

**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: re-categorize 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

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest- Bearing Balance	Monthly Avg 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
		<u>19,654,594</u>				<u>2,707,239</u>

Adjustment - Reduction to Working Capital Rate Base:

Mizuho	2,707,239
Wells	<u>565,045</u>
Total ADJ	<u>3,272,283</u>

WELLS FARGO						
				Effective	Calculated	
	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Interest Rate	Interest- Bearing Balance	Monthly Avg 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

Line No.	Description	Filed	Adjustment	Revised
1	AVERAGE INVESTED CAPITAL			
2	Common Equity	1,772,779,871		1,772,779,871
3	Trust Originated Preferred Securities	51,547,000		51,547,000
4	Long-Term Debt	1,585,332,766		1,585,332,766
5	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				
11	AVERAGE OPERATING INVESTMENTS			
12				
13	Electric Utility Plant	4,066,654,619		4,066,654,619
14	Electric Accumulated Depreciation	(1,411,482,154)		(1,411,482,154)
15	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		2,857,977
28	Total Average Operating Investment	2,991,851,783	0	2,991,851,783
29				
30				
31	Construction Work in Progress			
32				
33	Electric and Gas Construction Work in Process	163,645,168		163,645,168
34	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				
39	Non-Utility Property	13,915,923		13,915,923
40	Investment in Subsidiaries	161,368,974		161,368,974
41	Other Investments & FAS 133	11,636,914		11,636,914
42	Other Special Funds	579	3,272,284.00	3,272,863
43	Special Deposits and Temporary Investments	35,956,531		35,956,531
44	Misc. Deferred Charges / Other Deferred Credits Net	(26,761,819)		(26,761,819)
45	Receivable/Payable Associated Co.-Net	22,105,873		22,105,873
46	Derivative Assets/Liabilities Net	88,593,662		88,593,662
47	Accumulated Deferred Federal Income Tax	9,846,499		9,846,499
48	FAS 109 Regulatory Asset/Liability Net	0		0
49	Other Accounts and Notes Receivable	0		0
50	Other Current and Accrued Liabilities	(631,958)		(631,958)
51	Total Non Operating Investment	316,031,178	3,272,284	319,303,462
52				
53	Total Average Investments	3,471,718,479	3,272,284	3,474,990,763
54				
55	Total Investor Supplied Capital	101,186,767	(3,272,284)	97,914,483
56				

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-OPERATING (Revised 1/1/18 WA Docket UE-170485/UG-170486)				
	Rate Base	3,068,792,866		3,068,792,866
	Non-Utility Investments	402,925,612	3,272,284	406,197,896
	Total Investment	<u>3,471,718,479</u>	<u>3,272,284</u>	<u>3,474,990,763</u>
Ratio:				
	Rate Base	88.39%		88.31%
	Non-Utility Investments	11.61%		11.69%
	Total Investment	<u>100.0%</u>		<u>100.0%</u>
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	<u>101,186,767</u>		<u>97,914,483</u>

Total Non-Operating Working Capital (from ISWC) = 11,446,203

Allocation Factor	Note	Svc/Jur	Allocation Factor	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1		ED.AN		38,795,688	(4,535,216)	34,260,472	100.00%			65.39%	34.61%			
		ED.ID		0	0	0	100.00%				100.00%			
		GD.AN		0	0	0		100.00%				69.10%	30.90%	
		GD.ID		30,231	(3,534)	26,697		100.00%				100.00%		100.00%
		GD.OR		1,956,446	(228,709)	1,727,738			100.00%					
		GD.WA		61,499	(7,189)	54,310		100.00%			100.00%			
1 Total				40,843,865	(4,774,648)	36,069,217								
2		CD.AA		(23,849,227)	2,787,975	(21,061,252)	52.40%	33.66%	13.94%	65.58%	34.42%	66.30%	33.70%	100.00%
		CD.ID		(64,513)	7,542	(56,972)	60.88%	39.12%		100.00%		100.00%		
		CD.WA		(547,558)	64,009	(483,548)	60.88%	39.12%		100.00%		100.00%		
		ED.AN		(79,222)	9,261	(69,961)	100.00%			65.58%	34.42%			
		ED.ID		3,501,655	(409,343)	3,092,311	100.00%			100.00%				
		ED.WA		11,077,619	(1,294,974)	9,782,645	100.00%			100.00%				
		GD.AA		0	0	0		70.72%	29.28%			66.30%	33.70%	100.00%
		GD.AN		(13,562)	1,585	(11,977)	100.00%			66.30%	33.70%	66.30%	33.70%	100.00%
		GD.ID		667,953	(78,084)	589,869	100.00%			66.30%	33.70%	66.30%	33.70%	100.00%
		GD.WA		2,245,383	(262,485)	1,982,898	100.00%			100.00%		100.00%		
2 Total				(7,061,471)	825,486	(6,235,985)								
4		CD.AA		95,637,102	(11,179,977)	84,457,125	70.14%	20.55%	9.32%	68.60%	31.41%	72.27%	27.73%	100.00%
		CD.AN		(47,285)	5,528	(41,757)	77.72%	22.29%		68.60%	31.41%	72.27%	27.73%	100.00%
		CD.ID		7,699	(900)	6,799	77.72%	22.29%		100.00%		100.00%		
		CD.WA		(970,245)	113,422	(856,824)	77.72%	22.29%		100.00%		100.00%		
		ED.AN		(11,409,398)	1,333,759	(10,075,640)	100.00%			68.60%	31.41%			
		ED.ID		2,507,613	(293,140)	2,214,473	100.00%			68.60%	31.41%			
		ED.IMT		2,228	(260)	1,968	100.00%			68.60%	31.41%			
		ED.WA		7,283,346	(651,423)	6,431,922	100.00%			100.00%		72.27%	27.73%	100.00%
		GD.AA		7,720,758	(902,557)	6,818,201	100.00%			100.00%		72.27%	27.73%	100.00%
		GD.AN		(3,782,430)	442,166	(3,340,264)	100.00%			100.00%		100.00%		
		GD.ID		1,442,192	(168,592)	1,273,599	100.00%			100.00%		100.00%		
		GD.WA		396,873	(46,394)	350,479	100.00%			100.00%		100.00%		
4 Total				98,788,452	(11,548,370)	87,240,082								
20		ED.ID		(5,171,231)	604,517	(4,566,714)	0.00%	100.00%		65.39%	34.61%			
		ED.IMT		(7,071,708)	826,683	(6,245,025)	100.00%			65.39%	34.61%			
		ED.OR		367,810	(42,997)	324,813	100.00%			65.39%	34.61%			
		ED.WA		(17,009,698)	1,988,434	(15,021,265)	0.00%	100.00%		65.39%	34.61%			
		GD.ID		(1,462,944)	171,018	(1,291,926)		100.00%		100.00%		100.00%		100.00%
		GD.OR		(134,644)	15,740	(118,904)		100.00%		100.00%		100.00%		100.00%
		GD.WA		(4,173,948)	487,934	(3,686,013)		100.00%		100.00%		100.00%		100.00%
20 Total				(34,656,362)	4,051,329	(30,605,034)								
Grand Total				97,914,483	(11,446,203)	86,468,280								

