACCIS PATABLE EXPENSE ACCURAL- CURRENT PORTION-BENEFIT LIAB OBLGATION UNDER, CAPTIAL LEAS CURR PORTION OF LONG TERM DEBT DERVATIVE INSTI LIAB-ST MTM MTM COLLATERAL NETTING - ST DERV INSTI LIAB - FX HEDGE DERIVATIVE INSTI LIAB-LT MTM - MTM COLLATERAL INETTING - IT MTM COLLATERAL INETTING - IT MTM COLLATERAL INETTING - IT PERIVATIVE INSTI LIAB-LT SWAPS DERIVATIVE INSTI LIAB-LT DERIVATIVE INSTI LIAB-LT DERIVATIVE INSTI LIAB-LT DERIVATIVE INSTI LIAB-LT DERIVATIVE INSTI LIAB-LT DERIVATIVE ADAWAS DERIVATIVE ADAWAS DERIVATIVE ADAWAS COMMODITY CONTRAL LIABILITY-DEFERRED GAS EXCHANG		(501,622)				(501,622)
242999 2433000 2433000 244740 244741 244741 244751 244751 244751	CURRENT PORTION-BENEFIT LAB OBLIGATION UNDER CAPITAL LEASE CURR PORTION OF LONG TERM DEET PERVATIVE INSTR LAB-ST MTM MTM OQLATERAL INETTING - ST DERV INST LAB - EX HEDGE DERVATIVE INSTR LAB-LT TIMP - LT MTM OQLATERAL NETTING - LT MTM OQLATERAL NETTING - LT DERVATIVE INSTR LAB-LT DERVATIVE INSTR LAB-LT DERVATIVE INSTR LAB-RS SWAPS DERVATIVE ENSTR LAB R SWAPS DERVATIVE ADANCE ASSIGNED TO P DEE CR ENERGY COMMODITY CONTRA		(1,876,200)				(1,876,200)
243000 244740 244741 244741 244751 244751 244751	OBLIGATION UNDER CAPITAL LEASE CURR PORTION OF LONG TERM DEBT DERIVATIVE TURNE LIAB-ST MTM MTM COLLATERAL NETTING - ST DERIVATIVE INSTI LIAB-LT MTM MTM COLLATERAL NETTING - LT MTM COLLATERAL NETTING - LT RS SMAPS DERIVATIVE LIAB-LT RT SMAPS DERIVATIVE LIAB-LT RS SWAPS DERIVATIVE LIAB-LT DERIVATIVE INSTI LIAB-LT DERIVATIVE INSTI LIAB-LT DERIVATIVE SIGNE DO DERIVATIVE SIGNE DO DERIVATIVE SIGNED TO P DEER RADIANCE ASSIGNED TO P DEER REIRED CASSIGNED TO P					(10,616,124)	(10,616,124)
244740 244741 244745 244750 244751	UGRE TOKILOW OF LOWE LEVEN LEDEI DERIVATTIVE INSTR. LIZB-ST MTM MTM COLLATERAL NEITIJNG - ST DERIVATIVE INSTR. LIZB-LT MTM MTM COLLATERAL NEITIJNG - LT R. SWASD DERIVATIVE LIZB-LT TR. SWASD DERIVATIVE LIZB-LT TR. SWASD DERIVATIVE LIZB-LT DERIVATIVE INSTR. LIZB-TR. SWAPS DERIVATIVE INSTR. LIZB-TR. SWAPS DERIVATIVE INSTR. LIZB-TR. SWAPS DERIVATIVE SIGNE ZORDATO P DEFIC. REINER ADVINGE ASSIGNED TO P DEFIC. REINER ADVINGE ASSIGNED TO P DEFIC. REINER ADVINGE ASSIGNED TO P					(490,092)	(490,092)
244/40 244741 244745 244750 244751	MIN COLLATERAL NETTING - ST DERIV INST LIAB - FX HEDGE DERIV INST LIAB - FX HEDGE DERIVATIVE INSTR LIAB-LT MIM MTM COLLATERAL NETTING - LT IR SWAPS DERIVATIVE LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE INSTR LIAB-LT DERIVATIVE ADVANCE SARAPS DERIVATIVE ADVANCE SARAPS DERIVATIVE ADVANCE ASSIGNED TO P DEFERV DISTR LIAB - FX HEDGE CUSTOMER ADVANCE ASSIGNED TO P DEFERV COMMODITY CONTRAL			(1128,052,000)			(128,062,500)
