

**Exh. BAE-3
Dockets UE-170485/UG-170486
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-170485 and
UG-170486 (*Consolidated*)**

**EXHIBIT TO
TESTIMONY OF**

BETTY A. ERDAHL

**ON BEHALF OF STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

***Detailed Staff Investor Supplied Working Capital
Adjustments 1.03 E-WC and 1.03 G-WC
For the year ended December 31, 2016***

October 27, 2017

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
1	101120	AIRPLANE IN SERVICE LEASED	CD	AA	5,300,000	0				5,300,000		5,300,000
2	108070	ACC AMT LEASED AIRPLANE	CD	AA	(1,990,450)	0				(1,990,450)		(1,990,450)
3	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	7,725,519	0	7,725,519					
4	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	1,764,472	0	1,764,472					
5	128300	SPECIAL FUNDS-TRANSMN SRVC RE	ZZ	ZZ	75,379	0	75,379					
6	131100	CASH-US BANK	ZZ	ZZ	1,919,234	0	1,919,234					
7	131110	CASH-WELLS FARGO	ZZ	ZZ	270,877	0	270,877					
8	131120	CASH-PAYROLL	ZZ	ZZ	(930,366)	0	(930,366)					
9	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	(2,521)	0	(2,521)					
10	131400	CASH - CANADIAN ACCOUNT (USD)	ZZ	ZZ	99,146	0	99,146					
11	134100	SPECIAL DEPOSITS-INTEREST RATE	ZZ	ZZ	70,253,750	0	70,253,750					
12	134101	SPECIAL DEPOSITS-IR SWAP CONTR	ZZ	ZZ	(71,256,250)	0	(71,256,250)					
13	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	6,304,773	0	6,304,773					
14	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	16,434,810	0	16,434,810					
15	134123	OTHER SPECIAL DEPOSITS - WELLS	ZZ	ZZ	2,294,425	0	2,294,425					
16	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	-	0	-					
17	134200	RESTRICTED CASH	ZZ	ZZ	239,163	0	239,163					
18	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	10,000	0	10,000					
19	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	5,000	0	5,000					
20	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	1,105,259	0	1,105,259					
21	136000	TEMPORARY CASH INVESTMENTS	ZZ	ZZ	2,313,739	0	2,313,739					
22	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	70,683,201	0	70,683,201					
23	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	402,885	0	402,885					
24	142200	CUST ACCT REC-CUSTOMER CONTRAC	ZZ	ZZ	168,930	0	168,930					
25	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(1,887,927)	0	(1,887,927)					
26	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	28,710,179	0	28,710,179					
27	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	12,851,509	0	12,851,509					
28	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	7,960,429	0	7,960,429					
29	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	7,164,122	0	7,164,122					
30	143020	GST	ZZ	ZZ	1,498,159	0	1,498,159					
31	143050	OTHER ACCT REC-RETREE DEDUCTI	ZZ	ZZ	(241,102)	0	(241,102)					
32	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	37,492	0	37,492					
33	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	1,397,859	0	1,397,859					
34	143220	OTHER ACCT REC - HEADWATER	ZZ	ZZ	30,684	0	30,684					
35	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	-	0	-					
36	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	749,278	0	749,278					

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA (a)	Group	CWC-Assets (b)	CWC- Liabilities (c)	Invested Capital (d)	Investments (e) = (a)-(b)-(c)-(d)	Investments - Rate Base (f)	Non-Op Investments (g) = (e)-(f)
37	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	62,196	0	62,196					-
38	143502	OTHER ACCT REC-APP LNMIN SCHOOL	ZZ	ZZ	1,272	0	1,272					-
39	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	400,714	0	400,714					-
40	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	7,113	0	7,113					-
41	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	(26,216)	0	(26,216)					-
42	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	(3,734)	0	(3,734)					-
43	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(1,830)	0	(1,830)					-
44	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	-	0	-					-
45	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	-	0	-					-
46	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	1,738,050	0	1,738,050					-
47	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	5,456,204	0	5,456,204					-
48	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	-	0	-					-
49	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	346,963	0	346,963					-
50	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	984,836	0	984,836					-
51	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	WA	1,078,408	0	1,078,408					-
52	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	-	0	-					-
53	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	-	0	-					-
54	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	-	0	-					-
55	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	-	0	-					-
56	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	-	0	-					-
57	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	-	0	-					-
58	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	-	0	-					-
59	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	-	0	-					-
60	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(14,184,845)	0	(14,184,845)					-
61	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	2,454,723	0	2,454,723					-
62	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	1,308,635	0	1,308,635					-
63	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	32,149,815	0	32,149,815					-
64	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	947,941	0	947,941					-
65	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	2,757,056	0	2,757,056					-
66	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	4,441	0	4,441					-
67	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	(20,534)	0	(20,534)					-
68	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	(32)	0	(32)					-
69	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	(4)	0	(4)					-
70	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	38,589	0	38,589					-
71	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	2,763,506	0	2,763,506					-
72	165110	PREPAYMENTS-MISC	ZZ	ZZ	447	0	447					-

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73	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	6,702,240	0	6,702,240					-
74	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	36,947	0	36,947					-
75	165190	RESOURCE DEFERRED OPT EXPENSE	ED	AN	-	0	-					-
76	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	(594,175)	0	(594,175)					-
77	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	5,230,245	0	5,230,245					-
78	165192	RESOURCE DEFERRED OPT EXP - WE	ZZ	ZZ	1,269,591	0	1,269,591					-
79	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	39,429	0	39,429					-
80	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	20,444	0	20,444					-
81	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	24,905	0	24,905					-
82	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	372,553	0	372,553					-
83	165312	GAS IMBALANCE - LANCASTER	ED	AN	(26,704)	0	(26,704)					-
84	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	10,704	0	10,704					-
85	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	(38,053)	0	(38,053)					-
86	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	22,120	0	22,120					-
87	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	2,976	0	2,976					-
88	165360	GAS IMBALANCE-RATHDRUM	ED	AN	19,455	0	19,455					-
89	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	(2,937)	0	(2,937)					-
90	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	(581)	0	(581)					-
91	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	1,305	0	1,305					-
92	165380	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	149	0	149					-
93	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	101,150	0	101,150					-
94	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	486,286	0	486,286					-
95	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	1,211,055	0	1,211,055					-
96	184200	PAYROLL CLEARING	ZZ	ZZ	-	0	-					-
97	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	(9)	0	(9)					-
98	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	(392,994)	0	(392,994)					-
99	186055	MISC DEF DEBITS-AIRPLANE LEASE	ZZ	ZZ	400,867	0	-			400,867		400,867
100	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	343,752	0	343,752					-
101	186205	PLANT ALLOC OF CLEARING JOURNA	ZZ	ZZ	4,563,828	0	4,563,828					-
102	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	(299,975)	0	(299,975)					-
103	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	175,169	0	175,169					-
104	190150	ADFIT FAS87 UNFUNDED PENSION	CD	AA	(21,946,487)	0	(21,946,487)					-
105	190150	ADFIT FAS87 UNFUNDED PENSION	CD	AN	(769,300)	0	(769,300)					-
106	190200	ADFIT INJURY AND DAMAGE	ED	AN	63,759	0	63,759					-
107	190200	ADFIT INJURY AND DAMAGE	GD	AN	16,409	0	16,409					-
108	190200	ADFIT INJURY AND DAMAGE	GD	AS	167,601	0	167,601					-

Line #A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
109	190200	ADFIT INJURY AND DAMAGE	GD	OR	(161,292)	0	(161,292)					-
110	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	1,614,257	0	1,614,257					-
111	190830	ADFIT PAID TIME OFF	CD	AA	4,107,160	0	4,107,160					-
112	227000	OBLIG UNDER CAP LEASE-NON CURR	ZZ	ZZ	(2,838,750)	0				(2,838,750)		(2,838,750)
113	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(10,338,701)	0		(10,338,701)				-
114	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(3,739,895)	0		(3,739,895)				-
115	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	OR	(642,960)	0		(642,960)				-
116	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,481,064	0		2,481,064				-
117	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	1,875	0		1,875				-
118	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	7,673,591	0		7,673,591				-
119	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,421,676	0		1,421,676				-
120	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	OR	624,935	0		624,935				-
121	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,271,336	0		2,271,336				-
122	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(18,436,961)	0		(18,436,961)				-
123	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	82,184,925	0		82,184,925				-
124	228330	HRA - RETIREE	ZZ	ZZ	(5,401,368)	0		(5,401,368)				-
125	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(4,612,973)	0		(4,612,973)				-
126	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(3,305,041)	0		(3,305,041)				-
127	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(3,226,986)	0		(3,226,986)				-
128	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	ZZ	(8,447,879)	0		(8,447,879)				-
129	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	(378,032)	0		(378,032)				-
130	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(15,704,997)	0		(15,704,997)				-
131	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	7,173	0		7,173				-
132	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	59,020	0		59,020				-
133	232160	ACCTS PAY-STAMPS	ZZ	ZZ	389	0		389				-
134	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(2,861,029)	0		(2,861,029)				-
135	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(172,042)	0		(172,042)				-
136	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(14,816,128)	0		(14,816,128)				-
137	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	(4,467,350)	0		(4,467,350)				-
138	232300	ACCTS PAY-NET PRESENTATION AC	ZZ	ZZ	1,887,927	0		1,887,927				-
139	232350	ACCTS PAY-NEGATIVE CASH ADJUST	ZZ	ZZ	(1,675,431)	0		(1,675,431)				-
140	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(1,126,872)	0		(1,126,872)				-
141	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(5,457,951)	0		(5,457,951)				-
142	232400	ACCTS PAY-UNCLAIMED FUNDS	CD	ID	(45,967)	0		(45,967)				-
143	232400	ACCTS PAY-UNCLAIMED FUNDS	GD	CA	(2,068)	0		(2,068)				-
144	232400	ACCTS PAY-UNCLAIMED FUNDS	GD	OR	(2,635)	0		(2,635)				-

