

Exhibit No. ____ (BAE-5)
Dockets UE-140188/UG-140189
Witness: Betty A. Erdahl

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

AVISTA CORPORATION,

Respondent.

**DOCKETS UE-140188 and
UG-140189
(Consolidated)**

**EXHIBIT TO
TESTIMONY OF**

BETTY A. ERDAHL

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Combined Working Capital Detail

July 22, 2014

Avista Corporation
 Combined Working Capital Detail
 For the Twelve Month Period Ended December 31, 2014 AMA

Exhibit No. ____ (BAE-5)
 Dockets UE-140188 UG-140189

Statind:DL

Line No.	Ferc Acct	Ferc Acct Desc	Combined Account	201312	Dec13AMA
1	101120	AIRPLANE IN SERVICE LEASED	101120.CD.AA	5,300,000.00	5,300,000.00
2	108070	ACC AMT LEASED AIRPLANE	108070.CD.AA	(890,400.14)	(771,680.13)
3	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	128150.ZZ.ZZ	-	-
4	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	128155.ZZ.ZZ	1,657,787.91	852,288.77
5	128300	SPECIAL FUNDS-TRANSMNSN SRVC RE	128300.ZZ.ZZ	69,669.95	68,369.91
6	131100	CASH-US BANK	131100.ZZ.ZZ	3,530,878.15	1,977,947.20
7	131110	CASH-WELLS FARGO	131110.ZZ.ZZ	450,506.53	(4,624,455.91)
8	131120	CASH-PAYROLL	131120.ZZ.ZZ	5,000.00	5,000.00
9	131140	CASH-WORKERS COMPENSATION	131140.ZZ.ZZ	(44,502.40)	(27,387.27)
10	131170	CASH - AM&D (METALFX)	131170.ZZ.ZZ	-	-
11	131400	CASH - CANADIAN ACCOUNT (USD)	131400.ZZ.ZZ	7,586.70	119,089.25
12	134100	SPECIAL DEPOSITS-INTEREST RATE	134100.ZZ.ZZ	-	-
13	134120	OTHER SPECIAL DEPOSITS - NEWED	134120.ZZ.ZZ	18,372,919.25	18,893,419.09
14	134122	OTHER SPECIAL DEPOSITS - MIZUH	134122.ZZ.ZZ	7,770,972.31	4,130,832.27
15	134150	OTHER SPECIAL DEPOSITS-ENERGY	134150.ZZ.ZZ	1,600,000.00	1,600,000.00
16	135100	WORKING FUNDS-EMPLOYEE	135100.ZZ.ZZ	-	-
17	135400	WORKING FUND-REAL ESTATE DEPT	135400.ZZ.ZZ	10,000.00	10,000.00
18	135430	WORKING FUND-FLEET MANAGEMENT	135430.ZZ.ZZ	5,000.00	5,000.00
19	135600	WORKING FUND-CS2	135600.ZZ.ZZ	-	76,666.67
20	135630	WORKING FUND-COLSTRIP	135630.ZZ.ZZ	849,092.40	842,603.90
21	136000	TEMPORARY CASH INVESTMENTS	136000.ZZ.ZZ	-	1,803,493.76
22	136300	TEMP CASH INVEST-AFS SECURITIE	136300.ZZ.ZZ	-	-
23	142100	CUST ACCT REC-RETAIL SERVICE	142100.ZZ.ZZ	74,972,859.56	55,301,971.07
24	142150	CUST ACCT REC-CT FUEL SALES	142150.ZZ.ZZ	70,125.65	1,042,264.69
25	142350	CUST ACCT REC- NET PRESENTATIO	142350.ZZ.ZZ	(13,821,843.99)	(3,775,207.92)
26	142500	CUST ACCT REC-UNBILLED REV ELE	142500.ZZ.ZZ	45,118,983.00	38,527,799.42
