

RESULTS OF OPERATIONS			Report ID: G-ROR-1A
GAS RATE OF RETURN			
For Month Ended August 31, 2013 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	(1,072,180)	(739,667)	(332,513)
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	(1,072,180)	(739,667)	(332,513)
G-APL		Gas Net Adjusted Rate Base	341,571,857	227,538,196	114,033,661
		RATE OF RETURN	-0.314%	-0.325%	-0.292%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2012	100.000%	69.990%	30.010%
2	Input	Number of Customers	08-31-2013	226,132	150,096	76,036
		Percent		100.000%	66.375%	33.625%
3	G-OPS	Direct Distribution Operating Expense		965,805	650,562	315,243
		Percent		100.000%	67.360%	32.640%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators		400.000%	282.410%	117.590%
		Percent		100.000%	70.603%	29.397%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	08-31-2013	5,831,398 100.000%	3,761,835 64.510%	2,069,563 35.490%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
		Total Percentages		400.000%	289.385%	77.605%	33.010%
7		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
Total			20,507,716	0	14,567,534	5,940,182
Percentage			100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
Total			16,286,632	0	11,907,896	4,378,736
Percentage			100.000%	0.000%	73.115%	26.885%
	Number of Customers at		322,870	0	226,219	96,651
Percentage			100.000%	0.000%	70.065%	29.935%
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
Percentage			100.000%	0.000%	67.065%	32.935%
Total Percentages			400.000%	0.000%	281.279%	118.721%
Average (GD AA)			100.000%	0.000%	70.320%	29.680%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894	65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
	Adjustments	0	0	0	0
Total		103,909,491	90,098,170	13,811,321	0
Percentage		100.000%	86.708%	13.292%	0.000%
	Direct Labor Accts 580 - 894	61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
Total		65,477,513	54,362,744	11,114,769	0
Percentage		100.000%	83.025%	16.975%	0.000%
	Number of Customers at	588,681	362,462	226,219	0
Percentage		100.000%	61.572%	38.428%	0.000%
	Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
Percentage		100.000%	85.579%	14.421%	0.000%
Total Percentages		400.000%	316.884%	83.116%	0.000%
Average (CD AN/ID/WA)		100.000%	79.221%	20.779%	0.000%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		1,325,657	894,455	431,202	
			100.000%	67.473%	32.527%	
12	Net Gas Plant (before DFIT) Percent		390,937,663	261,214,555	129,723,108	
			100.000%	66.817%	33.183%	
13	G-PLT Net Gas General Plant Percent		44,300,482	32,202,236	12,098,246	
			100.000%	72.690%	27.310%	
14	Net Allocated Schedule M's Percent		-336,990	-188,971	-148,019	
			100.000%	56.076%	43.924%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	3,682,259	0	3,682,259	2,619,711	0	2,619,711	1,062,548	0	1,062,548
99	4812XX	Commercial - Firm & Interruptible	2,012,595	0	2,012,595	1,336,015	0	1,336,015	676,580	0	676,580
99	4813XX	Industrial-Firm	173,932	0	173,932	76,576	0	76,576	97,356	0	97,356
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	4,839	0	4,839	4,414	0	4,414	425	0	425
99	499XX	Unbilled Revenue	317,051	0	317,051	173,812	0	173,812	143,239	0	143,239
		TOTAL SALES TO ULTIMATE CUSTOMERS	6,190,676	0	6,190,676	4,210,528	0	4,210,528	1,980,148	0	1,980,148
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	5,518,058	0	5,518,058	3,559,699	0	3,559,699	1,958,359	0	1,958,359
99	488000	Miscellaneous Service Revenues	1,488	0	1,488	696	0	696	792	0	792
99	489300	Transportation For Others	301,551	0	301,551	266,348	0	266,348	35,203	0	35,203
99	493000	Rent from Gas Property	192	0	192	192	0	192	0	0	0
4	495000	Other Gas Revenues	504,340	52,815	557,155	326,890	37,289	364,179	177,450	15,526	192,976
		TOTAL OTHER OPERATING REVENUES	6,325,629	52,815	6,378,444	4,153,825	37,289	4,191,114	2,171,804	15,526	2,187,330
		TOTAL GAS REVENUES	12,516,305	52,815	12,569,120	8,364,353	37,289	8,401,642	4,151,952	15,526	4,167,478
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	12,503,893	0	12,503,893	8,049,085	0	8,049,085	4,454,808	0	4,454,808
6	808XX	Net Natural Gas Storage Transactions	(4,065,123)	0	(4,065,123)	(2,622,411)	0	(2,622,411)	(1,442,712)	0	(1,442,712)
6	811000	Gas Used for Products Extraction	(37,727)	0	(37,727)	(24,338)	0	(24,338)	(13,389)	0	(13,389)
10	813000	Other Gas Expenses	0	91,442	91,442	0	63,244	63,244	0	28,198	28,198
99	813010	Gas Technology Institute (GTI) Expenses	2,418	0	2,418	1,587	0	1,587	831	0	831
		TOTAL PRODUCTION EXPENSES	8,403,461	91,442	8,494,903	5,403,923	63,244	5,467,167	2,999,538	28,198	3,027,736
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	(1,026)	(1,026)	0	(718)	(718)	0	(308)	(308)
1	824000	Other Expenses	0	40,986	40,986	0	28,686	28,686	0	12,300	12,300
1	837000	Other Equipment	0	35,143	35,143	0	24,597	24,597	0	10,546	10,546
		TOTAL UNDERGROUND STORAGE OPER EXP	0	75,103	75,103	0	52,565	52,565	0	22,538	22,538
G-DEPX		Depreciation Expense-Underground Storage	0	44,098	44,098	0	30,864	30,864	0	13,234	13,234
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	34,829	34,829	0	24,377	24,377	0	10,452	10,452
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	78,946	78,946	0	55,254	55,254	0	23,692	23,692
		TOTAL UNDERGROUND STORAGE EXPENSES	0	154,049	154,049	0	107,819	107,819	0	46,230	46,230