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

Total Non-Operating Working Capital (from ISWC) = 11,446,203

Allocation Factor Note	Svc.Jur	Allocation Factor	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN		38,795,688	(4,535,216)	34,260,472	65.39%	34.61%	0.00%	0.00%	0.00%	22,402,923	11,857,549	0	0	0
	ED.ID		0	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0	0	0	0	0
	GD.AN		0	0	0	0.00%	0.00%	69.10%	30.90%	0.00%	0	0	0	0	0
	GD.ID		30,231	(3,534)	26,697	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	26,697	0	0
	GD.OR		1,956,446	(228,709)	1,727,738	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	1,727,738
	GD.WA		61,499	(7,189)	54,310	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	54,310	0	0
1 Total			40,843,865	(4,774,648)	36,069,217						22,402,923	11,857,549	54,310	26,697	1,727,738
2	CD.AA		(23,849,227)	2,787,975	(21,061,252)	34.36%	18.03%	22.32%	11.34%	13.94%	(7,236,896)	(3,798,181)	(4,700,894)	(2,389,305)	(2,935,977)
	CD.ID		(64,513)	7,542	(56,972)	0.00%	60.88%	0.00%	39.12%	0.00%	0	(34,686)	0	(22,286)	0
	CD.WA		(547,558)	64,009	(483,548)	0.00%	0.00%	0.00%	0.00%	0.00%	(294,395)	0	(189,153)	0	0
	ED.AN		(79,222)	9,261	(69,961)	66.58%	34.42%	0.00%	0.00%	0.00%	(45,881)	(24,080)	0	0	0
	ED.ID		3,501,655	(409,343)	3,092,311	0.00%	100.00%	0.00%	0.00%	0.00%	0	3,092,311	0	0	0
	ED.WA		11,077,619	(1,294,974)	9,782,645	100.00%	0.00%	0.00%	0.00%	0.00%	9,782,645	0	0	0	0
	GD.AA		0	0	0	0.00%	0.00%	46.89%	23.83%	29.28%	0	0	0	0	0
	GD.AN		(13,562)	1,585	(11,977)	0.00%	0.00%	66.30%	33.70%	0.00%	0	0	(7,941)	(4,036)	0
	GD.ID		667,953	(78,084)	589,869	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	1,982,898	589,869	0
	GD.WA		2,245,383	(262,485)	1,982,898	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(2,915,090)	(1,825,758)	(2,935,977)
2 Total			(7,061,471)	825,486	(6,235,985)						2,205,473	(764,635)	(2,915,090)	(1,825,758)	(2,935,977)
4	CD.AA		95,637,102	(11,179,977)	84,457,125	48.11%	22.03%	14.85%	5.70%	9.32%	40,631,565	18,602,439	12,542,874	4,812,221	7,868,026
	CD.AN		(47,285)	5,528	(41,757)	53.31%	24.41%	16.11%	6.18%	0.00%	(22,260)	(10,191)	(6,725)	(2,580)	0
	CD.ID		7,699	(900)	6,799	0.00%	77.72%	0.00%	22.29%	0.00%	0	5,284	0	1,515	0
	CD.WA		(970,245)	113,422	(856,824)	77.72%	0.00%	22.29%	0.00%	0.00%	(665,880)	0	(190,943)	0	0
	ED.AN		(11,409,398)	1,333,759	(10,075,640)	68.60%	31.41%	0.00%	0.00%	0.00%	(6,911,385)	(3,164,255)	0	0	0
	ED.ID		2,507,613	(293,140)	2,214,473	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,214,473	0	0	0
	ED.IMT		2,228	(260)	1,968	68.60%	31.41%	0.00%	0.00%	0.00%	1,350	618	0	0	0
	ED.WA		7,283,346	(651,423)	6,631,922	100.00%	0.00%	0.00%	0.00%	0.00%	6,431,922	0	0	0	0
	GD.AA		7,720,758	(902,557)	6,818,201	0.00%	0.00%	49.55%	19.01%	31.44%	0	0	3,378,496	1,296,200	2,143,506
	GD.AN		(3,782,430)	442,166	(3,340,264)	0.00%	0.00%	72.27%	27.73%	0.00%	0	0	(2,414,075)	(926,188)	0
	GD.ID		1,442,192	(168,592)	1,273,599	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,273,599	0
	GD.WA		396,873	(46,394)	350,479	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	350,479	0	0
4 Total			98,788,452	(11,548,370)	87,240,082						39,465,311	17,648,368	13,660,105	6,454,766	10,011,532
20	ED.ID		(5,171,231)	604,517	(4,566,714)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(4,566,714)	0	0	0
	ED.IMT		(7,071,708)	826,683	(6,245,025)	65.39%	34.61%	0.00%	0.00%	0.00%	(4,083,622)	(2,161,403)	0	0	0
	ED.OR		367,810	(42,997)	324,813	65.39%	34.61%	0.00%	0.00%	0.00%	212,395	112,418	0	0	0
	ED.WA		(17,009,698)	1,988,434	(15,021,265)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,021,265)	0	0	0	0
	GD.ID		(1,462,944)	171,018	(1,291,926)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,291,926)	0
	GD.OR		(134,644)	15,740	(118,904)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	0	(118,904)
	GD.WA		(4,173,948)	487,934	(3,686,013)	0.00%	0.00%	100.00%	0.00%	0.00%	(3,686,013)	0	(3,686,013)	(1,291,926)	(118,904)
20 Total			(34,656,362)	4,051,329	(30,605,034)						(18,892,491)	(6,615,699)	(3,686,013)	(1,291,926)	(118,904)
Grand Total			97,914,483	(11,446,203)	86,468,280						45,181,217	22,125,583	7,113,312	3,363,780	8,684,386

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Filed Adjustment (1,432,424)

8,961,706

3,531,629

7,549,307

(435,995)

3,363,780

8,684,386

10,011,532

2,143,506

(926,188)