244750 244751 244751	DERIVINSTILIAB - FM HEDGE DERIVATIVE INSTILIAB - FM HEDGE DERIVATIVE INSTILIAB - FM HEDGE MTM OOLLATERAL INSTILIAB - LT FM SWAPS DERIVATIVE LIAB-LT DERIVATIVE INSTILIAB-LT DERIVATIVE INSTILIAB-ST SWAPS DERIVATIVE INSTILIAB - FM HEDGE DERIVATIVE ADVANCE ASSTGNED TO P DEF CR. ENERGY COMMODITY CONTRA LLABILITY-DEFERRED GAS EXCHANG					(ATC'CN7'57)	(<u>416,605,62)</u>
244750 244751	DERIVATIVE INSTITUAB-LT MTM DERIVATIVE INSTITUAB-LT MTM COLLATERAL NETTING - LT IR SWAPS DERIVATIVE LIAB-LT DERIVATIVE INSTR LIAB-IR SWAPS DERIVATIVE INSTR LIAB R SWAPS DERIVATIVE ENSTR LIAB R SWAPS DERIVATIVE ADVANCE ASSIGNED TO P CLOSTONER ADVANCE ASSIGNED TO P DEF CR ENERGY COMMODITY CONTRA LLABILITY-DEFERRED GAS EXCHANG					0/6'060'CT	1/6'060'CT
244751	MTM COLLATERAL NEITJING - LT IR SWAPS DERTVATIVE LIAB-LT DERIVATIVE INSTR LIAB-LT DERLVATIVE INSTR LIAB TR SWAPS DERLVATIVE INSTR LIAB R SWAPS DERLVATIVE ADVANCE ASSIGNED TO P DERLVATIVE ADVANCE ASSIGNED TO P DEF GR ENERGY COMMODITY CONTRA LIABIL TTY-DEFERRED GAS EXCHANG					(CPC FPF CF)	(THC'OT)
	TREATING THE TABLE THE TABLE THE TABLE THE DERIVATIVE LIABLE THE DERIVATIVE LIABLE SWAPS DERIVATIVE LIABLE R. SWAPS DERIVATIVE LIABLE R. SWAPS DERIVATIVE LIABLE R. SWAPS DERIVATIVE LIABLE TO PROVIDE THE RADIANCE ASSISTENCE ASSISTENCE ASSISTENCE ASSISTENCE ASSISTENCE TO PROVIDE THE RADIANCE ASSISTENCE ASSISTENCE TO PROVIDE THE RADIANCE ASSISTENCE ASSISTENCE ASSISTENCE TO PROVIDE THE RADIANCE ASSISTENCE TO PROVIDE THE RADIANCE ASSISTENCE ASSIS					(747,444,244)	7 107 00E
744765	DERIVATIVE TISTER LIAB-IES SWAPS DERIVATIVE TISTE LIAB-IES SWAPS DERIVATIVE INSTR LIAB - FX HEDGE CUSTOMER ADVANCA SSTGNED DEF CR. ENERGY COMMODITY CONTRA LLABILITY-OFFERRED GAS BCCHANG					CEC'ZOT'/	VENE 701/
245100	DERIVATIVE INSTR. LTAB. RSWAPS DERIVATIVE INSTR. LTAB. RSWAPS DERIV JNSTR. LTAB FX HEDGE CUSTOMER ADVANCE ASSIGNED TO P DEF CR. ENERGY COMMODITY CONTRA LLABIL TTY-DEFERRED GAS EXCHANG					(002,020)	(CUE, CAC,2)
245740	DERV JNSTR LAB - FX HEDGE CUSTOMER ADVANCE ASSIGNED TO P DEF CR ENERGY COMMODITY CONTRA LLABILITY-DEFERRED GAS EXCHANG					(040,040)	(587 144 0)
745745	CUSTOMER ADVANCE ASSIGNED TO P DEF CR ENERGY COMMODITY CONTRA LIZABILTY-DEFERRED GAS EXCHANG					(CO (1777/C)	(10 /177/c)
757000	DEF CR ENERGY COMMODITY CONTRA LIABILITY-DEFERRED GAS EXCHANG				(1 86E 270)	(con'nt)	(02C 130 1/
253020	LIABILITY-DEFERRED GAS EXCHANG				(n/c/c00/T)	c	0 0/2'200'T)
753078						(1300 122)	1374 0081
253120	DEF CR- RATHDRUM REFUND					(54.071)	(120,127)
253130	OTHER DEF CR-NE TANK SPILL					0	0
253135	KETTLE FALLS DIESEL LEAK	an manana a pana ang pang ang pang pang pang				(191.044)	(191,044)