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	19,462	97,517	116,979	18,210	65,687	83,897	1,252	31,830	33,082
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	204,715	87,818	292,533	163,213	59,154	222,367	41,502	28,664	70,166
3	875000	Measuring & Reg Sta Exp-General	25,738	0	25,738	11,850	0	11,850	13,888	0	13,888
3	876000	Measuring & Reg Sta Exp-Industrial	20,597	0	20,597	(53)	0	(53)	20,650	0	20,650
3	877000	Measuring & Reg Sta Exp-City Gate	16,899	0	16,899	6,846	0	6,846	10,053	0	10,053
3	878000	Meter & House Regulator Expenses	(11,497)	0	(11,497)	(30,486)	0	(30,486)	18,989	0	18,989
3	879000	Customer Installation Expenses	144,729	3,533	148,262	79,456	2,380	81,836	65,273	1,153	66,426
3	880000	Other Expenses	66,616	50,170	116,786	55,461	33,795	89,256	11,155	16,375	27,530
3	881000	Rents	0	365	365	0	246	246	0	119	119
		MAINTENANCE									
3	885000	Supervision & Engineering	21,445	0	21,445	12,308	0	12,308	9,137	0	9,137
3	887000	Mains	232,615	0	232,615	179,415	0	179,415	53,200	0	53,200
3	889000	Measuring & Reg Sta Exp-General	35,899	0	35,899	20,708	0	20,708	15,191	0	15,191
3	890000	Measuring & Reg Sta Exp-Industrial	20,088	0	20,088	5,845	0	5,845	14,243	0	14,243
3	891000	Measuring & Reg Sta Exp-City Gate	8,261	0	8,261	5,828	0	5,828	2,433	0	2,433
3	892000	Services	92,258	2,164	94,422	59,386	1,458	60,844	32,872	706	33,578
3	893000	Meters & House Regulators	67,980	72,776	140,756	62,575	49,022	111,597	5,405	23,754	29,159
3	894000	Other Equipment	0	9,417	9,417	0	6,343	6,343	0	3,074	3,074
		TOTAL DISTRIBUTION OPERATING EXP	965,805	323,760	1,289,565	650,562	218,085	868,647	315,243	105,675	420,918
G-DEPX		Depreciation Expense-Distribution	1,000,478	5,208	1,005,686	665,226	3,360	668,586	335,252	1,848	337,100
G-OTX		Taxes Other Than FIT	512,961	0	512,961	393,409	0	393,409	119,552	0	119,552
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	1,513,439	5,208	1,518,647	1,058,635	3,360	1,061,995	454,804	1,848	456,652
		TOTAL DISTRIBUTION EXPENSES	2,479,244	328,968	2,808,212	1,709,197	221,445	1,930,642	770,047	107,523	877,570
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	17,249	17,249	0	11,449	11,449	0	5,800	5,800
2	902000	Meter Reading Expenses	178,968	5,226	184,194	156,569	3,469	160,038	22,399	1,757	24,156
G-903	903XXX	Customer Records & Collection Expenses	89,513	355,519	445,032	62,448	235,976	298,424	27,065	119,543	146,608
2	904000	Uncollectible Accounts	0	129,285	129,285	0	85,813	85,813	0	43,472	43,472
2	905000	Misc Customer Accounts	0	15,669	15,669	0	10,400	10,400	0	5,269	5,269
		TOTAL CUSTOMER ACCOUNTS EXPENSES	268,481	522,948	791,429	219,017	347,107	566,124	49,464	175,841	225,305
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	135,823	20,195	156,018	128,191	13,404	141,595	7,632	6,791	14,423
2	909000	Advertising	0	31,640	31,640	0	21,001	21,001	0	10,639	10,639
2	910000	Misc Customer Service & Info Exp	0	16,430	16,430	0	10,905	10,905	0	5,525	5,525
		TOTAL CUSTOMER SERVICE & INFO EXP	135,823	68,265	204,088	128,191	45,310	173,501	7,632	22,955	30,587