27	142510	CUST ACCT REC-UNBILLED REV GAS	142510.ZZ.ZZ	35,939,806.00	17,650,886.79
28	142600	CUST ACCT REC-RESALE GAS	142600.ZZ.ZZ	20,729,945.99	12,362,061.16
29	142610	CUST ACCT REC-RESALE ELECTRIC	142610.ZZ.ZZ	13,932,006.04	12,820,745.30
30	143020	GST	143020.ZZ.ZZ	3,622,887.52	1,567,388.60
31	143025	HST	143025.ZZ.ZZ	-	(169,459.37)
32	143050	OTHER ACCT REC-RETIREE DEDUCTI	143050.ZZ.ZZ	(6,827.79)	(75,483.15)
33	143200	OTHER ACCT REC-OTHER MISC	143200.ZZ.ZZ	635,069.39	131,205.60
34	143210	OTHER ACCT REC-POWER TRANSACTI	143210.ZZ.ZZ	918,925.23	1,360,802.92
35	143390	OTHER ACCT REC-WILMINGTON TRUS	143390.ZZ.ZZ	5,044.41	3,838.58
36	143500	OTHER ACCT REC-MISCELLANEOUS	143500.ZZ.ZZ	2,475,489.19	1,065,014.52
37	143501	OTHER ACCT REC-PRE-LINE SCHOOL	143501.ZZ.ZZ	232,375.04	60,084.55
38	143502	OTHER ACCT REC-APP LNMN SCHOOL	143502.ZZ.ZZ	-	1,000.00
39	143510	CSS ACCOUNTS RECEIVABLES	143510.ZZ.ZZ	-	9,438.16
40	143550	OTHER ACCT REC-DAMAGE CLAIMS	143550.ZZ.ZZ	509,552.59	634,366.03
41	143900	OTHER ACCT REC-DEVELOPERS PROM	143900.ZZ.ZZ	24,663.87	4,623.45
42	144030	ACC PRV UNCOLL NET OF ACTUAL-D	144030.ED.AN	(44,020.64)	(51,206.91)
43	144030	ACC PRV UNCOLL NET OF ACTUAL-D	144030.ED.WA	-	-
44	144030	ACC PRV UNCOLL NET OF ACTUAL-D	144030.GD.AN	(4,843.95)	(4,591.18)
45	144030	ACC PRV UNCOLL NET OF ACTUAL-D	144030.GD.OR	(5,546.38)	(4,586.93)
46	144030	ACC PRV UNCOLL NET OF ACTUAL-D	144030.GD.WA	(18.33)	(18.33)
47	144200	ACCUMULATED RETAIL WRITE-OFFS	144200.CD.ID	17,126,034.06	17,945,947.60
48	144200	ACCUMULATED RETAIL WRITE-OFFS	144200.CD.WA	38,101,549.79	39,216,548.50
49	144200	ACCUMULATED RETAIL WRITE-OFFS	144200.GD.CA	160,521.10	366,672.23
50	144200	ACCUMULATED RETAIL WRITE-OFFS	144200.GD.OR	10,780,378.73	11,433,188.73
51	144600	ACCUMULATED RETAIL REINSTATEME	144600.CD.ID	(4,912,578.39)	(4,780,809.15)
52	144600	ACCUMULATED RETAIL REINSTATEME	144600.CD.WA	(10,786,222.19)	(10,485,691.93)
53	144600	ACCUMULATED RETAIL REINSTATEME	144600.GD.CA	(80,198.40)	(80,759.27)
54	144600	ACCUMULATED RETAIL REINSTATEME	144600.GD.OR	(2,486,053.65)	(2,358,257.11)
55	144610	ACC PROV FOR UNCOLLECTIBLES-RE	144610.ED.AN	-	-
56	144610	ACC PROV FOR UNCOLLECTIBLES-RE	144610.GD.AA	-	-
57	144700	ACCUMULATED RETAIL RECOVERIES	144700.CD.ID	(2,470,108.37)	(2,478,343.10)
58	144700	ACCUMULATED RETAIL RECOVERIES	144700.CD.WA	(5,012,658.66)	(4,988,104.34)

Avista Corporation
 Combined Working Capital Detail
 For the Twelve Month Period Ended December 31, 2014 AMA

