

Exh. BAE-7
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**

Avista Response to Staff Data Requests No. 244

October 27, 2017

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	09/29/2017
CASE NO.:	UE-170485 & UG-170486	WITNESS:	Elizabeth Andrews
REQUESTER:	UTC Staff-Erdahl	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff - 244	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

REQUEST:

Investor Supplied Working Capital

Since filing its initial general rate case, has Avista discovered any changes to its proposed investor supplied working capital? If so, please provide those changes and any relevant supporting analysis.

RESPONSE:

Yes, Avista reviewed its calculation of working capital and identified two areas that needed to be updated, as follows:

There were several accounts that were reclassified between group assignments. A summary of those are described below.

After the level of working capital is determined, the second step is to determine the amount that is related to non-utility operations. Avista's method excluded CWIP (construction work in progress) from the calculation. After discussions with Staff the Company has modified its methodology to be more consistent with that recently agreed to between WUTC Staff and Puget Sound Energy in Docket Nos. UE-17003 and UG-170034.

A recap of these changes follows:

	Electric	Natural Gas
Working Capital - Per Results of Operations	\$ 65,480,278	\$ 15,664,179
Restating Adjustment	(3,006,281)	(864,236)
Restated Working Capital - As Filed	62,473,997	14,799,943
Avista's Proposed Adjustments	(4,951,137)	(1,143,299)
Avista's Revised Working Capital	\$ 57,522,860	\$ 13,656,644

The reduction of \$4,951,137 to Washington electric working capital and \$1,143,299 to Washington natural gas working capital is calculated on Staff_DR_244-Attachment A. This spreadsheet is used to allocate system working capital to Avista's five operating jurisdictions.

Staff_DR_244-Attachment B is the updated ISWC calculation. On pages 22-23, the change to account assignments are detailed on lines 736-757. A description of these changes follows:

Line	Adjustment	Description
737	Reclassify Community Solar as Non-utility	Community solar is removed from rate base since participants have paid for the investment. This adjustment made in ROO needs to be made to working capital also.
738	CWIP that was transferred to Plant in Error was removed from Plant in ROO	This adjustment made in ROO needs to be made to working capital also.
739	RWIP included in GL Acct 108 not included in ROO	RWIP (removal work in process) is included in FERC Account 108 in the general ledger. Since these projects are not in service, RWIP needs to be removed from rate base for working capital.
740	PHFFU included in FERC 101 in error in G/L (s/b FERC 105) corrected in ROO	There are a small number of projects that are held for future use recorded as FERC Account 101. These are not included in ROO. They should not be included in working capital.
741	ARO - Included in FERC 101/108 but removed in ROO	ARO (Asset Retirement Obligation) costs are excluded from rate making. Therefore, they have been appropriately removed from ROO. These costs need to be excluded from working capital.
744	FERC 190316 - Included in Group 22 when it should be Group 48	DFIT account is reclassified to appropriate working capital assignment.
745	FERC 283110 - Included in Group 22 when it should be Group 46	This account is reclassified so all derivative accounts are grouped together.
746	FERC 182175 - Included in Group 23 when it should be Group 48	DFIT account is reclassified to appropriate working capital assignment.
747	FERC 190741 - Included in Group 47 when it should be Group 46 (no impact to investment group)	This account is reclassified so all derivative accounts are grouped together.
748	FERC 283070 - Included in Group 47 when it should be Group 46 (no impact to investment group)	This account is reclassified so all derivative accounts are grouped together.
749	FERC 219100 - Included in Group 2 when it should be in group 26	This account is reclassified so all pension accounts are together and they net to zero.
750	FERC 105000 - Included in Group 13/15 when it should be group 39	Reclassify plant held for future use from rate base to non-utility property.
751	FERC 134100 - Included in CWC when it should be group 5	Line 751 and 752 net to zero and should be classified in same manner. This reclassification moves both accounts from CWC to investments.
752	FERC 134101 - Included in CWC when it should be group 5	Line 751 and 752 net to zero and should be classified in same manner. This reclassification moves both accounts from CWC to investments.