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	9,326	495,155	504,481	6,446	349,594	356,040	2,880	145,561	148,441
4	921000	Office Supplies & Expenses	15	99,793	99,808	15	70,457	70,472	0	29,336	29,336
4	922000	Admin. Expenses Transferred - Credit	0	(1,173)	(1,173)	0	(828)	(828)	0	(345)	(345)
4	923000	Outside Services Employed	0	240,125	240,125	0	169,535	169,535	0	70,590	70,590
4	924000	Property Insurance Premium	0	28,793	28,793	0	20,329	20,329	0	8,464	8,464
4	925XX	Injuries and Damages	0	332,456	332,456	0	234,724	234,724	0	97,732	97,732
4	926XX	Employee Pensions and Benefits	0	30,530	30,530	0	21,555	21,555	0	8,975	8,975
4	928000	Regulatory Commission Expenses	48,754	25,234	73,988	30,049	17,816	47,865	18,705	7,418	26,123
4	930000	Miscellaneous General Expenses	2,119	20,470	22,589	739	14,452	15,191	1,380	6,018	7,398
4	931000	Rents	891	14,011	14,902	834	9,892	10,726	57	4,119	4,176
4	935000	Maintenance of General Plant	75,138	139,460	214,598	62,689	98,463	161,152	12,449	40,997	53,446
		TOTAL ADMIN & GEN OPERATING EXP	136,243	1,424,854	1,561,097	100,772	1,005,989	1,106,761	35,471	418,865	454,336
G-DEPX		Depreciation Expense-General Plant	29,935	245,938	275,873	21,365	173,640	195,005	8,570	72,298	80,868
G-AMTX		Amortization Expense - General Plant - 303000	2,322	4,803	7,125	1,984	3,391	5,375	338	1,412	1,750
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	186	171,672	171,858	0	121,205	121,205	186	50,467	50,653
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	466	466	0	329	329	0	137	137
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(9,902)	0	(9,902)	(9,902)	0	(9,902)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(82)	0	(82)	(82)	0	(82)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	22,459	422,879	445,338	13,365	298,565	311,930	9,094	124,314	133,408
		TOTAL ADMIN & GENERAL EXPENSES	158,702	1,847,733	2,006,435	114,137	1,304,554	1,418,691	44,565	543,179	587,744
		TOTAL EXPENSES BEFORE FIT	11,445,711	3,013,405	14,459,116	7,574,465	2,089,479	9,663,944	3,871,246	923,926	4,795,172
		NET OPERATING INCOME (LOSS) BEFORE FIT			(1,889,996)			(1,262,302)			(627,694)
G-FIT		FEDERAL INCOME TAX			(1,070,401)			(761,640)			(308,761)
G-FIT		DEFERRED FEDERAL INCOME TAX			255,898			240,985			14,913
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,313)			(1,980)			(1,333)
		GAS NET OPERATING INCOME (LOSS)			(1,072,180)			(739,667)			(332,513)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.375%				33.625%
G-ALL	3	Direct Distribution Operating Expense		100.000%			67.360%				32.640%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			64.510%				35.490%
G-ALL	10	Actual Annual Throughput		100.000%			69.163%				30.837%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	8,078,199	0	8,078,199	5,211,466	0	5,211,466	2,866,733	0	2,866,733
1	804001	Pipeline Demand Costs	2,273,511	0	2,273,511	1,591,230	0	1,591,230	682,281	0	682,281
1	804002	Transport Variable Charges	40,704	0	40,704	28,489	0	28,489	12,215	0	12,215
6	804010	Gas Costs - Fixed Hedge	62,384	0	62,384	40,244	0	40,244	22,140	0	22,140
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	20,132	0	20,132	12,987	0	12,987	7,145	0	7,145
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	129,673	0	129,673	83,652	0	83,652	46,021	0	46,021
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	2,722,367	0	2,722,367	1,756,199	0	1,756,199	966,168	0	966,168
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(146,378)	0	(146,378)	(111,182)	0	(111,182)	(35,196)	0	(35,196)
99	805120	Gas Expense - Rate Deferrals	(676,699)	0	(676,699)	(564,000)	0	(564,000)	(112,699)	0	(112,699)
		TOTAL PURCHASED GAS COSTS	12,503,893	0	12,503,893	8,049,085	0	8,049,085	4,454,808	0	4,454,808

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	64.510%	35.490%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	89,513	355,519	445,032	62,448	235,976	298,424	27,065	119,543	146,608
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			89,513	355,519	445,032	62,448	235,976	298,424	27,065	119,543	146,608

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.375%	33.625%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.817%	33.183%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	20,773	20,195	40,968	13,141	13,404	26,545	7,632	6,791	14,423
99	908600	Public Purpose Tariff Rider Expense Offset	39,189	0	39,189	39,189	0	39,189	0	0	0
99	908610	Limited Income Tax Refund Program	67,953	0	67,953	67,953	0	67,953	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	7,908	0	7,908	7,908	0	7,908	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	135,823	20,195	156,018	128,191	13,404	141,595	7,632	6,791	14,423

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.375%	33.625%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.75%	53.75%
2	Cost of Debt		5.689%	5.768%
	Total Cost of Debt		3.058%	3.100%
	Total Weighted Cost		3.058%	3.100%
G-APL	Net Rate Base	341,571,857	227,538,196	114,033,661
	Interest Deduction for FIT Calculation	10,493,161	6,958,118	3,535,043
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	12,569,120	8,401,642	4,167,478
G-OPS	Operating & Maintenance Expense	12,416,185	8,234,765	4,181,420
G-OPS	Book Deprec/Amort and Reg Amortizations	1,495,141	1,011,393	483,748
G-OTX	Taxes Other than FIT	547,790	417,786	130,004
	Net Operating Income Before FIT	(1,889,996)	(1,262,302)	(627,694)
G-INT	Less: Interest Expense	874,430	579,843	294,587
G-SCM	Schedule M Adjustments	(293,860)	(333,968)	40,108
	Taxable Net Operating Income	(3,058,286)	(2,176,113)	(882,173)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,070,401)	(761,640)	(308,761)
G-DTE	Deferred FIT	255,898	240,985	14,913
99	411400 Amortized Investment Tax Credit	(3,313)	(1,980)	(1,333)
	Total FIT/Deferred FIT & ITC	(817,816)	(522,635)	(295,181)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,032,920	472,206	1,505,126	688,575	332,804	1,021,379	344,345	139,402	483,747
12	997001	Contributions In Aid of Construction	0	33,785	33,785	0	22,574	22,574	0	11,211	11,211
2	997002	Injuries and Damages	0	95,000	95,000	0	63,056	63,056	0	31,944	31,944
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	93,320	93,320	0	65,887	65,887	0	27,433	27,433
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(823,078)	0	(823,078)	(675,183)	0	(675,183)	(147,895)	0	(147,895)
4	997015	Airplane Lease Payments	0	9,089	9,089	0	6,417	6,417	0	2,672	2,672
12	997016	Redemption Expense Amortization	0	30,456	30,456	0	20,350	20,350	0	10,106	10,106
4	997020	FAS87 Current Pension Accrual	0	280,957	280,957	0	198,364	198,364	0	82,593	82,593
99	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(9,997)	0	(9,997)	(9,997)	0	(9,997)	0	0	0
12	997032	Interest Rate Swaps	0	28,477	28,477	0	19,027	19,027	0	9,450	9,450
4	997033	DSM Tariff Rider	(164,623)	0	(164,623)	(156,300)	0	(156,300)	(8,323)	0	(8,323)
12	997048	AFUDC	0	(20,902)	(20,902)	0	(13,966)	(13,966)	0	(6,936)	(6,936)
11	997049	Tax Depreciation	0	(1,991,766)	(1,991,766)	0	(1,343,904)	(1,343,904)	0	(647,862)	(647,862)
1	997055	Deferred Gas Exchange	0	500,000	500,000	0	349,950	349,950	0	150,050	150,050
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	7,908	0	7,908	7,908	0	7,908	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	113,718	113,718	0	76,729	76,729	0	36,989	36,989
4	997081	Deferred Compensation	0	116,458	116,458	0	82,223	82,223	0	34,235	34,235
4	997082	Meal Disallowances	0	8,519	8,519	0	6,015	6,015	0	2,504	2,504
4	997083	Paid Time Off	0	(93,081)	(93,081)	0	(65,718)	(65,718)	0	(27,363)	(27,363)
2	997084	Customer Uncollectibles	0	(13,226)	(13,226)	0	(8,779)	(8,779)	0	(4,447)	(4,447)
		TOTAL SCHEDULE M ADJUSTMENTS	43,130	(336,990)	(293,860)	(144,997)	(188,971)	(333,968)	188,127	(148,019)	40,108