253140	OTH DEF CR-ADV BILLS POLE RENT					(70,167)	(70,167)
253155	DOC EECE GRANT-LIABILITY					(9,464)	(9,464)
253311	CONTRA DECOUPLING DEFERRED REV					(204,556)	(204,556)
253312	CONTRA DECOUPLED DEFERRED REVE					0	0
253890	ID - CLARK FORK RELIC					0	0
253910	DEF CR-DEF COMP ACTIVE EXECS					(8,681,260)	(8,681,260)
253920	DEF CR-EXEC STOCK INCENTIVE PL					(140,000)	(140,000)
253990	AMT UNBILLED REV ADD-ONS					(1,157,568)	(1,157,568)
254005	REGULATORY LIABILITY, IDAHO IT					(7,376,335)	(7,376,335)
254010	REGULATORY LIABILITY, OREGON B					(1,111,427)	(1,111,427)
254025	REGULATORY LIABILITY, NOXON IT					(3,224,828)	(3,224,828)
254035	REG LIAB-COMMUNITY SOLAR ITC					(175,695)	(175,695)
254037	REG LIAB- NINE MILE IIC					(5,129,426)	(5,129,426)
254090	I INSETTI ED INTEREST RATE SWAP LIA	•				(15,200,000)	(15,200,U39)
254120	OTH REG LTAB-OREGON COMM FEE D						0
254180	FAS109 - ITC - REGULATORY LIAB					(6,583)	(9,583)
254220	NEZ PERCE REGULATORY LIABILITY					(561,320)	(561,320)
254229	IDAHO EARNINGS TEST DEFERRAL					(1,494,637)	(1,494,637)
254230	REG LIABILITY - TAX REFORM AMO					(4,403,353)	(4,403,353)
254250	OTHER REG LIAB - OREGON SB 408					(4,447)	(4,447)
254319	REG LIAB AFUDC EQUITY TAX DEFE					(70,507)	(70,507)
254328	REG LIABILITY DECOUPLING REBAT					(1,947,472)	(1,947,472)
754552	FYICT METERS/FRTS FYCFSS DEPRC					(131 701)	131 201)
254337	REG I TABILITY - MOM SYSTEM					(171 817)	(121812)
254338	REG LIABILITY NON RES DECOUPLI	-			-	(212/17/17)	(100 312)
254345	BPA RES EXCH REGULATORY LIAB					(31,240)	(31,240)
254399	REG LIABILITY-UNREALIZED CURR					1,233	1,233
254700	REGULATORY LIABILITY - OTHER					(1,407,002)	(1,407,002)
254900	REG LIAB - PLANT EXCESS DEFERR					(395,598,404)	(395,598,404)

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Sum of 12.31.18 AMA	MA FEBC Account Desc	Group 1-CWC-Assats	7-CWC-I ishilitiae	3.Thveeted Canital 4.Th	4-I'nvactmente - Bete Rece E-Ot	E-Other Inviccimente	Ictor Jores
254910	REG LIAB - NONPLANT EXCESS DEF				1	14,235)	(17,114,235)
255000	DEF INVESTMENT TAX CREDITS					(29,995,527)	(29,995,527)
257000	UNAMORTIZED GAIN ON REACQUIRED			(1,642,665)			(1,642,665)
282190	ADETT NON-UTILITY PLANT					(0)	6
282380	ADFIT SANDPOINT ACQUISITION -					0	0
282680	ADFIT OREGON WPNG ACQUISITION					(0)	0
282900					(806,595,697)		(806,595,697)
282919					(44,32)	7E0 037 0E0	(44,323)
202320E						101 001 CT	202, 102, 102, 102
283010	DETT- DREGNN RETC CARPYEORWARD					(2,104,908)	(2,104,908)
283040	ADETT CC2 RET						(L07/0TC)
283070	DETT - INTEREST RATE SWAPS AMO					(21,496.702)	(21.496.702)
283080	ADFIT CLARK FORK PM&E						0
283090	ADFIT NEZ PERCE					(58,964)	(58,964)
283110	DFIT-DERIVATIVE INSTR ASSET-IR					648,920	648,920
