

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	7,542,508	4,051,706	3,490,802
	Adjustments			
	Adjusted Net Operating Income (Loss)	7,542,508	4,051,706	3,490,802
E-APL	Electric Net Rate Base	1,892,950,075	1,236,003,520	656,946,555
	RATE OF RETURN	0.398%	0.328%	0.531%

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended September 30, 2013						
Average of Monthly Averages Basis						
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	09-30-2013	363,667	238,530	125,137
		Percent		100.000%	65.590%	34.410%
3	E-OPS	Direct Distribution Operating Expense		2,013,300	1,358,524	654,776
		Percent		100.000%	67.477%	32.523%
	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: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended September 30, 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
		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	0
		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%	77.604%	33.010%
		Average (CD AA)	100.000%	72.346%	19.401%	8.253%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 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%

8

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended September 30, 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	873,929,932	567,381,984	306,547,948	
		Percent	100.000%	64.923%	35.077%	
11		Book Depreciation	7,226,009	4,633,911	2,592,098	
		Percent	100.000%	64.128%	35.872%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT)	2,195,700,526	1,430,317,962	765,382,564
		Percent	100.000%	65.142%	34.858%
13	E-PLT	Net Electric General Plant	186,323,251	123,562,888	62,760,363
		Percent	100.000%	66.316%	33.684%
14		Net Allocated Schedule M's	-22,907,586	-15,058,516	-7,849,070
		Percent	100.000%	65.736%	34.264%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 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	24,264,641	0	24,264,641	16,612,944	0	16,612,944	7,651,697	0	7,651,697
99	442200	Commercial - Firm & Int.	26,136,213	0	26,136,213	18,485,570	0	18,485,570	7,650,643	0	7,650,643
1	442300	Industrial	8,848,673	0	8,848,673	5,317,222	0	5,317,222	3,531,451	0	3,531,451
99	444000	Public Street & Highway Lighting	619,779	0	619,779	419,078	0	419,078	200,701	0	200,701
99	448000	Interdepartmental Revenue	84,729	0	84,729	71,768	0	71,768	12,961	0	12,961
99	499XXX	Unbilled Revenue	(5,239,208)	0	(5,239,208)	(3,740,799)	0	(3,740,799)	(1,498,409)	0	(1,498,409)
		TOTAL SALES TO ULTIMATE CUSTOMERS	54,714,827	0	54,714,827	37,165,783	0	37,165,783	17,549,044	0	17,549,044
1	447XXX	Sales for Resale	0	8,255,233	8,255,233	0	5,366,727	5,366,727	0	2,888,506	2,888,506
		TOTAL SALES OF ELECTRICITY	54,714,827	8,255,233	62,970,060	37,165,783	5,366,727	42,532,510	17,549,044	2,888,506	20,437,550
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	48,091	0	48,091	29,667	0	29,667	18,424	0	18,424
1	453000	Sales of Water & Water Power	0	36,583	36,583	0	23,783	23,783	0	12,800	12,800
1	454000	Rent from Electric Property	228,855	23,235	252,090	152,473	15,105	167,578	76,382	8,130	84,512
1	456XXX	Other Electric Revenues	11,985	11,634,553	11,646,538	8,362	7,563,623	7,571,985	3,623	4,070,930	4,074,553
		TOTAL OTHER OPERATING REVENUE	288,931	11,694,371	11,983,302	190,502	7,602,511	7,793,013	98,429	4,091,860	4,190,289
		TOTAL ELECTRIC REVENUE	55,003,758	19,949,604	74,953,362	37,356,285	12,969,238	50,325,523	17,647,473	6,980,366	24,627,839
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	19,386	19,386	0	12,603	12,603	0	6,783	6,783
1	501000	Fuel	0	2,112,378	2,112,378	0	1,373,257	1,373,257	0	739,121	739,121
1	502000	Steam Expense	0	325,790	325,790	0	211,796	211,796	0	113,994	113,994
1	505000	Electric Expense	0	64,594	64,594	0	41,993	41,993	0	22,601	22,601
1	506000	Miscellaneous Steam Power Generation Expense	0	233,247	233,247	0	151,634	151,634	0	81,613	81,613
1	507000	Rent	0	426	426	0	277	277	0	149	149
		MAINTENANCE									
1	510000	Supervision & Engineering	0	37,773	37,773	0	24,556	24,556	0	13,217	13,217
1	511000	Structures	0	51,413	51,413	0	33,424	33,424	0	17,989	17,989
1	512000	Boiler Plant	0	259,632	259,632	0	168,787	168,787	0	90,845	90,845
1	513000	Electric Plant	0	138,874	138,874	0	90,282	90,282	0	48,592	48,592
1	514000	Miscellaneous Steam Plant	0	60,033	60,033	0	39,027	39,027	0	21,006	21,006
		TOTAL STEAM POWER GENERATION EXP	0	3,303,546	3,303,546	0	2,147,636	2,147,636	0	1,155,910	1,155,910

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 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	169,083	169,083	0	109,921	109,921	0	59,162	59,162
1	536000	Water for Power	0	102,794	102,794	0	66,826	66,826	0	35,968	35,968
1	537000	Hydraulic Expense	318,977	244,190	563,167	201,917	158,748	360,665	117,060	85,442	202,502
1	538000	Electric Expense	0	610,646	610,646	0	396,981	396,981	0	213,665	213,665
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	67,456	67,456	0	43,853	43,853	0	23,603	23,603
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	46,314	46,314	0	30,109	30,109	0	16,205	16,205
1	542000	Structures	0	92,897	92,897	0	60,392	60,392	0	32,505	32,505
1	543000	Reservoirs, Dams, & Waterways	0	699,016	699,016	0	454,430	454,430	0	244,586	244,586
1	544000	Electric Plant	0	229,449	229,449	0	149,165	149,165	0	80,284	80,284
1	545000	Miscellaneous Hydraulic Plant	0	74,299	74,299	0	48,302	48,302	0	25,997	25,997
TOTAL HYDRO POWER GENERATION EXP			784,314	2,437,017	3,221,331	504,622	1,584,305	2,088,927	279,692	852,712	1,132,404
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	149,142	149,142	0	96,957	96,957	0	52,185	52,185
1	547000	Fuel	0	10,518,703	10,518,703	0	6,838,209	6,838,209	0	3,680,494	3,680,494
1	548000	Generation Expense	0	140,721	140,721	0	91,483	91,483	0	49,238	49,238
1	549000	Miscellaneous Other Power Generation Expense	0	50,237	50,237	0	32,659	32,659	0	17,578	17,578
1	550000	Rent	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
MAINTENANCE											
1	551000	Supervision & Engineering	0	355,949	355,949	0	231,402	231,402	0	124,547	124,547
1	552000	Structures	0	4,745	4,745	0	3,085	3,085	0	1,660	1,660
1	553000	Generating & Electric Equipment	0	259,747	259,747	0	168,862	168,862	0	90,885	90,885
1	554000	Miscellaneous Other Power Generation Plant	0	27,876	27,876	0	18,122	18,122	0	9,754	9,754
TOTAL OTHER POWER GENERATION EXP			0	11,504,301	11,504,301	0	7,478,946	7,478,946	0	4,025,355	4,025,355
OTHER POWER SUPPLY EXPENSE:											
E-555	555XX	Purchased Power	0	13,992,612	13,992,612	0	9,096,596	9,096,596	0	4,896,016	4,896,016
1	556000	System Control & Load Dispatching	0	109,400	109,400	0	71,121	71,121	0	38,279	38,279
E-557	557XX	Other Expense	(2,656,183)	11,604,392	8,948,209	(278,120)	7,544,017	7,265,897	(2,378,063)	4,060,375	1,682,312
TOTAL OTHER POWER SUPPLY EXPENSE			(2,656,183)	25,706,404	23,050,221	(278,120)	16,711,734	16,433,614	(2,378,063)	8,994,670	6,616,607
TOTAL PRODUCTION OPERATING EXP			(1,871,869)	42,951,268	41,079,399	226,502	27,922,621	28,149,123	(2,098,371)	15,028,647	12,930,276