Line #A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op. Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
145	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(15,215)	0	0	(15,215)				-
146	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(317,059)	0	0	(317,059)				-
147	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(2,197,607)	0	0	(2,197,607)				-
148	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(3,657,852)	0	0	(3,657,852)				-
149	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(2,355,928)	0	0	(2,355,928)				-
150	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(280,727)	0	0	(280,727)				-
151	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(73,947)	0	0	(73,947)				-
152	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(1,209,927)	0	0	(1,209,927)				-
153	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	(183,333)	0	0	(183,333)				-
154	232700	WA/ID-PROJECT SHARE	ZZ	ZZ	(24,466)	0	0	(24,466)				-
155	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(25,743)	0	0	(25,743)				-
156	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(90,184)	0	0	(90,184)				-
157	232830	CITY OF PALOUSE STREET LIGHTS	ZZ	ZZ	(44,216)	0	0	(44,216)				-
158	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	-	0	0	-				-
159	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(427,951)	0	0	(427,951)				-
160	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	30,939,141	0	0	30,939,141				-
161	236050	TAXES ACCRUED - STATE	ZZ	ZZ	934,075	0	0	934,075				-
162	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	(7,838)	0	0	(7,838)				-
163	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(70,981)	0	0	(70,981)				-
164	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(4,804,834)	0	0	(4,804,834)				-
165	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(6,178,695)	0	0	(6,178,695)				-
166	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	311,391	0	0	311,391				-
167	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(16,196,109)	0	0	(16,196,109)				-
168	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,518,364)	0	0	(1,518,364)				-
169	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(200,921)	0	0	(200,921)				-
170	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(3,839,729)	0	0	(3,839,729)				-
171	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	116,544	0	0	116,544				-
172	236230	WA/ID MOTOR VEHICLE TAX - IDAH	ZZ	ZZ	-	0	0	-				-
173	236500	USE TAX ACCRUAL	ZZ	ZZ	(128,835)	0	0	(128,835)				-
174	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	105,234	0	0	105,234				-
175	236690	OR REGULATORY BETC	ZZ	ZZ	34,911	0	0	34,911				-
176	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(21,436,759)	0	0	(21,436,759)				-
177	237200	INTEREST ACCRUED - OTHER LIAB	ZZ	ZZ	(223,301)	0	0	(223,301)				-
178	237210	PAYROLL TAX PAYABLE	ZZ	ZZ	-	0	0	-				-
179	241000	PAYROLL TAX PAYABLE	CD	WA	-	0	0	-				-
180	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	(462,414)	0	0	(462,414)				-

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					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
181	241200	SALES TAX PAYABLE	CD	AA		0						
182	241200	SALES TAX PAYABLE	CD	ID	(420)	0		(420)				
183	241200	SALES TAX PAYABLE	CD	WA	(1,951)	0		(1,951)				
184	241200	SALES TAX PAYABLE	ED	WA	(120)	0		(120)				
185	241200	SALES TAX PAYABLE	GD	WA		0						
186	241200	SALES TAX PAYABLE	ZZ	ZZ	(120)	0		(120)				
187	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(10,824)	0		(10,824)				
188	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(1,345,000)	0		(1,345,000)				
189	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(3,188,906)	0		(3,188,906)				
190	242090	SETTLEMENT PAYABLE	ZZ	ZZ	11,083	0		11,083				
191	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	(80)	0		(80)				
192	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	321,368	0		321,368				
193	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(972,364)	0		(972,364)				
194	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(187,099)	0		(187,099)				
195	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(2,941,217)	0		(2,941,217)				
196	242400	STATE COMMISSION FEE ACCRUED	CD	ID	(89,342)	0		(89,342)				
197	242400	STATE COMMISSION FEE ACCRUED	GD	WA	277,515	0		277,515				
198	242400	STATE COMMISSION FEE ACCRUED	GD	OR	136,066	0		136,066				
199	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	(12,970)	0		(12,970)				
200	242700	MISC LIAB-PAID TIME OFF	ZZ	ZZ	(19,676,288)	0		(19,676,288)				
201	242770	LOW INCOME ENERGY ASSIST	CD	WA	(1,022,934)	0		(1,022,934)				
202	242770	LOW INCOME ENERGY ASSIST	ED	WA	(1,153,176)	0		(1,153,176)				
203	242770	LOW INCOME ENERGY ASSIST	GD	OR	(56,046)	0		(56,046)				
204	242770	LOW INCOME ENERGY ASSIST	GD	WA	(285,049)	0		(285,049)				
205	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	(83,758)	0		(83,758)				
206	242790	MISC LIAB-MOBIOUS	CD	WA	(52,083)	0		(52,083)				
207	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(111,671)	0		(111,671)				
208	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(1,703,801)	0		(1,703,801)				
209	243000	OBLIGATION UNDER CAPITAL LEASE	ZZ	ZZ	(871,667)	0		(871,667)				(871,667)
210	283150	FAS 106-CURRENT	CD	AA	5,244,416	0		5,244,416				
211	283150	FAS 106-CURRENT	ED	ID	(13)	0		(13)				
212	283150	FAS 106-CURRENT	ED	WA	(11)	0		(11)				
213	283150	FAS 106-CURRENT	GD	WA	13	0		13				
214	283150	FAS 106-CURRENT	ZZ	ZZ	(247,582)	0		(247,582)				
215	283152	ADFIT FAS 106 - HRA	CD	AA	(81,434)	0		(81,434)				
216	283153	ADFIT FAS 106 - HRA ACTIVE EMP	CD	AA	1,112,003	0		1,112,003				

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA (a)	Group	CWC-Assets (b)	CWC- Liabilities (c)	Invested Capital (d)	Investments (e) = (a)-(b)-(c)-(d)	Investments - Rate Base (f)	Non-Op. Investments (g) = (e)-(f)
217	201000	COMMON STOCK ISSUED - NO PAR	ZZ	ZZ	(1,024,896,559)	2			(1,024,896,559)			-
218	211000	MISC PAID IN CAPITAL - ECOVA	ZZ	ZZ	9,506,476	2			9,506,476			-
219	214000	CAP STOCK EXP - COMMON PUBLIC	ZZ	ZZ	15,373,555	2			15,373,555			-
220	214010	CAP STOCK EXP-SHARE WITHHOLDIN	ZZ	ZZ	9,449,338	2			9,449,338			-
221	214040	TAX BENEFIT - OPTIONS EXERCISE	ZZ	ZZ	(6,237,784)	2			(6,237,784)			-
222	214050	UNVESTED STOCK COMPENSATION	ZZ	ZZ	(23,143,900)	2			(23,143,900)			-
223	214051	VESTED STOCK COMPENSATION	ZZ	ZZ	(17,244,183)	2			(17,244,183)			-
224	214060	STOCK COMP - SUBS	ZZ	ZZ	(7,964,306)	2			(7,964,306)			-
225	215100	APPROPRIATED RETAINED EARNINGS	ZZ	ZZ	(21,833,780)	2			(21,833,780)			-
226	216000	RETAINED EARNINGS	ZZ	ZZ	(504,518,029)	2			(504,518,029)			-
227	216001	Net Income	ZZ	ZZ	(82,657,440)	2			(82,657,440)			-
228	216050	ADJUSTMENT TO RETAINED EARNING	ZZ	ZZ	40,858,901	2			40,858,901			-
229	216100	UNAPPROPRIATED UNDIST SUB EARN	ZZ	ZZ	(18,123,977)	2			(18,123,977)			-
230	216150	CORP SUBSIDIARY ACTIVITY	ZZ	ZZ	21,206,724	2			21,206,724			-
231	219100	AOCI - SFAS 158	ZZ	ZZ	7,458,392	2			7,458,392			-
232	238000	DIV DECLARED - COMMON STOCK	ZZ	ZZ	(7,247,524)	2			(7,247,524)			-
233	223010	ADVANCE ASSOCIATED-AVISTA CAPI	ZZ	ZZ	(51,547,000)	3			(51,547,000)			-
234	221300	FMBS - SERIES C - 6.37% DUE 06	ZZ	ZZ	(25,000,000)	4			(25,000,000)			-
235	221332	FMBS - SERIES A - 7.39% DUE 5/	ZZ	ZZ	(7,000,000)	4			(7,000,000)			-
236	221333	FMBS - SERIES A - 7.45% DUE 6/	ZZ	ZZ	(15,500,000)	4			(15,500,000)			-
237	221334	FMBS - SERIES A - 7.53% DUE 05	ZZ	ZZ	(5,500,000)	4			(5,500,000)			-
238	221335	FMBS - SERIES A - 7.54% DUE 5/	ZZ	ZZ	(1,000,000)	4			(1,000,000)			-
239	221336	FMBS - SERIES A - 7.18% DUE 8/	ZZ	ZZ	(7,000,000)	4			(7,000,000)			-
240	221350	COLSTRIP 2010A PCRBs DUE 2032	ZZ	ZZ	(66,700,000)	4			(66,700,000)			-
241	221360	COLSTRIP 2010B PCRBs DUE 2034	ZZ	ZZ	(17,000,000)	4			(17,000,000)			-
242	221390	5.45% SERIES DUE 12-01-2019	ZZ	ZZ	(90,000,000)	4			(90,000,000)			-
243	221400	FMBS - 6.25% DUE 12-01-35	ZZ	ZZ	(150,000,000)	4			(150,000,000)			-
244	221420	FMBS - 5.70% DUE 07-01-2037	ZZ	ZZ	(250,000,000)	4			(250,000,000)			-
245	221440	5.95% SERIES DUE 06-01-2018	ZZ	ZZ	(52,000,000)	4			(52,000,000)			-
246	221480	5.125% SERIES DUE 04-01-2022	ZZ	ZZ	(35,000,000)	4			(35,000,000)			-
247	221520	3.89% SERIES DUE 12-20-2020	ZZ	ZZ	(85,000,000)	4			(85,000,000)			-
248	221540	5.55% SERIES DUE 12-20-2040	ZZ	ZZ	(80,000,000)	4			(80,000,000)			-
249	221560	4.45% SERIES DUE 12-14-2041	ZZ	ZZ	-	4			-			-
250	221580	4.23% SERIES DUE 11-29-2047	ZZ	ZZ	-	4			-			-
251	221600	0.84% SERIES DUE 8-14-2016	ZZ	ZZ	-	4			-			-
252	221610	4.11% SERIES DUE 12-1-2044	ZZ	ZZ	(60,000,000)	4			(60,000,000)			-