283120	ADFIT WNP3				(513,675)		(513,675)
283150	FAS 106-CURRENT		3,500,351				3,500,351
283151	DFIT REG ASSET - SFAS 158					(43,120,089)	(43,120,089)
283152	ADFIL FAS 106 - HKA						(111,711)
283153	ADFLI FAS 106 - HKA ACLIVE EMP		698/016				910,869
20317E						(67/120/72)	(20,130,729)
081282	ADELT EACTOD MIND3			-		(4/T'//E'TO)	(4/T'//6'TO)
783700	ADELT COLSTRED DCR				008 05	(+00,242)	30,800
283280	ADETT FRM				110/00	6 775 507	6 275 507
783307	DETT-WA FYCESS NAT GAS ITNE FY				(1 816 057)		(1 816 057)
283305	DETT- WA REC DEF				(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	150.918	150.918
283306	DFTT-Red Asset Noxon TTC					(387,019)	(387,019)
283307	DFIT-Red Asset Nine Mile ITC					(616,594)	(616,594)
283308	DFIT-Reg Asset Community Solar					(21,098)	(21,098)
283312	ADFIT LANCASTER GENERATION					0	0
283313	DFIT Reg Asset Flowthrough Ben					(1,035,501)	(1,035,501)
283314	ADFIT- FISERV					(154,999)	(154,999)
283315	DFIT- Gross Up on Flowthrough					(3,184,987)	(3,184,987)
283317	ADFIT CDA ANNUAL 4e & 10e PAYM					(159,833)	(159,833)
283319	AFUDC EQUITY DEIT GROSS UP					(16,252)	(16,252)
283321	DFIT ROSEBURG/MEDFORD DEFERRAL					0	0
283322	ADFIT SPOKANE RIVER RELICENSIN				(41,075)		(41,075)
283323	ADFIT SPOKANE RIVER PM&ES				(37,497)		(37,497)
283328	ADFIT DECOUPLING DEFERRED REV					(2,795,491)	(2,795,491)
283330	AUFLI PGA					1,124,533	//24,533
203333	AUFLI - LAKE CUA DEF CUSIS				455,254		450,202
783355	ADETT-TO WIND GEN AFLIDE						
283365	ADFIT- MT LEASE PAYMENTS				0	» 0	
283366	ADFIT- COLSTRIP SETTLEMENT					0	0
283368	ADFIT-DEF PROJECT COMPASS					(273,330)	(273,330)
283375	ADFIT CS2 & COLSTRIP O&M					(51,387)	(51,387)
283376	DFIT- REG ASSET ARO					(887,603)	(887,603)
283377	DFIT- RETIREMENT ASSET					(2,971,803)	(2,971,803)
283380	ADFIL PCA					1,968,451	1,968,451
283382	ADFIL LAKE CUA SLUKAGE SELILEM				(685,6/8,0)	860,65	(167,028,0)
165535	AUFIT-SPUKANE KIVEK IDG					(38,293)	(38,293)
203450						(090,240)	(10,016)
004007	DETT - EMURIPOE DEC'S					(OT 2'OT)	U (OTC'OT)
283700							
283710	DSM PROGRAM					24.116	24.116
283740	ADFIT - MTM/DERIVATIVE					(7,686,619)	(7,686,619)
283741	DFIT MISC DEF DEBITS-IR SWAPS				-	(1,850,890)	(1,850,890)
283750	DFIT AFUDC-CWIP INTANGIBLES					(135,056)	(135,056)
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It FEXC Account Desc 1-CWC-Assets 2-CWC-Liabilities 3-Invested Capital 4-Investments S-Other Investments DFTT-RUDCEOUTT CWT DFTT-RUDCEOUTT CWT Interaction 1-1000 10000 DFTT-RUDCEOUTT CWT DFTT-RUDCEOUTT CWT Interaction 1-1000 10000 DFTT-RUDCEOUTT CWT ADFTT-RUDCEOUTT CWT Interaction 1-1000 10000 ADFTT-RUNCEON ADFTT-RUNCEON Interaction 1-1000 1-1000 1-1000 ADFTT-RUNCEON ADFTT-RUNCEON Interaction 1-1000 1-1000 1-1000 1-1000 1-1000 1-1000 1-1000 1-1000 1-1000 1-1000 1-1000 1-1000 1-1000 1-1000 1-1000 1-100000 1-10000 1-10000	Sum of 12.31.18 AMA	I AMA	Group					