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Statind:DL

Line No.	Ferc Acct	Ferc Acct Desc	Combined Account	201312	Dec13AMA
59	144700	ACCUMULATED RETAIL RECOVERIES	144700.GD.CA	(61,131.61)	(63,426.44)
60	144700	ACCUMULATED RETAIL RECOVERIES	144700.GD.OR	(2,434,454.16)	(2,401,029.22)
61	144990	ACC PROV FOR UNCOLLECTIBLES-RE	144990.GD.AA	(42,700,684.69)	(46,140,578.41)
62	151120	FUEL STOCK COAL-COLSTRIP	151120.ZZ.ZZ	2,253,166.55	2,349,943.48
63	151210	FUEL STOCK HOG FUEL-KFGS	151210.ZZ.ZZ	916,883.07	1,590,222.41
64	154100	PLANT MATERIALS & OPER SUPPLIE	154100.ZZ.ZZ	23,271,820.49	23,423,020.50
65	154300	PLANT MAT & OPER SUP-COYOTE SP	154300.ZZ.ZZ	841,775.87	883,055.11
66	154400	PLANT MAT & OPER SUP-COLSTRIP	154400.ZZ.ZZ	2,540,766.15	2,485,526.94
67	154500	SUPPLY CHAIN RECEIVING INVENTO	154500.ZZ.ZZ	1,347.50	13,457.61
68	154550	SUPPLY CHAIN AVERAGE COST VARI	154550.ZZ.ZZ	-	3,707.98
69	154560	SUPPLY CHAIN INVOICE PRICE VAR	154560.ZZ.ZZ	-	39,350.65
70	163200	STORES EXPENSE-SUPPLY CHAIN IN	163200.ZZ.ZZ	-	24,041.85
71	165100	PREPAYMENTS-PREPAID INSURANCE	165100.ZZ.ZZ	2,878,499.27	2,654,101.27
72	165110	PREPAYMENTS-MISC	165110.ZZ.ZZ	10,739.67	1,342.46
73	165150	PREPAYMENTS-PREPAID LICENSE FE	165150.ZZ.ZZ	2,637,046.89	2,979,909.73
74	165180	PREPAYMENTS-CUSTOMER BILLING S	165180.ZZ.ZZ	52,062.50	80,221.67
75	165190	RESOURCE DEFERRED OPT EXPENSE	165190.ZZ.ZZ	(560,620.54)	2,734,429.37
76	165191	RESOURCE DEFERRED OPT EXPENSE	165191.ZZ.ZZ	(1,302,796.02)	(1,385.63)
77	165200	PREPAYMENTS-POSTAGE METERS	165200.ZZ.ZZ	63,745.02	52,993.01
78	165210	PREPAYMENTS-RATHDRM MUN DVLPM	165210.ZZ.ZZ	-	79,998.50
79	165240	PREPAYMENTS-BPA TRANS RESERVAT	165240.ZZ.ZZ	36,344.00	57,644.55
80	165250	COLSTRIP PREPAID ASSET	165250.ZZ.ZZ	937,500.00	1,163,953.64
81	165260	PREPAYMENTS-SPOKANE TRIBE	165260.ZZ.ZZ	-	371,468.63
82	165270	PREPAYMENTS-REC & CCX	165270.ZZ.ZZ	-	17,633.33
83	165312	GAS IMBALANCE - LANCASTER	165312.ED.AN	58,673.54	4,791.73
84	165320	GAS IMBALANCE-AVISTA LDC	165320.GD.ID	55,976.09	7,553.07
85	165320	GAS IMBALANCE-AVISTA LDC	165320.GD.OR	(27,781.24)	35,496.86
86	165320	GAS IMBALANCE-AVISTA LDC	165320.GD.WA	125,141.14	19,328.00