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA (a)	Group	CWC-Assets (b)	CWC- Liabilities (c)	Invested Capital (d)	Investments (e) = (a)-(b)-(c)-(d)	Investments - Rate Base (f)	Non-Op. Investments (g) = (e)-(f)
253	221620	4.37% SERIES DUE 12-1-2045	ZZ	ZZ	(100,000,000)	4			(100,000,000)			-
254	221630	3.54% SERIES DUE 2051	ZZ	ZZ	(7,291,667)	4			(7,291,667)			-
255	222000	REACQUIRED BONDS	ZZ	ZZ	83,700,000	4			83,700,000			-
256	225000	UNAMORT PREMIUM	ZZ	ZZ	(173,225)	4			(173,225)			-
257	226000	UNAMORTIZED LONG TERM DEBT DIS	ZZ	ZZ	1,047,543	4			1,047,543			-
258	181750	UNAMT DEBT EXPENSE-TOPRS	ZZ	ZZ	294,311	5			294,311			-
259	181860	UNAMT DEBT EXPENSE-LT DEBT	ZZ	ZZ	8,964,507	5			8,964,507			-
260	181950	UNAMT DEBT EXP-DEBT STRATEGIES	ZZ	ZZ	548	5			548			-
261	181960	UNAMT DEBT EXP-RATHDRUM 2005	ZZ	ZZ	46,186	5			46,186			-
262	181990	UNAMT DEBT EXP-ST DEBT	ZZ	ZZ	1,900,532	5			1,900,532			-
263	189860	UNAMT LOSS-REACQ DEBT	ZZ	ZZ	14,610,212	5			14,610,212			-
264	257000	UNAMORTIZED GAIN ON REACQUIRED	ZZ	ZZ	(1,901,739)	5			(1,901,739)			-
265	243100	CURR PORTION OF LONG TERM DEBT	ZZ	ZZ	(56,250,000)	6			(56,250,000)			-
266	231000	NOTES PAYABLE-CURRENT	ZZ	ZZ	(145,874,032)	7			(145,874,032)			-
267	231100	TERM LOANS (SHORT-TERM)	ZZ	ZZ	(23,416,667)	7			(23,416,667)			-
268	101000	PLANT IN SERVICE OWNED	ED	AN	2,084,220,139	13				2,084,220,139	2,084,220,139	-
269	101000	PLANT IN SERVICE OWNED	ED	ID	555,394,541	13				555,394,541	555,394,541	-
270	101000	PLANT IN SERVICE OWNED	ED	MT	1,651,424	13				1,651,424	1,651,424	-
271	101000	PLANT IN SERVICE OWNED	ED	WA	1,024,880,155	13				1,024,880,155	1,024,880,155	-
272	101030	KFGS DISALLOWED PLANT/PLANT RE	ED	ID	(2,063,509)	13				(2,063,509)	(2,063,509)	-
273	101030	KFGS DISALLOWED PLANT/PLANT RE	ED	WA	(5,247,725)	13				(5,247,725)	(5,247,725)	-
274	101050	BOULDER PARK (BPK) DISALLOWED	ED	ID	(2,600,000)	13				(2,600,000)	(2,600,000)	-
275	101100	PLANT IN SERVICE LEASED	ED	AN	288,163	13				288,163	288,163	-
276	105000	PLANT HELD FOR FUTURE USE	ED	AN	1,389,276	13				1,389,276	1,389,276	-
277	105000	PLANT HELD FOR FUTURE USE	ED	ID	162,352	13				162,352	162,352	-
278	105000	PLANT HELD FOR FUTURE USE	ED	WA	3,001,910	13				3,001,910	3,001,910	-
279	182324	REG ASSET LAKE CDA CDR FUND	ED	AN	8,650,000	13				8,650,000	8,650,000	-
280	182324	REG ASSET LAKE CDA CDR FUND	ED	WA	48,871	13				48,871	48,871	-
281	182325	REG ASSET LAKE CDA IPA FUND	ED	AN	2,000,000	13				2,000,000	2,000,000	-
282	182381	REG ASSET AN-CDA LAKE SETTLEME	ED	AN	33,190,048	13				33,190,048	33,190,048	-
283	182382	REG ASSET WA-CDA LAKE SETTLEME	ED	WA	671,855	13				671,855	671,855	-
284	108000	ACCUMULATED PROVISION DEPRECIA	ED	AA	-	14				-	-	-
285	108000	ACCUMULATED PROVISION DEPRECIA	ED	AN	(781,457,618)	14				(781,457,618)	(781,457,618)	-
286	108000	ACCUMULATED PROVISION DEPRECIA	ED	ID	(192,353,202)	14				(192,353,202)	(192,353,202)	-
287	108000	ACCUMULATED PROVISION DEPRECIA	ED	MT	(50,804)	14				(50,804)	(50,804)	-
288	108000	ACCUMULATED PROVISION DEPRECIA	ED	WA	(314,054,679)	14				(314,054,679)	(314,054,679)	-

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289	108030	ACC AMT KFGS DISALLOWED PLNT/R	ED	ID	1,928,994	14				1,928,994	1,928,994	-
290	108030	ACC AMT KFGS DISALLOWED PLNT/R	ED	WA	4,905,637	14				4,905,637	4,905,637	-
291	108060	ACC AMT BRK DISALLOWED PLANT	ED	ID	1,486,554	14				1,486,554	1,486,554	-
292	111000	ACC PROVISION AMT OF UTILITY P	ED	AN	(12,070,011)	14				(12,070,011)	(12,070,011)	-
293	111000	ACC PROVISION AMT OF UTILITY P	ED	ID	(20,359)	14				(20,359)	(20,359)	-
294	111000	ACC PROVISION AMT OF UTILITY P	ED	WA	(2,978,152)	14				(2,978,152)	(2,978,152)	-
295	111000	ACC AMT COLSTRIP AFUDC COMMON	ED	ID	(1,985,470)	14				(1,985,470)	(1,985,470)	-
296	111000	ACC AMT COLSTRIP AFUDC COMMON	ED	WA	(936,413)	14				(936,413)	(936,413)	-
297	101000	PLANT IN SERVICE OWNED	GD	AA	7,068,738	15				7,068,738	7,068,738	-
298	101000	PLANT IN SERVICE OWNED	GD	AN	42,735,553	15				42,735,553	42,735,553	-
299	101000	PLANT IN SERVICE OWNED	GD	ID	202,410,655	15				202,410,655	202,410,655	-
300	101000	PLANT IN SERVICE OWNED	GD	OR	341,192,587	15				341,192,587	341,192,587	-
301	101000	PLANT IN SERVICE OWNED	GD	WA	404,709,865	15				404,709,865	404,709,865	-
302	101000	PLANT IN SERVICE LEASED	GD	AN	254,354	15				254,354	254,354	-
303	101000	PLANT IN SERVICE LEASED	GD	ID	173,314	15				173,314	173,314	-
304	101000	PLANT IN SERVICE LEASED	GD	WA	355,632	15				355,632	355,632	-
305	105000	PLANT HELD FOR FUTURE USE	GD	ID	190,585	15				190,585	190,585	-
306	108000	ACCUMULATED PROVISION DEPRECIA	GD	AA	(2,021,771)	16				(2,021,771)	(2,021,771)	-
307	108000	ACCUMULATED PROVISION DEPRECIA	GD	AN	(18,313,562)	16				(18,313,562)	(18,313,562)	-
308	108000	ACCUMULATED PROVISION DEPRECIA	GD	ID	(67,239,276)	16				(67,239,276)	(67,239,276)	-
309	108000	ACCUMULATED PROVISION DEPRECIA	GD	OR	(105,485,005)	16				(105,485,005)	(105,485,005)	-
310	108000	ACCUMULATED PROVISION DEPRECIA	GD	WA	(133,071,810)	16				(133,071,810)	(133,071,810)	-
311	111000	ACC PROVISION AMT OF UTILITY P	GD	AA	(987,315)	16				(987,315)	(987,315)	-
312	111000	ACC PROVISION AMT OF UTILITY P	GD	AN	(237,423)	16				(237,423)	(237,423)	-
313	111000	ACC PROVISION AMT OF UTILITY P	GD	ID	(210,119)	16				(210,119)	(210,119)	-
314	111000	ACC PROVISION AMT OF UTILITY P	GD	OR	(78,872)	16				(78,872)	(78,872)	-
315	111000	ACC PROVISION AMT OF UTILITY P	GD	WA	(452,093)	16				(452,093)	(452,093)	-
316	101000	PLANT IN SERVICE OWNED	CD	AA	390,420,995	19				390,420,995	390,420,995	-
317	101000	PLANT IN SERVICE OWNED	CD	AN	24,420,466	19				24,420,466	24,420,466	-
318	101000	PLANT IN SERVICE OWNED	CD	ID	13,912,257	19				13,912,257	13,912,257	-
319	101000	PLANT IN SERVICE OWNED	CD	WA	12,165,547	19				12,165,547	12,165,547	-
320	101100	PLANT IN SERVICE LEASED	CD	AN	248,049	19				248,049	248,049	-
321	108000	ACCUMULATED PROVISION DEPRECIA	CD	AA	(47,400,980)	20				(47,400,980)	(47,400,980)	-
322	108000	ACCUMULATED PROVISION DEPRECIA	CD	AN	(10,861,618)	20				(10,861,618)	(10,861,618)	-
323	108000	ACCUMULATED PROVISION DEPRECIA	CD	ID	(5,620,971)	20				(5,620,971)	(5,620,971)	-
324	108000	ACCUMULATED PROVISION DEPRECIA	CD	WA	(3,113,739)	20				(3,113,739)	(3,113,739)	-

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA (a)	Group	CWC-Assets (b)	CWC- Liabilities (c)	Invested Capital (d)	Investments (e) = (a)-(b)-(c)-(d)	Investments - Rate Base (f)	Non-Op. Investments (g) = (e)-(f)
325	111000	ACC PROVISION AMT OF UTILITY P	CD	AA	(41,473,397)	20				(41,473,397)	(41,473,397)	-
326	111000	ACC PROVISION AMT OF UTILITY P	CD	AN	(360,243)	20				(360,243)	(360,243)	-
327	111000	ACC PROVISION AMT OF UTILITY P	CD	ID	(48,196)	20				(48,196)	(48,196)	-
328	111000	ACC PROVISION AMT OF UTILITY P	CD	WA	(7,489)	20				(7,489)	(7,489)	-
329	235100	CUSTOMER DEPOSITS	ZZ	ZZ	(2,847,193)	21				(2,847,193)	(2,191,969)	(655,224)
330	235200	MISC BILL DEPOSITS	ZZ	ZZ	(1,144,710)	21				(1,144,710)	(1,144,710)	-
331	235201	PRE-LINE SCHOOL DEPOSITS	ZZ	ZZ	(69,312)	21				(69,312)	(69,312)	-
332	235202	APP LNMIN SCHOOL DEPOSITS	ZZ	ZZ	(1,162)	21				(1,162)	(1,162)	-
333	252000	CUSTOMER ADVANCE ASSIGNED TO P	CD	AA	(196)	21				(196)	(196)	-
334	252000	CUSTOMER ADVANCE ASSIGNED TO P	ED	ID	(1,560,325)	21				(1,560,325)	(1,560,325)	-
335	252000	CUSTOMER ADVANCE ASSIGNED TO P	ED	WA	(592,330)	21				(592,330)	(592,330)	-
336	252000	CUSTOMER ADVANCE ASSIGNED TO P	GD	ID	(69,428)	21				(69,428)	(69,428)	-
337	252000	CUSTOMER ADVANCE ASSIGNED TO P	GD	WA	(11,804)	21				(11,804)	(11,804)	-
338	190020	DFIT- NINE MILE ACCUMULATED ITC	ED	AN	4,130,184	22				4,130,184	4,130,184	-
339	190025	DFIT-NOXON REGULATORY LIABILIT	ED	AN	1,106,792	22				1,106,792	1,106,792	-
340	190037	DFIT- NINE MILE ITC REG LIABIL	ED	AN	664,489	22				664,489	664,489	-
341	190038	DFIT- NINE MILE ACCUM ITC	ED	AN	2,486,588	22				2,486,588	2,486,588	-
342	190039	DFIT- ITC Carryforward	ED	AN	274,122	22				274,122	274,122	-
343	190040	ADFIT IPUC DISALLOWED PLANT	ED	ID	389,706	22				389,706	389,706	-
344	190120	DFIT NONMONETARY POWER EXPENSE	ED	AN	(23,281)	22				(23,281)	(23,281)	-
345	190122	DFIT OREGON REGULATORY FEE	GD	OR	(595)	22				(595)	(595)	-
346	190160	DFIT UNBILLED REVENUE ADD-ONS	ED	ID	37,809	22				37,809	37,809	-
347	190160	DFIT UNBILLED REVENUE ADD-ONS	ED	WA	177,469	22				177,469	177,469	-
348	190160	DFIT UNBILLED REVENUE ADD-ONS	GD	ID	12,077	22				12,077	12,077	-
349	190160	DFIT UNBILLED REVENUE ADD-ONS	GD	WA	106,710	22				106,710	106,710	-
350	190220	ADFIT NEZ PERCE	ED	WA	211,860	22				211,860	211,860	-
351	190229	ADFIT IDAHO EARNINGS TEST DEFE	ED	ID	1,635,543	22				1,635,543	1,635,543	-
352	190229	ADFIT IDAHO EARNINGS TEST DEFE	GD	ID	59,979	22				59,979	59,979	-
353	190230	ADFIT NE TANK SPILL	ED	AN	1,130	22				1,130	1,130	-
354	190240	ADFIT WARTSILA UNITS	ED	ID	-	22				-	-	-
355	190240	ADFIT WARTSILA UNITS	ED	WA	(0)	22				(0)	(0)	-
356	190250	ADFIT OREGON SB 408	GD	OR	(26,520)	22				(26,520)	(26,520)	-
357	190310	ADFIT DOLLAR ROAD REMEDIATION	ZZ	ZZ	430,268	22				430,268	430,268	-
358	190316	DFIT- STATE ITC REG LIABILITY	GD	ID	3,292,336	22				3,292,336	3,292,336	-
359	190316	DFIT- STATE ITC REG LIABILITY	GD	OR	320,796	22				320,796	320,796	-
360	190420	ADFIT KF RESERVE	ED	ID	70,930	22				70,930	70,930	-

