

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	10,618,734	7,022,683	3,596,051
	Adjustments			
	Adjusted Net Operating Income (Loss)	10,618,734	7,022,683	3,596,051
E-APL	Electric Net Rate Base	1,888,934,822	1,234,019,228	654,915,594
	<b>RATE OF RETURN</b>	<b>0.562%</b>	<b>0.569%</b>	<b>0.549%</b>

<b>RESULTS OF OPERATIONS</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>
For Month Ended August 31, 2013
Average of Monthly Averages Basis

Report ID: <b>E-ALL-1A</b>
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AVISTA UTILITIES

Basis	Ref	Description		System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers	08-31-2013	362,323	237,721	124,602
		Percent		100.000%	65.610%	34.390%
3	E-OPS	Direct Distribution Operating Expense		2,058,970	1,316,530	742,440
		Percent		100.000%	63.941%	36.059%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
		Total Percentages		400.000%	268.000%	132.000%
4		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS		Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended August 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	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	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>114,578,445</b>	<b>93,151,777</b>	<b>15,192,246</b>	<b>6,234,422</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>81.300%</b>	<b>13.259%</b>	<b>5.441%</b>
		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	0
		<b>Total</b>	<b>81,617,478</b>	<b>61,521,179</b>	<b>14,476,188</b>	<b>5,620,111</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>75.377%</b>	<b>17.737%</b>	<b>6.886%</b>
		<b>Number of Customers at</b>	<b>685,332</b>	<b>362,462</b>	<b>226,219</b>	<b>96,651</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>52.888%</b>	<b>33.009%</b>	<b>14.103%</b>
		Net Direct Plant	2,540,576,273	2,027,886,265	345,513,055	167,176,953
		<b>Percentage</b>	<b>100.000%</b>	<b>79.820%</b>	<b>13.600%</b>	<b>6.580%</b>
		<b>Total Percentages</b>	<b>400.000%</b>	<b>289.385%</b>	<b>77.604%</b>	<b>33.010%</b>
		<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.346%</b>	<b>19.401%</b>	<b>8.253%</b>

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RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 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 0
		Total	20,507,716	0	14,567,534 5,940,182
		Percentage	100.000%	0.000%	71.034% 28.966%
		Direct Labor Accts 500 - 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 0
		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%

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RESULTS OF OPERATIONS		Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended August 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
	01-01-2013	Direct O & M Accts 500 - 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 500 - 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%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	871,971,517	565,833,682	306,137,835	
		Percent	100.000%	64.891%	35.109%	
11		Book Depreciation	7,170,953	4,596,797	2,574,156	
		Percent	100.000%	64.103%	35.897%	

RESULTS OF OPERATIONS		Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended August 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,186,102,297 100.000%	1,423,615,111 65.121%	762,487,186 34.879%
13	E-PLT	Net Electric General Plant Percent	183,246,198 100.000%	121,541,597 66.327%	61,704,601 33.673%
14		Net Allocated Schedule M's Percent	-2,919,610 100.000%	-1,746,148 59.808%	-1,173,462 40.192%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	25,229,124	0	25,229,124	17,388,004	0	17,388,004	7,841,120	0	7,841,120
99	442200	Commercial - Firm & Int.	26,046,901	0	26,046,901	18,533,289	0	18,533,289	7,513,612	0	7,513,612
1	442300	Industrial	9,457,176	0	9,457,176	5,224,042	0	5,224,042	4,233,134	0	4,233,134
99	444000	Public Street & Highway Lighting	617,241	0	617,241	416,622	0	416,622	200,619	0	200,619
99	448000	Interdepartmental Revenue	86,748	0	86,748	73,913	0	73,913	12,835	0	12,835
99	499XXX	Unbilled Revenue	2,352,512	0	2,352,512	2,027,855	0	2,027,855	324,657	0	324,657
		TOTAL SALES TO ULTIMATE CUSTOMERS	63,789,702	0	63,789,702	43,663,725	0	43,663,725	20,125,977	0	20,125,977
1	447XXX	Sales for Resale	0	9,203,995	9,203,995	0	5,983,517	5,983,517	0	3,220,478	3,220,478
		TOTAL SALES OF ELECTRICITY	63,789,702	9,203,995	72,993,697	43,663,725	5,983,517	49,647,242	20,125,977	3,220,478	23,346,455
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	49,989	0	49,989	30,533	0	30,533	19,456	0	19,456
1	453000	Sales of Water & Water Power	0	18,250	18,250	0	11,864	11,864	0	6,386	6,386
1	454000	Rent from Electric Property	234,214	1,195	235,409	152,473	777	153,250	81,741	418	82,159
1	456XXX	Other Electric Revenues	13,714	12,799,531	12,813,245	10,091	8,320,975	8,331,066	3,623	4,478,556	4,482,179
		TOTAL OTHER OPERATING REVENUE	297,917	12,818,976	13,116,893	193,097	8,333,616	8,526,713	104,820	4,485,360	4,590,180
		TOTAL ELECTRIC REVENUE	64,087,619	22,022,971	86,110,590	43,856,822	14,317,133	58,173,955	20,230,797	7,705,838	27,936,635
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	16,598	16,598	0	10,790	10,790	0	5,808	5,808
1	501000	Fuel	0	2,212,456	2,212,456	0	1,438,318	1,438,318	0	774,138	774,138
1	502000	Steam Expense	0	327,735	327,735	0	213,061	213,061	0	114,674	114,674
1	505000	Electric Expense	0	81,449	81,449	0	52,950	52,950	0	28,499	28,499
1	506000	Miscellaneous Steam Power Generation Expense	0	273,634	273,634	0	177,889	177,889	0	95,745	95,745
1	507000	Rent	0	7,364	7,364	0	4,787	4,787	0	2,577	2,577
		MAINTENANCE									
1	510000	Supervision & Engineering	0	40,186	40,186	0	26,125	26,125	0	14,061	14,061
1	511000	Structures	0	43,038	43,038	0	27,979	27,979	0	15,059	15,059
1	512000	Boiler Plant	0	424,799	424,799	0	276,162	276,162	0	148,637	148,637
1	513000	Electric Plant	0	118,698	118,698	0	77,166	77,166	0	41,532	41,532
1	514000	Miscellaneous Steam Plant	0	71,348	71,348	0	46,383	46,383	0	24,965	24,965
		TOTAL STEAM POWER GENERATION EXP	0	3,617,305	3,617,305	0	2,351,610	2,351,610	0	1,265,695	1,265,695

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
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
		HYDRAULIC POWER GENERATION EXP. OPERATION									
1	535000	Supervision & Engineering	0	160,714	160,714	0	104,480	104,480	0	56,234	56,234
1	536000	Water for Power	0	130,695	130,695	0	84,965	84,965	0	45,730	45,730
1	537000	Hydraulic Expense	621,070	242,188	863,258	389,061	157,446	546,507	232,009	84,742	316,751
1	538000	Electric Expense	0	592,403	592,403	0	385,121	385,121	0	207,282	207,282
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	53,360	53,360	0	34,689	34,689	0	18,671	18,671
1	540000	Rent	0	100,873	100,873	0	65,578	65,578	0	35,295	35,295
1	540100	MT Trust Funds Land Settlement Rents	465,337	0	465,337	302,705	0	302,705	162,632	0	162,632
		MAINTENANCE									
1	541000	Supervision & Engineering	0	38,808	38,808	0	25,229	25,229	0	13,579	13,579
1	542000	Structures	0	166,932	166,932	0	108,522	108,522	0	58,410	58,410
1	543000	Reservoirs, Dams, & Waterways	0	103,595	103,595	0	67,347	67,347	0	36,248	36,248
1	544000	Electric Plant	0	276,294	276,294	0	179,619	179,619	0	96,675	96,675
1	545000	Miscellaneous Hydraulic Plant	0	70,339	70,339	0	45,727	45,727	0	24,612	24,612
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>1,086,407</b>	<b>1,936,201</b>	<b>3,022,608</b>	<b>691,766</b>	<b>1,258,723</b>	<b>1,950,489</b>	<b>394,641</b>	<b>677,478</b>	<b>1,072,119</b>
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	92,962	92,962	0	60,435	60,435	0	32,527	32,527
1	547000	Fuel	0	11,151,698	11,151,698	0	7,249,719	7,249,719	0	3,901,979	3,901,979
1	548000	Generation Expense	0	279,682	279,682	0	181,821	181,821	0	97,861	97,861
1	549000	Miscellaneous Other Power Generation Expense	0	45,855	45,855	0	29,810	29,810	0	16,045	16,045
1	550000	Rent	0	(1,086)	(1,086)	0	(706)	(706)	0	(380)	(380)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	(71,904)	(71,904)	0	(46,745)	(46,745)	0	(25,159)	(25,159)
1	552000	Structures	0	462	462	0	300	300	0	162	162
1	553000	Generating & Electric Equipment	0	13,984	13,984	0	9,091	9,091	0	4,893	4,893
1	554000	Miscellaneous Other Power Generation Plant	0	33,495	33,495	0	21,775	21,775	0	11,720	11,720
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>11,545,148</b>	<b>11,545,148</b>	<b>0</b>	<b>7,505,500</b>	<b>7,505,500</b>	<b>0</b>	<b>4,039,648</b>	<b>4,039,648</b>
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XX	Purchased Power	0	15,535,001	15,535,001	0	10,099,304	10,099,304	0	5,435,697	5,435,697
1	556000	System Control & Load Dispatching	0	85,321	85,321	0	55,467	55,467	0	29,854	29,854
E-557	557XX	Other Expense	(1,511,444)	12,548,820	11,037,376	(398,134)	8,157,988	7,759,854	(1,113,310)	4,390,832	3,277,522
		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	<b>(1,511,444)</b>	<b>28,169,142</b>	<b>26,657,698</b>	<b>(398,134)</b>	<b>18,312,759</b>	<b>17,914,625</b>	<b>(1,113,310)</b>	<b>9,856,383</b>	<b>8,743,073</b>
		<b>TOTAL PRODUCTION OPERATING EXP</b>	<b>(425,037)</b>	<b>45,267,796</b>	<b>44,842,759</b>	<b>293,632</b>	<b>29,428,592</b>	<b>29,722,224</b>	<b>(718,669)</b>	<b>15,839,204</b>	<b>15,120,535</b>



RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
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
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	214,742	214,742	0	139,604	139,604	0	75,138	75,138
1	561000	Load Dispatching	0	201,305	201,305	0	130,868	130,868	0	70,437	70,437
1	562000	Station Expense	0	56,885	56,885	0	36,981	36,981	0	19,904	19,904
1	563000	Overhead Line Expense	0	48,442	48,442	0	31,492	31,492	0	16,950	16,950
1	565000	Transmission of Electricity by Others	0	1,450,352	1,450,352	0	942,874	942,874	0	507,478	507,478
1	566000	Miscellaneous Transmission Expense	0	78,289	78,289	0	50,896	50,896	0	27,393	27,393
1	567000	Rent	0	7,677	7,677	0	4,991	4,991	0	2,686	2,686
		MAINTENANCE									
1	568000	Supervision & Engineering	1,938	80,786	82,724	1,938	52,519	54,457	0	28,267	28,267
1	569000	Structures	320	21,061	21,381	0	13,692	13,692	320	7,369	7,689
1	570000	Station Equipment	0	81,512	81,512	0	52,991	52,991	0	28,521	28,521
1	571000	Overhead Lines	4,026	180,809	184,835	4,026	117,544	121,570	0	63,265	63,265
1	572000	Underground Lines	0	4,973	4,973	0	3,233	3,233	0	1,740	1,740
1	573000	Service Miscellaneous	0	2,646	2,646	0	1,720	1,720	0	926	926
		TOTAL TRANSMISSION OPERATING EXP	6,284	2,429,479	2,435,763	5,964	1,579,405	1,585,369	320	850,074	850,394
E-DEPX		Depreciation Expense-Production	0	2,100,878	2,100,878	0	1,365,781	1,365,781	0	735,097	735,097
E-DEPX		Depreciation Expense-Transmission	0	831,754	831,754	0	540,723	540,723	0	291,031	291,031
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	76,985	76,985	0	50,048	50,048	0	26,937	26,937
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,019)	0	(12,019)	12,019	0	12,019
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,835	11,757	0	5,832	5,832
99	407331	Amortization of BPA Parallel Capacity Support	173,538	0	173,538	173,538	0	173,538	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,773	1,773	0	954	954
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LIDAR O&M	60,520	0	60,520	60,520	0	60,520	0	0	0
99	407365	Amortization of Wind Generation	72,234	0	72,234	0	0	0	72,234	0	72,234
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,895	47,895	0	25,779	25,779
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	16,123	0	16,123	12,461	0	12,461	3,662	0	3,662
99	407403	Amortization of Disallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,043,169)	0	(1,043,169)	(737,926)	0	(737,926)	(305,243)	0	(305,243)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(31,673)	0	(31,673)	0	0	0	(31,673)	0	(31,673)
99	407462	Amortization of Deferred LIDAR O&M	(4,139)	0	(4,139)	(4,139)	0	(4,139)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(456)	(456)	0	(245)	(245)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,547,022	1,547,022	0	1,005,720	1,005,720	0	541,302	541,302
		TOTAL PT DEPR/AMRT/NON-FIT TAXES	(195,651)	4,649,006	4,453,355	(71,337)	3,022,319	2,950,982	(124,314)	1,626,687	1,502,373
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(614,404)	52,346,281	51,731,877	228,259	34,030,316	34,258,575	(842,663)	18,315,965	17,473,302

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
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	580000	Supervision & Engineering	38,924	154,107	193,031	22,259	98,538	120,797	16,665	55,569	72,234
3	582000	Station Expense	38,186	3,318	41,504	17,953	2,122	20,075	20,233	1,196	21,429
3	583000	Overhead Line Expense	149,629	46,190	195,819	88,039	29,534	117,573	61,590	16,656	78,246
3	584000	Underground Line Expense	138,275	0	138,275	73,425	0	73,425	64,850	0	64,850
3	585000	Street Light & Signal System Operation Expense	7,407	0	7,407	1,153	0	1,153	6,254	0	6,254
3	586000	Meter Expense	207,674	3,058	210,732	162,961	1,955	164,916	44,713	1,103	45,816
3	587000	Customer Installations Expense	53,753	10,977	64,730	27,064	7,019	34,083	26,689	3,958	30,647
3	588000	Miscellaneous Distribution Expense	320,169	228,856	549,025	222,832	146,333	369,165	97,337	82,523	179,860
3	589000	Rent	(90)	22,015	21,925	(90)	14,077	13,987	0	7,938	7,938
		MAINTENANCE:									
3	590000	Supervision & Engineering	10,180	134,348	144,528	8,382	85,903	94,285	1,798	48,445	50,243
3	591000	Structures	61,203	0	61,203	37,182	0	37,182	24,021	0	24,021
3	592000	Station Equipment	97,467	34,511	131,978	75,796	22,067	97,863	21,671	12,444	34,115
3	593000	Overhead Lines	633,902	3,993	637,895	385,484	2,553	388,037	248,418	1,440	249,858
3	594000	Underground Lines	147,983	0	147,983	82,076	0	82,076	65,907	0	65,907
3	595000	Line Transformers	61,258	29,028	90,286	45,077	18,561	63,638	16,181	10,467	26,648
3	596000	Street Light & Signal System Maintenance Exp	66,714	0	66,714	45,884	0	45,884	20,830	0	20,830
3	597000	Meters	2,326	0	2,326	1,324	0	1,324	1,002	0	1,002
3	598000	Miscellaneous Distribution Expense	24,010	12,232	36,242	19,729	7,821	27,550	4,281	4,411	8,692
		TOTAL DISTRIBUTION OPERATING EXP	2,058,970	682,633	2,741,603	1,316,530	436,483	1,753,013	742,440	246,150	988,590
E-DEPX		Depreciation Expense-Distribution	3,034,535	0	3,034,535	1,879,054	0	1,879,054	1,155,481	0	1,155,481
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,968,486	0	3,968,486	3,402,406	0	3,402,406	566,080	0	566,080
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,005,271	0	7,005,271	5,283,710	0	5,283,710	1,721,561	0	1,721,561
		TOTAL DISTRIBUTION EXPENSES	9,064,241	682,633	9,746,874	6,600,240	436,483	7,036,723	2,464,001	246,150	2,710,151