87	165340	GAS IMBALANCE-COYOTE SPRINGS 2	165340.ED.AN	63,029.34	13,408.28
88	165350	GAS IMBALANCE-RATHDRUM	165350.ED.AN	(110,585.32)	(4,547.50)
89	165360	GAS IMBALANCE-NORTHEAST CT	165360.ED.AN	(4,521.26)	(17.04)
90	165370	GAS IMBALANCE-BOULDER PARK	165370.ED.AN	15,965.29	(1,314.78)
91	165380	GAS IMBALANCE-KETTLE FALLS CT	165380.ED.AN	(11,041.54)	(748.19)
92	165390	GAS IMBALANCE-KETTLE FALLS GS	165390.ED.AN	3,327.23	(506.60)
93	165550	PREPAYMENTS-WILMINGTON TRUST	165550.ZZ.ZZ	-	35,919.69
94	171000	INTEREST & DIVIDENDS RECEIVABL	171000.ZZ.ZZ	30,982.33	41,868.08
95	172500	RENTS RECEIVABLE-MISCELLANEOUS	172500.ZZ.ZZ	723,099.41	313,622.54
96	172510	RENTS RECEIVABLE-ACCRUED	172510.ZZ.ZZ	637,162.49	1,335,068.89
97	184260	PAYROLL BENEFITS CLEARING	184260.ZZ.ZZ	55.02	24,657.20
98	184270	PAYROLL TAXES CLEARING	184270.ZZ.ZZ	(433,455.76)	(448,933.77)
99	186055	MISC DEF DEBITS-AIRPLANE LEASE	186055.ZZ.ZZ	81,591.08	95,151.44
100	186180	PREPAID AIRPLANE LEASE EXPENSE	186180.ZZ.ZZ	171,693.52	245,276.50
101	186205	PLANT ALLOC OF CLEARING JOURNA	186205.ZZ.ZZ	3,064,334.96	3,937,564.97
102	186400	MISC DEFERRED DEBITS TREASURY	186400.CD.AA	-	-
103	190150	ADFIT FAS87 UNFUNDED PENSION	190150.CD.AA	(26,211,196.57)	(24,197,684.64)
104	190150	ADFIT FAS87 UNFUNDED PENSION	190150.CD.AN	(769,300.00)	(769,300.00)
105	190150	ADFIT FAS87 UNFUNDED PENSION	190150.ZZ.ZZ	-	-
106	190200	ADFIT INJURY AND DAMAGE	190200.ED.AN	61,318.62	73,058.20
107	190200	ADFIT INJURY AND DAMAGE	190200.GD.AN	14,755.11	104,405.37
108	190200	ADFIT INJURY AND DAMAGE	190200.GD.AS	167,601.00	167,601.00
109	190200	ADFIT INJURY AND DAMAGE	190200.GD.OR	(160,041.18)	(160,041.18)
110	190810	ADFIT BAD DEBT RESERVE & WRITE	190810.CD.AA	1,690,512.06	1,706,265.39
111	190810	ADFIT BAD DEBT RESERVE & WRITE	190810.ED.AN	(0.40)	(0.40)
112	190830	ADFIT PAID TIME OFF	190830.CD.AA	3,568,448.45	3,497,833.96
113	227000	OBLIG UNDER CAP LEASE-NON CURR	227000.ZZ.ZZ	(4,193,852.21)	(4,345,956.59)
114	228200	ACCUM PROV FOR INJURY & DAMAGE	228200.ED.AN	(9,814,806.60)	(9,747,110.58)
115	228200	ACCUM PROV FOR INJURY & DAMAGE	228200.GD.AN	(3,663,917.66)	(3,459,592.65)
116	228200	ACCUM PROV FOR INJURY & DAMAGE	228200.GD.AS	-	-