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

SYSTEM				WASHINGTON			IDAHO				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	217,408	217,408	0	141,337	141,337	0	76,071	76,071
1	561000	Load Dispatching	0	202,035	202,035	0	131,343	131,343	0	70,692	70,692
1	562000	Station Expense	0	34,197	34,197	0	22,231	22,231	0	11,966	11,966
1	563000	Overhead Line Expense	0	42,249	42,249	0	27,466	27,466	0	14,783	14,783
1	565000	Transmission of Electricity by Others	0	1,405,516	1,405,516	0	913,726	913,726	0	491,790	491,790
1	566000	Miscellaneous Transmission Expense	0	95,380	95,380	0	62,007	62,007	0	33,373	33,373
1	567000	Rent	0	8,924	8,924	0	5,801	5,801	0	3,123	3,123
MAINTENANCE											
1	568000	Supervision & Engineering	0	59,037	59,037	0	38,380	38,380	0	20,657	20,657
1	569000	Structures	11,096	57,386	68,482	10,365	37,307	47,672	731	20,079	20,810
1	570000	Station Equipment	0	164,887	164,887	0	107,193	107,193	0	57,694	57,694
1	571000	Overhead Lines	(224)	173,595	173,371	(224)	112,854	112,630	0	60,741	60,741
1	572000	Underground Lines	0	(727)	(727)	0	(473)	(473)	0	(254)	(254)
1	573000	Service Miscellaneous	43	18,204	18,247	43	11,834	11,877	0	6,370	6,370
TOTAL TRANSMISSION OPERATING EXP			10,915	2,478,091	2,489,006	10,184	1,611,006	1,621,190	731	867,085	867,816
E-DEPX Depreciation Expense-Production											
E-DEPX Depreciation Expense-Transmission											
E-AMTX Amortization Expense-Franchises/Misc Intangibles											
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	17,768	0	17,768	13,647	0	13,647	4,121	0	4,121
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	51,125	0	51,125	0	0	0	51,125	0	51,125
99	407450/407499	Amortization of BPA Residential Exchange Credit	(808,603)	0	(808,603)	(554,298)	0	(554,298)	(254,305)	0	(254,305)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(186,036)	0	(186,036)	0	0	0	(186,036)	0	(186,036)
99	407462	Amortization of Deferred LIDAR O&M	(5,268)	0	(5,268)	(5,268)	0	(5,268)	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	1,259,640	1,259,640	0	818,893	818,893	0	440,747	440,747
TOTAL PT DEPR/AMRT/NON-FIT TAXES			(100,807)	4,375,457	4,274,650	112,348	2,844,485	2,956,833	(213,155)	1,530,972	1,317,817
TOTAL PRODUCTION & TRANSMISSION EXPEN			(1,961,761)	49,804,816	47,843,055	349,034	32,378,112	32,727,146	(2,310,795)	17,426,704	15,115,909

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 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	44,706	154,264	198,970	33,427	104,093	137,520	11,279	50,171	61,450
3	582000	Station Expense	48,103	4,152	52,255	25,752	2,802	28,554	22,351	1,350	23,701
3	583000	Overhead Line Expense	123,383	55,020	178,403	48,137	37,126	85,263	75,246	17,894	93,140
3	584000	Underground Line Expense	96,649	8,041	104,690	57,458	5,426	62,884	39,191	2,615	41,806
3	585000	Street Light & Signal System Operation Expense	4,498	0	4,498	296	0	296	4,202	0	4,202
3	586000	Meter Expense	206,397	8,670	215,067	177,223	5,850	183,073	29,174	2,820	31,994
3	587000	Customer Installations Expense	29,279	12,469	41,748	13,918	8,414	22,332	15,361	4,055	19,416
3	588000	Miscellaneous Distribution Expense	146,587	260,941	407,528	106,341	176,075	282,416	40,246	84,866	125,112
3	589000	Rent	0	26,719	26,719	0	18,029	18,029	0	8,690	8,690
		MAINTENANCE:									
3	590000	Supervision & Engineering	12,818	130,210	143,028	10,326	87,862	98,188	2,492	42,348	44,840
3	591000	Structures	48,846	2,518	51,364	22,352	1,699	24,051	26,494	819	27,313
3	592000	Station Equipment	64,705	32,934	97,639	47,694	22,223	69,917	17,011	10,711	27,722
3	593000	Overhead Lines	908,957	24,423	933,380	624,735	16,480	641,215	284,222	7,943	292,165
3	594000	Underground Lines	124,651	0	124,651	80,276	0	80,276	44,375	0	44,375
3	595000	Line Transformers	60,597	23,167	83,764	46,389	15,632	62,021	14,208	7,535	21,743
3	596000	Street Light & Signal System Maintenance Exp	62,060	0	62,060	39,252	0	39,252	22,808	0	22,808
3	597000	Meters	935	0	935	1,022	0	1,022	(87)	0	(87)
3	598000	Miscellaneous Distribution Expense	30,129	29,082	59,211	23,926	19,624	43,550	6,203	9,458	15,661
		TOTAL DISTRIBUTION OPERATING EXP	2,013,300	772,610	2,785,910	1,358,524	521,335	1,879,859	654,776	251,275	906,051
E-DEPX		Depreciation Expense-Distribution	3,045,887	0	3,045,887	1,886,470	0	1,886,470	1,159,417	0	1,159,417
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	3,755,981	0	3,755,981	3,415,434	0	3,415,434	340,547	0	340,547
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,804,118	0	6,804,118	5,304,154	0	5,304,154	1,499,964	0	1,499,964
		TOTAL DISTRIBUTION EXPENSES	8,817,418	772,610	9,590,028	6,662,678	521,335	7,184,013	2,154,740	251,275	2,406,015

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	27,818	27,818	0	18,246	18,246	0	9,572	9,572
2	902000	Meter Reading Expenses	254,408	8,947	263,355	222,029	5,868	227,897	32,379	3,079	35,458
E-903	903XXX	Customer Records & Collection Expenses	140,719	558,687	699,406	92,003	366,443	458,446	48,716	192,244	240,960
2	904000	Uncollectible Accounts	0	207,144	207,144	0	135,866	135,866	0	71,278	71,278
2	905000	Misc Customer Accounts	0	43,554	43,554	0	28,567	28,567	0	14,987	14,987
TOTAL CUSTOMER ACCOUNTS EXPENSES			395,127	846,150	1,241,277	314,032	554,990	869,022	81,095	291,160	372,255
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,646,278	18,274	1,664,552	1,353,632	11,986	1,365,618	292,646	6,288	298,934
2	909000	Advertising	0	75,171	75,171	0	49,305	49,305	0	25,866	25,866
2	910000	Misc Customer Service & Info Exp	0	20,701	20,701	0	13,578	13,578	0	7,123	7,123
TOTAL CUSTOMER SERVICE & INFO EXP			1,646,278	114,146	1,760,424	1,353,632	74,869	1,428,501	292,646	39,277	331,923
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	51,970	2,629,328	2,681,298	39,581	1,761,650	1,801,231	12,389	867,678	880,067
4	921000	Office Supplies & Expenses	29,756	283,140	312,896	29,756	189,704	219,460	0	93,436	93,436
4	922000	Admin Exp Transferred--Credit	0	(8,685)	(8,685)	0	(5,819)	(5,819)	0	(2,866)	(2,866)
4	923000	Outside Services Employed	7,245	968,161	975,406	7,245	648,668	655,913	0	319,493	319,493
4	924000	Property Insurance Premium	0	118,827	118,827	0	79,614	79,614	0	39,213	39,213
4	925XXX	Injuries and Damages	0	232,286	232,286	0	155,632	155,632	0	76,654	76,654
4	926XXX	Employee Pensions and Benefits	0	120,622	120,622	0	80,817	80,817	0	39,805	39,805
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	186,540	203,643	390,183	121,596	132,388	253,984	64,944	71,255	136,199
4	930000	Miscellaneous General Expenses	20,666	250,284	270,950	19,029	167,690	186,719	1,637	82,594	84,231
4	931000	Rents	2,735	86,111	88,846	1,927	57,694	59,621	808	28,417	29,225
4	935000	Maintenance of General Plant	(162,259)	657,374	495,115	(198,656)	440,441	241,785	36,397	216,933	253,330
TOTAL ADMIN & GEN OPERATING EXP			137,132	5,541,091	5,678,223	20,478	3,708,479	3,728,957	116,654	1,832,612	1,949,266