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
361	190420	ADFIT KF RESERVE	ED	WA	223,202					223,202	223,202	-
362	190449	DFIT PROVISION FOR RATE REFUND	ED	ID	716,785					716,785		716,785
363	190449	DFIT PROVISION FOR RATE REFUND	ED	WA	577,346					577,346		577,346
364	190449	DFIT PROVISION FOR RATE REFUND	GD	ID	3,197					3,197		3,197
365	190449	DFIT PROVISION FOR RATE REFUND	GD	WA	137,555					137,555		137,555
366	190900	DSIT - STATE TAX NOL CARRYFORW	CD	MT	346,215					346,215		346,215
367	190900	DSIT - STATE TAX NOL CARRYFORW	CD	OR	515,924					515,924		515,924
368	190950	ADFIT OTHER	CD	AA	(65,014)					(65,014)		(65,014)
369	190950	ADFIT OTHER	ED	AN	(3,056)					(3,056)		(3,056)
370	255000	DEF INVESTMENT TAX CREDITS	ED	AN	(28,184,777)					(28,184,777)		(28,184,777)
371	255000	DEF INVESTMENT TAX CREDITS	GD	ID	(19,178)					(19,178)		(19,178)
372	255000	DEF INVESTMENT TAX CREDITS	GD	WA	(56,236)					(56,236)		(56,236)
373	282900	ADFIT	CD	WA	(65,804,026)					(65,804,026)		(65,804,026)
374	282900	ADFIT	CD	AA	(652,437)					(652,437)		(652,437)
375	282900	ADFIT	ED	AN	(472,695,782)					(472,695,782)		(472,695,782)
376	282900	ADFIT	GD	AN	(94,730,191)					(94,730,191)		(94,730,191)
377	282900	ADFIT	GD	OR	(49,266,415)					(49,266,415)		(49,266,415)
378	283000	ADFIT MISC	ZZ	ZZ	-					-		-
379	283040	ADFIT CS2 RET	ED	ID	(2)					(2)		(2)
380	283080	ADFIT CLARK FORK PM&E	ED	ID	2					2		2
381	283090	ADFIT NEZ PERCE	ED	ID	(100,606)					(100,606)		(100,606)
382	283110	DFIT-DERIVATIVE INSTR ASSET-IR	ZZ	ZZ	38,040,920					38,040,920		38,040,920
383	283120	ADFIT WNP3	ED	WA	(1,394,283)					(1,394,283)		(1,394,283)
384	283200	ADFIT COLSTRIP PCB	ED	AN	(102,294)					(102,294)		(102,294)
385	283280	ADFIT ERM	ED	WA	6,422,519					6,422,519		6,422,519
386	283302	DFIT-WA EXCESS NAT GAS LINE EX	GD	WA	(126,282)					(126,282)		(126,282)
387	283305	DFIT- WA REC DEF	ED	WA	(272,571)					(272,571)		(272,571)
388	283310	DFIT- WA REC AMORT	ED	WA	-					-		-
389	283312	ADFIT LANCASTER GENERATION	ED	WA	0					0		0
390	283317	ADFIT CDA ANNUAL 4e & 10e PAYM	ED	AN	(256,667)					(256,667)		(256,667)
391	283321	DFIT ROSEBURG/MEDFORD DEFERRAL	GD	OR	2,928					2,928		2,928
392	283322	ADFIT SPOKANE RIVER RELICENSIN	ED	ID	(8,617)					(8,617)		(8,617)
393	283322	ADFIT SPOKANE RIVER RELICENSIN	ED	WA	(112,733)					(112,733)		(112,733)
394	283323	ADFIT SPOKANE RIVER PM&E	ED	ID	(40,156)					(40,156)		(40,156)
395	283323	ADFIT SPOKANE RIVER PM&E	ED	WA	(71,621)					(71,621)		(71,621)
396	283328	ADFIT DECOUPLING DEFERRED REV	ED	ID	(1,354,343)					(1,354,343)		(1,354,343)

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e) = (a)-(b)-(c)-(d)	(f)	(g) = (e)-(f)
397	283328	ADFIT DECOUPLING DEFERRED REV	ED	WA	(4,283,214)	22				(4,283,214)		(4,283,214)
398	283328	ADFIT DECOUPLING DEFERRED REV	GD	ID	(604,466)	22				(604,466)		(604,466)
399	283328	ADFIT DECOUPLING DEFERRED REV	GD	OR	(506,426)	22				(506,426)		(506,426)
400	283328	ADFIT DECOUPLING DEFERRED REV	GD	WA	(3,931,192)	22				(3,931,192)		(3,931,192)
401	283355	ADFIT-ID WIND GEN AFUDC	ED	AN	-	22				-		-
402	283355	ADFIT-ID WIND GEN AFUDC	ED	ID	0	22				0		0
403	283365	ADFIT- MT LEASE PAYMENTS	ED	ID	(35,504)	22				(35,504)	(35,504)	-
404	283365	ADFIT- MT LEASE PAYMENTS	ED	WA	(118,743)	22				(118,743)	(118,743)	-
405	283366	ADFIT- COLSTRIP SETTLEMENT	ED	ID	81,190	22				81,190		81,190
406	283368	ADFIT-DEF PROJECT COMPASS	ED	ID	(819,023)	22				(819,023)		(819,023)
407	283368	ADFIT-DEF PROJECT COMPASS	GD	ID	(205,966)	22				(205,966)		(205,966)
408	283375	ADFIT CS2 & COLSTRIP O&M	ED	ID	(1,079,318)	22				(1,079,318)		(1,079,318)
409	283375	ADFIT CS2 & COLSTRIP O&M	ED	WA	(192,978)	22				(192,978)		(192,978)
410	283380	ADFIT PCA	ED	ID	247,050	22				247,050		247,050
411	283382	ADFIT LAKE CDA STORAGE SETTLEM	ED	AN	(11,616,517)	22				(11,616,517)	(11,616,517)	-
412	283382	ADFIT LAKE CDA STORAGE SETTLEM	ED	ID	(46,076)	22				(46,076)	(46,076)	-
413	283382	ADFIT LAKE CDA STORAGE SETTLEM	ED	WA	(235,150)	22				(235,150)	(235,150)	-
414	283391	ADFIT-SPOKANE RIVER TDG	ED	ID	(143,598)	22				(143,598)		(143,598)
415	283391	ADFIT-SPOKANE RIVER TDG	ED	WA	(152,457)	22				(152,457)		(152,457)
416	283450	ADFIT BPA RES EXCHANGE	ED	ID	101,503	22				101,503		101,503
417	283450	ADFIT BPA RES EXCHANGE	ED	WA	127,303	22				127,303		127,303
418	283750	DFIT AFUDC-CWIP INTANGIBLES	CD	AA	(250,431)	22				(250,431)	(250,431)	-
419	283750	DFIT AFUDC-CWIP INTANGIBLES	ZZ	ZZ	(1,197,630)	22				(1,197,630)	(1,197,630)	-
420	283850	ADFIT FMB & MTN REDEEMED	CD	AA	(4,347,121)	22				(4,347,121)	(4,347,121)	-
421	283855	ADFIT-RENEWABLE ENERGY CERTIFI	ED	AN	(1,269)	22				(1,269)		(1,269)
422	283951	DFIT- MISC DTL	ZZ	ZZ	(180,811)	22				(180,811)		(180,811)
423	117100	GAS STORED-RECOVERABLE BASE GA	GD	AN	5,731,064	23				5,731,064	5,731,064	-
424	117100	GAS STORED-RECOVERABLE BASE GA	GD	OR	1,261,012	23				1,261,012	1,261,012	-
425	164100	GAS STORED UNDERGND-408AVA-JP	GD	AN	7,194,258	23				7,194,258	7,194,258	-
426	164100	GAS STORED UNDERGND-408AVA-JP	GD	OR	869,278	23				869,278	869,278	-
427	164105	GAS STORED UNDERGND-403NWPL-JP	GD	OR	108,015	23				108,015	108,015	-
428	164115	GAS STORED UNDERGND-CLAY BASI	GD	AA	34,069	23				34,069	34,069	-
429	165681	PREPAYMENT LAKE Cda 4e CDR FUN	ZZ	ZZ	916,667	23				916,667	916,667	-
430	174500	MISC ASSETS-NONMONETARY PWR EX	ZZ	ZZ	79,488	23				79,488	79,488	-
431	182175	REGULATORY ASSET FAS 109 DSIT	CD	AA	2,385,682	23				2,385,682		2,385,682
432	182302	WA EXCESS NAT GAS LINE EXTENS	GD	WA	360,805	23				360,805	360,805	-