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended August 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
CUSTOMER ACCOUNTS EXPENSES:												
2	901000	Supervision	0	27,637	27,637	0	18,133	18,133	0	9,504	9,504	9,504
2	902000	Meter Reading Expenses	298,991	8,374	307,365	263,015	5,494	268,509	35,976	2,880	38,856	38,856
E-903	903XXX	Customer Records & Collection Expenses	159,649	569,623	729,272	108,815	373,730	482,545	50,834	195,893	246,727	246,727
2	904000	Uncollectible Accounts	0	207,145	207,145	0	135,908	135,908	0	71,237	71,237	71,237
2	905000	Misc Customer Accounts	0	25,105	25,105	0	16,471	16,471	0	8,634	8,634	8,634
TOTAL CUSTOMER ACCOUNTS EXPENSES			458,640	837,884	1,296,524	371,830	549,736	921,566	86,810	288,148	374,958	374,958
CUSTOMER SERVICE & INFO EXPENSES:												
E-908	908XXX	Customer Assistance Expenses	2,064,619	32,357	2,096,976	1,766,634	21,229	1,787,863	297,985	11,128	309,113	309,113
2	909000	Advertising	870	50,697	51,567	870	33,262	34,132	0	17,435	17,435	17,435
2	910000	Misc Customer Service & Info Exp	0	26,324	26,324	0	17,271	17,271	0	9,053	9,053	9,053
TOTAL CUSTOMER SERVICE & INFO EXP			2,065,489	109,378	2,174,867	1,767,504	71,762	1,839,266	297,985	37,616	335,601	335,601
SALES EXPENSES:												
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:												
4	920000	Salaries	55,097	1,890,710	1,945,807	44,119	1,266,776	1,310,895	10,978	623,934	634,912	634,912
4	921000	Office Supplies & Expenses	27,410	373,216	400,626	27,410	250,055	277,465	0	123,161	123,161	123,161
4	922000	Admin Exp Transferred--Credit	0	(7,612)	(7,612)	0	(5,100)	(5,100)	0	(2,512)	(2,512)	(2,512)
4	923000	Outside Services Employed	(1,854)	905,394	903,540	(1,854)	606,614	604,760	0	298,780	298,780	298,780
4	924000	Property Insurance Premium	0	128,428	128,428	0	86,047	86,047	0	42,381	42,381	42,381
4	925XXX	Injuries and Damages	0	262,349	262,349	0	175,774	175,774	0	86,575	86,575	86,575
4	926XXX	Employee Pensions and Benefits	0	190,162	190,162	0	127,409	127,409	0	62,753	62,753	62,753
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479	479
1	928000	Regulatory Commission Expenses	153,374	342,539	495,913	101,232	222,685	323,917	52,142	119,854	171,996	171,996
4	930000	Miscellaneous General Expenses	8,078	88,112	96,190	2,816	59,035	61,851	5,262	29,077	34,339	34,339
4	931000	Rents	2,735	57,310	60,045	1,927	38,398	40,325	808	18,912	19,720	19,720
4	935000	Maintenance of General Plant	120,268	604,106	724,374	64,724	404,751	469,475	55,544	199,355	254,899	254,899
TOTAL ADMIN & GEN OPERATING EXP			365,587	4,834,714	5,200,301	240,374	3,232,444	3,472,818	125,213	1,602,270	1,727,483	1,727,483

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
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
E-DEPX		Depreciation Expense-General	111,993	1,083,540	1,195,533	82,623	725,972	808,595	29,370	357,568	386,938
E-AMTX		Amortization Expense-General Plant - 303000	0	17,922	17,922	0	11,995	11,995	0	5,927	5,927
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	35,617	558,854	594,471	34,513	374,432	408,945	1,104	184,422	185,526
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,542	2,542	0	1,703	1,703	0	839	839
		<b>TOTAL A &amp; G DEPR/AMRT/NON-FIT TAXES</b>	<b>147,610</b>	<b>1,662,858</b>	<b>1,810,468</b>	<b>117,136</b>	<b>1,114,102</b>	<b>1,231,238</b>	<b>30,474</b>	<b>548,756</b>	<b>579,230</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>513,197</b>	<b>6,497,572</b>	<b>7,010,769</b>	<b>357,510</b>	<b>4,346,546</b>	<b>4,704,056</b>	<b>155,687</b>	<b>2,151,026</b>	<b>2,306,713</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>11,487,163</b>	<b>60,473,748</b>	<b>71,960,911</b>	<b>9,325,343</b>	<b>39,434,843</b>	<b>48,760,186</b>	<b>2,161,820</b>	<b>21,038,905</b>	<b>23,200,725</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>14,149,679</b>			<b>9,413,769</b>			<b>4,735,910</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,310,122			2,528,537			781,585
E-FIT		DEFERRED FEDERAL INCOME TAX			239,273			(125,457)			364,730
E-FIT		AMORTIZED ITC - NOXON			(18,450)			(11,994)			(6,456)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>10,618,734</b>			<b>7,022,683</b>			<b>3,596,051</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.610%	34.390%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.941%	36.059%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
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
1	555000/555100	Purchased Power	0	14,719,356	14,719,356	0	9,569,053	9,569,053	0	5,150,303	5,150,303
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(19,632)	(19,632)	0	(12,763)	(12,763)	0	(6,869)	(6,869)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	783,496	783,496	0	509,351	509,351	0	274,145	274,145
1	555710	Intercompany Purchase	0	51,781	51,781	0	33,663	33,663	0	18,118	18,118
TOTAL ACCOUNT 555			0	15,535,001	15,535,001	0	10,099,304	10,099,304	0	5,435,697	5,435,697

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
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
1	557000	Other Expenses	0	479,916	479,916	0	311,993	311,993	0	167,923	167,923
1	557010	Other Power Supply Expense - Financial	0	4,405,623	4,405,623	0	2,864,096	2,864,096	0	1,541,527	1,541,527
1	557150	Fuel - Economic Dispatch	0	2,424,826	2,424,826	0	1,576,379	1,576,379	0	848,447	848,447
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(24,864)	0	(24,864)	(19,442)	0	(19,442)	(5,422)	0	(5,422)
1	557170	Broker Fees - Power	0	100,901	100,901	0	65,596	65,596	0	35,305	35,305
1	557171	REC Broker Fees	3,964	0	3,964	3,964	0	3,964	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(362,426)	0	(362,426)	(362,426)	0	(362,426)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	(61,688)	0	(61,688)	(61,688)	0	(61,688)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(902,536)	0	(902,536)	0	0	0	(902,536)	0	(902,536)
99	557390	Idaho PCA Amortization	(232,119)	0	(232,119)	0	0	0	(232,119)	0	(232,119)
1	557395	Optional Renewable Power Expense Offset	0	(8,283)	(8,283)	0	(5,385)	(5,385)	0	(2,898)	(2,898)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	168,118	168,118	0	109,294	109,294	0	58,824	58,824
1	557711	Turbine Gas Bookout Offset	0	(168,118)	(168,118)	0	(109,294)	(109,294)	0	(58,824)	(58,824)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,145,837	5,145,837	0	3,345,309	3,345,309	0	1,800,528	1,800,528
TOTAL ACCOUNT 557			(1,511,444)	12,548,820	11,037,376	(398,134)	8,157,988	7,759,854	(1,113,310)	4,390,832	3,277,522

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-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 and Collections	159,649	569,623	729,272	108,815	373,730	482,545	50,834	195,893	246,727
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			159,649	569,623	729,272	108,815	373,730	482,545	50,834	195,893	246,727

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.610%	34.390%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.121%	34.879%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
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	33,284	32,357	65,641	21,055	21,229	42,284	12,229	11,128	23,357
99	908600	Public Purpose Tariff Rider Expense Offset	1,519,961	0	1,519,961	1,242,836	0	1,242,836	277,125	0	277,125
99	908610	Limited Income Tax Refund Program	101,929	0	101,929	101,929	0	101,929	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	409,445	0	409,445	400,814	0	400,814	8,631	0	8,631
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,064,619	32,357	2,096,976	1,766,634	21,229	1,787,863	297,985	11,128	309,113

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.610%	34.390%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
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 Weighted Cost		3.058%	3.100%
E-APL	Net Rate Base	1,888,934,822	1,234,019,228	654,915,594
	Interest Deduction for FIT Calculation	58,038,691	37,736,308	20,302,383
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	86,110,590	58,173,955	27,936,635
E-OPS	Less: Operating & Maintenance Expense	58,691,817	39,294,256	19,397,561
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,753,586	5,057,804	2,695,782
E-OTX	Less: Taxes Other than FIT	5,515,508	4,408,126	1,107,382
	Net Operating Income Before FIT	14,149,679	9,413,769	4,735,910
E-INT	Less: Monthly Interest Expense	4,836,557	3,144,692	1,691,865
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,019)	12,019
E-SCM	Plus: Schedule M Adjustments	164,735	956,536	(791,801)
	Taxable Net Operating Income	9,477,857	7,237,632	2,240,225
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,317,250	2,533,171	784,079
1	Production Tax Credit	(7,128)	(4,634)	(2,494)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	3,310,122	2,528,537	781,585
E-DTE	Deferred FIT	239,273	(125,457)	364,730
1	411400 Amortized Investment Tax Credit - Noxon	(18,450)	(11,994)	(6,456)
	Total Net FIT/Deferred FIT	3,530,945	2,391,086	1,139,859