753	FERC 182383 - Included in Group 23 when it should be CWC	Line 753 and 754 net to zero and should be classified in same manner. This reclassification moves both accounts from investments to CWC.
754	FERC 242830 - Included in Group 23 when it should be CWC	Line 753 and 754 net to zero and should be classified in same manner. This reclassification moves both accounts from investments to CWC.
755	FERC 229000(ED.WA) - Included in Group 23 when it should be CWC	The Company does not accrue interest on the estimated earnings test accruals throughout the year. Interest accrues in the subsequent years, once the final amount is determined. The Company will record the WA liability as CWC.
756	FERC 229000(GD.WA) - Included in Group 23 when it should be CWC	The Company does not accrue interest on the estimated earnings test accruals throughout the year. Interest accrues in the subsequent years, once the final amount is determined. The Company will record the WA liability as CWC.
757	FERC 124350 - Included in Group 41 when it should be Group 21	This account is included in rate base, therefore, the account should be included in rate base for working capital.

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2016 - Average of Monthly Averages Basis

Line No.	Description	Per G/L	Adjustment	Revised
1	AVERAGE INVESTED CAPITAL			
2	Common Equity	1,617,472,487		1,617,472,487
3	Trust Originated Preferred Securities	51,547,000		51,547,000
4	Long-Term Debt	1,369,417,349		1,369,417,349
5	Unamortized Debt Expense & Reacq. Gain/Loss	(22,912,057)		(22,912,057)
6	Current Portion Long Term Debt	56,250,000		56,250,000
7	Notes Payable - Current	169,290,699		169,290,699
8				
9	Total Average Invested Capital	3,241,065,478	-	3,241,065,478
10				
11	AVERAGE OPERATING INVESTMENTS			
12				
13	Electric Utility Plant	3,677,078,226		3,677,078,226
14	Electric Accumulated Depreciation	(1,301,473,400)		(1,301,473,400)
15	Gas Utility Plant	998,900,700		998,900,700
16	Gas Accumulated Depreciation	(328,097,247)		(328,097,247)
17	WPNG Acquisition Adjustment	-		-
18	WPNG Acquisition Adju. Accum. Amort.	-		-
19	Common Plant	441,167,314		441,167,314
20	Common Accumulated Depreciation	(108,886,634)		(108,886,634)
21	Customer Deposits and Advances	(6,296,460)		(6,296,460)
22	Accumulated Deferred Taxes	(724,017,198)	6,169,236	(717,847,962)
23	Other Regulatory Assets/Liabilities	27,448,002		27,448,002
24	Unrecovered Purchased Gas Costs - PGA	(16,978,670)		(16,978,670)
25	Conservation Programs	4,447,423		4,447,423
26	Provision for Pensions	0		0
27	Investment in Exchange Power	7,758,038		7,758,038
28	Total Average Operating Investment	2,671,050,094	6,169,236	2,677,219,330
29				
30				
31	Construction Work in Progress			
32				
33	Electric and Gas Construction Work in Process	155,495,950		155,495,950
34	Preliminary Surveys	546,236		546,236
35	Total Construction Work in Progress	156,042,186	-	156,042,186
36				
37	Non-Utility / Nonoperating Investments			
38				
39	Non-Utility Property	17,085,305		17,085,305
40	Investment in Subsidiaries	160,967,990		160,967,990
41	Other Investments & FAS 133	11,673,934		11,673,934
42	Other Special Funds	(854)		(854)
43	Special Deposits and Temporary Investments	(3,442)		(3,442)
44	Misc. Deferred Charges / Other Deferred Credits Net	(26,636,588)		(26,636,588)
45	Receivable/Payable Associated Co.-Net	(10,419,263)		(10,419,263)
46	Derivative Assets/Liabilities Net	101,368,093		101,368,093
47	Accumulated Deferred Federal Income Tax	18,526,970		18,526,970
48	FAS 109 Regulatory Asset/Liability Net	1		1
49	Other Accounts and Notes Receivable	-		-
50	Other Current and Accrued Liabilities	(432,884)		(432,884)
51	Total Non Operating Investment	272,129,262	-	272,129,262
52				
53	Total Average Investments	3,099,221,542	6,169,236	3,105,390,778
54				
55	Total Investor Supplied Capital	141,843,936	(6,169,236)	135,674,700
56				