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6,454,766

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CWC Assigned Ser/Jur (All) CWC Allocation Factor (All)	FERC Account	FERC Account Desc	Group 1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital (78,872,785)	4-Investments - Rate Base	5-Other Investments	Grand Total (78,872,785)
	216001	Net Income						5,774,438,497
	101000	PLANT IN SERVICE OWNED						(7,311,234)
	101030	KFGS DISALLOWED PLANT/PLANT RE						(2,600,000)
	101050	BOULDER PARK (BPK) DISALLOWED						338,561
	101100	PLANT IN SERVICE LEASED						1,104,167
	101120	AIRPLANE IN SERVICE LEASED						59,650
	102000	PLANT PURCHASED OR SOLD						8,946,680
	105000	PLANT HELD FOR FUTURE USE						165,065,802
	107000	CONSTRUCTION WORK IN PROGRESS-						(145,371)
	107010	CONSTRUCTION OVERHEAD A&G						988,589
	107020	CONSTRUCTION OVERHEAD PRODUCTI						(61,608)
	107025	SAFETY CLOTHING - PRODUCTION						5,414
	107030	CONSTRUCTION OVERHEAD TRANSMIS						(660,790)
	107035	SAFETY CLOTHING - TRANSMISSION						73,946
	107040	CONSTRUCTION OVERHEAD DISTRIBU						226,613
	107045	SAFETY CLOTHING - DISTRIBUTION						62,085
	107050	CONSTRUCTION OVERHEAD NORTH GA						(1,850,213,444)
	107060	CONSTRUCTION OVERHEAD SOUTH GA						7,209,663
	108000	ACCUMULATED PROVISION DEPRECA						1,711,115
	108030	ACC AMT KFGS DISALLOWED PLNT/R						(618,361)
	108050	ACC AMT BPK DISALLOWED PLANT						(82,393,133)
	108070	ACC AMT LEASED AIRPLANE						(3,119,977)
	111000	ACC PROVISION AMT OF UTILITY P						6,992,076
	111100	ACC AMT COLSTRIP AFUDC COMMON						3,154,737
	117100	GAS STORED-RECOVERABLE BASE GA						0
	121000	NONUTILITY PROPERTY						(127,424)
	121100	NON-UTILITY LAND						11,547,000
	122000	ACC DEPR. NONUTILITY PROPERTY						206,138,971
	123010	INVESTMENT IN AVISTA CAPITAL I						(157,525,158)
	123100	STOCK INVESTMENT IN SUBS						22,938,781
	123120	EQUITY INVESTMENT IN SUBS						89,816,380
	123500	EQUITY INVESTMENT IN AERC						0
	123505	INVESTMENT IN AERC						59,355
	124020	ENERGY COMMODITY CONTRACT						25,735,042
	124350	OTHER INVEST-WZN LOANS SANDPOI						(25,735,042)
	124600	OTHER INVEST-COLI CASH VAL						19,221
	124610	OTHER INVEST-COLI BORROWINGS						11,338
	124680	OTHER INVESTMENT-WZN LOANS ORE						79,626,000
	124820	OTHER INVEST-NON AFFILIATED LI						(76,768,023)
	124900	OTHER INVEST-WINP3 EXCHANGE POW						9,154,119
	124930	OTHER INVEST-AMT WINP3 EXCHANGE						0
	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA						81,393
	128155	SPECIAL FUNDS-CS2 LTSA ADV-08M						(16,207)
	128250	SPECIAL FUNDS-EXEC DEF COMP TR						(9,528)
	128300	SPECIAL FUNDS-TRANSMN SRVC RE						10,095,833
	131100	CASH-US BANK						(10,095,833)
	131110	CASH-WELLS FARGO						569
	131120	CASH-PAYROLL						0
	131140	CASH-WORKERS COMPENSATION						16,947,355
	131400	CASH - CANADIAN ACCOUNT (USD)						24,509,640
	134100	SPECIAL DEPOSITS-INTEREST RATE						0
	134101	SPECIAL DEPOSITS-IR SWAP CONTR						0
	134120	OTHER SPECIAL DEPOSITS - NEWED						0
	134121	SPECIAL DEPOSITS - CONTRA						(22,281,965)
	134122	OTHER SPECIAL DEPOSITS - MIZUH						16,947,355
	134122-1	OTHER SPECIAL DEPOSITS - MIZUH						2,707,239
	134123	OTHER SPECIAL DEPOSITS - WELLS						24,509,640
	134123-1	OTHER SPECIAL DEPOSITS - WELLS						565,045
	134200	RESTRICTED CASH						49,826