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,184,394	4,672,475	7,856,869	1,998,439	3,070,654	5,069,093	1,185,955	1,601,821	2,787,776
12	997001 Contributions In Aid of Construction	0	419,898	419,898	0	273,442	273,442	0	146,456	146,456
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	347,988	347,988	0	233,152	233,152	0	114,836	114,836
99	997007 Idaho PCA	(1,134,655)	0	(1,134,655)	0	0	0	(1,134,655)	0	(1,134,655)
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
4	997015 Airplane Lease Payments	0	33,894	33,894	0	22,709	22,709	0	11,185	11,185
12	997016 Redemption Expense Amortization	0	130,653	130,653	0	85,083	85,083	0	45,570	45,570
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	458,875	0	458,875	459,866	0	459,866	(991)	0	(991)
1	997019 CSS Temporary Service Fees	56,046	0	56,046	7,560	0	7,560	48,486	0	48,486
4	997020 FAS87 Current Pension Accrual	0	1,047,685	1,047,685	0	701,949	701,949	0	345,736	345,736
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	106,191	106,191	0	69,153	69,153	0	37,038	37,038
99	997033 BPA Residential Exchange	(209,647)	0	(209,647)	(222,145)	0	(222,145)	12,498	0	12,498
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(30,640)	(30,640)	0	(19,919)	(19,919)	0	(10,721)	(10,721)
99	997043 Washington Deferred Power Costs	(362,426)	0	(362,426)	(362,426)	0	(362,426)	0	0	0
1	997044 Non-Monetary Power Costs	0	(19,632)	(19,632)	0	(12,763)	(12,763)	0	(6,869)	(6,869)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
4	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,408	0	22,408	0	0	0	22,408	0	22,408
12	997048 AFUDC	0	(261,624)	(261,624)	0	(170,372)	(170,372)	0	(91,252)	(91,252)
11	997049 Tax Depreciation	0	(10,111,160)	(10,111,160)	0	(6,481,557)	(6,481,557)	0	(3,629,603)	(3,629,603)
99	997050 CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	997051 Wind Generation AFUDC - ID	72,234	0	72,234	0	0	0	72,234	0	72,234
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	3,964	3,964	0	2,656	2,656	0	1,308	1,308
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,895	60,572	2,581	25,779	28,360
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	328,193	0	328,193	332,278	0	332,278	(4,085)	0	(4,085)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,350	108,350	0	58,317	58,317
1	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	433,557	433,557	0	277,923	277,923	0	155,634	155,634
1	997081	Deferred Compensation	0	434,268	434,268	0	290,960	290,960	0	143,308	143,308
1	997082	Meal Disallowances	0	31,769	31,769	0	21,285	21,285	0	10,484	10,484
1	997083	Paid Time Off	0	(347,099)	(347,099)	0	(232,556)	(232,556)	0	(114,543)	(114,543)
2	997084	Customer Uncollectibles	0	(49,319)	(49,319)	0	(32,358)	(32,358)	0	(16,961)	(16,961)
99	997088	Deferred O&M Colstrip & CS2	114,366	0	114,366	81,141	0	81,141	33,225	0	33,225
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	56,381	0	56,381	56,381	0	56,381	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(58,343)	0	(58,343)	(58,343)	0	(58,343)	0	0	0
99	997096	CDA Settlement Costs	0	0	0	0	0	0	0	0	0
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>3,084,345</b>	<b>(2,919,610)</b>	<b>164,735</b>	<b>2,702,683</b>	<b>(1,746,147)</b>	<b>956,536</b>	<b>381,662</b>	<b>(1,173,463)</b>	<b>(791,801)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.610%	34.390%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.941%	36.059%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.891%	35.109%
E-ALL	11	Book Depreciation	100.000%	64.103%	35.897%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.121%	34.879%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-DTE-1A</b>
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	
For Month Ended August 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	154,547	154,547	0	92,431	92,431	0	62,116	62,116
99	410100	Deferred Federal Income Tax Expense - Washington	136,321	0	136,321	136,321	0	136,321	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	422,752	0	422,752	0	0	0	422,752	0	422,752
	410100	Total	559,073	154,547	713,620	136,321	92,431	228,752	422,752	62,116	484,868
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(19,226)	(19,226)	0	(11,499)	(11,499)	0	(7,727)	(7,727)
99	411100	Deferred Federal Income Tax Expense - Washington	(342,710)	0	(342,710)	(342,710)	0	(342,710)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(112,411)	0	(112,411)	0	0	0	(112,411)	0	(112,411)
	411100	Total	(455,121)	(19,226)	(474,347)	(342,710)	(11,499)	(354,209)	(112,411)	(7,727)	(120,138)
Total Deferred Federal Income Tax Expense			103,952	135,321	239,273	(206,389)	80,932	(125,457)	310,341	54,389	364,730

E-ALL	14	Net Allocated Schedule M's	100.000%	59.808%	40.192%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	99,118	99,118	0	64,437	64,437	0	34,681	34,681
1	408150	R&P Property Tax--Production	0	1,037,409	1,037,409	0	674,420	674,420	0	362,989	362,989
1	408180	R&P Property Tax--Transmission	0	367,168	367,168	0	238,696	238,696	0	128,472	128,472
1	409100	State Income Tax--Montana & Oregon	0	43,327	43,327	0	28,167	28,167	0	15,160	15,160
TOTAL PRODUCTION & TRANSMISSION			0	1,547,022	1,547,022	0	1,005,720	1,005,720	0	541,302	541,302
DISTRIBUTION											
99	408110	State Excise Tax	1,515,869	0	1,515,869	1,515,869	0	1,515,869	0	0	0
99	408120	Municipal Occupation & License Tax	1,741,324	0	1,741,324	1,472,387	0	1,472,387	268,937	0	268,937
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	645,337	0	645,337	414,150	0	414,150	231,187	0	231,187
99	409100	State Income Tax--Idaho	65,956	0	65,956	0	0	0	65,956	0	65,956
TOTAL DISTRIBUTION			3,968,486	0	3,968,486	3,402,406	0	3,402,406	566,080	0	566,080
TOTAL TAXES OTHER THAN FIT			3,968,486	1,547,022	5,515,508	3,402,406	1,005,720	4,408,126	566,080	541,302	1,107,382

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Month Ended August 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-1A**

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,224,999	9,224,999	0	5,997,172	5,997,172	0	3,227,827	3,227,827
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,322,410	1,322,410	0	859,699	859,699	0	462,711	462,711
1	182381	CDA Settlement Past Storage	0	35,731,794	35,731,794	0	23,229,239	23,229,239	0	12,502,555	12,502,555
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant- (C-IPL)	153,179	5,212,571	5,365,750	153,179	3,450,588	3,603,767	0	1,761,983	1,761,983
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,140,924	34,243,876	36,384,800	2,074,899	22,943,397	25,018,296	66,025	11,300,479	11,366,504
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,032,649	3,032,649	0	2,031,875	2,031,875	0	1,000,774	1,000,774
TOTAL INTANGIBLE PLANT			2,896,807	134,817,517	137,714,324	2,830,782	88,448,567	91,279,349	66,025	46,368,950	46,434,975
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084
1	311XXX	Structures & Improvements	0	127,442,881	127,442,881	0	82,850,617	82,850,617	0	44,592,264	44,592,264
1	312000	Boiler Plant	0	174,026,080	174,026,080	0	113,134,355	113,134,355	0	60,891,725	60,891,725
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	53,154,985	53,154,985	0	34,556,056	34,556,056	0	18,598,929	18,598,929
1	315000	Accessory Electric Equipment	0	26,561,384	26,561,384	0	17,267,556	17,267,556	0	9,293,828	9,293,828
1	316000	Miscellaneous Power Plant Equipment	0	16,282,502	16,282,502	0	10,585,255	10,585,255	0	5,697,247	5,697,247
TOTAL STEAM PRODUCTION PLANT			0	400,964,410	400,964,410	0	260,666,964	260,666,964	0	140,297,446	140,297,446
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,279,903	58,279,903	0	37,887,765	37,887,765	0	20,392,138	20,392,138
1	331XXX	Structures & Improvements	0	45,594,364	45,594,364	0	29,640,896	29,640,896	0	15,953,468	15,953,468
1	332XXX	Reservoirs, Dams, & Waterways	0	136,318,228	136,318,228	0	88,620,480	88,620,480	0	47,697,748	47,697,748
1	333000	Waterwheels, Turbines, & Generators	0	163,017,364	163,017,364	0	105,977,588	105,977,588	0	57,039,776	57,039,776
1	334000	Accessory Electric Equipment	0	37,123,302	37,123,302	0	24,133,859	24,133,859	0	12,989,443	12,989,443
1	335XXX	Miscellaneous Power Plant Equipment	0	8,139,622	8,139,622	0	5,291,568	5,291,568	0	2,848,054	2,848,054
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
TOTAL HYDRAULIC PRODUCTION PLANT			0	450,493,538	450,493,538	0	292,865,849	292,865,849	0	157,627,689	157,627,689
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,762,215	16,762,215	0	10,897,116	10,897,116	0	5,865,099	5,865,099
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,886	21,170,886	0	13,763,193	13,763,193	0	7,407,693	7,407,693
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924
1	344000	Generators	0	207,431,469	207,431,469	0	134,851,198	134,851,198	0	72,580,271	72,580,271
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	20,088,309	20,088,309	0	13,059,410	13,059,410	0	7,028,899	7,028,899
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,846,281	1,846,281	0	1,200,267	1,200,267	0	646,014	646,014
TOTAL OTHER PRODUCTION PLANT			0	292,296,676	292,296,676	0	190,022,069	190,022,069	0	102,274,607	102,274,607
TOTAL PRODUCTION PLANT			0	1,143,754,624	1,143,754,624	0	743,554,882	743,554,882	0	400,199,742	400,199,742