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.375%	33.625%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.360%	32.640%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	64.510%	35.490%
G-ALL	11	Book Depreciation	100.000%	67.473%	32.527%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.817%	33.183%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(53,725)	(30,127)	(23,598)
99	410100	Deferred Federal Income Tax Exp	349,194	294,518	54,676
		SUBTOTAL	295,469	264,391	31,078
14	411100	Deferred Federal Income Tax Expense - Allocated	(36,803)	(20,638)	(16,165)
99	411100	Deferred Federal Income Tax Exp	(2,768)	(2,768)	0
		SUBTOTAL	(39,571)	(23,406)	(16,165)
		Total Deferred Federal Income Tax Expense	255,898	240,985	14,913

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	56.076%	43.924%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended August 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-OTX-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R & P Property Tax - Storage	0	34,829	34,829	0	24,377	24,377	0	10,452	10,452
		TOTAL UNDERGROUND STORAGE TAX	0	34,829	34,829	0	24,377	24,377	0	10,452	10,452
		DISTRIBUTION									
99	408110	State Excise Tax	96,730	0	96,730	96,730	0	96,730	0	0	0
99	408120	Municipal Occupation & License Tax	181,282	0	181,282	149,391	0	149,391	31,891	0	31,891
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R & P Property Tax - Distribution	253,455	0	253,455	147,288	0	147,288	106,167	0	106,167
99	409100	State Income Tax	(18,506)	0	(18,506)	0	0	0	(18,506)	0	(18,506)
		TOTAL DISTRIBUTION TAX	512,961	0	512,961	393,409	0	393,409	119,552	0	119,552
		TOTAL TAXES OTHER THAN FIT	512,961	34,829	547,790	393,409	24,377	417,786	119,552	10,452	130,004

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS	Report ID:
GASUTILITY PLANT	G-PLT-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,146,018	874,423	2,020,441	964,981	617,369	1,582,350	181,037	257,054	438,091
4	3031XX	Misc Intangible IT Plant (3031XX)	11,148	11,264,542	11,275,690	0	7,953,105	7,953,105	11,148	3,311,437	3,322,585
4		TOTAL INTANGIBLE PLANT	1,157,166	12,138,965	13,296,131	964,981	8,570,474	9,535,455	192,185	3,568,491	3,760,676
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,434,932	1,434,932	0	1,004,309	1,004,309	0	430,623	430,623
1	352XXX	Wells	0	18,375,108	18,375,108	0	12,860,738	12,860,738	0	5,514,370	5,514,370
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,562,157	11,562,157	0	8,092,354	8,092,354	0	3,469,803	3,469,803
1	355000	Measuring & Regulating Equipment	0	229,201	229,201	0	160,418	160,418	0	68,783	68,783
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,550,306	1,550,306	0	1,085,059	1,085,059	0	465,247	465,247
		TOTAL UNDERGROUND STORAGE PLANT	0	35,066,699	35,066,699	0	24,543,183	24,543,183	0	10,523,516	10,523,516
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	827,558	21,450	849,008	559,532	13,837	573,369	268,026	7,613	275,639
6	376000	Mains	241,745,590	2,512,521	244,258,111	157,759,853	1,620,827	159,380,680	83,985,737	891,694	84,877,431
6	378000	Measuring & Reg Station Equip-General	5,278,562	57,441	5,336,003	3,204,787	37,055	3,241,842	2,073,775	20,386	2,094,161
6	379000	Measuring & Reg Station Equip-City Gate	6,004,290	0	6,004,290	1,844,269	0	1,844,269	4,160,021	0	4,160,021
6	380000	Services	155,643,393	0	155,643,393	105,710,390	0	105,710,390	49,933,003	0	49,933,003
6	381000	Meters	65,746,570	0	65,746,570	44,164,177	0	44,164,177	21,582,393	0	21,582,393
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,034,827	0	3,034,827	2,401,841	0	2,401,841	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	478,434,036	2,591,412	481,025,448	315,710,290	1,671,719	317,382,009	162,723,746	919,693	163,643,439