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 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	114,693	1,117,643	1,232,336	84,985	748,821	833,806	29,708	368,822	398,530
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	41,741	611,621	653,362	40,637	409,786	450,423	1,104	201,835	202,939
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,542	2,542	0	1,703	1,703	0	839	839
		TOTAL A & G DEPR/AMRT/NON-FIT TAXES	156,434	1,749,728	1,906,162	125,622	1,172,305	1,297,927	30,812	577,423	608,235
		TOTAL ADMIN & GENERAL EXPENSES	293,566	7,290,819	7,584,385	146,100	4,880,784	5,026,884	147,466	2,410,035	2,557,501
		TOTAL EXPENSES BEFORE FIT	9,190,628	58,828,541	68,019,169	8,825,476	38,410,090	47,235,566	365,152	20,418,451	20,783,603
		NET OPERATING INCOME (LOSS) BEFORE FIT			6,934,193			3,089,957			3,844,236
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(7,092,717)			(4,609,116)			(2,483,601)
E-FIT		DEFERRED FEDERAL INCOME TAX			6,502,370			3,659,048			2,843,322
E-FIT		AMORTIZED ITC - NOXON			(17,968)			(11,681)			(6,287)
		ELECTRIC NET OPERATING INCOME (LOSS)			7,542,508			4,051,706			3,490,802

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.590%	34.410%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.477%	32.523%
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:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended September 30, 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	13,277,075	13,277,075	0	8,631,426	8,631,426	0	4,645,649	4,645,649
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	77,362	77,362	0	50,293	50,293	0	27,069	27,069
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	589,945	589,945	0	383,523	383,523	0	206,422	206,422
1	555710	Intercompany Purchase	0	48,230	48,230	0	31,354	31,354	0	16,876	16,876
TOTAL ACCOUNT 555			0	13,992,612	13,992,612	0	9,096,596	9,096,596	0	4,896,016	4,896,016

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 OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended September 30, 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	480,915	480,915	0	312,643	312,643	0	168,272	168,272
1	557010	Other Power Supply Expense - Financial	0	5,558,392	5,558,392	0	3,613,511	3,613,511	0	1,944,881	1,944,881
1	557150	Fuel - Economic Dispatch	0	2,727,692	2,727,692	0	1,773,273	1,773,273	0	954,419	954,419
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	59,060	0	59,060	41,186	0	41,186	17,874	0	17,874
1	557170	Broker Fees - Power	0	103,468	103,468	0	67,265	67,265	0	36,203	36,203
1	557171	REC Broker Fees	3,964	2,000	5,964	3,964	1,300	5,264	0	700	700
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	(352,983)	0	(352,983)	(352,983)	0	(352,983)	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	(11,745)	0	(11,745)	(11,745)	0	(11,745)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(2,205,704)	0	(2,205,704)	0	0	0	(2,205,704)	0	(2,205,704)
99	557390	Idaho PCA Amortization	(217,000)	0	(217,000)	0	0	0	(217,000)	0	(217,000)
1	557395	Optional Renewable Power Expense Offset	0	(9,833)	(9,833)	0	(6,392)	(6,392)	0	(3,441)	(3,441)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	372,916	372,916	0	242,433	242,433	0	130,483	130,483
1	557711	Turbine Gas Bookout Offset	0	(372,916)	(372,916)	0	(242,433)	(242,433)	0	(130,483)	(130,483)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,741,758	2,741,758	0	1,782,417	1,782,417	0	959,341	959,341
TOTAL ACCOUNT 557			(2,656,183)	11,604,392	8,948,209	(278,120)	7,544,017	7,265,897	(2,378,063)	4,060,375	1,682,312

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 September 30, 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	140,719	558,687	699,406	92,003	366,443	458,446	48,716	192,244	240,960
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			140,719	558,687	699,406	92,003	366,443	458,446	48,716	192,244	240,960

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.590%	34.410%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.142%	34.858%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended September 30, 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	28,624	18,274	46,898	19,875	11,986	31,861	8,749	6,288	15,037
99	908600	Public Purpose Tariff Rider Expense Offset	1,786,435	0	1,786,435	1,474,643	0	1,474,643	311,792	0	311,792
99	908610	Limited Income Tax Refund Program	32,059	0	32,059	32,059	0	32,059	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(200,840)	0	(200,840)	(172,945)	0	(172,945)	(27,895)	0	(27,895)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,646,278	18,274	1,664,552	1,353,632	11,986	1,365,618	292,646	6,288	298,934

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.590%	34.410%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.05%	54.05%
2	Cost of Debt		5.657%	5.733%
	Total Weighted Cost		3.058%	3.099%
E-APL	Net Rate Base	1,892,950,075	1,236,003,520	656,946,555
	Interest Deduction for FIT Calculation	58,155,762	37,796,988	20,358,774
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	74,953,362	50,325,523	24,627,839
E-OPS	Less: Operating & Maintenance Expense	55,034,239	37,676,652	17,357,587
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,969,309	5,324,587	2,644,722
E-OTX	Less: Taxes Other than FIT	5,015,621	4,234,327	781,294
	Net Operating Income Before FIT	6,934,193	3,089,957	3,844,236
E-INT	Less: Monthly Interest Expense	4,846,314	3,149,749	1,696,565
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,019)	12,019
E-SCM	Plus: Schedule M Adjustments	(22,336,276)	(13,110,399)	(9,225,877)
	Taxable Net Operating Income	(20,248,397)	(13,158,172)	(7,090,225)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(7,086,939)	(4,605,360)	(2,481,579)
1	Production Tax Credit	(5,778)	(3,756)	(2,022)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(7,092,717)	(4,609,116)	(2,483,601)
E-DTE	Deferred FIT	6,502,370	3,659,048	2,843,322
1	411400 Amortized Investment Tax Credit - Noxon	(17,968)	(11,681)	(6,287)
	Total Net FIT/Deferred FIT	(608,315)	(961,749)	353,434