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Month Ended August 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	19,625,209	19,625,209	0	12,758,348	12,758,348	0	6,866,861	6,866,861
1	352XXX	Structures & Improvements	0	17,108,269	17,108,269	0	11,122,086	11,122,086	0	5,986,183	5,986,183
1	353000	Station Equipment	0	215,231,537	215,231,537	0	139,922,022	139,922,022	0	75,309,515	75,309,515
1	354000	Towers & Fixtures	0	17,124,324	17,124,324	0	11,132,523	11,132,523	0	5,991,801	5,991,801
1	355000	Poles & Fixtures	0	156,862,687	156,862,687	0	101,976,433	101,976,433	0	54,886,254	54,886,254
1	356000	Overhead Conductors & Devices	0	117,671,180	117,671,180	0	76,498,034	76,498,034	0	41,173,146	41,173,146
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,267,603	1,267,603	0	682,256	682,256
		TOTAL TRANSMISSION PLANT	0	550,508,624	550,508,624	0	357,885,656	357,885,656	0	192,622,968	192,622,968
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,209,369	0	2,209,369	427,345	0	427,345	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,047,753	0	18,047,753	12,789,405	0	12,789,405	5,258,348	0	5,258,348
99	362000	Station Equipment	115,322,329	0	115,322,329	76,833,464	0	76,833,464	38,488,865	0	38,488,865
99	364000	Poles, Towers, & Fixtures	275,376,467	0	275,376,467	172,086,804	0	172,086,804	103,289,663	0	103,289,663
99	365000	Overhead Conductors & Devices	183,713,597	0	183,713,597	115,449,594	0	115,449,594	68,264,003	0	68,264,003
99	366000	Underground Conduit	87,294,991	0	87,294,991	55,024,221	0	55,024,221	32,270,770	0	32,270,770
99	367000	Underground Conductors & Devices	145,572,025	0	145,572,025	93,115,662	0	93,115,662	52,456,363	0	52,456,363
99	368000	Line Transformers	205,240,021	0	205,240,021	137,571,596	0	137,571,596	67,668,425	0	67,668,425
99	369XXX	Services	135,194,438	0	135,194,438	86,893,141	0	86,893,141	48,301,297	0	48,301,297
99	370000	Meters	47,905,171	0	47,905,171	26,721,805	0	26,721,805	21,183,366	0	21,183,366
99	373XXX	Street Light & Signal Systems	38,562,400	0	38,562,400	23,881,589	0	23,881,589	14,680,811	0	14,680,811
		TOTAL DISTRIBUTION PLANT	1,259,023,192	0	1,259,023,192	804,135,564	0	804,135,564	454,887,628	0	454,887,628
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,095,165	3,108,652	4,203,817	386,512	2,082,797	2,469,309	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	13,040,275	61,523,161	74,563,436	6,531,669	41,220,518	47,752,187	6,508,606	20,302,643	26,811,249
4	391XXX	Office Furniture & Equipment	2,335,576	40,254,351	42,589,927	2,309,877	26,970,415	29,280,292	25,699	13,283,936	13,309,635
4	392XXX	Transportation Equipment	14,844,514	9,190,764	24,035,278	10,689,513	6,157,812	16,847,325	4,155,001	3,032,952	7,187,953
4	393000	Stores Equipment	277,662	1,921,392	2,199,054	121,377	1,287,333	1,408,710	156,285	634,059	790,344
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,452,925	9,997,564	1,164,944	5,663,460	6,828,404	379,695	2,789,465	3,169,160
4	395000	Laboratory Equipment	257,009	1,053,130	1,310,139	172,845	705,597	878,442	84,164	347,533	431,697
4	396XXX	Power Operated Equipment	29,455,368	11,338,972	40,794,340	18,342,726	7,597,111	25,939,837	11,112,642	3,741,861	14,854,503
4	397XXX	Communications Equipment	16,212,163	58,077,582	74,289,745	10,124,961	38,911,980	49,036,941	6,087,202	19,165,602	25,252,804
4	398000	Miscellaneous Equipment	4,346	360,019	364,365	2,006	241,213	243,219	2,340	118,806	121,146
		TOTAL GENERAL PLANT	79,066,717	195,280,948	274,347,665	49,846,430	130,838,236	180,684,666	29,220,287	64,442,712	93,662,999
		TOTAL PLANT IN SERVICE	1,340,986,716	2,024,361,713	3,365,348,429	856,812,776	1,320,727,341	2,177,540,117	484,173,940	703,634,372	1,187,808,312