DFTT AFUDC EQUTY CM/P DFTT AFUDC EQUTY CM/P DFTT AFUDC EQUTY CM/P DFTT AFUDC EQUTY CM/P DFTT PROPERTY TAX <thdftt property<="" th=""><th>FERC Account</th><th>FERC Account Desc</th><th></th><th>2-CWC-Liabilities</th><th>3-Invested Capital</th><th>4-Investments - Rate Base</th><th>5-Other Investments</th><th>Grand Total</th></thdftt>	FERC Account	FERC Account Desc		2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
DFTI- PROPERITY TAX DeTT- PROPERITY TAX DeTT- PROPERITY TAX DetT <thdett< th=""> DetT DetT <th< td=""><td>283751</td><td>DETT AFUDC EQUITY CWIP</td><td></td><td></td><td></td><td></td><td>(9,933</td><td>(6,933)</td></th<></thdett<>	283751	DETT AFUDC EQUITY CWIP					(9,933	(6,933)
ADFIT FRM & MTN REDEEMED ADFIT FRM & MTN REDEEMED (2,067,857) ADFIT - RENEWABLE ENERGY CERTFIT ADFIT - RENEWABLE ENERGY CERTFIT (2,067,857) ADFIT - INTEXCESS DEFERRED ADFIT - RENEWABLE ENERGY CERTFIT (2,067,857) ADFIT - INTEXCESS DEFERRED (1,067,87) (1,067,87) ADFIT - INTEXCESS DEFERRED (1,067,87) (1,067,87) ADFIT - MISC DTL (1,070,101) (1,070,101) ADFIT - MISC DTL (1,070,101) (1,070,101) ADFIT - MISC DTL (1,070,101) (1,070,101) ADTL - MISC DTL (1,070,101) (1,070,101) ADT ADT ADT FRANCH (1,070,101) (1,070,101) ADT	283800	DFIT- PROPERTY TAX	•				71,965	
ADFT-RENEWABLE ENERGY CERTEF ADFT-RENEWABLE ENERGY CERTEF Image: Constraint of the constraint of th	283850	ADFIT FMB & MTN REDEEMED				(2,067,857)	1	(2,0
ADFIT - PLANT EXCESS DEFERRED ADFIT - PLANT EXCESS DEFERRED ADFIT - MEL <td>283855</td> <td>ADFIT-RENEWABLE ENERGY CERTIFI</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td>	283855	ADFIT-RENEWABLE ENERGY CERTIFI					0	0
ADSTT-OTHER ADST <	283920	ADFIT - PLANT EXCESS DEFERRED					53,475,018	53,475,018
$ \begin{array}{ $	283950	ADSIT-OTHER					(1,372,472	
International definitional definite definite definitional definitional definitional definitional de	283951	DFIT- MISC DTL		•			0	
J01002 Utility Plant-CWTP Transferred in Error 0<	(blank)	101001 Utility Plant-Community Solar				(299,435)		(299,435)