Line #A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
433	182312	REGULATORY ASSET - LANCASTER G	ED	WA	-	23						
434	182321	REG ASSET - ROSEBURG/MEDFORD D	GD	OR	(7,638)	23				(7,638)	24,636	(7,638)
435	182322	REG ASSET SPOKANE RIVER RELICE	ED	ID	24,636	23				24,636	322,149	-
436	182322	REG ASSET SPOKANE RIVER RELICE	ED	WA	322,149	23				322,149	114,732	-
437	182323	REG ASSET SPOKANE RIVER PM&Es	ED	ID	114,732	23				114,732	204,562	-
438	182323	REG ASSET SPOKANE RIVER PM&Es	ED	WA	204,562	23				204,562	410,281	410,281
439	182326	REG ASSET SPOKANE RIVER TDG ID	ED	ID	410,281	23				410,281	1,360,012	1,360,012
440	182328	REG ASSET- DECOUPLING SURCHARG	ED	WA	1,360,012	23				1,360,012	1,080,164	1,080,164
441	182328	REG ASSET- DECOUPLING SURCHARG	GD	WA	1,080,164	23				1,080,164	5,373,788	5,373,788
442	182329	REG ASSET- DECOUPLING PRIOR YE	ED	WA	5,373,788	23				5,373,788	4,038,552	4,038,552
443	182329	REG ASSET- DECOUPLING PRIOR YE	GD	WA	4,038,552	23				4,038,552	1,228,342	1,228,342
444	182333	REG ASSET LAKE CDA DEF COSTS	ED	AN	1,228,342	23				1,228,342	353,433	353,433
445	182338	REG ASSET - NON RES DECOUPLING	GD	WA	353,433	23				353,433	(1,882,003)	(1,882,003)
446	182339	REG ASSET - NON RES DECOUPLING	ED	WA	(1,882,003)	23				(1,882,003)	1,320,498	1,320,498
447	182339	REG ASSET - NON RES DECOUPLING	GD	WA	1,320,498	23				1,320,498	(11,374,131)	(11,374,131)
448	182345	REGULATORY ASSET BPA RESIDENTI	ED	ID	(11,374,131)	23				(11,374,131)	3,083,766	3,083,766
449	182350	REGULATORY ASSET ERM APPROVED	ED	WA	3,083,766	23				3,083,766	551,366	551,366
450	182355	DEF CS2 & COLSTRIP O&M	ED	ID	551,366	23				551,366	-	-
451	182355	DEF CS2 & COLSTRIP O&M	ED	WA	-	23				-	-	-
452	182364	REGULATORY ASSET-ID REARDAN WI	ED	ID	-	23				-	-	-
453	182372	REGULATORY ASSET WARTSILA UNIT	ED	WA	-	23				-	-	-
454	182383	REGULATORY ASSET WORKERS COMP	CD	AA	1,172,123	23				1,172,123	(527,046)	(527,046)
455	182385	REGULATORY ASSET ID PCA DEFERR	ED	ID	(527,046)	23				(527,046)	122,252	122,252
456	182386	REGULATORY ASSET ID PCA DEFERR	ED	ID	122,252	23				122,252	(301,065)	(301,065)
457	182387	REGULATORY ASSET ID PCA DEFERR	ED	ID	(301,065)	23				(301,065)	435,592	435,592
458	182391	REG ASSET SPOKANE RIVER TDG	ED	WA	435,592	23				435,592	7,893,201	7,893,201
459	184400	SPOKANE RIVER LICENSE EXPENSE	ZZ	ZZ	7,893,201	23				7,893,201	27,360,841	27,360,841
460	184500	CLARK FORK LICENSE EXPENSE	ZZ	ZZ	27,360,841	23				27,360,841	5,766,740	5,766,740
461	184800	4(e) CDR FUND	ZZ	ZZ	5,766,740	23				5,766,740	5,463,344	5,463,344
462	184900	POST FALLS LICENSE EXPENSE	ZZ	ZZ	5,463,344	23				5,463,344	(5,696,635)	(5,696,635)
463	184996	4(e) CDR TRUST FUND REIMBURSEM	ZZ	ZZ	(5,696,635)	23				(5,696,635)	(7,893,201)	(7,893,201)
464	184997	SPOKANE RIVER LICENSE EXPENSE	ZZ	ZZ	(7,893,201)	23				(7,893,201)	(5,463,344)	(5,463,344)
465	184998	POST FALLS LICENSE EXPENSE	ZZ	ZZ	(5,463,344)	23				(5,463,344)	(27,360,837)	(27,360,837)
466	184999	CLARK FORK LICENSE EXPENSE C	ZZ	ZZ	(27,360,837)	23				(27,360,837)	2,355,642	2,355,642
467	186100	REGULATORY ASSET AFUDC ALLOWED	ED	ID	2,355,642	23				2,355,642	1,110,999	1,110,999
468	186100	REGULATORY ASSET AFUDC ALLOWED	ED	WA	1,110,999	23				1,110,999	-	-

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
+A3					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
469	186280	REGULATORY ASSET ERM DEFERRED	ED	WA	(2,114,922)	23				(2,114,922)		(2,114,922)
470	186290	REGULATORY ASSET ERM DEFERRED	ED	WA	(4,861,000)	23				(4,861,000)		(4,861,000)
471	186322	MISC DEF DEBIT - WA REC 1	ED	WA	3,607,345	23				3,607,345		3,607,345
472	186323	MISC DEF DEBIT-WA REC 2	ED	WA	(1,114,139)	23				(1,114,139)		(1,114,139)
473	186324	MISC DEF DEBIT-WA REC 3	ED	WA	(1,752,647)	23				(1,752,647)		(1,752,647)
474	186328	REG ASSET-DECOUPLING DEFERRED	ED	ID	2,452,204	23				2,452,204		2,452,204
475	186328	REG ASSET-DECOUPLING DEFERRED	ED	WA	6,117,693	23				6,117,693		6,117,693
476	186328	REG ASSET-DECOUPLING DEFERRED	GD	ID	1,999,551	23				1,999,551		1,999,551
477	186328	REG ASSET-DECOUPLING DEFERRED	GD	OR	1,044,957	23				1,044,957		1,044,957
478	186328	REG ASSET-DECOUPLING DEFERRED	GD	WA	4,436,364	23				4,436,364		4,436,364
479	186338	REG ASSET NON-RES DECOUPLING D	ED	ID	1,470,619	23				1,470,619		1,470,619
480	186338	REG ASSET NON-RES DECOUPLING D	ED	WA	1,202,562	23				1,202,562		1,202,562
481	186338	REG ASSET NON-RES DECOUPLING D	GD	ID	292,434	23				292,434		292,434
482	186338	REG ASSET NON-RES DECOUPLING D	GD	OR	420,320	23				420,320		420,320
483	186338	REG ASSET NON-RES DECOUPLING D	GD	WA	1,190,065	23				1,190,065		1,190,065
484	186360	REGULATORY ASSET-MT LEASE PAYM	ED	ID	101,442	23				101,442		101,442
485	186360	REGULATORY ASSET-MT LEASE PAYM	ED	WA	338,292	23				338,292		338,292
486	186368	DEFERRED PROJECT COMPASS - ID	ED	ID	2,340,065	23				2,340,065		2,340,065
487	186368	DEFERRED PROJECT COMPASS - ID	GD	ID	588,474	23				588,474		588,474
488	186382	REG ASSET ID-CJA LAKE SETTLEME	ED	ID	131,644	23				131,644		131,644
489	186800	REGULATORY ASSET NEZ PERCE SET	ED	ID	287,337	23				287,337		287,337
490	186800	REGULATORY ASSET NEZ PERCE SET	ED	WA	238,108	23				238,108		238,108
491	186850	RENEWABLE ENERGY CERTIFICATE F	ED	AN	3,625	23				3,625		3,625
492	190005	IDAHO ITC CREDIT CARRYFORWARD	CD	ID	11,200,775	23				11,200,775		11,200,775
493	190010	OREGON BETC CARRYFORWARD	GD	OR	1,096,185	23				1,096,185		1,096,185
494	190135	DFIT-KETTLE FALLS DIESEL LEAK	ED	AN	111,317	23				111,317		111,317
495	190331	DFIT BPA PARALLEL CAPACITY	ED	ID	-	23				-		-
496	190331	DFIT BPA PARALLEL CAPACITY	ED	WA	(2,788)	23				(2,788)		(2,788)
497	229000	ACCUMULATED PROVISION - RATE R	ED	ID	(2,047,956)	23				(2,047,956)		(2,047,956)
498	229000	ACCUMULATED PROVISION - RATE R	GD	WA	(1,649,560)	23				(1,649,560)		(1,649,560)
499	229000	ACCUMULATED PROVISION - RATE R	GD	ID	(9,134)	23				(9,134)		(9,134)
500	229000	ACCUMULATED PROVISION - RATE R	GD	WA	(393,013)	23				(393,013)		(393,013)
501	242830	WORKERS COMP LIABILITY	ZZ	ZZ	(1,172,123)	23				(1,172,123)		(1,172,123)
502	253135	KETTLE FALLS DIESEL LEAK	ED	AN	(318,050)	23				(318,050)		(318,050)
503	253311	CONTRA DECOUPLING DEFERRED REV	ED	ID	(53,246)	23				(53,246)		(53,246)
504	253311	CONTRA DECOUPLING DEFERRED REV	ED	WA	(8,176)	23				(8,176)		(8,176)