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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(282,405,158)	(282,405,158)	0	(183,591,593)	(183,591,593)	0	(98,813,565)	(98,813,565)
E-ADEP		Hydro Production Plant	0	(120,391,598)	(120,391,598)	0	(78,266,578)	(78,266,578)	0	(42,125,020)	(42,125,020)
E-ADEP		Other Production Plant	0	(82,102,561)	(82,102,561)	0	(53,374,875)	(53,374,875)	0	(28,727,686)	(28,727,686)
E-ADEP		Transmission Plant	0	(188,710,931)	(188,710,931)	0	(122,680,976)	(122,680,976)	0	(66,029,955)	(66,029,955)
E-ADEP		Distribution Plant	(387,051,675)	0	(387,051,675)	(238,301,882)	0	(238,301,882)	(148,749,793)	0	(148,749,793)
E-ADEP		General Plant	(23,321,728)	(67,779,739)	(91,101,467)	(13,730,644)	(45,412,425)	(59,143,069)	(9,591,084)	(22,367,314)	(31,958,398)
TOTAL ACCUMULATED DEPRECIATION			(410,373,403)	(741,389,987)	(1,151,763,390)	(252,032,526)	(483,326,447)	(735,358,973)	(158,340,877)	(258,063,540)	(416,404,417)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,709,252)	(7,709,252)	0	(5,011,785)	(5,011,785)	0	(2,697,467)	(2,697,467)
E-AAMT		Distribution-Franchises/Misc Intangibles	(111,993)	0	(111,993)	(111,993)	0	(111,993)	0	0	0
E-AAMT		General Plant - 303000	0	(154,371)	(154,371)	0	(102,574)	(102,574)	0	(51,797)	(51,797)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(736,832)	(18,470,789)	(19,207,621)	(727,288)	(12,375,428)	(13,102,716)	(9,544)	(6,095,361)	(6,104,905)
E-AAMT		General Plant - 390200, 396200	(120,874)	(178,636)	(299,510)	(117,279)	(119,686)	(236,965)	(3,595)	(58,950)	(62,545)
TOTAL ACCUMULATED AMORTIZATION			(969,699)	(26,513,048)	(27,482,747)	(956,560)	(17,609,473)	(18,566,033)	(13,139)	(8,903,575)	(8,916,714)
TOTAL ACCUMULATED DEPRAMORT			(411,343,102)	(767,903,035)	(1,179,246,137)	(252,989,086)	(500,935,920)	(753,925,006)	(158,354,016)	(266,967,115)	(425,321,131)
NET ELECTRIC UTILITY PLANT before DFIT			929,643,614	1,256,458,678	2,186,102,292	603,823,690	819,791,421	1,423,615,111	325,819,924	436,667,257	762,487,181
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(315,125)	(315,125)	0	(204,863)	(204,863)	0	(110,262)	(110,262)
12		ADFIT - Electric Plant In Service (282900)	0	(289,056,158)	(289,056,158)	0	(188,236,261)	(188,236,261)	0	(100,819,897)	(100,819,897)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,869,337)	(27,869,337)	0	(18,672,456)	(18,672,456)	0	(9,196,881)	(9,196,881)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(223,567)	(223,567)	0	(149,790)	(149,790)	0	(73,777)	(73,777)
1		ADFIT - LakeCDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,506,128)	(12,506,128)	0	(8,130,234)	(8,130,234)	0	(4,375,894)	(4,375,894)
1		ADFIT - CDA Settlement Costs (283333)	0	(147,447)	(147,447)	0	(95,855)	(95,855)	0	(51,592)	(51,592)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,325,728)	(4,325,728)	0	(2,816,957)	(2,816,957)	0	(1,508,771)	(1,508,771)
TOTAL ACCUMULATED DFIT			0	(334,443,490)	(334,443,490)	0	(218,306,416)	(218,306,416)	0	(116,137,074)	(116,137,074)
NET ELECTRIC UTILITY PLANT			929,643,614	922,015,188	1,851,658,802	603,823,690	601,485,005	1,205,308,695	325,819,924	320,530,183	646,350,107
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.010%			34.990%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.000%			33.000%	
E-ALL	12	Net Electric Plant (before DFIT)		100.000%			65.121%			34.879%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	929,643,614	922,015,188	1,851,658,802	603,823,690	601,485,005	1,205,308,695	325,819,924	320,530,183	646,350,107
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(930,323)	0	(930,323)	930,323	0	930,323
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,637,123)	0	(2,637,123)	(845,152)	0	(845,152)	(1,791,971)	0	(1,791,971)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,052,076	0	7,052,076	4,521,749	0	4,521,749	2,530,327	0	2,530,327
99	ADFIT - Kettle Falls Disallowed (190420)	296,492	0	296,492	296,492	0	296,492	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,179,870	0	1,179,870	0	0	0	1,179,870	0	1,179,870
99	ADFIT - Boulder Park Disallowed (190040)	497,045	0	497,045	0	0	0	497,045	0	497,045
99	Investment in WNP3 Exchange Power (124900, 124930)	14,801,877	0	14,801,877	14,801,877	0	14,801,877	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,660,157)	0	(2,660,157)	(2,660,157)	0	(2,660,157)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,109,195	0	1,109,195	1,109,195	0	1,109,195	0	0	0
99	CDA Lake Settlement - ID (186382)	220,696	0	220,696	0	0	0	220,696	0	220,696
99	ADFIT - CDA Lake Settlement - Direct (283382)	(465,463)	0	(465,463)	(388,219)	0	(388,219)	(77,244)	0	(77,244)
99	CDA CDR Fund - Direct (182324)	80,683	0	80,683	80,683	0	80,683	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(30,660)	0	(30,660)	(30,660)	0	(30,660)	0	0	0
99	Spokane River Relicensing (182322)	573,151	0	573,151	531,850	0	531,850	41,301	0	41,301
99	ADFIT - Spokane River Relicensing (283322)	(200,579)	0	(200,579)	(186,129)	0	(186,129)	(14,450)	0	(14,450)
99	Spokane River PM&Es (182323)	530,066	0	530,066	337,721	0	337,721	192,345	0	192,345
99	ADFIT - Spokane River PM&Es (283323)	(185,547)	0	(185,547)	(118,226)	0	(118,226)	(67,321)	0	(67,321)
99	Montana Riverbed Settlement (186360)	3,410,723	0	3,410,723	2,283,585	0	2,283,585	1,127,138	0	1,127,138
99	ADFIT - Montana Riverbed Settlement (283365)	(1,193,753)	0	(1,193,753)	(799,255)	0	(799,255)	(394,498)	0	(394,498)
99	Lancaster Generation (182312)	3,116,667	0	3,116,667	3,116,667	0	3,116,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,090,833)	0	(1,090,833)	(1,090,833)	0	(1,090,833)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,173,647)	1,362	(1,172,285)	(390,352)	913	(389,439)	(783,295)	449	(782,846)
99	Customer Deposits (235199)	(1,162,218)	0	(1,162,218)	(1,162,218)	0	(1,162,218)	0	0	0
C-WKC	Working Capital	14,368,051	8,167,398	22,535,449	14,368,051	0	14,368,051	0	8,167,398	8,167,398
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	29,107,260	8,168,760	37,276,020	28,709,620	913	28,710,533	397,640	8,167,847	8,565,487
	NET RATE BASE	958,750,874	930,183,948	1,888,934,822	632,533,310	601,485,918	1,234,019,228	326,217,564	328,698,030	654,915,594

ALLOCATION RATIOS

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.121%	34.879%
E-ALL	13	Net Electric General Plant	100.000%	66.327%	33.673%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	641,720	641,720			641,720	641,720		417,182	417,182		224,538	224,538
1	Hydro (ED-AN)	681,598	681,598			681,598	681,598		443,107	443,107		238,491	238,491
1	Other (ED-AN)	777,560	777,560			777,560	777,560		505,492	505,492		272,068	272,068
<b>Total Electric Production</b>		<b>2,100,878</b>	<b>2,100,878</b>			<b>2,100,878</b>	<b>2,100,878</b>		<b>1,365,781</b>	<b>1,365,781</b>		<b>735,097</b>	<b>735,097</b>
<b>Electric Transmission</b>													
1	ED-AN	831,754	831,754			831,754	831,754		540,723	540,723		291,031	291,031
<b>Total Electric Transmission</b>		<b>831,754</b>	<b>831,754</b>			<b>831,754</b>	<b>831,754</b>		<b>540,723</b>	<b>540,723</b>		<b>291,031</b>	<b>291,031</b>
<b>Electric Distribution</b>													
	ED-ID	1,155,481	1,155,481			1,155,481	1,155,481					1,155,481	1,155,481
	ED-WA	1,879,054	1,879,054			1,879,054	1,879,054	1,879,054		1,879,054			
<b>Total Electric Distribution</b>		<b>3,034,535</b>	<b>3,034,535</b>			<b>3,034,535</b>	<b>3,034,535</b>	<b>1,879,054</b>		<b>1,879,054</b>		<b>1,155,481</b>	<b>1,155,481</b>
<b>Gas Underground Storage</b>													
	GD-AN	44,098		44,098									
	GD-OR	9,425				9,425							
<b>Total Gas Underground Storage</b>		<b>53,523</b>		<b>44,098</b>		<b>9,425</b>							
<b>Gas Distribution</b>													
	GD-AN	5,208		5,208									
	GD-ID	335,252		335,252									
	GD-WA	665,226		665,226									
	GD-OR	336,756				336,756							
<b>Total Gas Distribution</b>		<b>1,342,442</b>		<b>1,005,686</b>		<b>336,756</b>							
<b>General Plant</b>													
4	ED-AN	211,428	211,428			211,428	211,428		141,657	141,657		69,771	69,771
	ED-ID	12,073	12,073			12,073	12,073				12,073		12,073
	ED-WA	71,417	71,417			71,417	71,417	71,417		71,417			
7,4	CD-AA	1,139,905	824,676	221,153	94,076		824,676		552,533	552,533		272,143	272,143
9,4	CD-AN	59,878	47,436	12,442			47,436		31,782	31,782		15,654	15,654
9	CD-ID	21,834	17,297	4,537		17,297	17,297				17,297		17,297
9	CD-WA	14,145	11,206	2,939		11,206	11,206	11,206		11,206			
8	GD-AA	13,164		9,257	3,907								
	GD-AN	3,086		3,086									
	GD-ID	4,033		4,033									
	GD-WA	18,426		18,426									
	GD-OR	21,268			21,268								
<b>Total General Plant</b>		<b>1,590,657</b>	<b>1,195,533</b>	<b>275,873</b>	<b>119,251</b>	<b>111,993</b>	<b>1,083,540</b>	<b>1,195,533</b>	<b>82,623</b>	<b>725,972</b>	<b>808,595</b>	<b>29,370</b>	<b>357,568</b>
<b>Total Depreciation Expense</b>		<b>8,953,789</b>	<b>7,162,700</b>	<b>1,325,657</b>	<b>465,432</b>	<b>3,146,528</b>	<b>4,016,172</b>	<b>7,162,700</b>	<b>1,961,677</b>	<b>2,632,476</b>	<b>4,594,153</b>	<b>1,184,851</b>	<b>1,383,696</b>