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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended September 30, 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	3,204,571	4,773,180	7,977,751	2,014,342	3,137,851	5,152,193	1,190,229	1,635,329	2,825,558
12	997001 Contributions In Aid of Construction	0	419,898	419,898	0	273,530	273,530	0	146,368	146,368
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	289,449	289,449	0	193,931	193,931	0	95,518	95,518
99	997007 Idaho PCA	(2,422,704)	0	(2,422,704)	0	0	0	(2,422,704)	0	(2,422,704)
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	34,051	34,051	0	22,814	22,814	0	11,237	11,237
12	997016 Redemption Expense Amortization	0	130,653	130,653	0	85,110	85,110	0	45,543	45,543
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	(360,851)	0	(360,851)	(77,835)	0	(77,835)	(283,016)	0	(283,016)
1	997019 CSS Temporary Service Fees	42,312	0	42,312	8,280	0	8,280	34,032	0	34,032
4	997020 FAS87 Current Pension Accrual	0	(14,323,698)	(14,323,698)	0	(9,596,878)	(9,596,878)	0	(4,726,820)	(4,726,820)
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	47,898	47,898	0	31,202	31,202	0	16,696	16,696
99	997033 BPA Residential Exchange	(187,551)	0	(187,551)	(147,140)	0	(147,140)	(40,411)	0	(40,411)
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	(352,983)	0	(352,983)	(352,983)	0	(352,983)	0	0	0
1	997044 Non-Monetary Power Costs	0	77,362	77,362	0	50,293	50,293	0	27,069	27,069
1	997045 Section 199 Manufacturing Deduction	0	(4,237,500)	(4,237,500)	0	(2,754,799)	(2,754,799)	0	(1,482,701)	(1,482,701)
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)	8,204	0	8,204	0	0	0	8,204	0	8,204
12	997048 AFUDC	0	(257,078)	(257,078)	0	(167,466)	(167,466)	0	(89,612)	(89,612)
11	997049 Tax Depreciation	0	(10,111,160)	(10,111,160)	0	(6,484,085)	(6,484,085)	0	(3,627,075)	(3,627,075)
99	997050 CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended September 30, 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	(9,385)	0	(9,385)	(34,434)	0	(34,434)	25,049	0	25,049
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	436,907	436,907	0	280,180	280,180	0	156,727	156,727
1	997081	Deferred Compensation	0	(504,748)	(504,748)	0	(338,181)	(338,181)	0	(166,567)	(166,567)
1	997082	Meal Disallowances	0	31,588	31,588	0	21,164	21,164	0	10,424	10,424
1	997083	Paid Time Off	0	44,596	44,596	0	29,879	29,879	0	14,717	14,717
2	997084	Customer Uncollectibles	0	30,171	30,171	0	19,789	19,789	0	10,382	10,382
99	997088	Deferred O&M Colstrip & CS2	(39,997)	0	(39,997)	81,141	0	81,141	(121,138)	0	(121,138)
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	55,252	0	55,252	55,252	0	55,252	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	(8,437)	0	(8,437)	(8,437)	0	(8,437)	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
		TOTAL SCHEDULE M ADJUSTMENTS	571,309	(22,907,585)	(22,336,276)	1,948,118	(15,058,517)	(13,110,399)	(1,376,809)	(7,849,068)	(9,225,877)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.590%	34.410%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.477%	32.523%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.923%	35.077%
E-ALL	11	Book Depreciation	100.000%	64.128%	35.872%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.142%	34.858%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-1A
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Month Ended September 30, 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	5,460,417	5,460,417	0	3,589,460	3,589,460	0	1,870,957	1,870,957
99	410100	Deferred Federal Income Tax Expense - Washington	181,163	0	181,163	181,163	0	181,163	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,023,331	0	1,023,331	0	0	0	1,023,331	0	1,023,331
	410100	Total	1,204,494	5,460,417	6,664,911	181,163	3,589,460	3,770,623	1,023,331	1,870,957	2,894,288
14	411100	Deferred Federal Income Tax Expense - Allocated	0	144,516	144,516	0	94,999	94,999	0	49,517	49,517
99	411100	Deferred Federal Income Tax Expense - Washington	(206,574)	0	(206,574)	(206,574)	0	(206,574)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(100,483)	0	(100,483)	0	0	0	(100,483)	0	(100,483)
	411100	Total	(307,057)	144,516	(162,541)	(206,574)	94,999	(111,575)	(100,483)	49,517	(50,966)
Total Deferred Federal Income Tax Expense			897,437	5,604,933	6,502,370	(25,411)	3,684,459	3,659,048	922,848	1,920,474	2,843,322

E-ALL	14	Net Allocated Schedule M's	100.000%	65.736%	34.264%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended September 30, 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	59,518	59,518	0	38,693	38,693	0	20,825	20,825
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	(204,455)	(204,455)	0	(132,916)	(132,916)	0	(71,539)	(71,539)
TOTAL PRODUCTION & TRANSMISSION			0	1,259,640	1,259,640	0	818,893	818,893	0	440,747	440,747
DISTRIBUTION											
99	408110	State Excise Tax	1,547,279	0	1,547,279	1,547,279	0	1,547,279	0	0	0
99	408120	Municipal Occupation & License Tax	1,728,634	0	1,728,634	1,454,005	0	1,454,005	274,629	0	274,629
99	408160	Miscellaneous State or Local Tax--WA & ID	14	0	14	0	0	0	14	0	14
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	(165,283)	0	(165,283)	0	0	0	(165,283)	0	(165,283)
TOTAL DISTRIBUTION			3,755,981	0	3,755,981	3,415,434	0	3,415,434	340,547	0	340,547
TOTAL TAXES OTHER THAN FIT			3,755,981	1,259,640	5,015,621	3,415,434	818,893	4,234,327	340,547	440,747	781,294

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 September 30, 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	9,208,333	9,208,333	0	5,986,337	5,986,337	0	3,221,996	3,221,996
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	1,319,683	1,319,683	0	857,926	857,926	0	461,757	461,757
1	182381	CDA Settlement Past Storage	0	35,658,120	35,658,120	0	23,181,344	23,181,344	0	12,476,776	12,476,776
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)	2,508,363	37,238,069	39,746,432	2,442,338	24,949,506	27,391,844	66,025	12,288,563	12,354,588
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,239,328	3,239,328	0	2,170,350	2,170,350	0	1,068,978	1,068,978
TOTAL INTANGIBLE PLANT			3,264,246	137,925,322	141,189,568	3,198,221	90,532,648	93,730,869	66,025	47,392,674	47,458,699
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	127,481,074	127,481,074	0	82,875,446	82,875,446	0	44,605,628	44,605,628
1	312000	Boiler Plant	0	174,122,790	174,122,790	0	113,197,226	113,197,226	0	60,925,564	60,925,564
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	53,277,661	53,277,661	0	34,635,807	34,635,807	0	18,641,854	18,641,854
1	315000	Accessory Electric Equipment	0	26,563,777	26,563,777	0	17,269,111	17,269,111	0	9,294,666	9,294,666
1	316000	Miscellaneous Power Plant Equipment	0	16,308,998	16,308,998	0	10,602,480	10,602,480	0	5,706,518	5,706,518
TOTAL STEAM PRODUCTION PLANT			0	401,250,878	401,250,878	0	260,853,195	260,853,195	0	140,397,683	140,397,683
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,280,550	58,280,550	0	37,888,186	37,888,186	0	20,392,364	20,392,364
1	331XXX	Structures & Improvements	0	45,616,915	45,616,915	0	29,655,556	29,655,556	0	15,961,359	15,961,359
1	332XXX	Reservoirs, Dams, & Waterways	0	136,287,968	136,287,968	0	88,600,808	88,600,808	0	47,687,160	47,687,160
1	333000	Waterwheels, Turbines, & Generators	0	162,983,080	162,983,080	0	105,955,300	105,955,300	0	57,027,780	57,027,780
1	334000	Accessory Electric Equipment	0	37,116,307	37,116,307	0	24,129,311	24,129,311	0	12,986,996	12,986,996
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	450,445,197	450,445,197	0	292,834,422	292,834,422	0	157,610,775	157,610,775
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	16,763,822	16,763,822	0	10,898,161	10,898,161	0	5,865,661	5,865,661
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,023	21,171,023	0	13,763,282	13,763,282	0	7,407,741	7,407,741
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	207,505,488	207,505,488	0	134,899,318	134,899,318	0	72,606,170	72,606,170
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	20,014,804	20,014,804	0	13,011,624	13,011,624	0	7,003,180	7,003,180
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	1,846,354	1,846,354	0	1,200,315	1,200,315	0	646,039	646,039
TOTAL OTHER PRODUCTION PLANT			0	292,299,007	292,299,007	0	190,023,585	190,023,585	0	102,275,422	102,275,422
TOTAL PRODUCTION PLANT			0	1,143,995,082	1,143,995,082	0	743,711,202	743,711,202	0	400,283,880	400,283,880