Avista Corporation
 Combined Working Capital Detail
 For the Twelve Month Period Ended December 31, 2014 AMA

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 Dockets UE-140188 UG-140189

Statind:DL

Line No.	Ferc Acct	Ferc Acct Desc	Combined Account	201312	Dec13AMA
117	228200	ACCUM PROV FOR INJURY & DAMAGE	228200.GD.OR	(394,785.64)	(390,314.92)
118	228210	PAYMENT/REFUND INJURY & DAMAGE	228210.ED.ID	2,423,977.03	2,395,857.92
119	228210	PAYMENT/REFUND INJURY & DAMAGE	228210.ED.MT	1,874.86	1,261.11
120	228210	PAYMENT/REFUND INJURY & DAMAGE	228210.ED.WA	7,213,754.71	7,141,249.89
121	228210	PAYMENT/REFUND INJURY & DAMAGE	228210.GD.CA	-	-
122	228210	PAYMENT/REFUND INJURY & DAMAGE	228210.GD.ID	1,404,762.09	1,244,753.82
123	228210	PAYMENT/REFUND INJURY & DAMAGE	228210.GD.OR	373,185.64	368,714.92
124	228210	PAYMENT/REFUND INJURY & DAMAGE	228210.GD.WA	2,215,955.57	1,915,495.21
125	228210	PAYMENT/REFUND INJURY & DAMAGE	228210.ZZ.ZZ	-	(11.07)
126	228300	ACCUM PROV FAS106 POST RET MED	228300.ZZ.ZZ	(10,705,074.12)	(7,543,532.97)
127	228320	ACCUM PROV FAS87 ACCUM PEN COS	228320.ZZ.ZZ	80,704,270.44	73,544,375.09
128	228330	HRA - RETIREE	228330.ZZ.ZZ	(7,558,609.16)	(7,373,560.86)
129	228335	HRA - ACTIVE EMPLOYEES	228335.ZZ.ZZ	(995,399.83)	(900,518.28)
130	283150	FAS 106-CURRENT	283150.CD.AA	3,703,194.21	2,964,087.60
131	232100	ACCTS PAY-GENERAL	232100.ZZ.ZZ	(10,262,585.57)	(1,860,950.75)
132	232110	ACCTS PAY-POWER TRANSACTIONS	232110.ZZ.ZZ	(17,226,545.32)	(15,144,927.52)
133	232120	ACCTS PAY-PAYROLL OTHER	232120.ZZ.ZZ	(118,780.50)	(255,095.32)
134	232130	ACCTS PAY-GAS SUPPLY TRANSACTIONS	232130.GD.AN	-	(13.05)
135	232130	ACCTS PAY-GAS SUPPLY TRANSACTIONS	232130.ZZ.ZZ	(38,870,091.99)	(20,163,760.73)
136	232135	ACCTS PAY-LDC GAS BROKER FEES	232135.ZZ.ZZ	-	-
137	232140	ACCTS PAY-GAS RESEARCH INSTITU	232140.ZZ.ZZ	(46,052.14)	8,924.69
138	232160	ACCTS PAY-STAMPS	232160.ZZ.ZZ	2,019.50	2,035.32
139	232170	ACCTS PAY-BPA TRANSACTIONS	232170.ZZ.ZZ	(5,191,784.94)	(3,006,540.88)
140	232180	ACCTS PAY-POLE RENTAL	232180.ZZ.ZZ	(56,596.69)	(152,203.77)
141	232200	ACCTS PAY-VOUCHERS	232200.ZZ.ZZ	(13,364,827.54)	(9,795,922.16)
142	232300	ACCTS PAY-PAYROLL	232300.ZZ.ZZ	(5,418,196.90)	(4,079,066.54)
143	232350	ACCTS PAY- NET PRESENTATION AC	232350.ZZ.ZZ	13,821,843.99	3,775,207.92
144	232370	LIABILITY AWARD INCENTIVE ACCR	232370.ZZ.ZZ	(881,807.69)	(798,680.76)