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
505	253311	CONTRA DECOUPLING DEFERRED REV	GD	ID	(564,929)	23				(564,929)		(564,929)
506	253311	CONTRA DECOUPLING DEFERRED REV	GD	OR	(18,344)	23				(18,344)		(18,344)
507	253311	CONTRA DECOUPLING DEFERRED REV	GD	WA	(748,917)	23				(748,917)		(748,917)
508	253312	CONTRA DECOUPLED DEFERRED REVE	GD	WA	(940)	23				(940)		(940)
509	253990	AMT UNBILLED REV ADD-ONS	ED	ID	(108,026)	23				(108,026)		(108,026)
510	253990	AMT UNBILLED REV ADD-ONS	ED	WA	(506,158)	23				(506,158)		(506,158)
511	253990	AMT UNBILLED REV ADD-ONS	GD	ID	(34,507)	23				(34,507)		(34,507)
512	253990	AMT UNBILLED REV ADD-ONS	GD	WA	(304,885)	23				(304,885)		(304,885)
513	254005	REGULATORY LIABILITY, IDAHO IT	GD	ID	(11,200,775)	23				(11,200,775)		(11,200,775)
514	254010	REGULATORY LIABILITY, OREGON B	GD	OR	(1,096,186)	23				(1,096,186)		(1,096,186)
515	254025	REGULATORY LIABILITY, NOXON IT	ED	AN	(3,162,283)	23				(3,162,283)		(3,162,283)
516	254037	REG LIAB- NINE MILE ITC	ED	AN	(1,904,958)	23				(1,904,958)		(1,904,958)
517	254120	OTH REG LIAB-OREGON COMM FEE D	GD	OR	1,699	23				1,699		1,699
518	254220	NEZ PERCE REGULATORY LIABILITY	ED	WA	(605,336)	23				(605,336)		(605,336)
519	254229	IDAHO EARNINGS TEST DEFERRAL	ED	ID	(4,672,980)	23				(4,672,980)		(4,672,980)
520	254229	IDAHO EARNINGS TEST DEFERRAL	GD	ID	(171,368)	23				(171,368)		(171,368)
521	254250	OTHER REG LIAB - OREGON SB 408	GD	OR	75,779	23				75,779		75,779
522	254331	REG LIABILITY BPA PARALLEL CAP	ED	ID	-	23				-		-
523	254331	REG LIABILITY BPA PARALLEL CAP	ED	WA	(1)	23				(1)		(1)
524	254338	REG LIABILITY NON RES DECOUPLI	ED	WA	(562,211)	23				(562,211)		(562,211)
525	254345	BPA RES EXCH REGULATORY LIAB	ED	ID	(290,008)	23				(290,008)		(290,008)
526	254345	BPA RES EXCH REGULATORY LIAB	ED	WA	(363,721)	23				(363,721)		(363,721)
527	254399	REG LIABILITY-UNREALIZED CURR	ED	AN	(463)	23				(463)		(463)
528	254399	REG LIABILITY-UNREALIZED CURR	GD	AA	5,622	23				5,622		5,622
529	254700	REGULATORY LIABILITY - OTHER	CD	ID	(127,605)	23				(127,605)		(127,605)
530	254700	REGULATORY LIABILITY - OTHER	CD	MT	(394,900)	23				(394,900)		(394,900)
531	254700	REGULATORY LIABILITY - OTHER	CD	OR	(595,332)	23				(595,332)		(595,332)
532	283333	ADFIT - LAKE CDA DEF COSTS	ED	AN	386,765	23				386,765		386,765
533	191000	RECOVERABLE GAS COSTS AMORTIZE	GD	ID	(1,060,498)	24				(1,060,498)		(1,060,498)
534	191000	RECOVERABLE GAS COSTS AMORTIZE	GD	WA	(2,230,609)	24				(2,230,609)		(2,230,609)
535	191010	CURR UNRECOV PGA DEFERRED	GD	ID	(6,096,757)	24				(6,096,757)		(6,096,757)
536	191010	CURR UNRECOV PGA DEFERRED	GD	WA	(11,715,001)	24				(11,715,001)		(11,715,001)
537	191015	ID HOLDBACK	GD	ID	(12,061)	24				(12,061)		(12,061)
538	191025	WA GRC JACKSON PRAIRIE DEFERRA	GD	WA	(7,884)	24				(7,884)		(7,884)
539	191685	OR RESIDUAL BALANCES	GD	OR	(762)	24				(762)		(762)
540	191715	DEFERRAL COLLINS AGREEMENT	GD	OR	(29,324)	24				(29,324)		(29,324)

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
541	191720	INTERVENOR CITIZEN UTILITY BOA	GD	OR	29,872	24				29,872		29,872
542	191721	INTERVENOR PRAUTHORIZED MATCH	GD	OR	4,893	24				4,893		4,893
543	191722	INTERVENOR OTHER ISSUES FUND	GD	OR	71,612	24				71,612		71,612
544	191723	OR RES INTEVENOR FUNDING AMORT	GD	OR	32,267	24				32,267		32,267
545	191724	OR TRANS INTEVENOR FUNDING AMO	GD	OR	3,204	24				3,204		3,204
546	191890	DEFERRED GAS COSTS-MARGIN REDU	GD	OR	(245)	24				(245)		(245)
547	191909	CURRENT PGA COMMODITY DEFERRAL	GD	OR	(4,659,327)	24				(4,659,327)		(4,659,327)
548	191910	CURRENT PGA DEMAND DEFERRAL	GD	OR	434,073	24				434,073		434,073
549	191911	PRIOR PGA COMMODITY AMORTIZATI	GD	OR	(1,834,813)	24				(1,834,813)		(1,834,813)
550	191912	PRIOR PGA DEMAND AMORTIZATION	GD	OR	763,231	24				763,231		763,231
551	283330	ADFIT PGA	GD	AN	121,610	24				121,610		121,610
552	283330	ADFIT PGA	GD	ID	2,509,260	24				2,509,260		2,509,260
553	283330	ADFIT PGA	GD	OR	1,814,864	24				1,814,864		1,814,864
554	283330	ADFIT PGA	GD	WA	4,883,723	24				4,883,723		4,883,723
555	186700	REGULATORY ASSET CONSERVATION	GD	OR	1,668,516	25				1,668,516		1,668,516
556	186700	REGULATORY ASSET CONSERVATION	ZZ	ZZ	55	25				55		55
557	190140	DFIT DSM TARIFF RIDER	ED	ID	(645,092)	25				(645,092)		(645,092)
558	190140	DFIT DSM TARIFF RIDER	ED	WA	(689,240)	25				(689,240)		(689,240)
559	190140	DFIT DSM TARIFF RIDER	GD	ID	(3,692)	25				(3,692)		(3,692)
560	190140	DFIT DSM TARIFF RIDER	GD	OR	(20,519)	25				(20,519)		(20,519)
561	190140	DFIT DSM TARIFF RIDER	GD	WA	(449,476)	25				(449,476)		(449,476)
562	242600	DSM TARIFF RIDER	ED	ID	1,843,119	25				1,843,119		1,843,119
563	242600	DSM TARIFF RIDER	ED	WA	1,969,258	25				1,969,258		1,969,258
564	242600	DSM TARIFF RIDER	GD	ID	10,558	25				10,558		10,558
565	242600	DSM TARIFF RIDER	GD	OR	63,827	25				63,827		63,827
566	242600	DSM TARIFF RIDER	GD	WA	1,284,217	25				1,284,217		1,284,217
567	283710	DSM PROGRAM	ED	WA	-	25				-		-
568	283710	DSM PROGRAM	GD	OR	(584,108)	25				(584,108)		(584,108)
569	182305	REG ASSET POST RET LIAB	CD	AA	228,076,617	26				228,076,617		228,076,617
570	190151	DFIT SFAS 158	ZZ	ZZ	83,842,875	26				83,842,875		83,842,875
571	228301	RETIREE MED UNFUNDED	ZZ	ZZ	(79,633,376)	26				(79,633,376)		(79,633,376)
572	228311	SERP - UNFUNDED	ZZ	ZZ	(7,824,730)	26				(7,824,730)		(7,824,730)
573	228321	PENSION UNFUNDED	ZZ	ZZ	(152,017,278)	26				(152,017,278)		(152,017,278)
574	228331	HRA UNFUNDED - RETIREE	ZZ	ZZ	(800,496)	26				(800,496)		(800,496)
575	228351	OFFICER LIFE INSURANCE-UNFUNDE	ZZ	ZZ	724,814	26				724,814		724,814
576	283151	DFIT REG ASSET - SFAS 158	ZZ	ZZ	(79,826,816)	26				(79,826,816)		(79,826,816)

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
577	124900	OTHER INVEST-WNP3 EXCHANGE POW	ED	WA	79,626,000	27				79,626,000	79,626,000	-
578	124930	OTHER INVEST-AMT WNP3 EXCHANGE	ED	WA	(71,867,962)	27				(71,867,962)	(71,867,962)	-
579	107000	CONSTRUCTION WORK IN PROGRESS-	CD	AA	32,346,402	33				32,346,402		32,346,402
580	107000	CONSTRUCTION WORK IN PROGRESS-	CD	AN	2,935,970	33				2,935,970		2,935,970
581	107000	CONSTRUCTION WORK IN PROGRESS-	CD	ID	276,696	33				276,696		276,696
582	107000	CONSTRUCTION WORK IN PROGRESS-	CD	WA	1,904,046	33				1,904,046		1,904,046
583	107000	CONSTRUCTION WORK IN PROGRESS-	ED	AN	92,123,689	33				92,123,689		92,123,689
584	107000	CONSTRUCTION WORK IN PROGRESS-	ED	ID	3,075,521	33				3,075,521		3,075,521
585	107000	CONSTRUCTION WORK IN PROGRESS-	ED	MT	193,083	33				193,083		193,083
586	107000	CONSTRUCTION WORK IN PROGRESS-	ED	WA	9,863,857	33				9,863,857		9,863,857
587	107000	CONSTRUCTION WORK IN PROGRESS-	GD	AA	266,860	33				266,860		266,860
588	107000	CONSTRUCTION WORK IN PROGRESS-	GD	AN	62,110	33				62,110		62,110
589	107000	CONSTRUCTION WORK IN PROGRESS-	GD	ID	1,092,941	33				1,092,941		1,092,941
590	107000	CONSTRUCTION WORK IN PROGRESS-	GD	OR	3,096,131	33				3,096,131		3,096,131
591	107000	CONSTRUCTION WORK IN PROGRESS-	GD	WA	2,717,659	33				2,717,659		2,717,659
592	107010	CONSTRUCTION OVERHEAD A&G	ZZ	ZZ	28,572	33				28,572		28,572
593	107020	CONSTRUCTION OVERHEAD PRODUCTI	ZZ	ZZ	(225,982)	33				(225,982)		(225,982)
594	107025	SAFETY CLOTHING - PRODUCTION	ZZ	ZZ	(65,769)	33				(65,769)		(65,769)
595	107030	CONSTRUCTION OVERHEAD TRANSMIS	ZZ	ZZ	256,044	33				256,044		256,044
596	107035	SAFETY CLOTHING - TRANSMISSION	ZZ	ZZ	9,335	33				9,335		9,335
597	107040	CONSTRUCTION OVERHEAD DISTRIBU	ZZ	ZZ	(327,119)	33				(327,119)		(327,119)
598	107045	SAFETY CLOTHING - DISTRIBUTION	ZZ	ZZ	102,366	33				102,366		102,366
599	107050	CONSTRUCTION OVERHEAD NORTH GA	ZZ	ZZ	35,929	33				35,929		35,929
600	107060	CONSTRUCTION OVERHEAD SOUTH GA	ZZ	ZZ	95,028	33				95,028		95,028
601	182365	ID WIND GEN AFUDC	ED	ID	-	34				-		-
602	183000	PRELIMINARY SURVEY AND INVESTI	ZZ	ZZ	546,236	34				546,236		546,236
603	121000	NON-UTILITY PROPERTY	ZZ	ZZ	2,851,434	39				2,851,434		2,851,434
604	121100	NON-UTILITY LAND	ZZ	ZZ	8,223	39				8,223		8,223
605	121110	NON-UTILITY BUILDING	ZZ	ZZ	-	39				-		-
606	122000	ACC DEPR NONUTILITY PROPERTY	ZZ	ZZ	(205,532)	39				(205,532)		(205,532)
607	236400	COMMUNITY SOLAR PUT TAX CREDIT	ED	WA	39,736	39				39,736		39,736
608	236400	COMMUNITY SOLAR PUT TAX CREDIT	ZZ	ZZ	(49)	39				(49)		(49)
609	123100	STOCK INVESTMENT IN SUBS	ZZ	ZZ	206,138,971	40				206,138,971		206,138,971
610	123120	EQUITY INVESTMENT IN SUBS	ZZ	ZZ	(144,376,072)	40				(144,376,072)		(144,376,072)
611	123500	EQUITY INVESTMENT IN AERC	ZZ	ZZ	28,100,457	40				28,100,457		28,100,457
612	123505	INVESTMENT IN AERC	ZZ	ZZ	71,104,634	40				71,104,634		71,104,634