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended September 30, 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	19,665,325	19,665,325	0	12,784,428	12,784,428	0	6,880,897	6,880,897
1	352XXX	Structures & Improvements	0	18,042,635	18,042,635	0	11,729,517	11,729,517	0	6,313,118	6,313,118
1	353000	Station Equipment	0	217,856,331	217,856,331	0	141,628,401	141,628,401	0	76,227,930	76,227,930
1	354000	Towers & Fixtures	0	17,124,338	17,124,338	0	11,132,532	11,132,532	0	5,991,806	5,991,806
1	355000	Poles & Fixtures	0	156,934,583	156,934,583	0	102,023,172	102,023,172	0	54,911,411	54,911,411
1	356000	Overhead Conductors & Devices	0	117,796,493	117,796,493	0	76,579,500	76,579,500	0	41,216,993	41,216,993
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	554,305,123	554,305,123	0	360,353,760	360,353,760	0	193,951,363	193,951,363
		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	2,206,728	0	2,206,728	424,704	0	424,704	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,077,108	0	18,077,108	12,766,617	0	12,766,617	5,310,491	0	5,310,491
99	362000	Station Equipment	115,371,597	0	115,371,597	76,872,231	0	76,872,231	38,499,366	0	38,499,366
99	364000	Poles, Towers, & Fixtures	276,611,043	0	276,611,043	172,977,359	0	172,977,359	103,633,684	0	103,633,684
99	365000	Overhead Conductors & Devices	184,558,679	0	184,558,679	116,063,550	0	116,063,550	68,495,129	0	68,495,129
99	366000	Underground Conduit	87,600,767	0	87,600,767	55,213,513	0	55,213,513	32,387,254	0	32,387,254
99	367000	Underground Conductors & Devices	146,324,248	0	146,324,248	93,540,516	0	93,540,516	52,783,732	0	52,783,732
99	368000	Line Transformers	205,780,498	0	205,780,498	137,907,833	0	137,907,833	67,872,665	0	67,872,665
99	369XXX	Services	135,749,276	0	135,749,276	87,316,829	0	87,316,829	48,432,447	0	48,432,447
99	370000	Meters	47,902,693	0	47,902,693	26,717,753	0	26,717,753	21,184,940	0	21,184,940
99	373XXX	Street Light & Signal Systems	38,728,328	0	38,728,328	23,993,597	0	23,993,597	14,734,731	0	14,734,731
		TOTAL DISTRIBUTION PLANT	1,263,495,596	0	1,263,495,596	807,135,440	0	807,135,440	456,360,156	0	456,360,156
		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	13,045,536	62,177,333	75,222,869	6,536,375	41,658,813	48,195,188	6,509,161	20,518,520	27,027,681
4	391XXX	Office Furniture & Equipment	2,441,568	41,748,073	44,189,641	2,415,869	27,971,209	30,387,078	25,699	13,776,864	13,802,563
4	392XXX	Transportation Equipment	15,436,910	9,213,313	24,650,223	11,092,899	6,172,920	17,265,819	4,344,011	3,040,393	7,384,404
4	393000	Stores Equipment	277,662	1,944,134	2,221,796	121,377	1,302,570	1,423,947	156,285	641,564	797,849
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,460,354	10,004,993	1,164,944	5,668,437	6,833,381	379,695	2,791,917	3,171,612
4	395000	Laboratory Equipment	257,009	1,053,316	1,310,325	172,845	705,722	878,567	84,164	347,594	431,758
4	396XXX	Power Operated Equipment	29,455,441	11,339,183	40,794,624	18,342,799	7,597,253	25,940,052	11,112,642	3,741,930	14,854,572
4	397XXX	Communications Equipment	16,526,782	59,447,285	75,974,067	10,299,573	39,829,681	50,129,254	6,227,209	19,617,604	25,844,813
4	398000	Miscellaneous Equipment	6,321	370,217	376,538	3,981	248,045	252,026	2,340	122,172	124,512
		TOTAL GENERAL PLANT	80,087,033	198,861,860	278,948,893	50,537,174	133,237,447	183,774,621	29,549,859	65,624,413	95,174,272
		TOTAL PLANT IN SERVICE	1,346,846,875	2,035,087,387	3,381,934,262	860,870,835	1,327,835,057	2,188,705,892	485,976,040	707,252,330	1,193,228,370