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	Production/Transmission Ratio	65.010%	34.990%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.000%	33.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

RESULTS OF OPERATIONS
<b>ELECTRIC AMORTIZATION EXPENSE</b>
For Month Ended August 31, 2013
Average of Monthly Averages Basis

Report ID:  
E-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,754	49,754		26,779	26,779
1	Misc Intangible PIt (303000)	ED-AN	452	452		452	452		294	294		158	158
<b>Total Production/Transmission</b>			<b>76,985</b>	<b>76,985</b>		<b>76,985</b>	<b>76,985</b>		<b>50,048</b>	<b>50,048</b>		<b>26,937</b>	<b>26,937</b>
<b>Distribution</b>													
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013			
	Misc Intangible PIt (303000)	ED-WA	237	237		237	237	237		237			
<b>Total Distribution</b>			<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>	<b>2,250</b>		<b>2,250</b>			
<b>General Plant - 303000</b>													
7,4		CD-AA	23,884	17,279	4,634	1,971	17,279		11,577	11,577		5,702	5,702
9,1		CD-AN	812	643	169		643		418	418		225	225
		GD-ID	338		338								
		GD-WA	1,984		1,984								
		GD-OR	648			648							
<b>Total General Plant - 303000</b>			<b>27,666</b>	<b>17,922</b>	<b>7,125</b>	<b>2,619</b>	<b>17,922</b>		<b>11,995</b>	<b>11,995</b>		<b>5,927</b>	<b>5,927</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4		CD-AA	749,582	542,293	145,426	61,863	542,293		363,336	363,336		178,957	178,957
9,4		CD-AN	848	672	176		672		450	450		222	222
9,4		CD-ID	894	708	186		708	708			708		708
4		ED-AN	15,889	15,889			15,889		10,646	10,646		5,243	5,243
		ED-ID	396	396			396				396		396
		ED-WA	34,513	34,513			34,513	34,513		34,513			
8		GD-AA	36,795		25,874	10,921							
		GD-AN	196		196								
		GD-OR	21			21							
<b>Total Miscellaneous IT Intangible PIt - 3031XX</b>			<b>839,134</b>	<b>594,471</b>	<b>171,858</b>	<b>72,805</b>	<b>594,471</b>	<b>35,617</b>	<b>558,854</b>	<b>594,471</b>	<b>34,513</b>	<b>374,432</b>	<b>408,945</b>
<b>Gas Underground Storage</b>													
		GD-AN	19		19								
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>								
<b>General Plant - 390200, 396200</b>													
7,4		CD-AA	2,404	1,740	466	198	1,740		1,166	1,166		574	574
4		ED-AN	802	802			802		537	537		265	265
		GD-OR	262			262							
<b>Total General Plant - 390200, 396200</b>			<b>3,468</b>	<b>2,542</b>	<b>466</b>	<b>460</b>	<b>2,542</b>		<b>1,703</b>	<b>1,703</b>		<b>839</b>	<b>839</b>
<b>Total Amortization Expense</b>			<b>949,522</b>	<b>694,170</b>	<b>179,468</b>	<b>75,884</b>	<b>694,170</b>	<b>37,867</b>	<b>656,303</b>	<b>694,170</b>	<b>36,763</b>	<b>438,178</b>	<b>474,941</b>

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 Production/Transmission Ratio	65.010%	34.990%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	67.000%	33.000%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(282,405,158)	(282,405,158)			(282,405,158)	(282,405,158)		(183,591,593)	(183,591,593)		(98,813,565)	(98,813,565)
1	Hydro (ED-AN)	(120,391,598)	(120,391,598)			(120,391,598)	(120,391,598)		(78,266,578)	(78,266,578)		(42,125,020)	(42,125,020)
1	Other (ED-AN)	(82,102,561)	(82,102,561)			(82,102,561)	(82,102,561)		(53,374,875)	(53,374,875)		(28,727,686)	(28,727,686)
<b>Total Electric Production</b>		<b>(484,899,317)</b>	<b>(484,899,317)</b>			<b>(484,899,317)</b>	<b>(484,899,317)</b>		<b>(315,233,046)</b>	<b>(315,233,046)</b>		<b>(169,666,271)</b>	<b>(169,666,271)</b>
<b>Electric Transmission</b>													
1	ED-AN	(188,710,931)	(188,710,931)			(188,710,931)	(188,710,931)		(122,680,976)	(122,680,976)		(66,029,955)	(66,029,955)
<b>Total Electric Transmission</b>		<b>(188,710,931)</b>	<b>(188,710,931)</b>			<b>(188,710,931)</b>	<b>(188,710,931)</b>		<b>(122,680,976)</b>	<b>(122,680,976)</b>		<b>(66,029,955)</b>	<b>(66,029,955)</b>
<b>Electric Distribution</b>													
	ED-ID	(148,749,793)	(148,749,793)			(148,749,793)	(148,749,793)					(148,749,793)	(148,749,793)
	ED-WA	(238,301,882)	(238,301,882)			(238,301,882)	(238,301,882)	(238,301,882)		(238,301,882)			
<b>Total Electric Distribution</b>		<b>(387,051,675)</b>	<b>(387,051,675)</b>			<b>(387,051,675)</b>	<b>(387,051,675)</b>	<b>(238,301,882)</b>		<b>(238,301,882)</b>		<b>(148,749,793)</b>	<b>(148,749,793)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(12,716,726)		(12,716,726)									
	GD-OR	(472,224)		(472,224)									
<b>Total Gas Underground Storage</b>		<b>(13,188,950)</b>		<b>(12,716,726)</b>		<b>(472,224)</b>							
<b>Gas Distribution</b>													
	GD-AN	(1,482,655)		(1,482,655)									
	GD-ID	(54,192,283)		(54,192,283)									
	GD-WA	(108,378,050)		(108,378,050)									
	GD-OR	(88,886,382)		(88,886,382)									
<b>Total Gas Distribution</b>		<b>(252,939,370)</b>		<b>(164,052,988)</b>		<b>(88,886,382)</b>							
<b>General Plant</b>													
4	ED-AN	(35,322,107)	(35,322,107)						(23,665,812)	(23,665,812)		(11,656,295)	(11,656,295)
	ED-ID	(5,930,381)	(5,930,381)			(5,930,381)	(5,930,381)				(5,930,381)	(5,930,381)	(5,930,381)
	ED-WA	(11,916,417)	(11,916,417)			(11,916,417)	(11,916,417)	(11,916,417)		(11,916,417)			
7,4	CD-AA	(32,538,741)	(23,540,478)	(6,312,841)	(2,685,422)							(7,768,358)	(7,768,358)
9,4	CD-AN	(11,256,048)	(8,917,154)	(2,338,894)								(2,942,661)	(2,942,661)
9	CD-ID	(4,620,875)	(3,660,703)	(960,172)		(3,660,703)	(3,660,703)				(3,660,703)	(3,660,703)	(3,660,703)
9	CD-WA	(2,290,084)	(1,814,227)	(475,857)		(1,814,227)	(1,814,227)	(1,814,227)		(1,814,227)			
8	GD-AA	(1,415,708)		(995,526)	(420,182)								
	GD-AN	(1,481,515)		(1,481,515)									
	GD-ID	(1,105,742)		(1,105,742)									
	GD-WA	(2,714,285)		(2,714,285)									
	GD-OR	(3,744,417)		(3,744,417)									
<b>Total General Plant</b>		<b>(114,336,320)</b>	<b>(91,101,467)</b>	<b>(16,384,832)</b>	<b>(6,850,021)</b>	<b>(23,321,728)</b>	<b>(67,779,739)</b>	<b>(91,101,467)</b>	<b>(13,730,644)</b>	<b>(45,412,425)</b>	<b>(59,143,069)</b>	<b>(9,591,084)</b>	<b>(22,367,314)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,441,126,563)</b>	<b>(1,151,763,390)</b>	<b>(193,154,546)</b>	<b>(96,208,627)</b>	<b>(410,373,403)</b>	<b>(741,389,987)</b>	<b>(1,151,763,390)</b>	<b>(252,032,526)</b>	<b>(483,326,447)</b>	<b>(735,358,973)</b>	<b>(158,340,877)</b>	<b>(258,063,540)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service -					1	Production/Transmission Ratio	65.010%	34.990%
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	4	Jurisdictional 4-Factor Ratio	67.000%	33.000%
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**  
**ELECTRIC ACCUMULATED AMORTIZATION**  
For Month Ended August 31, 2013  
Average of Monthly Averages Basis