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets (b)	CWC-Liabilities (c)	Invested Capital (d)	Investments (e)	Investments - Rate Base (f)	Non-Op Investments (g)
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
613	233120	NOTES PAY SUBSIDIARIES-AVISTA										
614	242950	ACCRUED EXPENSES - SUBS	ZZ	ZZ	-	40						
615	123000	INVESTMENT IN SPOKANE ENERGY	ZZ	ZZ	-	40						
616	123010	INVESTMENT IN AVISTA CAPITAL I	ZZ	ZZ	-	41						
617	124350	OTHER INVEST-WZN LOANS SANDPOI	ED	ID	11,547,000	41				11,547,000		11,547,000
618	124600	OTHER INVEST-COLI CASH VAL	ZZ	ZZ	59,355	41				59,355		59,355
619	124610	OTHER INVEST-COLI BORROWINGS	ZZ	ZZ	21,287,064	41				21,287,064		21,287,064
620	124680	OTHER INVESTMENT-WZN LOANS ORE	GD	OR	(21,287,064)	41				(21,287,064)		(21,287,064)
621	124820	OTHER INVEST-NON AFFILIATED LT	ZZ	ZZ	21,998	41				21,998		21,998
622	128250	SPECIAL FUNDS-EXEC DEF COMP TR	ZZ	ZZ	45,581	41				45,581		45,581
623	253910	DEF CR-DEF COMP ACTIVE EXECS	ZZ	ZZ	7,812,750	42				7,812,750		7,812,750
624	134500	DOC EECE GRANT MM	ZZ	ZZ	(7,813,604)	42				(7,813,604)		(7,813,604)
625	253155	DOC EECE GRANT-LIABILITY	ZZ	ZZ	19,400	43				19,400		19,400
626	124020	ENERGY COMMODITY CONTRACT	ZZ	ZZ	(22,842)	43				(22,842)		(22,842)
627	184054	CLEARING ACCT-CORP ACCT	ZZ	ZZ	7,449,569	44				7,449,569		7,449,569
628	184055	CLEARING ACCT-RESOURCE ACCT	ZZ	ZZ	33,411	44				33,411		33,411
629	184057	CLEARING ACCT-ENERGY DELIVERY A	ZZ	ZZ	(19,916)	44				(19,916)		(19,916)
630	184070	CLEARING ACCT-COB PROJECTS	ZZ	ZZ	(18,199)	44				(18,199)		(18,199)
631	184071	CLEARING ACCT-COB ADJUSTMENTS	ZZ	ZZ	-	44				-		-
632	184290	ORACLE DEFAULT SUSPENSE ACCOUNT	ZZ	ZZ	(30)	44				(30)		(30)
633	184300	MISC AR PROJECT CLEARING	ZZ	ZZ	22	44				22		22
634	186200	VARIOUS SUSPENSE WORKORDERS	ZZ	ZZ	(6)	44				(6)		(6)
635	186210	MISC DEF DEBITS SUSPENSE PROJE	ZZ	ZZ	(372,683)	44				(372,683)		(372,683)
636	186321	MISC DEF DEBIT - RESOURCE ACTG	ED	WA	357,758	44				357,758		357,758
637	186400	MISC DEFERRED DEBITS TREASURY	ZZ	ZZ	-	44				-		-
638	186401	DEFERRED 401k Debits/Credits S	ZZ	ZZ	(34,144)	44				(34,144)		(34,144)
639	186410	MISC DEFERRED DEBITS NSF SUSPE	ZZ	ZZ	2,746	44				2,746		2,746
640	186420	MISC DEFERRED DEBITS KUBRA SUS	ZZ	ZZ	(7)	44				(7)		(7)
641	186460	MISC DEFERRED DEBITS SUSPENSE	ZZ	ZZ	-	44				-		-
642	186910	MISC DEFERRED DEBIT CSS UNPOST	ZZ	ZZ	3,166	44				3,166		3,166
643	228310	OTHER DEF CR-SERP	ZZ	ZZ	(60,569)	44				(60,569)		(60,569)
644	228350	OFFICER LIFE INSURANCE	ZZ	ZZ	(21,636,773)	44				(21,636,773)		(21,636,773)
645	228399	CURRENT PORTION-BENEFIT LIAB	ZZ	ZZ	(4,146,224)	44				(4,146,224)		(4,146,224)
646	242999	CURRENT PORTION-BENEFIT LIAB	ZZ	ZZ	9,514,465	44				9,514,465		9,514,465
647	253020	DEF CR ENERGY-COMMODITY CONTRA	ZZ	ZZ	(9,514,465)	44				(9,514,465)		(9,514,465)
648	253028	LIABILITY-DEFERRED GAS EXCHANGE	GD	AN	(7,449,569)	44				(7,449,569)		(7,449,569)
					(375,000)	44				(375,000)		(375,000)

Line #A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
649	253120	DEF CR- RATHDRUM REFUND	ED	AN	(121,196)	44				(121,196)		(121,196)
650	253130	OTHER DEF CR-NE TANK SPILL	ED	AN	(3,229)	44				(3,229)		(3,229)
651	253140	OTH DEF CR-ADV BILLS POLE RENT	ZZ	ZZ	(105,715)	44				(105,715)		(105,715)
652	253150	OTHER DEF CR-CS2 GE LTSA	ZZ	ZZ	-	44				-		-
653	253151	OTHER DEF CREDIT RESOURCE ACTG	ED	WA	-	44				-		-
654	253900	DEF CR-DEF COMP RETIRE EXECS	ZZ	ZZ	-	44				-		-
655	253920	DEF CR-EXEC STOCK INCENTIVE PL	ZZ	ZZ	(140,000)	44				(140,000)		(140,000)
656	145000	NOTES REC ASSOC CO-AVISTA CAPI	ZZ	ZZ	(10,629,843)	45				(10,629,843)		(10,629,843)
657	146000	A/R ASSOC CO-GENERAL	ZZ	ZZ	234,865	45				234,865		234,865
658	146210	A/R ASSOC CO-COURTYARD	ZZ	ZZ	(58)	45				(58)		(58)
659	146300	A/R ASSOC CO-ECOVA	ZZ	ZZ	-	45				-		-
660	146750	ACCTS REC ASSOC CO-AEL&P	ZZ	ZZ	-	45				-		-
661	146760	A/R ASSOC CO - AJTM	ZZ	ZZ	(3)	45				(3)		(3)
662	234000	A/P ASSOC CO-GENERAL	ZZ	ZZ	(24,225)	45				(24,225)		(24,225)
663	134121	SPECIAL DEPOSITS - CONTRA	ZZ	ZZ	(18,235,608)	46				(18,235,608)		(18,235,608)
664	175740	DERIVATIVE INSTR ASSET-ST MTM	ZZ	ZZ	865,469	46				865,469		865,469
665	175750	DERIVATIVE INSTR ASSET-LT MTM	ZZ	ZZ	21,276	46				21,276		21,276
666	176100	DERIVATIVE INSTR ASSET-IR SWAP	ZZ	ZZ	450,047	46				450,047		450,047
667	176110	DERIVATIVE INSTR ASSET-IR SWAP	ZZ	ZZ	728,285	46				728,285		728,285
668	176745	DERIV INSTR ASSET - FX HEDGE S	ZZ	ZZ	14,769	46				14,769		14,769
669	182374	MTM ST REGULATORY ASSET	CD	AA	18,060,350	46				18,060,350		18,060,350
670	182375	MTM LT REGULATORY ASSET	CD	AA	26,900,854	46				26,900,854		26,900,854
671	182395	SETTLED INTEREST RATE SWAP ASS	CD	AA	59,586,787	46				59,586,787		59,586,787
672	182396	UNSETTLED INTEREST RATE SWAP A	CD	AA	142,648,379	46				142,648,379		142,648,379
673	190740	ADFIT - MTM/DERIVATIVE	ZZ	ZZ	16,046,971	46				16,046,971		16,046,971
674	244740	DERIVATIVE INSTR LIAB-ST MTM	ZZ	ZZ	(18,926,357)	46				(18,926,357)		(18,926,357)
675	244741	MTM COLLATERAL NETTING - ST	ZZ	ZZ	8,839,648	46				8,839,648		8,839,648
676	244750	DERIVATIVE INSTR LIAB-LT MTM	ZZ	ZZ	(26,922,130)	46				(26,922,130)		(26,922,130)
677	244751	MTM COLLATERAL NETTING - LT	ZZ	ZZ	9,395,960	46				9,395,960		9,395,960
678	245100	DERIVATIVE INSTR LIAB-IR SWAPS	ZZ	ZZ	(52,026,657)	46				(52,026,657)		(52,026,657)
679	245740	DERIVATIVE INSTR LIAB IR SWAPS	ZZ	ZZ	(19,365,472)	46				(19,365,472)		(19,365,472)
680	245745	DERIVATIVE INSTR LIAB - FX HEDGE	ZZ	ZZ	(21,969)	46				(21,969)		(21,969)
681	254090	SETTLED INTEREST RATE SWAP LIA	CD	AA	(13,249,261)	46				(13,249,261)		(13,249,261)
682	254100	UNSETTLED INTEREST RATE SWAP L	CD	AA	(1,178,332)	46				(1,178,332)		(1,178,332)
683	283740	ADFIT - MTM/DERIVATIVE	ZZ	ZZ	(16,046,782)	46				(16,046,782)		(16,046,782)