101003 Utility Plant-PHFU (77) 105501 Non-Utility Plant-PHFU (77) 105502 Non-Utility Plant-PHFU (77) 105003 Non-Utility Plant-PHFU (1,589,597) 105003 Non-Utility Plant AD-RWIP (1,589,597) 108001 Plant AD-RWIP (1,589,597) 108002 Non-Utility Plant AD-RWIP (1,589,597) 108002 Non-Utility Plant AD-RWIP (1,589,597) 108003 Plant AD-Community Solar (1,589,597) 108003 Plant AD-Community Solar (1,589,597) 108004 Non-Utility Plant AD-RWIP (1,589,597) 108004 Non-Utility Plant AD-RWIP (1,589,597) 108004 Non-Utility Plant AD-Community Solar (1,589,597) 108004 Non-Utility AD-Community Solar (1,589,597) 108004 Non-Utility AD-Community Solar (1,59,597) 108004 Non-Utility AD-Community Solar (1,31,46,64) 108004 Non-Utility AD-Community Solar (1,31,46,64) 108004 Non-Utility AD-Community Solar (1,31,46,64)		101002 Utility Plant-CWIP Transferred in Error				0		0
105001 Non-Utility Plant-Community Solar 105001 Non-Utility Plant-Community Solar 105001 Non-Utility Plant-PHFU 105002 KMP </td <td></td> <td>101003 Utility Plant-PHFFU</td> <td></td> <td></td> <td></td> <td>(12)</td> <td></td> <td></td>		101003 Utility Plant-PHFFU				(12)		
105003 Non-Utility Plant-PHFU 105003 Non-Utility Plant-PHFU 107002 CWIP 11. 12. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13.		105001 Non-Utility Plant-Community Solar					299,435	299,435
107002 CWIP Transferred to Plant in Error 107002 CWIP Transferred to Plant in Error 1 108001 Plant A/D-RWIP 11,589,597) 1,589,597) 108002 Non-Utility Plant A/D-RWIP 1,589,597) 1, 108002 Non-Utility Plant A/D-RWIP 59,739 1, 108003 Plant A/D-Community Solar 1 1, 108004 Non-Utility A/D-Community Solar 59,739 1, 108004 Non-Utility A/D-Community Solar 1, 3,044,835 3,044,835 108004 Non-Utility A/D-Community Solar 241,061,146 (1,43,146,664) (3,572,905,246) 3,069,501,588 405,4		105003 Non-Utility Plant-PHFFU					11	1
108001 Plent A/D-RWIP (1,589,597) 108002 Non-Utility Plant A/D-RWIP (1,589,597) 108002 Non-Utility Plant A/D-RWIP (1,589,597) 108002 Non-Utility A/D-Community Solar (1,589,597) 108003 Plant A/D-Community Solar (1,589,597) 108004 Non-Utility A/D-Community Solar (3,044,835) 108004 Non-Utility A/D-Community Solar (3,044,835) 108004 Ron-Utility A/D-Community Solar (3,044,835)		107002 CWIP Transferred to Plant in Error					0	0
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108004 Non-Utility A/D-Community Solar 108004 Non-Utility A/D-Community Solar (3,044,835) 3, Working Capital ADJ-To Agree to ROO Rate Base 241,061,146 (143,146,664) (3,572,905,246) 3,069,501,588 405,4		108003 Plant A/D-Community Solar				59,739	An a for your any a for a second and a second	59,739
Working Capital ADJ-To Agree to ROO Rate Base (3,044,835) 241.061.146 (143,146,664) (3,572,905,246) 3,069,501,588 405		108004 Non-Utility A/D-Community Solar					(29,739)	(59,739)
241.061.146 (143.146.664) (3.572.905.246) 3.069.501.588		Working Capital ADJ-To Agree to ROO Rate Base				(3,044,835)		0
	Grand Total		241,061,146	(143,146,664)	(3,572,905,246)	5) 3,069,501,588	405,489,175	0

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