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2016 - Average of Monthly Averages Basis

Line No.	Description	Per G/L	Adjustment	Revised
61	I - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING			
		<u>Per G/L</u>	<u>Adjustment</u>	<u>Revised</u>
62	Total Investment	3,099,221,542		
63	Less:			
64	Electric and Gas Construction Work in Progress	(155,495,950)		
65	Preliminary Survey	(546,236)		
66	Total Investment - Net of CWIP and Preliminary Survey	<u>2,943,179,356</u>		
67				
68	Total Investor Supplied Working Capital	141,843,936		
1	Investor Supplied Working Capital Ratio	4.819%		
2				
3	Total Average Operating Investment	<u>2,671,050,094</u>		
4				
5	Total Operating Working Capital	<u>128,728,906</u>		
6				
7	Total Non-Operating Working Capital	<u>13,115,030</u>		
	Rate Base			2,701,575,373
	Other Investments			403,815,406
	Total Investments			<u>3,105,390,779</u>
	Ratio:			
	Rate Base			87.00%
	Other Investments			13.00%
	Total Investments			<u>100.00%</u>
	Working Capital Allocation (Revised Method)			
	Rate Base			118,031,982
	Other Investments			17,642,718
	Total Investments			<u>135,674,700</u>

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
1	101120	AIRPLANE IN SERVICE LEASED	CD	AA	5,900,000	0				5,900,000		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-COLTRIP	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-RETIREE 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					
37	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	62,196	0	62,196					
38	143502	OTHER ACCT REC-APP LNMN 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	-					

Line	Ferc Acct	Ferc Acct Desc	Set	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
			ID	ID								
46	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	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					
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	165350	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)					

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
91	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	1,305	0	1,305					-
92	165390	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		-
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					-
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)					-

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
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	232350	ACCTS PAY-NET PRESENTATION AC	ZZ	ZZ	1,887,927	0		1,887,927				-
139	232360	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)				-
145	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(15,215)	0		(15,215)				-
146	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(317,059)	0		(317,059)				-
147	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(2,197,607)	0		(2,197,607)				-
148	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(3,657,852)	0		(3,657,852)				-
149	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(2,355,928)	0		(2,355,928)				-
150	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(280,727)	0		(280,727)				-
151	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(73,947)	0		(73,947)				-
152	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(1,209,927)	0		(1,209,927)				-
153	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	(183,333)	0		(183,333)				-
154	232700	WA/ID-PROJECT SHARE	ZZ	ZZ	(24,466)	0		(24,466)				-
155	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(25,743)	0		(25,743)				-
156	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(90,184)	0		(90,184)				-
157	232830	CITY OF PALOUSE STREET LIGHTS	ZZ	ZZ	(44,216)	0		(44,216)				-
158	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	-	0		-				-
159	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(427,951)	0		(427,951)				-
160	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	30,939,141	0		30,939,141				-
161	236050	TAXES ACCRUED - STATE	ZZ	ZZ	934,075	0		934,075				-
162	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	(7,838)	0		(7,838)				-
163	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(70,981)	0		(70,981)				-
164	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(4,804,834)	0		(4,804,834)				-
165	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(6,178,699)	0		(6,178,699)				-
166	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	311,391	0		311,391				-
167	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(16,196,109)	0		(16,196,109)				-
168	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,518,364)	0		(1,518,364)				-
169	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(200,921)	0		(200,921)				-
170	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(3,839,729)	0		(3,839,729)				-
171	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	116,544	0		116,544				-
172	236230	WA/ID MOTOR VEHICLE TAX - IDAH	ZZ	ZZ	-	0		-				-
173	236500	USE TAX ACCRUAL	ZZ	ZZ	(128,835)	0		(128,835)				-
174	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	105,234	0		105,234				-
175	236690	OR REGULATORY BETC	ZZ	ZZ	34,911	0		34,911				-
176	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(21,436,759)	0		(21,436,759)				-
177	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(223,301)	0		(223,301)				-
178	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	-	0		-				-
179	241000	PAYROLL TAX PAYABLE	CD	WA	-	0		-				-
180	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	(462,414)	0		(462,414)				-