145	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	232380.ZZ.ZZ	(13,310,695.27)	(7,294,729.70)
146	232390	ACCTS PAY-SEVERANCE ACCRUAL	232390.ZZ.ZZ	-	(297,041.78)
147	232400	ACCTS PAY-UNCLAIMED FUNDS	232400.ZZ.ZZ	(26,412.97)	(71,084.50)
148	232545	ACCTS PAY-JACKSON PRAIRIE STOR	232545.ZZ.ZZ	(149,299.97)	(259,666.29)
149	232605	ACCTS PAY-RES ACCT MISC	232605.ZZ.ZZ	-	(103,457.50)
150	232610	ACCTS PAY-COLSTRIP COAL	232610.ZZ.ZZ	(1,210,427.44)	(1,821,267.51)
151	232620	ACCTS PAY-TURBINE GAS	232620.ZZ.ZZ	(10,532,938.23)	(13,624,612.65)
152	232630	ACCTS PAY-COLSTRIP OPERATIONS	232630.ZZ.ZZ	(2,781,230.18)	(1,684,958.31)
153	232640	ACCTS PAY-KETTLE FALLS HOG FUE	232640.ZZ.ZZ	(191,717.64)	(265,473.12)
154	232650	ACCTS PAY-RESOURCE ACCOUNTING	232650.ZZ.ZZ	(206,392.00)	(134,109.79)
155	232660	ACCTS PAY-CS2 OPERATIONS AVA S	232660.ZZ.ZZ	(1,605,484.30)	(686,303.83)
156	232670	ACCTS PAY-RESOURCE TRANS FEE	232670.ZZ.ZZ	-	-
157	232681	ACCTS PAY LAKE CDA CURRENT FUN	232681.ZZ.ZZ	-	(183,333.32)
158	232700	WA/ID-PROJECT SHARE	232700.CD.AA	-	(6.25)
159	232700	WA/ID-PROJECT SHARE	232700.ZZ.ZZ	(24,172.23)	(24,916.04)
160	232710	WA/ID-GIFT CERTIFICATES	232710.ZZ.ZZ	(21,804.00)	(16,519.35)
161	232800	CUSTOMER REFUNDS PAYABLE-CSS	232800.ZZ.ZZ	(1,838.68)	12,730.66
162	234390	INTEREST INC PAYABLE-SPOKANE E	234390.ZZ.ZZ	(705,946.10)	(705,946.10)
163	235400	TRANSMISSION SERVICE DEPOSITS	235400.ZZ.ZZ	(321,376.54)	(415,186.62)
164	236000	TAXES ACCRUED-FEDERAL	236000.ZZ.ZZ	4,863,102.20	(9,235,353.88)
165	236050	TAXES ACCRUED - STATE	236050.ZZ.ZZ	(688,258.19)	(1,385,916.65)
166	236100	TAXES OTHER THAN INC-WA/ID & O	236100.CD.ID	(1,901.44)	(8,089.85)
167	236100	TAXES OTHER THAN INC-WA/ID & O	236100.CD.WA	(12,470.07)	(11,926.90)
168	236100	TAXES OTHER THAN INC-WA/ID & O	236100.ED.ID	(3,726,323.21)	(4,376,567.13)
169	236100	TAXES OTHER THAN INC-WA/ID & O	236100.ED.MT	(4,238,682.61)	(5,049,833.17)
170	236100	TAXES OTHER THAN INC-WA/ID & O	236100.ED.OR	1,026,224.36	246,758.22
171	236100	TAXES OTHER THAN INC-WA/ID & O	236100.ED.WA	(13,566,958.89)	(12,240,714.20)
172	236100	TAXES OTHER THAN INC-WA/ID & O	236100.GD.ID	(1,537,530.01)	(1,438,253.15)
173	236100	TAXES OTHER THAN INC-WA/ID & O	236100.GD.OR	145,024.22	(703,087.83)
174	236100	TAXES OTHER THAN INC-WA/ID & O	236100.GD.WA	(4,413,175.02)	(3,252,974.25)