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XX	Structures & Improvements	4,801,699	15,472,143	20,273,842	3,646,940	10,923,797	14,570,737	1,154,759	4,548,346	5,703,105
4	391XX	Office Furniture & Equipment	2,898	9,599,959	9,602,857	0	6,777,859	6,777,859	2,898	2,822,100	2,824,998
4	392XX	Transportation Equipment	7,406,799	1,804,362	9,211,161	5,569,475	1,273,934	6,843,409	1,837,324	530,428	2,367,752
4	393000	Stores Equipment	150,416	406,957	557,373	113,291	287,324	400,615	37,125	119,633	156,758
4	394000	Tools, Shop & Garage Equipment	2,601,016	3,174,651	5,775,667	2,143,089	2,241,399	4,384,488	457,927	933,252	1,391,179
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XX	Power Operated Equipment	3,955,079	1,078,351	5,033,430	2,892,872	761,348	3,654,220	1,062,207	317,003	1,379,210
4	397XX	Communications Equipment	1,999,551	6,357,923	8,357,474	698,323	4,488,884	5,187,207	1,301,228	1,869,039	3,170,267
4	398000	Miscellaneous Equipment	537	87,302	87,839	526	61,638	62,164	11	25,664	25,675
		TOTAL GENERAL PLANT	21,660,630	39,063,566	60,724,196	15,697,421	27,580,049	43,277,470	5,963,209	11,483,517	17,446,726
		TOTAL PLANT IN SERVICE	501,251,832	88,860,642	590,112,474	332,372,692	62,365,425	394,738,117	168,879,140	26,495,217	195,374,357
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,716,726)	(12,716,726)	0	(8,900,437)	(8,900,437)	0	(3,816,289)	(3,816,289)
G-ADEP		Distribution Plant	(162,570,333)	(1,482,655)	(164,052,988)	(108,378,050)	(956,461)	(109,334,511)	(54,192,283)	(526,194)	(54,718,477)
G-ADEP		General Plant	(5,256,056)	(11,128,776)	(16,384,832)	(3,190,142)	(7,857,249)	(11,047,391)	(2,065,914)	(3,271,527)	(5,337,441)
		TOTAL ACCUMULATED DEPRECIATION	(167,826,389)	(25,328,157)	(193,154,546)	(111,568,192)	(17,714,147)	(129,282,339)	(56,258,197)	(7,614,010)	(63,872,207)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(128,735)	(41,145)	(169,880)	(83,228)	(29,050)	(112,278)	(45,507)	(12,095)	(57,602)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,571,215)	(5,571,215)	0	(3,933,445)	(3,933,445)	0	(1,637,770)	(1,637,770)
G-AAAMT		Underground Storage	0	(239,547)	(239,547)	0	(167,659)	(167,659)	0	(71,888)	(71,888)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(34,345)	(38,882)	(3,594)	(24,249)	(27,843)	(943)	(10,096)	(11,039)
		TOTAL ACCUMULATED AMORTIZATION	(133,272)	(5,886,252)	(6,019,524)	(86,822)	(4,154,403)	(4,241,225)	(46,450)	(1,731,849)	(1,778,299)
		TOTAL ACCUMULATED DEPR/AMORT	(167,959,661)	(31,214,409)	(199,174,070)	(111,655,014)	(21,868,550)	(133,523,564)	(56,304,647)	(9,345,859)	(65,650,506)
		NET GAS UTILITY PLANT before DFIT	333,292,171	57,646,233	390,938,404	220,717,678	40,496,875	261,214,553	112,574,493	17,149,358	129,723,851
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(64,510,331)	(64,510,331)	0	(43,103,868)	(43,103,868)	0	(21,406,463)	(21,406,463)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,464,676)	(7,464,676)	0	(5,255,025)	(5,255,025)	0	(2,209,651)	(2,209,651)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,160,028)	(1,160,028)	0	(775,096)	(775,096)	0	(384,932)	(384,932)
		TOTAL ACCUMULATED DFIT	0	(73,194,989)	(73,194,989)	0	(49,176,318)	(49,176,318)	0	(24,018,671)	(24,018,671)
		NET GAS UTILITY PLANT	333,292,171	(15,548,756)	317,743,415	220,717,678	(8,679,443)	212,038,235	112,574,493	(6,869,313)	105,705,180

ALLOCATION RATIOS:

RESULTS OF OPERATIONS

GAS UTILITY PLANT

For Month Ended August 31, 2013

Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1	System Contract Demand		100.000%			69.990%			30.010%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.000%			64.510%			35.490%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			66.817%			33.183%	

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-1A
For Month Ended August 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	333,292,171	(15,548,756)	317,743,415	220,717,678	(8,679,443)	212,038,235	112,574,493	(6,869,313)	105,705,180
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	16,866,945	16,866,945	0	11,805,175	11,805,175	0	5,061,770	5,061,770
4	252000	Customer Advances	(77,864)	365	(77,499)	(11,804)	258	(11,546)	(66,060)	107	(65,953)
99	235199	Customer Deposits	(304,840)	0	(304,840)	(304,840)	0	(304,840)	0	0	0
C-WKC		Working Capital	0	1,612,772	1,612,772	0	0	0	0	1,612,772	1,612,772
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(382,704)	24,211,146	23,828,442	(316,644)	15,816,605	15,499,961	(66,060)	8,394,541	8,328,481
		NET RATE BASE	332,909,467	8,662,390	341,571,857	220,401,034	7,137,162	227,538,196	112,508,433	1,525,228	114,033,661

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	641,720	641,720												
Hydro (ED-AN)	681,598	681,598												
Other (ED-AN)	777,560	777,560												
Total Electric Production	2,100,878	2,100,878												
Electric Transmission														
ED-AN	831,754	831,754												
Total Electric Transmission	831,754	831,754												
Electric Distribution														
ED-ID	1,155,481	1,155,481												
ED-WA	1,879,054	1,879,054												
Total Electric Distribution	3,034,535	3,034,535												
Gas Underground Storage														
1 GD-AN	44,098		44,098			44,098	44,098		30,864	30,864		13,234	13,234	
GD-OR	9,425			9,425										
Total Gas Underground Storage	53,523		44,098	9,425		44,098	44,098		30,864	30,864		13,234	13,234	
Gas Distribution														
6 GD-AN	5,208		5,208			5,208	5,208		3,360	3,360		1,848	1,848	
GD-ID	335,252		335,252		335,252	335,252	335,252				335,252		335,252	
GD-WA	665,226		665,226		665,226	665,226	665,226							
GD-OR	336,756			336,756										
Total Gas Distribution	1,342,442		1,005,686	336,756	1,000,478	5,208	1,005,686		665,226	3,360	668,586	335,252	1,848	337,100
General Plant														
ED-AN	211,428	211,428												
ED-ID	12,073	12,073												
ED-WA	71,417	71,417												
7,4 CD-AA	1,139,905	824,676	221,153	94,076		221,153	221,153		156,141	156,141		65,012	65,012	
9,4 CD-AN	59,878	47,436	12,442			12,442	12,442		8,784	8,784		3,658	3,658	
9 CD-ID	21,834	17,297	4,537		4,537	4,537	4,537				4,537		4,537	
9 CD-WA	14,145	11,206	2,939		2,939	2,939	2,939	2,939						
8,4 GD-AA	13,164		9,257	3,907		9,257	9,257		6,536	6,536		2,721	2,721	
4 GD-AN	3,086		3,086			3,086	3,086		2,179	2,179		907	907	
GD-ID	4,033		4,033		4,033	4,033	4,033				4,033		4,033	
GD-WA	18,426		18,426		18,426	18,426	18,426	18,426						
GD-OR	21,268			21,268										
Total General Plant	1,590,657	1,195,533	275,873	119,251	29,935	245,938	275,873	21,365	173,640	195,005	8,570	72,298	80,868	
Total Depreciation Expense	8,953,789	7,162,700	1,325,657	465,432	1,030,413	295,244	1,325,657	686,591	207,864	894,455	343,822	87,380	431,202	