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
			CD	AA								
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	CD	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	GD	OR	(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-MOBIUS	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)				
210	283150	FAS 106-CURRENT	CD	AA	5,244,416	0		5,244,416				(871,667)
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				
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 WITHOLDIN	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)			

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
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	(150,000,000)	4			(150,000,000)			
245	221440	5.95% SERIES DUE 06-01-2018	ZZ	ZZ	(250,000,000)	4			(250,000,000)			
246	221480	5.125% SERIES DUE 04-01-2022	ZZ	ZZ	(250,000,000)	4			(250,000,000)			
247	221520	3.89% SERIES DUE 12-20-2020	ZZ	ZZ	(52,000,000)	4			(52,000,000)			
248	221540	5.55% SERIES DUE 12-20-2040	ZZ	ZZ	(35,000,000)	4			(35,000,000)			
249	221560	4.45% SERIES DUE 12-14-2041	ZZ	ZZ	(85,000,000)	4			(85,000,000)			
250	221580	4.23% SERIES DUE 11-29-2047	ZZ	ZZ	(80,000,000)	4			(80,000,000)			
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)			
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			
269	101000	PLANT IN SERVICE OWNED	ED	ID	555,394,541	13			555,394,541			
270	101000	PLANT IN SERVICE OWNED	ED	MT	1,651,424	13			1,651,424			
										2,084,220,139	2,084,220,139	
										555,394,541	555,394,541	
										1,651,424	1,651,424	

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Rate Base	Investments -	Other
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)		
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	108050	ACC AMT BPK 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	111100	ACC AMT COLSTRIP AFUDC COMMON	ED	ID	(1,985,470)	14				(1,985,470)	(1,985,470)		
296	111100	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	101100	PLANT IN SERVICE LEASED	GD	AN	254,354	15				254,354	254,354		
303	101100	PLANT IN SERVICE LEASED	GD	ID	173,314	15				173,314	173,314		
304	101100	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)		

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
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)	-
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 LN MN 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-NOXON ACCUMULATED ITC	ED	AN	4,130,184	22				4,130,184		4,130,184
339	190025	DFIT-NOXON REGULATORY LIABILITY	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 PUC 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	CD	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	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Rate Base	Investments -	Other
361	190420	ADFIT KF RESERVE	ED	WA	223,202	22				223,202	223,202		
362	190449	DFIT PROVISION FOR RATE REFUND	ED	ID	716,785	22				716,785			716,785
363	190449	DFIT PROVISION FOR RATE REFUND	ED	WA	577,346	22				577,346			577,346
364	190449	DFIT PROVISION FOR RATE REFUND	GD	ID	3,197	22				3,197			3,197
365	190449	DFIT PROVISION FOR RATE REFUND	GD	WA	137,555	22				137,555			137,555
366	190900	DSIT - STATE TAX NOL CARRYFORW	CD	MT	346,215	22				346,215			346,215
367	190900	DSIT - STATE TAX NOL CARRYFORW	CD	OR	515,924	22				515,924			515,924
368	190950	ADFIT OTHER	CD	AA	(65,014)	22				(65,014)			(65,014)
369	190950	ADFIT OTHER	ED	AN	(3,056)	22				(3,056)			(3,056)
370	255000	DEF INVESTMENT TAX CREDITS	ED	AN	(28,184,777)	22				(28,184,777)			(28,184,777)
371	255000	DEF INVESTMENT TAX CREDITS	GD	ID	(19,178)	22				(19,178)			(19,178)
372	255000	DEF INVESTMENT TAX CREDITS	GD	WA	(56,236)	22				(56,236)			(56,236)
373	282900	ADFIT	CD	AA	(65,804,026)	22				(65,804,026)			
374	282900	ADFIT	CD	AN	(652,437)	22				(652,437)			
375	282900	ADFIT	ED	AN	(472,695,782)	22				(472,695,782)			
376	282900	ADFIT	GD	AN	(94,730,191)	22				(94,730,191)			
377	282900	ADFIT	GD	OR	(49,266,415)	22				(49,266,415)			
378	283000	ADFIT MISC	ZZ	ZZ	-	22				-			
379	283040	ADFIT CS2 RET	ED	ID	(2)	22				(2)			
380	283080	ADFIT CLARK FORK PM&E	ED	ID	2	22				2			2
381	283090	ADFIT NEZ PERCE	ED	ID	(100,606)	22				(100,606)			(100,606)
382	283110	DFIT-DERIVATIVE INSTR ASSET-IR	ZZ	ZZ	38,040,920	22				38,040,920			38,040,920
383	283120	ADFIT WNP3	ED	WA	(1,394,283)	22				(1,394,283)			
384	283200	ADFIT COLSTRIP PCB	ED	AN	(102,294)	22				(102,294)			
385	283280	ADFIT ERM	ED	WA	6,422,519	22				6,422,519			6,422,519
386	283302	DFIT-WA EXCESS NAT GAS LINE EX	GD	WA	(126,282)	22				(126,282)			
387	283305	DFIT- WA REC DEF	ED	WA	(272,571)	22				(272,571)			
388	283310	DFIT- WA REC AMORT	ED	WA	-	22				-			
389	283312	ADFIT LANCASTER GENERATION	ED	WA	0	22				0			0
390	283317	ADFIT CDA ANNUAL 4e & 10e PAYM	ED	AN	(256,667)	22				(256,667)			(256,667)
391	283321	DFIT ROSEBURG/MEDFORD DEFERRAL	GD	OR	2,928	22				2,928			2,928
392	283322	ADFIT SPOKANE RIVER RELICENSIN	ED	ID	(8,617)	22				(8,617)			
393	283322	ADFIT SPOKANE RIVER RELICENSIN	ED	WA	(112,733)	22				(112,733)			
394	283323	ADFIT SPOKANE RIVER PM&ES	ED	ID	(40,156)	22				(40,156)			
395	283323	ADFIT SPOKANE RIVER PM&ES	ED	WA	(71,621)	22				(71,621)			
396	283328	ADFIT DECOUPLING DEFERRED REV	ED	ID	(1,354,343)	22				(1,354,343)			(1,354,343)
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

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
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)		-
412	283382	ADFIT LAKE CDA STORAGE SETTLEM	ED	ID	(46,076)	22				(46,076)		-
413	283382	ADFIT LAKE CDA STORAGE SETTLEM	ED	WA	(235,150)	22				(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)		-
419	283750	DFIT AFUDC-CWIP INTANGIBLES	ZZ	ZZ	(1,197,630)	22				(1,197,630)		-
420	283850	ADFIT FMB & MTN REDEEMED	CD	AA	(4,347,121)	22				(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 EXTENSI	GD	WA	360,805	23				360,805		360,805
433	182312	REGULATORY ASSET - LANCASTER G	ED	WA	-	23				-		-
434	182321	REG ASSET - ROSEBURG/MEDFORD D	GD	OR	(7,638)	23				(7,638)		(7,638)
435	182322	REG ASSET SPOKANE RIVER RELICE	ED	ID	24,636	23				24,636		24,636
436	182322	REG ASSET SPOKANE RIVER RELICE	ED	WA	322,149	23				322,149		322,149
437	182323	REG ASSET SPOKANE RIVER PM&Es	ED	ID	114,732	23				114,732		114,732
438	182323	REG ASSET SPOKANE RIVER PM&Es	ED	WA	204,562	23				204,562		204,562
439	182326	REG ASSET SPOKANE RIVER TDG ID	ED	ID	410,281	23				410,281		410,281
440	182328	REG ASSET- DECOUPLING SURCHARG	ED	WA	1,360,012	23				1,360,012		1,360,012
441	182328	REG ASSET- DECOUPLING SURCHARG	GD	WA	1,080,164	23				1,080,164		1,080,164
442	182329	REG ASSET- DECOUPLING PRIOR YE	ED	WA	5,373,788	23				5,373,788		5,373,788
443	182329	REG ASSET- DECOUPLING PRIOR YE	GD	WA	4,038,552	23				4,038,552		4,038,552
444	182333	REG ASSET- LAKE CDA DEF COSTS	ED	AN	1,228,342	23				1,228,342		1,228,342
445	182338	REG ASSET - NON RES DECOUPLING	GD	WA	353,433	23				353,433		353,433
446	182339	REG ASSET - NON RES DECOUPLING	ED	WA	(1,882,003)	23				(1,882,003)		(1,882,003)
447	182339	REG ASSET - NON RES DECOUPLING	GD	WA	1,320,498	23				1,320,498		1,320,498
448	182345	REGULATORY ASSET BPA RESIDENTI	ED	ID	-	23				-		-
449	182350	REGULATORY ASSET ERM APPROVED	ED	WA	(11,374,131)	23				(11,374,131)		(11,374,131)
450	182355	DEF CS2 & COLSTRIP O&M	ED	ID	3,083,766	23				3,083,766		3,083,766

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
451	182355	DEF CS2 & COLSTRIP O&M	ED	WA	551,366	23				551,366		551,366
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		1,172,123
455	182385	REGULATORY ASSET ID PCA DEFERR	ED	ID	(527,046)	23				(527,046)		(527,046)
456	182386	REGULATORY ASSET ID PCA DEFERR	ED	ID	122,252	23				122,252		122,252
457	182387	REGULATORY ASSET ID PCA DEFERR	ED	ID	(301,065)	23				(301,065)		(301,065)
458	182391	REG ASSET SPOKANE RIVER TDG	ED	WA	435,592	23				435,592		435,592
459	184400	SPOKANE RIVER LICENSE EXPENSE	ZZ	ZZ	7,893,201	23				7,893,201		7,893,201
460	184500	CLARK FORK RIVER LICENSE EXPENSE	ZZ	ZZ	27,360,841	23				27,360,841		27,360,841
461	184800	4(e) CDR FUND	ZZ	ZZ	5,766,740	23				5,766,740		5,766,740
462	184900	POST FALLS LICENSE EXPENSE	ZZ	ZZ	5,463,344	23				5,463,344		5,463,344
463	184996	4(e) CDR TRUST FUND REIMBURSEM	ZZ	ZZ	(5,696,635)	23				(5,696,635)		(5,696,635)
464	184997	SPOKANE RIVER LICENSE EXPENSE	ZZ	ZZ	(7,893,201)	23				(7,893,201)		(7,893,201)
465	184998	POST FALLS LICENSE EXPENSE	ZZ	ZZ	(5,463,344)	23				(5,463,344)		(5,463,344)
466	184999	CLARK FORK RIVER LICENSE EXPENSE C	ZZ	ZZ	(27,360,837)	23				(27,360,837)		(27,360,837)
467	186100	REGULATORY ASSET AFUDC ALLOWED	ED	ID	2,355,642	23				2,355,642		2,355,642
468	186100	REGULATORY ASSET AFUDC ALLOWED	ED	WA	1,110,999	23				1,110,999		1,110,999
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-Cda 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				-		-

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
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	ED	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)
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	CD	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	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
541	191720	INTERVENOR CITIZEN UTILITY BOA	GD	OR	29,872	24				29,872		29,872
542	191721	INTERVENOR P REAUTHORIZED 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	(79,626,816)	26				(79,626,816)		(79,626,816)
577	124900	OTHER INVEST-MNP3 EXCHANGE POW	ED	WA	79,626,000	27				79,626,000		79,626,000
578	124930	OTHER INVEST-AMT VNP3 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

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
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
613	233120	NOTES PAY SUBSIDIARIES-AVISTA	ZZ	ZZ	-	40				-		-
614	242950	ACCRUED EXPENSES - SUBS	ZZ	ZZ	-	40				-		-
615	123000	INVESTMENT IN SPOKANE ENERGY	ZZ	ZZ	-	41				-		-
616	123010	INVESTMENT IN AVISTA CAPITAL I	ZZ	ZZ	11,547,000	41				11,547,000		11,547,000
617	124350	OTHER INVEST-WZN LOANS SANDPOI	ED	ID	59,355	41				59,355		59,355
618	124600	OTHER INVEST-COLI CASH VAL	ZZ	ZZ	21,287,064	41				21,287,064		21,287,064
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	21,998	41				21,998		21,998
621	124820	OTHER INVEST-NON AFFILIATED LT	ZZ	ZZ	45,581	41				45,581		45,581
622	128250	SPECIAL FUNDS-EXEC DEFIC COMP TR	ZZ	ZZ	7,812,750	42				7,812,750		7,812,750
623	253910	DEF CR-DEF COMP ACTIVE EXECS	ZZ	ZZ	(7,813,604)	42				(7,813,604)		(7,813,604)
624	134500	DOC EECE GRANT MM	ZZ	ZZ	19,400	43				19,400		19,400
625	253155	DOC EECE GRANT-LIABILITY	ZZ	ZZ	(22,842)	43				(22,842)		(22,842)
626	124020	ENERGY COMMODITY CONTRACT	ZZ	ZZ	7,449,569	44				7,449,569		7,449,569
627	184054	CLEARING ACCT-CORP ACCT	ZZ	ZZ	33,411	44				33,411		33,411
628	184055	CLEARING ACCT-RESOURCE ACCT	ZZ	ZZ	(19,916)	44				(19,916)		(19,916)
629	184057	CLEARING ACCT-ENERGY DELIVERY A	ZZ	ZZ	(18,199)	44				(18,199)		(18,199)
630	184070	CLEARING ACCT-CCB PROJECTS	ZZ	ZZ	-	44				-		-

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
631	184071	CLEARING ACCT-CCB ADJUSTMENTS	ZZ	ZZ	(30)	44				(30)		(30)
632	184290	ORACLE DEFAULT SUSPENSE ACCOUN	ZZ	ZZ	22	44				22		22
633	184300	MISC AR PROJECT CLEARING	ZZ	ZZ	(6)	44				(6)		(6)
634	186200	VARIOUS SUSPENSE WORKORDERS	ZZ	ZZ	(372,683)	44				(372,683)		(372,683)
635	186210	MISC DEF DEBITS SUSPENSE PROJE	ZZ	ZZ	357,758	44				357,758		357,758
636	186321	MISC DEF DEBIT - RESOURCE ACTG	ED	WA	-	44				-		-
637	186400	MISC DEFERRED DEBITS TREASURY	ZZ	ZZ	(34,144)	44				(34,144)		(34,144)
638	186401	DEFERRED 401k Debits/Credits S	ZZ	ZZ	2,746	44				2,746		2,746
639	186410	MISC DEFERRED DEBITS NSF SUSPE	ZZ	ZZ	(7)	44				(7)		(7)
640	186420	MISC DEFERRED DEBITS KUBRA SUS	ZZ	ZZ	-	44				-		-
641	186460	MISC DEFERRED DEBITS TREASURY	ZZ	ZZ	3,166	44				3,166		3,166
642	186910	MISC DEFERRED DEBIT CSS UNPOST	ZZ	ZZ	(60,569)	44				(60,569)		(60,569)
643	228310	OTHER DEF CR-SERP	ZZ	ZZ	(21,636,773)	44				(21,636,773)		(21,636,773)
644	228350	OFFICER LIFE INSURANCE	ZZ	ZZ	(4,146,224)	44				(4,146,224)		(4,146,224)
645	228399	CURRENT PORTION-BENEFIT LIAB	ZZ	ZZ	9,514,465	44				9,514,465		9,514,465
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	(7,449,569)	44				(7,449,569)		(7,449,569)
648	253028	LIABILITY-DEFERRED GAS EXCHANG	GD	AN	(375,000)	44				(375,000)		(375,000)
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	AVR ASSOC CO-GENERAL	ZZ	ZZ	234,865	45				234,865		234,865
658	146210	AVR ASSOC CO-COURTYARD	ZZ	ZZ	(58)	45				(58)		(58)
659	146300	AVR ASSOC CO-ECOVA	ZZ	ZZ	-	45				-		-
660	146750	ACCTS REC ASSOC CO-AEL&P	ZZ	ZZ	-	45				-		-
661	146760	AVR ASSOC CO - AJTM	ZZ	ZZ	(3)	45				(3)		(3)
662	234000	AVP 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)

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
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	DERIV 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)
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 LIAB	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
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 Execs	CD	AA	2,249,115	47				2,249,115		2,249,115
698	190821	ADFIT- Def Comp RETIRE Execs	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	IA	-	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 WPNG 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	ED	AN	(1,061,647)	47				(1,061,647)		(1,061,647)
707	283377	DFIT - RETIREMENT ASSET	CD	AA	(4,414,783)	47				(4,414,783)		(4,414,783)
708	283600	DFIT - EWIB/PGE REC'S	ED	AN	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 DFIT S	CD	ID	1,813,807	48				1,813,807		1,813,807
715	182316	REGULATORY ASSET FAS109 DFIT 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)

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
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	ADFIT 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	ADSIIT-OTHER	ZZ	ZZ	1,666,109	48				1,666,109		1,666,109
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		
733												
734		Working Capital - As Filed in GRC					208,786,804	(72,072,031)	(3,232,604,586)	3,095,889,813	2,729,437,628	366,452,185
735												
736		Adjustments in Results of Operations Not Made in Working Capital										
737		Reclassify Community Solar as Non-Utility									(462,709)	462,709
738		CWIP that was transferred to Plant in Error was removed from Plant in ROO									(5,632,580)	5,632,580
739		RWIP included in GL Acct 108 not included in ROO									(3,915,875)	3,915,875
740		PHFFU included in FERC 101 in error in G/L (slb FERC 105) corrected in ROO									(5,296,780)	5,296,780
741		ARO - Included in FERC 101/108 but removed in ROO									(12,613,666)	12,613,666
742											(27,921,610)	27,921,610
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							(7,458,392)	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)			
752		FERC 134101 - Included in CWC when it should be group 5							70,253,750			
753		FERC 182383 - Included in Group 23 when it should be CWC							(71,256,250)			
754		FERC 242830 - Included in Group 23 when it should be CWC							1,172,123	(1,172,123)		(1,172,123)
755		FERC 229000(ED.WA) - Included in Group 23 when it should be CWC								1,172,123		1,172,123
756		FERC 229000(GD.WA) - Included in Group 23 when it should be CWC								(1,649,560)		1,649,560
757		FERC 124350 - Included in Group 41 when it should be Group 21								393,013		393,013
758											59,355	(59,355)
759										9,500,965		9,500,965
760		Restated Investments					210,961,428	(75,286,728)	(3,241,065,476)	3,105,390,778	2,701,575,373	403,815,406
761												
762		Rate Base - Per ROO										
763		WA - Electric									1,444,926,292	
764		Less: WA Electric Working Capital									(65,480,278)	

Line	Ferc Acct	Ferc Acct Desc	Ser	Jur	2016 AMA	Group	CWC-Assets	CWC-Liabilities	Invested Capital	Investments	Investments - Rate Base	Other Investments
765		ID - Electric									739,438,742	
766		Less: ID Electric Working Capital									(31,480,775)	
767		WA - Natural Gas									287,786,161	
768		Less: WA Natural Gas Working Capital									(15,664,179)	
769		ID - Natural Gas									138,431,729	
770		Less: ID Natural Gas Working Capital									(6,218,216)	
771		OR - Natural Gas									212,463,569	
772		Less: OR Natural Gas Working Capital									(2,800,772)	
773		Total Rate Base Per ROO									2,701,402,273	
774												
775		Unknown variance - Not Material									173,100	