Avista Corporation
 Combined Working Capital Detail
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Line No.	Ferc Acct	Ferc Acct Desc	Combined Account	201312	Dec13AMA
175	236100	TAXES OTHER THAN INC-WA/ID & O	236100.ZZ.ZZ	3,433.27	(6,095.93)
176	236220	WA/ID MOTOR VEHICLE TX - WASHI	236220.ZZ.ZZ	-	-
177	236250	MOTOR VEHICLE TAX-OREGON	236250.ZZ.ZZ	-	-
178	236500	USE TAX ACCRUAL	236500.CD.WA	-	(3.29)
179	236500	USE TAX ACCRUAL	236500.ZZ.ZZ	(96,430.53)	(56,326.98)
180	236680	OR/CA TAXES ACCRUED BETC-OREGO	236680.ZZ.ZZ	105,233.74	438,940.74
181	236690	OR REGULATORY BETC	236690.ZZ.ZZ	34,911.00	68,833.13
182	237100	INTEREST ACCRUED - LT DEBT	237100.ZZ.ZZ	(13,015,243.34)	(19,486,488.16)
183	237200	INTEREST ACCRUED - OTHER LIABI	237200.ZZ.ZZ	(217,427.39)	(155,038.67)
184	237210	INTEREST ACCRUED - CUST DEPOSI	237210.ZZ.ZZ	(1,485.51)	(1,361.43)
185	241000	PAYROLL TAX PAYABLE	241000.ZZ.ZZ	(90,228.06)	(281,929.02)
186	241200	SALES TAX PAYABLE	241200.CD.AA	(10.62)	(42.43)
187	241200	SALES TAX PAYABLE	241200.CD.ID	-	(2.09)
188	241200	SALES TAX PAYABLE	241200.CD.WA	(2,124.99)	(681.58)
189	241200	SALES TAX PAYABLE	241200.GD.WA	-	(5.44)
190	241200	SALES TAX PAYABLE	241200.ZZ.ZZ	-	(17.62)
191	241300	DIRECTORS WA B&O TAXES PAYABLE	241300.ZZ.ZZ	(22,849.64)	(11,909.92)
192	242050	MISC LIAB-MARGIN CALL DEPOSIT	242050.ZZ.ZZ	(7,770,000.00)	(3,182,377.36)
193	242060	MISC LIAB-FOREST USE PERMITS	242060.ZZ.ZZ	(3,469,666.87)	(3,617,237.06)
194	242090	SETTLEMENT PAYABLE	242090.ZZ.ZZ	-	(187,500.00)
195	242095	MISC LIAB-MIRABEAU ACCRUED REN	242095.ZZ.ZZ	(43,163.77)	(50,272.62)
196	242200	MISC LIAB-AUDIT EXP ACC	242200.ZZ.ZZ	370,999.50	280,161.52
197	242300	MISC LIAB-FERC ADMIN FEE ACC	242300.ED.AN	(539,784.00)	(828,774.28)
198	242310	MISC LIAB-FERC ELEC ADMIN CHG	242310.ED.AN	(129,856.00)	(145,827.92)
199	242375	MISC LIAB-MT LEASE PAYMENTS	242375.ZZ.ZZ	(4,552,000.00)	(2,838,316.67)
200	242400	STATE COMMISSION FEE ACCRUED	242400.CD.ID	-	(40,420.20)
201	242400	STATE COMMISSION FEE ACCRUED	242400.CD.WA	-	260,583.23
202	242400	STATE COMMISSION FEE ACCRUED	242400.GD.OR	-	97,415.75
203	242500	MISC LIABILITY-MISC NON-MON PW	242500.ZZ.ZZ	2,821.12	(26,194.01)
204	242700	MISC LIAB-PAYROLL EQLZTN	242700.ZZ.ZZ	(17,280,224.97)	(16,696,448.98)
205	242770	LOW INCOME ENERGY ASSIST	242770.CD.WA	(1,304,404.63)	(1,252,893.68)
206	242770	LOW INCOME ENERGY ASSIST	242770.ED.WA	(2,239,011.02)	(1,520,495.87)
207	242770	LOW INCOME ENERGY ASSIST	242770.GD.OR	(74,870.92)	(74,217.00)
208	242770	LOW INCOME ENERGY ASSIST	242770.GD.WA	342,414.42	(29,348.43)
209	242780	AVISTA GRANTS ENG SUSTAIN WSU-	242780.CD.WA	(63,986.44)	(102,456.58)
210	242790	MISC LIAB-MOBIUS	242790.CD.WA	(150,000.00)	(220,833.33)
211	242900	ACCTS PAYABLE INVENTORY ACCRUAL	242900.ZZ.ZZ	(52,879.59)	(1,253,447.43)
212	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	242910.ZZ.ZZ	(1,426,379.16)	(1,390,017.49)
213	243000	OBLIGATION UNDER CAPITAL LEASE	243000.ZZ.ZZ	(297,338.73)	(277,514.72)
214	283150	FAS 106-CURRENT	283150.ED.ID	(21.08)	(21.08)
215	283150	FAS 106-CURRENT	283150.ED.WA	(17.86)	(17.86)
216	283150	FAS 106-CURRENT	283150.GD.WA	20.62	20.62
217	283150	FAS 106-CURRENT	283150.ZZ.ZZ	(155,650.00)	(87,403.50)
218	283152	ADFIT FAS 106 - HRA	283152.CD.AA	419,875.46	376,561.46
219	283153	ADFIT FAS 106 - HRA ACTIVE EMP	283153.CD.AA	276,095.42	253,903.47
220	228340	ACCUM PROV MED CLAIMS PAYABLE	228340.ZZ.ZZ	(2,717,083.90)	(2,142,957.82)
221					76,113,783.50