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Month Ended September 30, 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(283,047,147)	(283,047,147)	0	(184,008,950)	(184,008,950)	0	(99,038,197)	(99,038,197)
E-ADEP		Hydro Production Plant	0	(121,012,627)	(121,012,627)	0	(78,670,309)	(78,670,309)	0	(42,342,318)	(42,342,318)
E-ADEP		Other Production Plant	0	(82,486,682)	(82,486,682)	0	(53,624,592)	(53,624,592)	0	(28,862,090)	(28,862,090)
E-ADEP		Transmission Plant	0	(189,282,679)	(189,282,679)	0	(123,052,670)	(123,052,670)	0	(66,230,009)	(66,230,009)
E-ADEP		Distribution Plant	(389,565,664)	0	(389,565,664)	(239,753,456)	0	(239,753,456)	(149,812,208)	0	(149,812,208)
E-ADEP		General Plant	(23,616,912)	(69,008,730)	(92,625,642)	(13,975,884)	(46,235,849)	(60,211,733)	(9,641,028)	(22,772,881)	(32,413,909)
TOTAL ACCUMULATED DEPRECIATION			(413,182,576)	(744,837,865)	(1,158,020,441)	(253,729,340)	(485,592,370)	(739,321,710)	(159,453,236)	(259,245,495)	(418,698,731)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,793,171)	(7,793,171)	0	(5,066,341)	(5,066,341)	0	(2,726,830)	(2,726,830)
E-AAMT		Distribution-Franchises/Misc Intangibles	(114,243)	0	(114,243)	(114,243)	0	(114,243)	0	0	0
E-AAMT		General Plant - 303000	0	(172,292)	(172,292)	0	(114,568)	(114,568)	0	(57,724)	(57,724)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(775,512)	(19,056,027)	(19,831,539)	(764,863)	(12,767,538)	(13,532,401)	(10,649)	(6,288,489)	(6,299,138)
E-AAMT		General Plant - 390200, 396200	(120,874)	(181,179)	(302,053)	(117,279)	(121,390)	(238,669)	(3,595)	(59,789)	(63,384)
TOTAL ACCUMULATED AMORTIZATION			(1,010,629)	(27,202,669)	(28,213,298)	(996,385)	(18,069,837)	(19,066,222)	(14,244)	(9,132,832)	(9,147,076)
TOTAL ACCUMULATED DEPRAMORT			(414,193,205)	(772,040,534)	(1,186,233,739)	(254,725,725)	(503,662,207)	(758,387,932)	(159,467,480)	(268,378,327)	(427,845,807)
NET ELECTRIC UTILITY PLANT before DFIT			932,653,670	1,263,046,853	2,195,700,523	606,145,110	824,172,850	1,430,317,960	326,508,560	438,874,003	765,382,563
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	(309,147)	(309,147)	0	(200,976)	(200,976)	0	(108,171)	(108,171)
12		ADFIT - Electric Plant In Service (282900)	0	(289,639,059)	(289,639,059)	0	(188,676,676)	(188,676,676)	0	(100,962,383)	(100,962,383)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(29,926,866)	(29,926,866)	0	(20,051,000)	(20,051,000)	0	(9,875,866)	(9,875,866)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(309,431)	(309,431)	0	(207,319)	(207,319)	0	(102,112)	(102,112)
1		ADFIT - Lake CDA 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	(12,480,342)	(12,480,342)	0	(8,113,470)	(8,113,470)	0	(4,366,872)	(4,366,872)
1		ADFIT - CDA Settlement Costs (283333)	0	354,796	354,796	0	230,653	230,653	0	124,143	124,143
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,285,977)	(4,285,977)	0	(2,791,971)	(2,791,971)	0	(1,494,006)	(1,494,006)
TOTAL ACCUMULATED DFIT			0	(336,596,026)	(336,596,026)	0	(219,810,759)	(219,810,759)	0	(116,785,267)	(116,785,267)
NET ELECTRIC UTILITY PLANT			932,653,670	926,450,827	1,859,104,497	606,145,110	604,362,091	1,210,507,201	326,508,560	322,088,736	648,597,296
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%			65.142%			34.858%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended September 30, 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	932,653,670	926,450,827	1,859,104,497	606,145,110	604,362,091	1,210,507,201	326,508,560	322,088,736	648,597,296
	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	(918,304)	0	(918,304)	918,304	0	918,304
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)	(2,645,376)	0	(2,645,376)	(847,797)	0	(847,797)	(1,797,579)	0	(1,797,579)
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)	7,070,496	0	7,070,496	4,533,004	0	4,533,004	2,537,492	0	2,537,492
99	ADFIT - Kettle Falls Disallowed (190420)	291,823	0	291,823	291,823	0	291,823	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)	1,188,477	0	1,188,477	0	0	0	1,188,477	0	1,188,477
99	ADFIT - Boulder Park Disallowed (190040)	494,033	0	494,033	0	0	0	494,033	0	494,033
99	Investment in WNP3 Exchange Power (124900, 124930)	14,597,707	0	14,597,707	14,597,707	0	14,597,707	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,623,465)	0	(2,623,465)	(2,623,465)	0	(2,623,465)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,096,519	0	1,096,519	1,096,519	0	1,096,519	0	0	0
99	CDA Lake Settlement - ID (186382)	218,115	0	218,115	0	0	0	218,115	0	218,115
99	ADFIT - CDA Lake Settlement - Direct (283382)	(460,123)	0	(460,123)	(383,783)	0	(383,783)	(76,340)	0	(76,340)
99	CDA CDR Fund - Direct (182324)	79,761	0	79,761	79,761	0	79,761	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	566,590	0	566,590	525,772	0	525,772	40,818	0	40,818
99	ADFIT - Spokane River Relicensing (283322)	(198,282)	0	(198,282)	(184,001)	0	(184,001)	(14,281)	0	(14,281)
99	Spokane River PM&Es (182323)	523,957	0	523,957	333,861	0	333,861	190,096	0	190,096
99	ADFIT - Spokane River PM&Es (283323)	(183,409)	0	(183,409)	(116,875)	0	(116,875)	(66,534)	0	(66,534)
99	Montana Riverbed Settlement (186360)	3,324,280	0	3,324,280	2,227,199	0	2,227,199	1,097,081	0	1,097,081
99	ADFIT - Montana Riverbed Settlement (283365)	(1,163,498)	0	(1,163,498)	(779,520)	0	(779,520)	(383,978)	0	(383,978)
99	Lancaster Generation (182312)	3,003,333	0	3,003,333	3,003,333	0	3,003,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,051,167)	0	(1,051,167)	(1,051,167)	0	(1,051,167)	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)	(1,180,596)	0	(1,180,596)	(409,806)	0	(409,806)	(770,790)	0	(770,790)
99	Customer Deposits (235199)	(1,138,433)	0	(1,138,433)	(1,138,433)	0	(1,138,433)	0	0	0
C-WKC	Working Capital	11,397,217	7,966,971	19,364,188	11,397,217	0	11,397,217	0	7,966,971	7,966,971
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	25,878,607	7,966,971	33,845,578	25,496,319	0	25,496,319	382,288	7,966,971	8,349,259
	NET RATE BASE	958,532,277	934,417,798	1,892,950,075	631,641,429	604,362,091	1,236,003,520	326,890,848	330,055,707	656,946,555

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%	65.142%	34.858%
E-ALL	13	Net Electric General Plant	100.000%	66.316%	33.684%
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 September 30, 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	
Electric Production														
1	Steam (ED-AN)	642,257	642,257			642,257	642,257		417,531	417,531		224,726	224,726	
1	Hydro (ED-AN)	681,511	681,511			681,511	681,511		443,050	443,050		238,461	238,461	
1	Other (ED-AN)	777,374	777,374			777,374	777,374		505,371	505,371		272,003	272,003	
Total Electric Production		2,101,142	2,101,142			2,101,142	2,101,142		1,365,952	1,365,952		735,190	735,190	
Electric Transmission														
1	ED-AN	838,389	838,389			838,389	838,389		545,037	545,037		293,352	293,352	
Total Electric Transmission		838,389	838,389			838,389	838,389		545,037	545,037		293,352	293,352	
Electric Distribution														
	ED-ID	1,159,417	1,159,417			1,159,417	1,159,417					1,159,417	1,159,417	
	ED-WA	1,886,470	1,886,470			1,886,470	1,886,470	1,886,470		1,886,470				
Total Electric Distribution		3,045,887	3,045,887			3,045,887	3,045,887	1,886,470		1,886,470		1,159,417	1,159,417	
Gas Underground Storage														
	GD-AN	44,948		44,948										
	GD-OR	9,457		9,457										
Total Gas Underground Storage		54,405		44,948	9,457									
Gas Distribution														
	GD-AN	5,208		5,208										
	GD-ID	336,416		336,416										
	GD-WA	671,299		671,299										
	GD-OR	338,840		338,840										
Total Gas Distribution		1,351,763		1,012,923	338,840									
General Plant														
4	ED-AN	215,031	215,031			215,031	215,031		144,071	144,071		70,960	70,960	
	ED-ID	12,413	12,413			12,413	12,413				12,413		12,413	
	ED-WA	73,705	73,705			73,705	73,705	73,705		73,705				
7,4	CD-AA	1,181,887	855,048	229,298	97,541	855,048	855,048		572,882	572,882		282,166	282,166	
9,4	CD-AN	60,039	47,564	12,475		47,564	47,564		31,868	31,868		15,696	15,696	
9	CD-ID	21,831	17,295	4,536		17,295	17,295				17,295		17,295	
9	CD-WA	14,239	11,280	2,959		11,280	11,280	11,280		11,280				
8	GD-AA	13,164		9,257	3,907									
	GD-AN	3,086		3,086										
	GD-ID	4,033		4,033										
	GD-WA	18,423		18,423										
	GD-OR	21,268		21,268										
Total General Plant		1,639,119	1,232,336	284,067	122,716	114,693	1,117,643	1,232,336	84,985	748,821	833,806	29,708	368,822	398,530
Total Depreciation Expense		9,030,705	7,217,754	1,341,938	471,013	3,160,580	4,057,174	7,217,754	1,971,455	2,659,810	4,631,265	1,189,125	1,397,364	2,586,489

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	Production/Transmission Ratio	65.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	34.990%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			33.000%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Month Ended September 30, 2013
 Average of Monthly Averages Basis