Line #A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA (a)	Group	CWC-Assets (b)	CWC-Liabilities (c)	Invested Capital (d)	Investments (e) = (a)-(b)-(c)-(d)	Investments - Rate Base (f)	Non-Op Investments (g) = (e)-(f)
684	283741	DFIT MISC DEF DEBITS-IR SWAPS	ZZ	ZZ	(44,410,058)	46				(44,410,058)		(44,410,058)
685	190035	DFIT-COMMUNITY SOLAR REG LIABI	ED	AN	64,771	47				64,771		64,771
686	190036	DFIT-COMMUNITY SOLAR ACCUM ITC	ED	AN	240,581	47				240,581		240,581
687	190060	ADFIT DRY CREEK	ZZ	ZZ	223,871	47				223,871		223,871
688	190070	DFIT SERP	ZZ	ZZ	7,572,870	47				7,572,870		7,572,870
689	190155	DFIT OFFICER LIFE INSURANCE	ZZ	ZZ	1,451,178	47				1,451,178		1,451,178
690	190376	DFIT- ASSET RETIREMENT OBLIGAT	ZZ	ZZ	5,476,430	47				5,476,430		5,476,430
691	190395	DFIT- OPTIONAL RENEWABLE POWER	ED	AN	37,720	47				37,720		37,720
692	190500	DFIT ON EQUITY STOCK COMP	ZZ	ZZ	3,377,358	47				3,377,358		3,377,358

Line #	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
693	190510	DFIT ON LIABILITY STOCK COMP	ZZ	ZZ	336,431	47				336,431		336,431
694	190600	DFIT - EWIB/PGE REC's	ED	AN	(1,064,834)	47				(1,064,834)		(1,064,834)
695	190600	DFIT - EWIB/PGE REC's	ED	WA	1,064,834	47				1,064,834		1,064,834
696	190741	DFIT DERIVATIVE INSTR LIAB IR	ZZ	ZZ	6,369,138	47				6,369,138		6,369,138
697	190820	ADFIT- Def Comp ACTIVE Excs	CD	AA	2,249,115	47				2,249,115		2,249,115
698	190821	ADFIT- Def Comp RETIRE Excs	CD	AA	(0)	47				(0)		(0)
699	190822	ADFIT- Def Comp Exec Stock Inc	CD	AA	49,000	47				49,000		49,000
700	190900	DSIT - STATE TAX NOL CARRYFORW	CD	ID	-	47				-		-
701	254035	REG LIAB-COMMUNITY SOLAR ITC	ED	AN	(185,061)	47				(185,061)		(185,061)
702	282190	ADFIT NON-UTILITY PLANT	ZZ	ZZ	(0)	47				(0)		(0)
703	282380	ADFIT SANDPOINT ACQUISITION -	ZZ	ZZ	0	47				0		0
704	282680	ADFIT OREGON WPNNG ACQUISITION	GD	OR	(0)	47				(0)		(0)
705	283070	DFIT - INTEREST RATE SWAPS AMO	ZZ	ZZ	(16,218,134)	47				(16,218,134)		(16,218,134)
706	283376	DFIT - REG ASSET ARO	ZZ	ZZ	(1,061,647)	47				(1,061,647)		(1,061,647)
707	283377	DFIT - RETIREMENT ASSET	ED	AN	(4,414,783)	47				(4,414,783)		(4,414,783)
708	283600	DFIT - EWIB/PGE REC's	CD	AA	1,064,834	47				1,064,834		1,064,834
709	283600	DFIT - EWIB/PGE REC's	ED	WA	(1,064,834)	47				(1,064,834)		(1,064,834)
710	283700	ADFIT PGE MONETIZATION	ZZ	ZZ	3,072,466	47				3,072,466		3,072,466
711	283800	DFIT - PROPERTY TAX	ZZ	ZZ	36,671	47				36,671		36,671
712	182310	REGULATORY ASSET FAS109 UTILIT	CD	AA	43,128,958	48				43,128,958		43,128,958
713	182315	REGULATORY ASSET FAS109 DSIT N	CD	AA	50,597,767	48				50,597,767		50,597,767
714	182316	REGULATORY ASSET FAS109 DFT S	CD	ID	1,813,807	48				1,813,807		1,813,807
715	182316	REGULATORY ASSET FAS109 DFT S	GD	OR	269,459	48				269,459		269,459
716	182320	REGULATORY ASSET FAS109 WNP3	ED	WA	2,396,607	48				2,396,607		2,396,607
717	190180	ADFIT FAS109 ITC	GD	AN	40,607	48				40,607		40,607
718	254180	FAS109 - ITC - REGULATORY LIAB	GD	AN	(40,607)	48				(40,607)		(40,607)
719	283005	DFIT - IDAHO ITC CREDIT CARRYFO	CD	ID	(1,787,150)	48				(1,787,150)		(1,787,150)
720	283005	DFIT - IDAHO ITC CREDIT CARRYFO	ZZ	ZZ	(3,318,993)	48				(3,318,993)		(3,318,993)
721	283010	DFIT - OREGON BETC CARRYFORWARD	GD	OR	(206,588)	48				(206,588)		(206,588)
722	283010	DFIT - OREGON BETC CARRYFORWARD	ZZ	ZZ	(383,665)	48				(383,665)		(383,665)
723	283170	ADFIT FAS109 UTILITY PLANT	CD	AA	(45,030,558)	48				(45,030,558)		(45,030,558)
724	283175	ADSIT FAS109 UTILITY PLANT	CD	AA	(52,747,959)	48				(52,747,959)		(52,747,959)
725	283180	ADFIT FAS109 WNP3	ED	WA	(2,396,607)	48				(2,396,607)		(2,396,607)
726	283950	ADSIT-OTHER	ZZ	ZZ	1,666,109	48				1,666,109		1,666,109

Line #A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
727	182376	REGULATORY ASSET FAS 143 ASSET	ED	AN	3,033,277	50				3,033,277		3,033,277
728	230000	ASSET RETIREMENT OBLIGATIONS	ZZ	ZZ	(15,646,944)	50				(15,646,944)		(15,646,944)
729	237298	INTEREST ACCRUED - LAKE CDA IP	ZZ	ZZ	(432,884)	50				(432,884)		(432,884)
730		Working Capital - Per ROO			0		208,786,804	(65,902,795)	(3,232,604,586)	3,089,720,577	2,729,437,628	360,282,949
731												
732		Restatement made to Working Capital for Effect of Nine Mile ITC recorded in GL in error (FERC Account 236/255)						(6,169,236)		6,169,236		6,169,236
733							208,786,804	(72,072,031)	(3,232,604,586)	3,095,889,813	2,729,437,628	366,452,185
734		Working Capital - As Filed in GRC										
735		Adjustments in Results of Operations Not Made in Working Capital										
736		Reclassify Community Solar as Non-utility									(462,709)	462,709
737		CWIP that was transferred to Plant in Error was removed from Plant in ROO									(5,632,580)	5,632,580
738		RMIP included in GL Acct 108 not included in ROO									(3,915,875)	3,915,875
739		PHFFU included in FERC 101 in error in GL (s/b FERC 105) corrected in ROO									(5,296,780)	5,296,780
740		ARO - Included in FERC 101/108 but removed in ROO									(12,613,666)	12,613,666
741											(27,921,610)	27,921,610
742												
743		Other Adjustments Identified by Avista										
744		FERC 190316 - Included in Group 22 when it should be Group 48										
745		FERC 283110 - Included in Group 22 when it should be Group 46										
746		FERC 182175 - Included in Group 23 when it should be Group 48										
747		FERC 190741 - Included in Group 47 when it should be Group 46 (no impact to investment group)										
748		FERC 283070 - Included in Group 47 when it should be Group 46 (no impact to investment group)										
749		FERC 219100 - Included in Group 2 when it should be in group 26 (SFAS 158 - Post Ret Benefits)							(7,458,392)	7,458,392		
750		FERC 105000 - Included in Group 13/15 when it should be group 39										
751		FERC 134100 - Included in CWC when it should be group 5					(70,253,750)		70,253,750			
752		FERC 134101 - Included in CWC when it should be group 5					71,266,250		(71,266,250)			
753		FERC 182383 - Included in Group 23 when it should be CWC					1,172,123			(1,172,123)		(1,172,123)
754		FERC 242830 - Included in Group 23 when it should be CWC								1,172,123		1,172,123
755		FERC 229000(ED,WA) - Included in Group 23 when it should be CV Rate Accrual Earnings Test								1,649,560		1,649,560
756		FERC 229000(GD,WA) - Included in Group 23 when it should be CV Rate Accrual Earnings Test								393,013		393,013
757		FERC 124350 - Included in Group 47 when it should be Group 47									59,355	59,355
758							2,174,623	(3,214,697)	(8,460,892)	9,500,965	59,355	9,441,610
759												
760		Restated Per Avista					210,961,428	(75,286,728)	(3,241,065,478)	3,105,390,778	2,701,575,973	403,815,406
761								135,674,700				

Line +A3	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Non-Op Investments
					(a)		(b)	(c)	(d)	(e)	(f)	(g)
										= (a)-(b)-(c)-(d)		= (e)-(f)
762	Staff Adjustments											
763	229000	ACCUMULATED PROVISION - RATE R	ED	ID	(2,047,956)	23		(2,047,956)		2,047,956		2,047,956
764	229000	ACCUMULATED PROVISION - RATE R	GD	ID	(9,134)	23		(9,134)		9,134		9,134
765		FERC 131400 - Included in CWC - Staff moves to Group 43			Earns Interest		(99,146)			99,146		99,146
766		FERC 136000 - Included in CWC - Staff moves to Group 43			Earns Interest		(2,313,739)			2,313,739		2,313,739
767							(2,412,884)	(2,057,090)		4,469,974		4,469,974
768												
769	Restated - Per Staff						208,548,543	(77,343,818)	(3,241,065,478)	3,109,860,753	2,701,575,373	408,285,380
770	Investor Supplied Working Capital = Ave. Invest Cap (d) - Ave Investments (e)							131,204,725		131,204,725		3,109,860,753
771											86.87%	13.13%
772	Rate Base - Per ROO										1,444,926,292	
773		WA - Electric									(65,480,278)	1,379,446,014
774		Less: WA Electric Working Capital							58,202,423.64	51.06%	739,438,742	
775		ID - Electric									(31,480,775)	707,957,967
776		Less: ID Electric Working Capital								26.21%	287,786,161	
777		WA - Natural Gas									(15,664,179)	272,121,982
778		Less: WA Natural Gas Working Capital							11,481,535.86	10.07%	138,431,729	
779		ID - Natural Gas									(6,218,216)	132,213,513
780		Less: ID Natural Gas Working Capital								4.89%	212,463,569	
781		OR - Natural Gas									(2,800,772)	209,662,797
782		Less: OR Natural Gas Working Capital								7.76%	2,701,402,273	
783		Total Rate Base Per ROO								100.00%		
784												
785		Unknown variance - Not Material									173,100	
786												
787												
788		Staff Proposed Restated ISWC			131,204,725							
789		Operating			113,979,205	86.87%						
790		Non-Operating			17,225,521	13.13%						
						100.00%						