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	64.510%	35.490%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended August 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible PIt (303000)	ED-AN	452	452												
Total Production/Transmission		76,985	76,985												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible PIt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	23,884	17,279	4,634	1,971		4,634	4,634		3,272	3,272		1,362	1,362	
9,4	CD-AN	812	643	169			169	169		119	119		50	50	
	GD-ID	338		338			338	338				338		338	
	GD-WA	1,984		1,984					1,984		1,984				
	GD-OR	648			648										
Total General Plant - 303000		27,666	17,922	7,125	2,619		2,322	4,803	7,125	1,984	3,391	5,375	338	1,412	1,750
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	749,582	542,293	145,426	61,863		145,426	145,426		102,675	102,675		42,751	42,751	
9,4	CD-AN	848	672	176			176	176		124	124		52	52	
9,4	CD-ID	894	708	186			186	186				186		186	
	ED-AN	15,889	15,889												
	ED-ID	396	396												
	ED-WA	34,513	34,513												
8,4	GD-AA	36,795		25,874	10,921		25,874	25,874		18,268	18,268		7,606	7,606	
4	GD-AN	196		196			196	196		138	138		58	58	
	GD-OR	21			21										
Total Miscellaneous IT Intangible Plant - 3031XX		839,134	594,471	171,858	72,805		186	171,672	171,858		121,205	121,205	186	50,467	50,653
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	2,404	1,740	466	198		466	466		329	329		137	137	
4	ED-AN	802	802												
	GD-OR	262			262										
Total General Plant - 390200, 396200		3,468	2,542	466	460		466	466		329	329		137	137	
Total Amortization Expense		949,522	694,170	179,468	75,884		2,508	176,960	179,468	1,984	124,938	126,922	524	52,022	52,546

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(282,405,158)	(282,405,158)											
Hydro (ED-AN)	(120,391,598)	(120,391,598)											
Other (ED-AN)	(82,102,561)	(82,102,561)											
Total Electric Production	(484,899,317)	(484,899,317)											
Electric Transmission													
ED-AN	(188,710,931)	(188,710,931)											
Total Electric Transmission	(188,710,931)	(188,710,931)											
Electric Distribution													
ED-ID	(148,749,793)	(148,749,793)											
ED-WA	(238,301,882)	(238,301,882)											
Total Electric Distribution	(387,051,675)	(387,051,675)											
Gas Underground Storage													
1 GD-AN	(12,716,726)		(12,716,726)		(12,716,726)	(12,716,726)		(8,900,437)	(8,900,437)		(3,816,289)	(3,816,289)	
GD-OR	(472,224)			(472,224)									
Total Gas Underground Storage	(13,188,950)		(12,716,726)	(472,224)	(12,716,726)	(12,716,726)		(8,900,437)	(8,900,437)		(3,816,289)	(3,816,289)	
Gas Distribution													
6 GD-AN	(1,482,655)		(1,482,655)		(1,482,655)	(1,482,655)		(956,461)	(956,461)		(526,194)	(526,194)	
GD-ID	(54,192,283)		(54,192,283)		(54,192,283)	(54,192,283)				(54,192,283)		(54,192,283)	
GD-WA	(108,378,050)		(108,378,050)		(108,378,050)	(108,378,050)	(108,378,050)		(108,378,050)				
GD-OR	(88,886,382)			(88,886,382)									
Total Gas Distribution	(252,939,370)		(164,052,988)	(88,886,382)	(162,570,333)	(1,482,655)	(164,052,988)	(108,378,050)	(956,461)	(109,334,511)	(54,192,283)	(526,194)	(54,718,477)
General Plant													
ED-AN	(35,322,107)	(35,322,107)											
ED-ID	(5,930,381)	(5,930,381)											
ED-WA	(11,916,417)	(11,916,417)											
7,4 CD-AA	(32,538,741)	(23,540,478)	(6,312,841)	(2,685,422)	(6,312,841)	(6,312,841)		(4,457,055)	(4,457,055)		(1,855,786)	(1,855,786)	
9,4 CD-AN	(11,256,048)	(8,917,154)	(2,338,894)		(2,338,894)	(2,338,894)		(1,651,329)	(1,651,329)		(687,565)	(687,565)	
9 CD-ID	(4,620,875)	(3,660,703)	(960,172)		(960,172)	(960,172)				(960,172)		(960,172)	
9 CD-WA	(2,290,084)	(1,814,227)	(475,857)		(475,857)	(475,857)	(475,857)		(475,857)				
8,4 GD-AA	(1,415,708)		(995,526)	(420,182)	(995,526)	(995,526)		(702,871)	(702,871)		(292,655)	(292,655)	
4 GD-AN	(1,481,515)		(1,481,515)		(1,481,515)	(1,481,515)		(1,045,994)	(1,045,994)		(435,521)	(435,521)	
GD-ID	(1,105,742)		(1,105,742)		(1,105,742)	(1,105,742)				(1,105,742)		(1,105,742)	
GD-WA	(2,714,285)		(2,714,285)		(2,714,285)	(2,714,285)	(2,714,285)		(2,714,285)				
GD-OR	(3,744,417)			(3,744,417)									
Total General Plant	(114,336,320)	(91,101,467)	(16,384,832)	(6,850,021)	(5,256,056)	(11,128,776)	(16,384,832)	(3,190,142)	(7,857,249)	(11,047,391)	(2,065,914)	(3,271,527)	(5,337,441)
Total Accumulated Depreciation	(1,441,126,563)	(1,151,763,390)	(193,154,546)	(96,208,627)	(167,826,389)	(25,328,157)	(193,154,546)	(111,568,192)	(17,714,147)	(129,282,339)	(56,258,197)	(7,614,010)	(63,872,207)