Report ID:
E-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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,754	49,754		26,779	26,779		
1	Misc Intangible Plt (303000)	ED-AN	7,386	7,386		7,386	7,386		4,802	4,802		2,584	2,584		
Total Production/Transmission			83,919	83,919		83,919	83,919		54,556	54,556		29,363	29,363		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237	237		237					
Total Distribution			2,250	2,250		2,250	2,250	2,250		2,250					
General Plant - 303000															
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									
Total General Plant - 303000			27,666	17,922	7,125	2,619	17,922		11,995	11,995		5,927	5,927		
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	822,634	595,143	159,599	67,892	595,143		398,746	398,746		196,397	196,397		
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	15,806	15,806			15,806		10,590	10,590		5,216	5,216		
		ED-ID	396	396			396				396		396		
		ED-WA	40,637	40,637			40,637	40,637		40,637					
8		GD-AA	36,795		25,874	10,921									
		GD-AN	196		196										
		GD-OR	21			21									
Total Miscellaneous IT Intangible Plt - 3031XX			918,227	653,362	186,031	78,834	41,741	611,621	653,362	40,637	409,786	450,423	1,104	201,835	202,939
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
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									
Total General Plant - 390200, 396200			3,468	2,542	466	460	2,542		1,703	1,703		839	839		
Total Amortization Expense			1,035,549	759,995	193,641	81,913	43,991	716,004	759,995	42,887	478,040	520,927	1,104	237,964	239,068

Allocation Ratios:		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:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended September 30, 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
Electric Production													
1	Steam (ED-AN)	(283,047,147)	(283,047,147)			(283,047,147)	(283,047,147)		(184,008,950)	(184,008,950)		(99,038,197)	(99,038,197)
1	Hydro (ED-AN)	(121,012,627)	(121,012,627)			(121,012,627)	(121,012,627)		(78,670,309)	(78,670,309)		(42,342,318)	(42,342,318)
1	Other (ED-AN)	(82,486,682)	(82,486,682)			(82,486,682)	(82,486,682)		(53,624,592)	(53,624,592)		(28,862,090)	(28,862,090)
Total Electric Production		(486,546,456)	(486,546,456)			(486,546,456)	(486,546,456)		(316,303,851)	(316,303,851)		(170,242,605)	(170,242,605)
Electric Transmission													
1	ED-AN	(189,282,679)	(189,282,679)			(189,282,679)	(189,282,679)		(123,052,670)	(123,052,670)		(66,230,009)	(66,230,009)
Total Electric Transmission		(189,282,679)	(189,282,679)			(189,282,679)	(189,282,679)		(123,052,670)	(123,052,670)		(66,230,009)	(66,230,009)
Electric Distribution													
	ED-ID	(149,812,208)	(149,812,208)			(149,812,208)	(149,812,208)					(149,812,208)	(149,812,208)
	ED-WA	(239,753,456)	(239,753,456)			(239,753,456)	(239,753,456)	(239,753,456)		(239,753,456)			
Total Electric Distribution		(389,565,664)	(389,565,664)			(389,565,664)	(389,565,664)	(239,753,456)		(239,753,456)		(149,812,208)	(149,812,208)
Gas Underground Storage													
	GD-AN	(12,761,249)		(12,761,249)									
	GD-OR	(481,665)				(481,665)							
Total Gas Underground Storage		(13,242,914)		(12,761,249)	(481,665)								
Gas Distribution													
	GD-AN	(1,487,863)		(1,487,863)									
	GD-ID	(54,521,531)		(54,521,531)									
	GD-WA	(108,851,609)		(108,851,609)									
	GD-OR	(88,952,213)				(88,952,213)							
Total Gas Distribution		(253,813,216)		(164,861,003)	(88,952,213)								
General Plant													
4	ED-AN	(35,676,221)	(35,676,221)				(35,676,221)		(23,903,068)	(23,903,068)		(11,773,153)	(11,773,153)
	ED-ID	(5,950,084)	(5,950,084)			(5,950,084)	(5,950,084)				(5,950,084)		(5,950,084)
	ED-WA	(12,128,251)	(12,128,251)			(12,128,251)	(12,128,251)	(12,128,251)					
7.4	CD-AA	(33,929,308)	(24,546,497)	(6,582,625)	(2,800,186)		(24,546,497)		(16,446,153)	(16,446,153)		(8,100,344)	(8,100,344)
9.4	CD-AN	(11,090,509)	(8,786,012)	(2,304,497)			(8,786,012)		(5,886,628)	(5,886,628)		(2,899,384)	(2,899,384)
9	CD-ID	(4,659,048)	(3,690,944)	(968,104)		(3,690,944)	(3,690,944)				(3,690,944)		(3,690,944)
9	CD-WA	(2,332,252)	(1,847,633)	(484,619)		(1,847,633)	(1,847,633)	(1,847,633)			(1,847,633)		
8	GD-AA	(1,428,872)		(1,004,783)	(424,089)								
	GD-AN	(1,489,090)		(1,489,090)									
	GD-ID	(1,132,993)		(1,132,993)									
	GD-WA	(2,804,888)		(2,804,888)									
	GD-OR	(3,781,678)			(3,781,678)								
Total General Plant		(116,403,194)	(92,625,642)	(16,771,599)	(7,005,953)	(23,616,912)	(69,008,730)	(92,625,642)	(13,975,884)	(46,235,849)	(60,211,733)	(9,641,028)	(22,772,881)
Total Accumulated Depreciation		(1,448,854,123)	(1,158,020,441)	(194,393,851)	(96,439,831)	(413,182,576)	(744,837,865)	(1,158,020,441)	(253,729,340)	(485,592,370)	(739,321,710)	(159,453,236)	(259,245,495)

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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended September 30, 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
Production/Transmission													
1 Franchises (302000) ED-AN	(7,118,286)	(7,118,286)				(7,118,286)	(7,118,286)		(4,627,598)	(4,627,598)		(2,490,688)	(2,490,688)
1 Misc Intangible PIt (303000) ED-AN	(674,885)	(674,885)				(674,885)	(674,885)		(438,743)	(438,743)		(236,142)	(236,142)
Total Production/Transmission	(7,793,171)	(7,793,171)				(7,793,171)	(7,793,171)		(5,066,341)	(5,066,341)		(2,726,830)	(2,726,830)
Distribution													
Franchises (302000) ED-WA	(89,885)	(89,885)				(89,885)	(89,885)	(89,885)			(89,885)		
Misc Intangible PIt (303000) ED-WA	(24,358)	(24,358)				(24,358)	(24,358)	(24,358)			(24,358)		
Total Distribution	(114,243)	(114,243)				(114,243)	(114,243)	(114,243)			(114,243)		
General Plant - 303000													
7,4 CD-AA	(177,908)	(128,709)	(34,516)	(14,683)		(128,709)	(128,709)		(86,235)	(86,235)		(42,474)	(42,474)
9,1 CD-AN	(55,015)	(43,583)	(11,432)			(43,583)	(43,583)		(28,333)	(28,333)		(15,250)	(15,250)
GD-ID	(45,845)		(45,845)										
GD-WA	(85,212)		(85,212)										
GD-OR	(54,199)			(54,199)									
Total General Plant - 303000	(418,179)	(172,292)	(177,005)	(68,882)		(172,292)	(172,292)		(114,568)	(114,568)		(57,724)	(57,724)
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(25,607,584)	(18,526,063)	(4,968,127)	(2,113,394)		(18,526,063)	(18,526,063)		(12,412,462)	(12,412,462)		(6,113,601)	(6,113,601)
9,4 CD-AN	(3,369)	(2,669)	(700)			(2,669)	(2,669)		(1,788)	(1,788)		(881)	(881)
9 CD-ID	(4,470)	(3,541)	(929)			(3,541)	(3,541)				(3,541)		(3,541)
4 ED-AN	(527,295)	(527,295)				(527,295)	(527,295)		(353,288)	(353,288)		(174,007)	(174,007)
ED-ID	(7,108)	(7,108)				(7,108)	(7,108)				(7,108)		(7,108)
ED-WA	(764,863)	(764,863)				(764,863)	(764,863)	(764,863)			(764,863)		
8 GD-AA	(1,097,912)		(772,052)	(325,860)									
GD-AN	(9,095)		(9,095)										
GD-OR	(911)			(911)									
Total Miscellaneous IT Intangible Plant - 3031XX	(28,022,607)	(19,831,539)	(5,750,903)	(2,440,165)		(19,056,027)	(19,831,539)		(12,767,538)	(13,532,401)		(6,288,489)	(6,299,138)
Gas Underground Storage													
GD-AN	(239,566)		(239,566)										
Total Gas Underground Storage	(239,566)		(239,566)										
General Plant - 390200, 396200													
7,4 CD-AA	(179,434)	(129,813)	(34,812)	(14,809)		(129,813)	(129,813)		(86,975)	(86,975)		(42,838)	(42,838)
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	(51,366)	(51,366)				(51,366)	(51,366)		(34,415)	(34,415)		(16,951)	(16,951)
ED-WA	(110,678)	(110,678)				(110,678)	(110,678)	(110,678)			(110,678)		
GD-WA	(1,863)		(1,863)										
GD-OR	(51,471)			(51,471)									
Total General Plant - 390200, 396200	(407,682)	(302,053)	(39,349)	(66,280)		(120,874)	(181,179)		(117,279)	(121,390)		(3,595)	(59,789)
Total Accumulated Amortization	(36,995,448)	(28,213,298)	(6,206,823)	(2,575,327)		(1,010,629)	(27,202,669)		(996,385)	(18,069,837)		(14,244)	(9,132,832)

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:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 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	
		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	6,698,186	930,406	2,106,027	3,661,753	6,698,186	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	70,527,942	0	0	51,024,145	51,024,145	0	0	13,683,126	13,683,126	5,820,671	5,820,671	
9		CD-WA / ID / AN	22,090,781	5,605,969	4,403,135	7,491,434	17,500,538	1,470,398	1,154,905	1,964,940	4,590,243	0	0	
		TOTAL ACCOUNT	105,024,029	6,536,375	6,509,162	62,177,332	75,222,869	3,648,165	1,154,905	15,648,066	20,451,136	3,529,353	5,820,671	9,350,024
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,174,325	2,415,869	14,649	5,743,807	8,174,325	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	49,665,639	0	0	35,931,103	35,931,103	0	0	9,635,631	9,635,631	4,098,905	4,098,905	
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	
		TOTAL ACCOUNT	58,423,091	2,415,869	25,699	41,748,073	44,189,641	0	2,898	9,992,099	9,994,997	4,238,453	4,238,453	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	20,189,295	9,526,439	3,531,679	7,131,177	20,189,295	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,125,983	0	0	0	0	5,238,549	1,624,265	1,263,169	8,125,983	0	0	
99		GD-OR / AS	2,872,808	0	0	0	0	0	0	0	2,872,808	0	2,872,808	
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	5,147,171	1,566,459	812,332	1,698,849	4,077,640	410,869	213,068	445,594	1,069,531	0	0	
		TOTAL ACCOUNT	36,865,054	11,092,898	4,344,011	9,213,313	24,650,222	5,649,418	1,837,333	1,811,549	9,298,300	2,872,808	43,724	2,916,532

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 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
	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	2,305,536	110,638	141,541	1,574,290	1,826,469	29,019	37,125	412,923	479,067	0	0	
		TOTAL ACCOUNT	2,842,363	121,377	156,286	1,944,135	2,221,798	113,290	37,125	412,923	563,338	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,253,641	1,120,044	354,603	1,778,994	3,253,641	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	913,406	0	913,406	
8		GD-AA	1,376,106	0	0	0	0	0	0	967,678	0	408,428	408,428	
7		CD-AA	8,919,087	0	0	6,452,603	6,452,603	0	0	1,730,392	1,730,392	0	736,092	
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	17,840,083	1,164,944	379,696	8,460,353	10,004,993	2,143,089	457,928	3,176,147	5,777,164	913,406	1,144,520	2,057,926
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	923,704	164,888	81,624	677,192	923,704	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	152,474	0	152,474	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	0	24,502	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	1,849,229	172,844	84,164	1,053,316	1,310,324	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,189,200	18,083,875	10,702,124	10,403,201	39,189,200	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	43,834	0	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	45,917,612	18,342,799	11,112,642	11,339,183	40,794,624	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 September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	51,352,242	9,898,980	3,015,963	38,437,299	51,352,242	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,144,176	0	0	0	0	592,123	458,634	93,419	1,144,176	0	0	0
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441	0	994,441
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	19,639,220	0	0	14,208,190	14,208,190	0	0	3,810,205	3,810,205	0	1,620,825	1,620,825
9		CD-WA/ID / AN	13,145,044	400,593	3,211,246	6,801,796	10,413,635	105,072	842,283	1,784,054	2,731,409	0	0	0
		TOTAL ACCOUNT	87,268,055	10,299,573	6,227,209	59,447,285	75,974,067	697,195	1,300,917	6,385,908	8,384,020	994,441	1,915,527	2,909,968
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	43,599	0	2,299	41,300	43,599	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	449,129	0	0	324,927	324,927	0	0	87,135	87,135	0	37,067	37,067
9		CD-WA/ID / AN	10,115	3,981	41	3,991	8,013	1,044	11	1,047	2,102	0	0	0
		TOTAL ACCOUNT	505,210	3,981	2,340	370,218	376,539	1,044	11	88,182	89,237	2,367	37,067	39,434
		TOTAL GENERAL PLANT	363,259,856	50,537,173	29,549,862	198,861,860	278,948,895	15,777,978	5,963,053	39,675,141	61,416,172	9,270,152	13,624,637	22,894,789

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 September 30, 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	3,422,909	2,442,338	23,524	957,047	3,422,909	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	50,093,589	0	0	36,240,708	36,240,708	0	0	9,718,657	9,718,657	0	4,134,224	
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	55,797,436	2,442,338	66,025	37,238,069	39,746,432	0	11,148	11,259,676	11,270,824	0	4,780,180	4,780,180
	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	4,390,067	0	0	3,176,038	3,176,038	0	0	851,717	851,717	0	362,312	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,466,114	0	0	3,239,328	3,239,328	0	0	863,243	863,243	1,231	362,312	363,543
		TOTAL	68,414,685	2,595,517	66,025	45,689,969	48,351,511	964,981	192,185	12,997,341	14,154,507	411,357	5,497,310	5,908,667

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended September 30, 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	(39,236,505)	(28,386,042)	(7,612,274)	(3,238,189)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,944,969)	(1,540,824)	(404,145)	0
7	283750	CD-AA	(427,710)	(309,431)	(82,980)	(35,299)
Total			<u>(41,609,184)</u>	<u>(30,236,297)</u>	<u>(8,099,399)</u>	<u>(3,273,488)</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 September 30, 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		802,132	802,132		802,132	802,132		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		536,575	536,575		536,575	536,575		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,198,283	7,198,283		5,810,266	5,810,266		1,388,017	1,388,017
1	154300	PLANT MATERIALS & OPER SUP-CS2		257,241	257,241		207,638	207,638		49,603	49,603
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		734,226	734,226		592,648	592,648		141,578	141,578
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(291)	(291)		(235)	(235)		(56)	(56)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		22,234	22,234		17,947	17,947		4,287	4,287
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	11,397,217		11,397,217	11,397,217		11,397,217	0		0
TOTAL			11,397,217	9,550,400	20,947,617	11,397,217	7,966,971	19,364,188	0	1,583,429	1,583,429

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%