Report ID:  
**E-AAMT-1A**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1 Franchises (302000) ED-AN	(7,041,753)	(7,041,753)				(7,041,753)	(7,041,753)		(4,577,844)	(4,577,844)		(2,463,909)	(2,463,909)	
1 Misc Intangible Pnt (303000) ED-AN	(667,499)	(667,499)				(667,499)	(667,499)		(433,941)	(433,941)		(233,558)	(233,558)	
<b>Total Production/Transmission</b>	<b>(7,709,252)</b>	<b>(7,709,252)</b>				<b>(7,709,252)</b>	<b>(7,709,252)</b>		<b>(5,011,785)</b>	<b>(5,011,785)</b>		<b>(2,697,467)</b>	<b>(2,697,467)</b>	
<b>Distribution</b>														
Franchises (302000) ED-WA	(87,872)	(87,872)				(87,872)	(87,872)	(87,872)		(87,872)				
Misc Intangible Pnt (303000) ED-WA	(24,121)	(24,121)				(24,121)	(24,121)	(24,121)		(24,121)				
<b>Total Distribution</b>	<b>(111,993)</b>	<b>(111,993)</b>				<b>(111,993)</b>	<b>(111,993)</b>	<b>(111,993)</b>		<b>(111,993)</b>				
<b>General Plant - 303000</b>														
7,4 CD-AA	(154,024)	(111,430)	(29,882)	(12,712)		(111,430)	(111,430)		(74,658)	(74,658)		(36,772)	(36,772)	
9,1 CD-AN	(54,204)	(42,941)	(11,263)			(42,941)	(42,941)		(27,916)	(27,916)		(15,025)	(15,025)	
GD-ID	(45,507)		(45,507)											
GD-WA	(83,228)		(83,228)											
GD-OR	(53,551)			(53,551)										
<b>Total General Plant - 303000</b>	<b>(390,514)</b>	<b>(154,371)</b>	<b>(169,880)</b>	<b>(66,263)</b>		<b>(154,371)</b>	<b>(154,371)</b>		<b>(102,574)</b>	<b>(102,574)</b>		<b>(51,797)</b>	<b>(51,797)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(24,821,475)	(17,957,345)	(4,815,614)	(2,048,516)		(17,957,345)	(17,957,345)		(12,031,421)	(12,031,421)		(5,925,924)	(5,925,924)	
9,4 CD-AN	(2,521)	(1,997)	(524)			(1,997)	(1,997)		(1,338)	(1,338)		(659)	(659)	
9 CD-ID	(3,575)	(2,832)	(743)		(2,832)		(2,832)				(2,832)		(2,832)	
4 ED-AN	(511,447)	(511,447)				(511,447)	(511,447)		(342,669)	(342,669)		(168,778)	(168,778)	
ED-ID	(6,712)	(6,712)			(6,712)		(6,712)				(6,712)		(6,712)	
ED-WA	(727,288)	(727,288)			(727,288)		(727,288)	(727,288)		(727,288)				
8 GD-AA	(1,061,118)		(746,178)	(314,940)										
GD-AN	(8,899)		(8,899)											
GD-OR	(890)			(890)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>(27,143,925)</b>	<b>(19,207,621)</b>	<b>(5,571,958)</b>	<b>(2,364,346)</b>		<b>(736,832)</b>	<b>(18,470,789)</b>	<b>(19,207,621)</b>	<b>(727,288)</b>	<b>(12,375,428)</b>	<b>(13,102,716)</b>	<b>(9,544)</b>	<b>(6,095,361)</b>	<b>(6,104,905)</b>
<b>Gas Underground Storage</b>														
GD-AN	(239,547)		(239,547)											
<b>Total Gas Underground Storage</b>	<b>(239,547)</b>		<b>(239,547)</b>											
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	(177,028)	(128,073)	(34,345)	(14,610)		(128,073)	(128,073)		(85,809)	(85,809)		(42,264)	(42,264)	
9 CD-ID	(4,538)	(3,595)	(943)		(3,595)		(3,595)				(3,595)		(3,595)	
9 CD-WA	(8,332)	(6,601)	(1,731)		(6,601)		(6,601)	(6,601)		(6,601)				
4 ED-AN	(50,563)	(50,563)				(50,563)	(50,563)		(33,877)	(33,877)		(16,686)	(16,686)	
ED-WA	(110,678)	(110,678)			(110,678)		(110,678)	(110,678)		(110,678)				
GD-WA	(1,863)		(1,863)											
GD-OR	(51,210)			(51,210)										
<b>Total General Plant - 390200, 396200</b>	<b>(404,212)</b>	<b>(299,510)</b>	<b>(38,882)</b>	<b>(65,820)</b>		<b>(120,874)</b>	<b>(178,636)</b>	<b>(299,510)</b>	<b>(117,279)</b>	<b>(119,686)</b>	<b>(236,965)</b>	<b>(3,595)</b>	<b>(58,950)</b>	<b>(62,545)</b>
<b>Total Accumulated Amortization</b>	<b>(35,999,443)</b>	<b>(27,482,747)</b>	<b>(6,020,267)</b>	<b>(2,496,429)</b>		<b>(969,699)</b>	<b>(26,513,048)</b>	<b>(27,482,747)</b>	<b>(956,560)</b>	<b>(17,609,473)</b>	<b>(18,566,033)</b>	<b>(13,139)</b>	<b>(8,903,575)</b>	<b>(8,916,714)</b>

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington			Idaho		
Service -																			
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	Production/Transmission Ratio	65.010%								34.990%				
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.000%								33.000%				
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

Electric 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
	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	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	704,242	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	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	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	
		<b>TOTAL ACCOUNT</b>	<b>6,725,130</b>	<b>386,513</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,203,818</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>704,242</b>	<b>325,095</b>	<b>1,029,337</b>
	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	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	
99		GD-OR / AS	3,529,353	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	
7		CD-AA	69,503,788	0	0	50,283,210	50,283,210	0	0	13,484,430	13,484,430	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	
		<b>TOTAL ACCOUNT</b>	<b>104,102,779</b>	<b>6,531,669</b>	<b>6,508,607</b>	<b>61,523,160</b>	<b>74,563,436</b>	<b>3,646,940</b>	<b>1,154,759</b>	<b>15,472,143</b>	<b>20,273,842</b>	<b>3,529,353</b>	<b>5,736,148</b>	<b>9,265,501</b>
	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	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	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	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	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	
		<b>TOTAL ACCOUNT</b>	<b>56,264,425</b>	<b>2,309,877</b>	<b>25,699</b>	<b>40,254,351</b>	<b>42,589,927</b>	<b>0</b>	<b>2,898</b>	<b>9,599,959</b>	<b>9,602,857</b>	<b>4,071,641</b>	<b>4,071,641</b>	
	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	
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	
99		GD-OR / AS	2,800,890	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	
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	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	
		<b>TOTAL ACCOUNT</b>	<b>36,091,054</b>	<b>10,689,513</b>	<b>4,155,001</b>	<b>9,190,765</b>	<b>24,035,279</b>	<b>5,569,475</b>	<b>1,837,324</b>	<b>1,804,362</b>	<b>9,211,161</b>	<b>2,800,890</b>	<b>43,724</b>	<b>2,844,614</b>

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		Total	
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon		Allocated
	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	0	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
	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	43,834	
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



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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated
	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
		<b>TOTAL ACCOUNT</b>	<b>85,552,816</b>	<b>10,124,961</b>	<b>6,087,202</b>	<b>58,077,583</b>	<b>74,289,746</b>	<b>698,323</b>	<b>1,301,227</b>	<b>6,357,924</b>	<b>8,357,474</b>	<b>994,441</b>	<b>1,911,155</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>491,264</b>	<b>2,006</b>	<b>2,340</b>	<b>360,019</b>	<b>364,365</b>	<b>526</b>	<b>11</b>	<b>87,303</b>	<b>87,840</b>	<b>2,367</b>	<b>36,692</b>
		<b>TOTAL GENERAL PLANT</b>	<b>357,638,018</b>	<b>49,846,430</b>	<b>29,220,290</b>	<b>195,280,950</b>	<b>274,347,670</b>	<b>15,697,420</b>	<b>5,963,208</b>	<b>39,063,567</b>	<b>60,724,195</b>	<b>9,198,234</b>	<b>13,367,919</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
E-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

Electric 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:

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

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

AVISTA UTILITIES

Electric 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:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Month Ended August 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Electric 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
<b>TOTAL</b>			<b>14,368,051</b>	<b>9,780,170</b>	<b>24,148,221</b>	<b>14,368,051</b>	<b>8,167,398</b>	<b>22,535,449</b>	<b>0</b>	<b>1,612,772</b>	<b>1,612,772</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%