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington			Idaho		
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%											
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%											
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	64.510%	35.490%											

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(7,041,753)	(7,041,753)												
Misc Intangible Pft (303000)	ED-AN	(667,499)	(667,499)												
Total Production/Transmission		(7,709,252)	(7,709,252)												
Distribution															
Franchises (302000)	ED-WA	(87,872)	(87,872)												
Misc Intangible Pft (303000)	ED-WA	(24,121)	(24,121)												
Total Distribution		(111,993)	(111,993)												
General Plant - 303000															
7,4	CD-AA	(154,024)	(111,430)	(29,882)	(12,712)		(29,882)	(29,882)		(21,098)	(21,098)		(8,784)	(8,784)	
9,4	CD-AN	(54,204)	(42,941)	(11,263)			(11,263)	(11,263)		(7,952)	(7,952)		(3,311)	(3,311)	
	GD-ID	(45,507)		(45,507)			(45,507)	(45,507)				(45,507)		(45,507)	
	GD-WA	(83,228)		(83,228)			(83,228)	(83,228)	(83,228)						
	GD-OR	(53,551)		(53,551)											
Total General Plant - 303000		(390,514)	(154,371)	(169,880)	(66,263)		(128,735)	(41,145)	(169,880)	(83,228)	(29,050)	(112,278)	(45,507)	(12,095)	(57,602)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(24,821,475)	(17,957,345)	(4,815,614)	(2,048,516)		(4,815,614)	(4,815,614)		(3,399,968)	(3,399,968)		(1,415,646)	(1,415,646)	
9,4	CD-AN	(2,521)	(1,997)	(524)			(524)	(524)		(370)	(370)		(154)	(154)	
9	CD-ID	(3,575)	(2,832)	(743)			(743)	(743)				(743)		(743)	
	ED-AN	(511,447)	(511,447)												
	ED-ID	(6,712)	(6,712)												
	ED-WA	(727,288)	(727,288)												
8,4	GD-AA	(1,061,118)		(746,178)	(314,940)		(746,178)	(746,178)		(526,824)	(526,824)		(219,354)	(219,354)	
4	GD-AN	(8,899)		(8,899)			(8,899)	(8,899)		(6,283)	(6,283)		(2,616)	(2,616)	
	GD-OR	(890)		(890)											
Total Miscellaneous IT Intangible Plant - 3031XX		(27,143,925)	(19,207,621)	(5,571,958)	(2,364,346)		(5,571,215)	(5,571,958)		(3,933,445)	(3,933,445)		(1,637,770)	(1,638,513)	
Gas Underground Storage															
1	GD-AN	(239,547)		(239,547)			(239,547)	(239,547)		(167,659)	(167,659)		(71,888)	(71,888)	
Total Gas Underground Storage		(239,547)		(239,547)			(239,547)	(239,547)		(167,659)	(167,659)		(71,888)	(71,888)	
General Plant - 390200, 396200															
7,4	CD-AA	(177,028)	(128,073)	(34,345)	(14,610)		(34,345)	(34,345)		(24,249)	(24,249)		(10,096)	(10,096)	
9	CD-ID	(4,538)	(3,595)	(943)			(943)	(943)				(943)		(943)	
9	CD-WA	(8,332)	(6,601)	(1,731)			(1,731)	(1,731)	(1,731)						
4	ED-AN	(50,563)	(50,563)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)						
	GD-OR	(51,210)		(51,210)											
Total General Plant - 390200, 396200		(404,212)	(299,510)	(38,882)	(65,820)		(4,537)	(34,345)	(38,882)	(3,594)	(24,249)	(27,843)	(943)	(10,096)	(11,039)
Total Accumulated Amortization		(35,999,443)	(27,482,747)	(6,020,267)	(2,496,429)		(133,272)	(5,886,252)	(6,020,267)	(86,822)	(4,154,403)	(4,241,225)	(46,450)	(1,731,849)	(1,779,042)

Allocation Ratios:		Jurisdiction -				Washington			Idaho	
Service-		Electric	Gas-North	Gas-South	1	System Contract Demand	69.990%	30.010%		
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%		
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%						
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%						