Sum of 12.31.18 AMA		Group				Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments
134500	DOC BECE GRANT MM					9,464
135400	WORKING FUND-REAL ESTATE DEPT	12,292				12,292
135430	WORKING FUND-FLEET MANAGEMENT	5,000				5,000
135630	WORKING FUND-COLSTRIP	710,267				710,267
136000	TEMPORARY CASH INVESTMENTS					
142100	CUST ACCT REC-RETAIL SERVICE	66,011,136				66,011,136
142150	CUST ACCT REC-CT FUEL SALES	2,719,260				2,719,260
142200	CUST ACCT REC-CUSTOMER CONTRAC	229,307				229,307
142350	CUST ACCT REC- NET PRESENTATIO	(2,092,912)				(2,092,912)
142500	CUST ACCT REC-UNBILLED REV ELE	34,017,593				34,017,593
142510	CUST ACCT REC-UNBILLED REV GAS	13,371,684				13,371,684
142600	CUST ACCT REC-RESALE GAS	8,197,596				8,197,596
142610	CUST ACCT REC-RESALE ELECTRIC	9,056,312				9,056,312
143020	GST	614,728				614,728
143050	OTHER ACCT REC-RETIREE DEDUCTI	(675,684)				(675,684)
143200	OTHER ACCT REC-OTHER MISC	1,208,974				1,208,974
143210	OTHER ACCT REC-POWER TRANSACTI	1,805,939				1,805,939
143220	OTHER ACCT REC - HEADWATER	31,930				31,930
143500	OTHER ACCT REC-MISCELLANEOUS	694,306				694,306
143501	OTHER ACCT REC-PRE-LINE SCHOOL	70,256				70,256
143502	OTHER ACCT REC-APP LNMM SCHOOL	(3,102)				(3,102)
143503	OTHER ACCT REC-GAS SCHOOL	24,059				24,059
143550	OTHER ACCT REC-DAMAGE CLAIMS	684,578				684,578
143900	OTHER ACCT REC-DEVELOPERS PROM	1,793				1,793
144030	ACC PRV UNCOLL NET OF ACTUAL-D	(103,143)				(103,143)
144140	ACC PROV UNCOLL NET OF ACTUALS	(52,444)				(52,444)
144200	ACCUMULATED RETAIL WRITE-OFFS	19,528,649				19,528,649
144900	ACC PROV FOR UNCOLLECTIBLES-RE	(25,077,268)				(25,077,268)
145000	NOTES REC ASSOC CO-AVISTA CAPT				21,961,904	21,961,904
146000	A/R ASSOC CO-GENERAL				360,389	360,389
146210	A/R ASSOC CO-COURTYARD				0	0
146240	A/R ASSOC CO STEAM PLANT BP				0	0
146250	ACCTS REC ASSOC CO-STEAM PLANT				0	0
146760	A/R ASSOC CO - ATJM				0	0
151120	FUEL STOCK COAL-COLSTRIP	2,248,270				2,248,270
151210	FUEL STOCK HOG FUEL-KFGS	2,139,178				2,139,178
154100	PLANT MATERIALS & OPER SUPPLIE	36,481,465				36,481,465
154150	PLANT MAT & OPER SUP-NON STD	8,751				8,751
154300	PLANT MAT & OPER SUP-COYOTE SP	1,087,941				1,087,941
154400	PLANT MAT & OPER SUP-COLSTRIP	2,850,734				2,850,734
154500	SUPPLY CHAIN RECEIVING INVENTO	9,515				9,515
154550	SUPPLY CHAIN AVERAGE COST VARI	(21,727)				(21,727)
154990	SUPPLY CHAIN ADJUSTMENT ACCOUN	(77)				(77)
163000	STORES EXPENSE UNDISTRIBUTED					
163200	STORES EXPENSE SUPPLY CHAIN IN	0				0
164100	GAS STORED UNDERGND-408AVA-JP	16,837			7,060,975	16,837
164105	GAS STORED UNDERGND-403NWPL-JP				79,660	79,660
164115	GAS STORED UNDERGRND-CLAY BASI				164,908	164,908
165100	PREPAYMENTS-MISC	2,660,261				2,660,261
165110	PREPAYMENTS-PREPAID LICENSE FE	0				0
165150	PREPAYMENTS-LONG TERM PREPAID	6,838,797				6,838,797
165180	PREPAYMENTS-CUSTOMER BILLING S	4,207,137				4,207,137
165190	RESOURCE DEFERRED OPT EXPENSE	63,158				63,158
165191	RESOURCE DEFERRED OPT EXPENSE	0				0
165192	RESOURCE DEFERRED OPT EXP - WE	(688,925)				(688,925)
165200	PREPAYMENTS-POSTAGE METERS	(341,385)				(341,385)
165240	PREPAYMENTS-BPA TRANS RESERVAT	40,175				40,175
165250	COLSTRIP PREPAID ASSET	19,853				19,853
165260	PREPAYMENTS-SPOKANE TRIBE	0				0
165312	GAS IMBALANCE - LANCASTER	450,660				450,660
		(8,950)				(8,950)

Sum of 12.31.18 AMA		Group				Grand Total	
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
165320	GAS IMBALANCE-AVISTA LDC	73,596					73,596
165340	GAS IMBALANCE-COYOTE SPRINGS 2	25,925					25,925
165350	GAS IMBALANCE-RATHDRUM	28,802					28,802
165360	GAS IMBALANCE-NORTHEAST CT	(1,631)					(1,631)
165370	GAS IMBALANCE-BOULDER PARK	1,350					1,350
165380	GAS IMBALANCE-KETTLE FALLS CT	477					477
165390	GAS IMBALANCE-KETTLE FALLS GS	(3,681)					(3,681)
165681	PREPAYMENT LAKE CDA 4e CDR FUND				916,667		916,667
171000	INTEREST & DIVIDENDS RECEIVABLE	184,696					184,696
172500	RENTS RECEIVABLE-MISCELLANEOUS	594,289					594,289
172510	RENTS RECEIVABLE-ACCURED	1,185,921					1,185,921
174500	MISC ASSETS-NONMONETARY PWR EX						
175740	DERIVATIVE INSTR ASSET-ST MTM			266,379			266,379
175745	DERIV INSTR ASSET - FX HEDGE			11,361,917			11,361,917
175750	DERIVATIVE INSTR ASSET-LT MTM			491			491
175760	IR SWAPS DERIVATIVE ASSET-ST			41,449			41,449
175765	IR SWAPS DERIVATIVE ASSET-LT						
176100	DERIVATIVE INSTR ASSET-IR SWAP						
176110	DERIVATIVE INSTR ASSET-IR SWAP						
176745	DERIV INSTR ASSET - FX HEDGE S						
181750	UNAMT DEBT EXPENSE-TOPRS					6,952	6,952
181860	UNAMT DEBT EXPENSE-LT DEBT						
181950	UNAMT DEBT EXP-DEBT STRATEGIES						
181990	UNAMT DEBT EXP-ST DEBT			1,230,605			1,230,605
182302	REGULATORY ASSET FAS 109 DSIT				8,463,757		8,463,757
182305	WA EXCESS NAT GAS LINE EXTENST						
182306	REG ASSET POST RET LIAB						
182307	Reg Asset Noxon ITC						
182308	Reg Asset Community Solar ITC						
182310	REGULATORY ASSET FAST109 UTILIT						
182311	REG ASSET - AFUDC				78,416		78,416
182313	Reg Asset Flowthrough Benefits						
182314	OTHER REG ASSETS-FISERV						
182315	REGULATORY ASSET FAS109 DSIT N						
182316	REGULATORY ASSET FAS109 DRFT S						
182317	REGULATORY ASSET FAS109 DSIT P						
182318	REG ASSET - AFUDC ACCUM AMORT						
182319	REG ASSET AFUDC EQUITY DEBT						
182320	REGULATORY ASSET FAS109 WNP3						
182321	REG ASSET - ROSEBURG/MEDFORD D						
182322	REG ASSET SPOKANE RIVER RELICE						
182323	REG ASSET SPOKANE RIVER PM&E						
182324	REG ASSET LAKE CDA CDR FUND						
182325	REG ASSET LAKE CDA IPA FUND						
182326	REG ASSET SPOKANE RIVER TDG ID						
182328	REG ASSET- DECOUPLING SURCHARG						
182329	REG ASSET- DECOUPLING PRIOR YE						
182333	REG ASSET LAKE CDA DEF COSTS						
182336	REG ASSET - CARRYING CHARGE ON						
182337	REG ASSET - MDM SYSTEM						
182338	REG ASSET - NON RES DECOUPLING						
182339	REG ASSET - NON RES DECOUPLING						
182345	REGULATORY ASSET BPA RESIDENTI						
182350	REGULATORY ASSET BRM APPROVED						
182355	DEF CS2 & COLSTRIP O&M						
182372	REGULATORY ASSET WARTSILA UNIT						
182374	MTM ST REGULATORY ASSET						
182375	MTM LT REGULATORY ASSET						
182376	REGULATORY ASSET FAS 143 ASSET						
182381	REG ASSET AN-CDA LAKE SETTLEME						
					4,127,478		4,127,478
					31,421,877		31,421,877

Sum of 1.2.31.18 AMA		Group				Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments
182382	REG ASSET WA-CDA LAKE SETTLEME				367,619	
182383	REGULATORY ASSET WORKERS COMP		894,968			
182385	REGULATORY ASSET ID PCA DEFERR				123,729	
182386	REGULATORY ASSET ID PCA DEFERR				(2,246,931)	
182387	REGULATORY ASSET ID PCA DEFERR				(7,079,839)	
182391	REG ASSET SPOKANE RIVER TDG				0	
182395	SETTLED INTEREST RATE SWAP ASS				116,569,367	
182396	UNSETTLED INTEREST RATE SWAP A				22,689,168	
183000	PRELIMINARY SURVEY AND INVESTI				190,350	
184054	CLEARING ACCT-CORP ACCT				8,333	
184057	CLEARING ACCT-RESOURCE ACCT				0	
184057	CLEARING ACCT-ENERGY DELIVERY A				0	
184068	CLEARING-LOW INCOME & CONSERVA				0	
184070	CLEARING ACCT-COB PROJECTS				(18,795)	
184071	CLEARING ACCT-COB ADJUSTMENTS				(412)	
184100	TRANSPORTATION EXPENSES CLEARI		(3,461)			
184210	Payroll - Projects Clearing				48	
184260	PAYROLL BENEFITS CLEARING		5,916			
184265	RETIREMENT BENEFIT NONSERVICE		(20,725)			
184270	PAYROLL TAXES CLEARING		(399,268)			
184290	ORACLE DEFAULT SUSPENSE ACCOUN				11,007	
184300	MISC AR PROJECT CLEARING				3,368	
184350	Clearing-Products and Services				(236)	
184400	SPOKANE RIVER LICENSE EXPENSE				10,742,169	
184500	CLARK FORK RELICENSE EXPENSE				31,173,918	
184800	4(e) CDR FUND				7,546,515	
184900	POST FALLS LICENSE EXPENSE				6,911,156	
184996	4(e) CDR TRUST FUND REIMBURSEM				(7,533,703)	
184997	SPOKANE RIVER LICENSE EXPENSE				(10,742,153)	
184998	POST FALLS LICENSE EXPENSE				(6,911,130)	
184999	CLARK FORK RELICENSE EXPENSE C				(31,173,914)	
186055	MISC DEF DEBITS-AIRPLANE LEASE				4,287	
186100	REGULATORY ASSET AFUDC ALLOWED				3,466,641	
186180	PREPAID AIRPLANE LEASE EXPENSE		6,138			
186200	VARIOUS SUSPENSE WORKORDERS				1,666,412	
186205	PLANT ALLOC OF CLEARING JOURNA		5,862,681			
186210	MISC DEF DEBITS SUSPENSE PROJE				(228)	
186280	REGULATORY ASSET ERM DEFERRED				(5,050,088)	
186290	REGULATORY ASSET ERM DEFERRED				(853,001)	
186321	MISC DEF DEBIT - RESOURCE ACTG				459,012	
186322	MISC DEF DEBIT - WA REC 1				856,550	
186323	MISC DEF DEBIT-WA REC 2				(1,272,406)	
186324	MISC DEF DEBIT-WA REC 3				(297,905)	
186328	REG ASSET-DECOUPLING DEFERRED				7,091,076	
186338	REG ASSET NON-RES DECOUPLING D				4,371,027	
186360	REGULATORY ASSET-MT LEASE PAYM				0	
186365	REGULATORY ASSET FOR COLSTRIP		0			
186368	DEFERRED PROJECT COMPASS - ID				1,255,087	
186400	MISC DEFERRED DEBITS TREASURY		119,863			
186401	DEFERRED 401k Debits/Credits S				(4)	
186410	MISC DEFERRED DEBITS NSF SUSPE				(7)	
186460	MISC DEFERRED DEBITS TREASURY				1,526	
186700	REGULATORY ASSET CONSERVATION				(111,709)	
186800	REGULATORY ASSET NEZ PERCE SET				515,033	
186850	RENEWABLE ENERGY CERTIFICATE F				0	
186910	MISC DEFERRED DEBITS CAE SUSPE				0	
189860	UNAMT LOSS-REACO DEBT				0	
190005	IDAHO ITC CREDIT CARRYFORWARD		11,017,048			
190010	OREGON BEIC CARRYFORWARD				7,376,335	
190020	DPFT-NOXON ACCUMULATED ITC				1,111,427	
					2,450,809	

Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
190025	DEFT-NOXON REGULATORY LIABILIT					774,018	774,018
190035	DEFT-COMMUNITY SOLAR REG LIABI					42,202	42,202
190036	DEFT-COMMUNITY SOLAR ACCUM ITC					133,492	133,492
190037	DEFT- NINE MILE ITC REG LIABIL					1,233,195	1,233,195
190038	DEFT-NINE MILE ACCUM ITC					3,896,231	3,896,231
190039	DEFT- ITC Carryforward					2,465,714	2,465,714
190040	ADFIT PUC DISALLOWED PLANT				192,178		192,178
190060	ADFIT DRY CREEK					138,054	138,054
190070	DEFT SERP					4,998,176	4,998,176
190120	DEFT NONMONETARY POWER EXPENSE					(11,623)	(11,623)
190122	DEFT OREGON REGULATORY FEE					0	0
190133	DEFT-KETTLE FALLS DIESEL LEAK					41,636	41,636
190140	DEFT DSM TARIFF RIDER					(4,472,245)	(4,472,245)
190150	ADFIT FAS87 UNFUNDED PENSTON	(14,251,419)					(14,251,419)
190151	DEFT SPAS 158					45,612,460	45,612,460
190155	DEFT OFFICER LIFE INSURANCE					891,227	891,227
190160	DEFT UNBILLED REVENUE ADD-ONS					254,839	254,839
190180	ADFIT PAS109 ITC					9,583	9,583
190200	ADFIT INJURY AND DAMAGE	52,889					52,889
190210	DEFT CHARIT CONTRIB					125,721	125,721
190220	ADFIT NEZ PERCE					121,211	121,211
190229	ADFIT IDAHO EARNINGS TEST DEFE					318,907	318,907
190230	ADFIT NE TANK SPILL					0	0
190240	ADFIT WARTSILA UNITS					0	0
190250	ADFIT OREGON SB 408					960	960
190310	ADFIT DOLLAR ROAD REMEDIATION					265,332	265,332
190316	DEFT- STATE ITC REG LIABILITY					2,420,252	2,420,252
190319	DEFT AFUDC EQUITY TAX DEFERRAL					14,807	14,807
190331	DEFT BPA PARALLEL CAPACITY					0	0
190360	DEFT REG LIABILITY WA REC'S					0	0
190365	ADFIT- MT LEASE PAYMENTS	2,558,208					2,558,208
190376	DEFT- ASSET RETIREMENT OBLIGAT					3,859,406	3,859,406
190395	DEFT- OPTIONAL RENEWABLE POWER					(15,411)	(15,411)
190410	DEFT PROV RATE REFUND - TAX RE					2,516,742	2,516,742
190420	ADFIT KF RESERVE				62,703		62,703
190430	ADFIT TAX REFORM AMORTIZATION					924,704	924,704
190449	DEFT PROVISION FOR RATE REFUND	641,461					641,461
190500	DEFT ON EQUITY STOCK COMP					1,787,196	1,787,196
190510	DEFT ON LIABILITY STOCK COMP					208,987	208,987
190600	DEFT - EWIB/PGE REC'S					0	0
190740	ADFIT - MTM/DERIVATIVE					7,686,606	7,686,606
190741	DEFT DERIVATIVE INSTR LIAB IR					1,201,970	1,201,970
190810	ADFIT BAD DEBT RESERVE & WRITTE	1,228,041					1,228,041
190820	ADFIT- Def Comp ACTIVE Execs					1,610,367	1,610,367
190821	ADFIT- Def Comp RETIRE Execs					0	0
190830	ADFIT PAID TIME OFF					30,217	30,217
190900	DSIT - STATE TAX NOL CARRYFORW					2,564,634	2,564,634
190920	PLANT EXCESS DEFERRED GROSS UP					1,407,002	1,407,002
190930	NONPLANT EXCESS DEFERRED GROSS					91,185,432	91,185,432
190950	ADFIT OTHER					3,939,218	3,939,218
191000	RECOVERABLE GAS COSTS AMORTIZE					0	0
191010	CURR UNRECOV PGA DEFERRED					(3,793,271)	(3,793,271)
191015	ID HOLDBACK					(23,909,149)	(23,909,149)
191025	IWA GRC JACKSON PRAIRIE DEFERRA					0	0
191685	OR RESIDUAL BALANCES					0	0
191715	DEFERRAL COLLINS AGREEMENT					0	0
191720	INTERVENOR CITIZEN UTILITY BOA					39,343	39,343
191721	INTERVENOR PREAUTHORIZED MATCH					6,378	6,378
191722	INTERVENOR OTHER ISSUES FUND					59,827	59,827
191723	OR RES INTERVENOR FUNDING AMORT					25,876	25,876
191724	OR TRANS INTERVENOR FUNDING AMO					6,479	6,479

Sum of 12.31.18 AMA		Group				Grand Total	
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
191890	DEFERRED GAS COSTS-MARGIN REDU					0	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)
191912	PRIOR PGA DEMAND AMORTIZATION					(559,989)	(559,989)
201000	COMMON STOCK ISSUED - NO PAR			(1,110,469,591)			(1,110,469,591)
211000	MISC PAID IN CAPITAL-ECOVA			9,506,476			9,506,476
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			(35,014,251)			(35,014,251)
216000	RETAINED EARNINGS			(557,448,852)			(557,448,852)
216050	ADJUSTMENT TO RETAINED EARNING			40,858,901			40,858,901
216100	UNAPPROPRIATED UNDIST SUB EARN			(24,048,529)			(24,048,529)
216150	CORP SUBSIDIARY ACTIVITY			23,700,688			23,700,688
219100	AOCT - 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		0	0
221333	FMBS - SERIES A - 7.45% DUE 6/			0		0	0
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/			(7,000,000)			(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)			(86,250,000)
221400	FMBS - 6.25% DUE 12-01-35			(150,000,000)			(150,000,000)
221420	FMBS - 5.70% DUE 07-01-2037			(150,000,000)			(150,000,000)
221440	5.95% SERIES DUE 06-01-2018			(250,000,000)			(250,000,000)
221480	5.125% SERIES DUE 04-01-2022			(52,000,000)			(52,000,000)
221520	3.89% SERIES DUE 12-20-2020			(35,000,000)			(35,000,000)
221540	5.55% SERIES DUE 12-20-2040			(85,000,000)			(85,000,000)
221560	4.45% SERIES DUE 12-14-2041			(80,000,000)			(80,000,000)
221580	4.23% SERIES DUE 11-29-2047			(60,000,000)			(60,000,000)
221610	4.11% SERIES DUE 12-1-2044			(100,000,000)			(100,000,000)
221620	4.37% SERIES DUE 12-1-2045			(175,000,000)			(175,000,000)
221630	3.54% SERIES DUE 2051			(90,000,000)			(90,000,000)
221640	3.91% SERIES DUE 12-1-2047			(234,375,000)			(234,375,000)
222000	REACQUIRED BONDS			83,700,000			83,700,000
223010	ADVANCE ASSOCIATED-AVISTA CAPI			(51,547,000)			(51,547,000)
225000	UNAMORT PREMIUM			(155,458)			(155,458)
226000	UNAMORTIZED LONG TERM DEBT DIS			947,692			947,692
227000	OBLIG UNDER CAP LEASE-NON CURR					0	0
228200	ACCUM PROV FOR INJURY & DAMAGE		(15,180,899)				(15,180,899)
228210	PAYMENT/REFUND INJURY & DAMAGE		14,935,847				14,935,847
228300	ACCUM PROV FAS106 POST RET MED		(26,454,748)				(26,454,748)
228301	RETIREE MED UNFUNDED					(57,737,236)	(57,737,236)
228310	OTHER DEF CR-SERP					(9,266,295)	(9,266,295)
228311	SERP - UNFUNDED						
228320	ACCUM PROV FAS87 ACCUM PEN COS		75,688,270				75,688,270
228321	PENSION UNFUNDED					(148,905,992)	(148,905,992)
228330	HRA - RETIREE		(4,912,085)				(4,912,085)
228331	HRA UNFUNDED - RETIREE					(1,387,229)	(1,387,229)
228335	HRA - ACTIVE EMPLOYEES						
228340	ACCUM PROV MED CLAIMS PAYABLE		(6,350,944)				(6,350,944)
228350	OFFICER LIFE INSURANCE		(1,824,349)				(1,824,349)
228351	OFFICER LIFE INSURANCE-UNFUNDE					(4,243,942)	(4,243,942)
228399	CURRENT PORTION-BENEFIT LIAB					94,555	94,555
						10,616,124	10,616,124

Sum of 1.2.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
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)		(17,892,519)
231000	NOTES PAYABLE-CURRENT			(57,458,333)			(57,458,333)
231100	TERM LOANS (SHORT-TERM)			0			0
232100	ACCTS PAY-GENERAL		(5,761,737)				(5,761,737)
232110	ACCTS PAY-POWER TRANSACTIONS		(9,981,013)				(9,981,013)
232120	ACCTS PAY-POWER TRANSACTIONS		(297,340)				(297,340)
232130	ACCTS PAY-GAS SUPPLY TRANSACTIONS		(13,497,884)				(13,497,884)
232135	ACCTS PAY-LDC GAS BROKER FEES		0				0
232140	ACCTS PAY-GAS RESEARCH INSTITU		52,995				52,995
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	LIABILITY 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-TURBINE 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-KETTLE 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-GIFT CERTIFICATES		(26,472)				(26,472)
232800	CUSTOMER REFUNDS PAYABLE-CSS		(124,762)				(124,762)
232830	CITY OF PALOUSE STREET LIGHTS		(3,440)				(3,440)
234000	A/P ASSOC CO-GENERAL				(216,420)		(216,420)
235100	CUSTOMER DEPOSITS				(3,322,440)		(3,322,440)
235200	MISC BILL DEPOSITS				(185,392)		(185,392)
235201	PRE-LINE SCHOOL DEPOSITS				(83,639)		(83,639)
235202	APP LINN SCHOOL DEPOSITS				(215)		(215)
235203	OTHER DEFERRED CREDITS-GAS SCH				(26,025)		(26,025)
235400	TRANSMISSION SERVICE DEPOSITS		(560,821)				(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)
236500	COMMUNITY SOLAR PUT TAX CREDIT				47,907		47,907
236600	USE TAX ACCRUAL		(142,360)				(142,360)
236680	OR/CA TAXES ACCRUED BETC-OREGO		0				0
236690	OR REGULATORY BETC		0				0
237100	INTEREST ACCRUED - LT DEBT		(24,402,603)				(24,402,603)
237200	INTEREST ACCRUED - OTHER LIAB		(159,125)				(159,125)
237298	INTEREST ACCRUED - LAKE CDA IP						
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)				(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	SETTLEMENT PAYABLE		0				0
242095	MISC LIAB-MIRABEAU ACCRUED REN		0				0
242200	MISC LIAB-AUDIT EXP ACC		393,025				393,025
242300	MISC LIAB-FERC ADMIN FEE ACC		(569,230)				(569,230)

Sum of 12.31.18 AMA		Group				Grand Total	
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
242310	MISC LIAB-FERC ELEC ADMIN CHG		(160,244)				(160,244)
242375	MISC LIAB-MT LEASE PAYMENTS		(3,038,050)				(3,038,050)
242385	MISC LIAB-MT INVASIVE SPECIES		(258,887)				(258,887)
242400	STATE COMMISSION FEE ACCRUED		388,597				388,597
242500	MISC LIABILITY-MISC NON-MON PW		2,568				2,568
242600	DSM TARIFF RIDER						
242700	MISC LIAB-PAID TIME OFF		(20,625,862)				(20,625,862)
242770	LOW INCOME ENERGY ASSIST		(1,409,451)				(1,409,451)
242780	AVISTA GRANTS ENG SUSTAIN WSU-		(22,441)				(22,441)
242790	MISC LIAB-MOBILUS		0				0
242830	WORKERS COMP LIABILITY		(894,968)				(894,968)
242900	ACCTS PAYABLE INVENTORY ACCRUA		(501,622)				(501,622)
242910	ACCTS PAYABLE EXPENSE ACCRUAL-		(1,876,200)				(1,876,200)
242999	CURRENT PORTION-BENEFIT LIAB						
243000	OBLIGATION UNDER CAPITAL LEASE			(128,062,500)			(128,062,500)
243100	CURR PORTION OF LONG TERM DEBT						
244740	DERIVATIVE INSTR LIAB-ST MTM						
244741	MTM COLLATERAL NETTING - ST						
244745	DERIV INSTR LIAB - FX HEDGE						
244750	DERIVATIVE INSTR LIAB-LT MTM						
244751	MTM COLLATERAL NETTING - LT						
244765	IR SWAPS DERIVATIVE LIAB-LT						
245100	DERIVATIVE INSTR LIAB-IR SWAPS						
245740	DERIVATIVE INSTR LIAB IR SWAPS						
245745	DERIV INSTR LIAB - FX HEDGE						
252000	CUSTOMER ADVANCE ASSIGNED TO P				(1,865,370)		(1,865,370)
253020	DEF CR ENERGY COMMODITY CONTRA						
253028	LIABILITY-DEFERRED GAS EXCHANGE						
253120	DEF CR- RATHDRUM REFUND						
253130	OTHER DEF CR-NE TANK SPILL						
253135	KETTLE FALLS DIESSEL LEAK						
253140	OTH DEF CR-ADV BILLS POLLE RENT						
253155	DOC EECR GRANT-LIABILITY						
253311	CONTRA DECOUPLING DEFERRED REV						
253312	CONTRA DECOUPLING DEFERRED REV						
253890	ID - CLARK FORK RELIC						
253910	DEF CR-DEF COMP ACTIVE EXECS						
253920	DEF CR-EXEC STOCK INCENTIVE PL						
253990	AMT UNBILLED REV ADD-ONS						
254005	REGULATORY LIABILITY, IDAHO IT						
254010	REGULATORY LIABILITY, OREGON B						
254025	REGULATORY LIABILITY, NOXON IT						
254035	REG LIAB-COMMUNITY SOLAR ITC						
254037	REG LIAB- NINE MILE ITC						
254090	SETTLED INTEREST RATE SWAP LIA						
254100	UNSETTLED INTEREST RATE SWAP L						
254120	OTH REG LIAB-OREGON COMM FEE D						
254180	FAS109 - ITC - REGULATORY LIAB						
254220	NEZ PERCE REGULATORY LIABILITY						
254229	IDAHO EARNINGS TEST DEFERRAL						
254230	REG LIABILITY - TAX REFORM AMO						
254250	REG LIAB - OREGON SB 408						
254319	REG LIAB AFUDC EQUITY TAX DEFE						
254328	REG LIABILITY DECOUPLING REBAT						
254331	REG LIABILITY BPA PARALLEL CAP						
254332	EXIST METERS/ERTS EXCESS DEPRC						
254337	REG LIABILITY - MDM SYSTEM						
254338	REG LIABILITY NON RES DECOUPLI						
254345	BPA RES EXCH REGULATORY LIAB						
254399	REG LIABILITY-UNREALIZED CURR						
254700	REGULATORY LIABILITY - OTHER						
254900	REG LIAB - PLANT EXCESS DEFERR						

Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
284910	REG LIAB - NONPLANT EXCESS DEF					(17,114,235)	(17,114,235)
285000	DEF INVESTMENT TAX CREDITS					(29,995,527)	(29,995,527)
287000	UNAMORTIZED GAIN ON REACQUIRED			(1,642,665)			(1,642,665)
282190	ADEIT NON-UTILITY PLANT					(0)	(0)
282380	ADEIT SANDPOINT ACQUISITION -					(0)	(0)
282680	ADEIT OREGON WPNG ACQUISITION					(0)	(0)
282900	ADEIT						(806,595,697)
282919	ADEIT - PLANT AFUDC EQUITY				(44,323)		(44,323)
282920	ADEIT - PLANT EXCESS DEFERRED						250,937,953
283005	DFIT- IDAHO ITC CREDIT CARRYFO					(2,104,968)	(2,104,968)
283010	DFIT- OREGON BETC CARRYFORWARD					(315,284)	(315,284)
283040	ADEIT CS2 RET					0	0
283070	DFIT - INTEREST RATE SWAPS AMO					(21,496,702)	(21,496,702)
283080	ADEIT CLARK FORK PM&E					0	0
283090	ADEIT NEZ PERCE					(58,964)	(58,964)
283110	DFIT-DERIVATIVE INSTR ASSET-IR					648,920	648,920
283120	ADEIT WNP3			(513,675)			(513,675)
283150	FAS 106-CURRENT	3,500,351					3,500,351
283151	DFIT REG ASSET - SPAS 158		(111,711)				(111,711)
283152	ADEIT FAS 106 - HRA		910,869				910,869
283153	ADEIT FAS 106 - HRA ACTIVE EMP						
283170	ADEIT FAS109 UTILITY PLANT					(20,130,729)	(20,130,729)
283175	ADSIIT FAS109 UTILITY PLANT					(61,977,174)	(61,977,174)
283180	ADEIT FAS109 WNP3					(242,004)	(242,004)
283200	ADEIT COLSTRIP PCB				39,899		39,899
283280	ADEIT ERM						
283302	DFIT-WA EXCESS NAT GAS LINE EX					6,275,507	6,275,507
283305	DFIT- WA REC DEF					(1,816,057)	(1,816,057)
283306	DFIT-Reg Asset Noxon ITC					150,918	150,918
283307	DFIT-Reg Asset Nine Mile ITC					(387,019)	(387,019)
283308	DFIT-Reg Asset Community Solar					(616,594)	(616,594)
283312	ADEIT LANCASTER GENERATION					(21,098)	(21,098)
283313	DFIT Reg Asset Flowthrough Ben					0	0
283314	ADEIT- FISERV					(1,035,501)	(1,035,501)
283315	DFIT- Gross Up on Flowthrough					(154,999)	(154,999)
283317	ADEIT CDA ANNUAL 4e & 10e PAYM					(3,184,987)	(3,184,987)
283319	AFUDC EQUITY DFIT GROSS UP					(159,833)	(159,833)
283321	DFIT ROSEBURG/MEDFORD DEFERRAL					(16,252)	(16,252)
283322	ADEIT SPOKANE RIVER RELICENSIN					0	0
283323	ADEIT SPOKANE RIVER PM&E					(41,075)	(41,075)
283328	ADEIT DECOUPLING DEFERRED REV					(37,497)	(37,497)
283330	ADEIT PGA						
283333	ADEIT - LAKE CDA DEF COSTS			252,534			252,534
283351	DFIT- CNC TRANSMISSION					0	0
283355	ADFIT-ID WIND GEN AFUDC					0	0
283365	ADFIT- MT LEASE PAYMENTS					0	0
283366	ADEIT- COLSTRIP SETTLEMENT					0	0
283368	ADFIT-DEF PROJECT COMPASS					(273,330)	(273,330)
283375	ADEIT 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	ADEIT PCA					1,968,451	1,968,451
283382	ADEIT LAKE CDA STORAGE SETTLEM					(6,879,389)	(6,879,389)
283391	ADFIT-SPOKANE RIVER TDG					59,098	59,098
283436	DFIT- MDM SYSTEM					(38,293)	(38,293)
283450	ADFIT BPA RES EXCHANGE					(349,586)	(349,586)
283600	DFIT - EWIB/PGE REC'S					(18,916)	(18,916)
283700	ADFIT PGE MONETIZATION					0	0
283710	DSM PROGRAM					0	0
283740	ADFIT - MTW/DERIVATIVE					24,116	24,116
283741	DFIT MISC DEF DEBITS-IR SWAPS					(7,686,619)	(7,686,619)
283750	DFIT AFUDC-CWIP INTANGIBLES					(1,850,890)	(1,850,890)
						(135,056)	(135,056)

Sum of 12.31.18 AMA FERC Account	FERC Account Desc	Group 1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
283751	DFIT AFUDC EQUITY CWIP					(9,933)	(9,933)
283800	DFIT- PROPERTY TAX					71,965	71,965
283850	ADFIT FMB & MTN REDEEMED				(2,067,857)		(2,067,857)
283855	ADFIT-RENEWABLE ENERGY CERTIFI					0	0
283920	ADFIT - PLANT EXCESS DEFERRED					53,475,018	53,475,018
283950	ADFIT- OTHER				(1,372,472)		(1,372,472)
283951	DFIT- MISC DTL					0	0
(blank)					(299,435)		(299,435)
101001	Utility Plant-Community Solar				0		0
101002	Utility Plant-CWIP Transferred in Error				(77)		(77)
101003	Utility Plant-PHFFU					299,435	299,435
105001	Non-Utility Plant-Community Solar					77	77
105003	Non-Utility Plant-PHFFU						
107002	CWIP Transferred to Plant in Error					0	0
108001	Plant A/D-RWIP				(1,589,597)		(1,589,597)
108002	Non-Utility Plant A/D-RWIP					1,589,597	1,589,597
108003	Plant A/D-Community Solar					59,739	59,739
108004	Non-Utility A/D-Community Solar					(59,739)	(59,739)
	Working Capital ADJ-To Agree to ROO Rate Base				(3,044,835)	3,044,835	0
Grand Total		241,061,146	(143,146,664)	(3,572,905,246)	3,069,501,588	405,489,175	0