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		TOTAL ACCOUNT	6,725,130	386,513	708,653	3,108,652	4,203,818	574,973	90,851	826,151	1,491,975	704,242	325,095	1,029,337
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,698,090	930,371	2,106,027	3,661,692	6,698,090	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,529,353	0	0	0	0	0	0	0	0	3,529,353	0	3,529,353
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	69,503,788	0	0	50,283,210	50,283,210	0	0	13,484,430	13,484,430	0	5,736,148	5,736,148
9		CD-WA / ID / AN	22,193,781	5,601,298	4,402,580	7,578,258	17,582,136	1,469,173	1,154,759	1,987,713	4,611,645	0	0	0
		TOTAL ACCOUNT	104,102,779	6,531,669	6,508,607	61,523,160	74,563,436	3,646,940	1,154,759	15,472,143	20,273,842	3,529,353	5,736,148	9,265,501
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,036,892	2,309,877	14,649	5,712,366	8,036,892	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	47,644,406	0	0	34,468,822	34,468,822	0	0	9,243,491	9,243,491	0	3,932,093	3,932,093
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	0
		TOTAL ACCOUNT	56,264,425	2,309,877	25,699	40,254,351	42,589,927	0	2,898	9,599,959	9,602,857	0	4,071,641	4,071,641
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	19,547,974	9,123,070	3,342,702	7,082,202	19,547,974	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,031,926	0	0	0	0	5,158,610	1,624,265	1,249,051	8,031,926	0	0	0
99		GD-OR / AS	2,800,890	0	0	0	0	0	0	0	0	2,800,890	0	2,800,890
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
9		CD-WA / ID / AN	5,180,467	1,566,443	812,299	1,725,276	4,104,018	410,865	213,059	452,525	1,076,449	0	0	0
		TOTAL ACCOUNT	36,091,054	10,689,513	4,155,001	9,190,765	24,035,279	5,569,475	1,837,324	1,804,362	9,211,161	2,800,890	43,724	2,844,614

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,276,828	110,638	141,541	1,551,547	1,803,726	29,019	37,125	406,958	473,102	0	0	
		TOTAL ACCOUNT	2,813,655	121,377	156,286	1,921,392	2,199,055	113,290	37,125	406,958	557,373	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,251,792	1,120,044	354,603	1,777,145	3,251,792	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,000,734	0	0	0	0	2,131,312	451,346	418,076	3,000,734	0	0	
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	913,406	
8		GD-AA	1,376,106	0	0	0	0	0	0	967,678	967,678	0	408,428	
7		CD-AA	8,911,377	0	0	6,447,025	6,447,025	0	0	1,728,896	1,728,896	0	735,456	
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	
		TOTAL ACCOUNT	17,830,524	1,164,944	379,696	8,452,926	9,997,566	2,143,089	457,928	3,174,651	5,775,668	913,406	1,143,884	2,057,290
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	923,518	164,888	81,624	677,006	923,518	0	0	0	0	0	0	
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	152,474	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	
		TOTAL ACCOUNT	1,849,043	172,844	84,164	1,053,130	1,310,138	57,932	18,879	255,765	332,576	152,474	53,855	206,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,188,916	18,083,802	10,702,124	10,402,990	39,188,916	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	
		TOTAL ACCOUNT	45,917,328	18,342,726	11,112,642	11,338,972	40,794,340	2,892,872	1,062,206	1,078,351	5,033,429	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,772,578	9,724,377	2,874,771	37,173,430	49,772,578	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,145,306	0	0	0	0	593,253	458,634	93,419	1,145,306	0	0	
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	
7		CD-AA	19,586,252	0	0	14,169,870	14,169,870	0	0	3,799,929	3,799,929	0	1,616,453	
9		CD-WA / ID / AN	13,061,307	400,584	3,212,431	6,734,283	10,347,298	105,070	842,593	1,766,346	2,714,009	0	0	
		TOTAL ACCOUNT	85,552,816	10,124,961	6,087,202	58,077,583	74,289,746	698,323	1,301,227	6,357,924	8,357,474	994,441	1,911,155	2,905,596
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	36,680	0	2,299	34,381	36,680	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	444,595	0	0	321,647	321,647	0	0	86,256	86,256	0	36,692	
9		CD-WA / ID / AN	7,622	2,006	41	3,991	6,038	526	11	1,047	1,584	0	0	
		TOTAL ACCOUNT	491,264	2,006	2,340	360,019	364,365	526	11	87,303	87,840	2,367	36,692	39,059
		TOTAL GENERAL PLANT	357,638,018	49,846,430	29,220,290	195,280,950	274,347,670	15,697,420	5,963,208	39,063,567	60,724,195	9,198,234	13,367,919	22,566,153

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	8,151,135	153,179	0	5,212,572	5,365,751	964,981	181,037	874,422	2,020,440	410,126	354,818	764,944
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,055,470	2,074,899	23,524	957,047	3,055,470	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	
7		CD-AA	45,954,875	0	0	33,246,514	33,246,514	0	0	8,915,705	8,915,705	0	3,792,656	
9		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0	0	
		TOTAL ACCOUNT	51,291,283	2,074,899	66,025	34,243,875	36,384,799	0	11,148	10,456,724	10,467,872	0	4,438,612	4,438,612
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,104,387	0	0	2,969,360	2,969,360	0	0	796,292	796,292	0	338,735	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,180,434	0	0	3,032,650	3,032,650	0	0	807,818	807,818	1,231	338,735	339,966
		TOTAL	63,622,852	2,228,078	66,025	42,489,097	44,783,200	964,981	192,185	12,138,964	13,296,130	411,357	5,132,165	5,543,522

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(36,398,145)	(26,332,602)	(7,061,604)	(3,003,939)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,939,808)	(1,536,735)	(403,073)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
Total			<u>(38,646,979)</u>	<u>(28,092,905)</u>	<u>(7,524,631)</u>	<u>(3,029,443)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		800,162	800,162		800,162	800,162		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		616,141	616,141		616,141	616,141		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,337,333	7,337,333		5,922,504	5,922,504		1,414,829	1,414,829
1	154300	PLANT MATERIALS & OPER SUP-CS2		262,390	262,390		211,794	211,794		50,596	50,596
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		728,453	728,453		587,988	587,988		140,465	140,465
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		13,344	13,344		10,771	10,771		2,573	2,573
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(419)	(419)		(338)	(338)		(81)	(81)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		22,766	22,766		18,376	18,376		4,390	4,390
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	14,368,051		14,368,051	14,368,051		14,368,051	0		0
TOTAL			14,368,051	9,780,170	24,148,221	14,368,051	8,167,398	22,535,449	0	1,612,772	1,612,772

ALLOCATION RATIOS: