

RESULTS OF OPERATIONS

Report ID:
E-ROR-1A

ELECTRIC RATE OF RETURN

AVISTA UTILITIES

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Ref/Basis Account Description

System Washington Idaho

E-OPS Electric Net Operating Income (Loss) 14,466,988 8,900,827 5,566,161

Adjustments

Adjusted Net Operating Income (Loss) 14,466,988 8,900,827 5,566,161

E-APL Electric Net Rate Base 1,889,693,826 1,235,332,995 654,360,831

RATE OF RETURN 0.766% 0.721% 0.851%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
E-ALL-1A

Basis	Ref	Description	System	Washington	Idaho		
1	Input	Production/Transmission Ratio		12/31/2012	65.010%	34.990%	
				100.000%			
2	Input	Number of Customers		07-31-2013	362,648	237,922	124,726
		Percent			100.000%	65.607%	34.393%
3	E-OPS	Direct Distribution Operating Expense			2,001,672	1,301,209	700,463
		Percent			100.000%	65.006%	34.994%
	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%
4		Total Percentages			400.000%	268.000%	132.000%
		Percent			100.000%	67.000%	33.000%

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

AVISTA UTILITIES

Input	Ref	Description	System		Idaho	
			Washington	Idaho	Washington	Idaho
			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 Percentage			685,332	362,462	226,219	96,651
Net Direct Plant Percentage			100.000%	52.888%	33.009%	14.103%
Total Percentages Average (CD AA)			2,540,576,273	2,027,886,265	345,513,055	167,176,953
			100.000%	79.820%	13.600%	6.580%
			400.000%	289.385%	77.604%	33.010%
			100.000%	72.346%	19.401%	8.253%

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AVISTA UTILITIES

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

Basis	Ref	Description	System	Washington				Idaho						
				Total	Electric	Gas North	Oregon Gas	Total	Electric	Gas North	Oregon Gas			
Input		Elec/Gas North 4-Factor												
		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 Percentage		588,681	362,462	226,219	0							
				100.000%	61.572%	38.428%	0.000%							
		Net Direct Plant Percentage		2,348,249,795	2,009,605,786	338,644,009	0							
				100.000%	85.579%	14.421%	0.000%							
		Total Percentages Average (CD AN/ID/W/A)		400.000%	316.884%	83.116%	0.000%							
				100.000%	79.221%	20.779%	0.000%							
9														
		Net Electric Distribution Plant		870,563,749	564,763,663	305,800,086								
		Percent		100.000%	64.873%	35.127%								
10														
		Book Depreciation		7,141,278	4,577,518	2,563,760								
		Percent		100.000%	64.099%	35.901%								
11														

AVISTA UTILITIES

Report ID:
E-ALL-1A

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Basis	Ref	Description	System		
			Washington	Idaho	
12		Net Electric Plant (before DFTT) Percent	2,182,907,047 100.0000%	1,421,280,112 65.110%	761,626,935 34.890%
13	E-PLT	Net Electric General Plant Percent	182,762,780 100.0000%	121,131,688 66.278%	61,631,092 33.722%
14		Net Allocated Schedule M's Percent	-5,637,907 100.0000%	-3,522,147 62.473%	-2,115,760 37.527%
99	Input	Not Allocated	0.0000%	0.0000%	0.0000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT

AVISTA UTILITIES

Report ID:
E-OPS-1A

For Month Ended July 31, 2013
Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	440000	REVENUE									
		SALES OF ELECTRICITY:									
99	442200	Residential	22,483,699	0	22,483,699	15,161,873	0	15,161,873	7,321,826	0	7,321,826
99	442300	Commercial - Firm & Int.	23,918,840	0	23,918,840	17,028,892	0	17,028,892	6,889,948	0	6,889,948
1	442300	Industrial	9,143,443	0	9,143,443	5,186,117	0	5,186,117	3,957,326	0	3,957,326
99	444000	Public Street & Highway Lighting	619,873	0	619,873	419,303	0	419,303	200,570	0	200,570
99	448000	Interdepartmental Revenue	82,643	0	82,643	68,890	0	68,890	13,753	0	13,753
99	499XXXX	Unbilled Revenue	6,579,022	0	6,579,022	4,170,552	0	4,170,552	2,408,470	0	2,408,470
		TOTAL SALES TO ULTIMATE CUSTOMERS	62,827,520	0	62,827,520	42,035,627	0	42,035,627	20,791,893	0	20,791,893
1	447XXXX	Sales for Resale	0	9,058,133	9,058,133	0	5,888,692	5,888,692	0	3,169,441	3,169,441
		TOTAL SALES OF ELECTRICITY	62,827,520	9,058,133	71,885,653	42,035,627	5,888,692	47,924,319	20,791,893	3,169,441	23,961,334
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	44,942	0	44,942	28,979	0	28,979	15,963	0	15,963
1	453000	Sales of Water & Water Power	0	38,230	38,230	0	24,866	24,866	0	13,384	13,384
1	454000	Rent from Electric Property	231,636	1,290	232,926	152,573	839	153,412	79,063	451	79,514
1	456XXXX	Other Electric Revenues	13,595	10,186,657	10,200,252	9,972	6,622,346	6,632,318	3,623	3,564,311	3,567,934
		TOTAL OTHER OPERATING REVENUE	290,173	10,226,197	10,516,370	191,524	6,648,051	6,839,575	98,649	3,578,146	3,676,795
		TOTAL ELECTRIC REVENUE	63,117,693	19,284,330	82,402,023	42,227,151	12,536,743	54,763,894	20,890,542	6,747,587	27,638,129
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	26,715	26,715	0	17,367	17,367	0	9,348	9,348
1	501000	Fuel	0	1,158,223	1,158,223	0	752,961	752,961	0	405,262	405,262
1	502000	Steam Expense	0	238,086	238,086	0	154,780	154,780	0	83,306	83,306
1	505000	Electric Expense	0	79,398	79,398	0	51,617	51,617	0	27,781	27,781
1	506000	Miscellaneous Steam Power Generation Expense	0	139,931	139,931	0	90,969	90,969	0	48,962	48,962
1	507000	Rent	0	552	552	0	359	359	0	193	193
		MAINTENANCE									
1	510000	Supervision & Engineering	0	11,183	11,183	0	7,270	7,270	0	3,913	3,913
1	511000	Structures	0	(7,792)	(7,792)	0	(5,066)	(5,066)	0	(2,726)	(2,726)
1	512000	Boiler Plant	0	542,845	542,845	0	352,904	352,904	0	189,941	189,941
1	513000	Electric Plant	0	98,139	98,139	0	63,800	63,800	0	34,339	34,339
1	514000	Miscellaneous Steam Plant	0	39,834	39,834	0	25,896	25,896	0	13,938	13,938
		TOTAL STEAM POWER GENERATION EXP	0	2,327,114	2,327,114	0	1,512,857	1,512,857	0	814,257	814,257

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT

Report ID: E-OPS-1A

AVISTA UTILITIES

For Month Ended July 31, 2013
Average of Monthly Averages Basis

RefrBasis Account Description

***** SYSTEM *****

Direct Allocated Total

***** WASHINGTON *****

Direct Allocated Total

***** IDAHO *****

Direct Allocated Total

Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
535000	Supervision & Engineering	0	137,672	137,672	0	89,501	89,501	0	48,171	48,171
536000	Water for Power	0	118,960	118,960	0	77,336	77,336	0	41,624	41,624
537000	Hydraulic Expense	328,588	217,456	546,044	198,919	141,368	340,287	129,669	76,088	205,757
538000	Electric Expense	0	588,753	588,753	0	382,748	382,748	0	206,005	206,005
539000	Miscellaneous Hydraulic Power Generation Exp	0	96,417	96,417	0	62,681	62,681	0	33,736	33,736
540000	Rent	0	100,873	100,873	0	65,578	65,578	0	35,295	35,295
540100	MT Trust Funds Land Settlement Rents	465,337	0	465,337	302,705	0	302,705	162,632	0	162,632
MAINTENANCE										
541000	Supervision & Engineering	0	46,011	46,011	0	29,912	29,912	0	16,099	16,099
542000	Structures	0	42,912	42,912	0	27,897	27,897	0	15,015	15,015
543000	Reservoirs, Dams, & Waterways	0	30,699	30,699	0	19,957	19,957	0	10,742	10,742
544000	Electric Plant	0	735,702	735,702	0	478,280	478,280	0	257,422	257,422
545000	Miscellaneous Hydraulic Plant	0	46,316	46,316	0	30,110	30,110	0	16,206	16,206
TOTAL HYDRO POWER GENERATION EXP		793,925	2,161,771	2,955,696	501,624	1,405,368	1,906,992	292,301	756,403	1,048,704

Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER GENERATION EXPENSE:										
OPERATION										
546000	Supervision & Engineering	0	137,372	137,372	0	89,306	89,306	0	48,066	48,066
547000	Fuel	0	9,346,063	9,346,063	0	6,075,876	6,075,876	0	3,270,187	3,270,187
548000	Generation Expense	0	192,664	192,664	0	125,251	125,251	0	67,413	67,413
549000	Miscellaneous Other Power Generation Expense	0	41,329	41,329	0	26,868	26,868	0	14,461	14,461
550000	Rent	0	412	412	0	268	268	0	144	144
MAINTENANCE										
551000	Supervision & Engineering	0	112,028	112,028	0	72,829	72,829	0	39,199	39,199
552000	Structures	0	739	739	0	480	480	0	259	259
553000	Generating & Electric Equipment	0	231,441	231,441	0	150,460	150,460	0	80,981	80,981
554000	Miscellaneous Other Power Generation Plant	0	(891)	(891)	0	(579)	(579)	0	(312)	(312)
TOTAL OTHER POWER GENERATION EXP		0	10,061,157	10,061,157	0	6,540,759	6,540,759	0	3,520,398	3,520,398

Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:										
555XXX	Purchased Power	0	13,786,695	13,786,695	0	8,962,730	8,962,730	0	4,823,965	4,823,965
556000	System Control & Load Dispatching	0	81,408	81,408	0	52,923	52,923	0	28,485	28,485
557XXX	Other Expense	(2,198,535)	9,179,031	6,980,476	(551,453)	5,962,288	5,410,835	(1,647,102)	3,211,743	1,564,641
TOTAL OTHER POWER SUPPLY EXPENSE		(2,198,535)	23,047,134	20,848,579	(551,453)	14,982,941	14,431,888	(1,647,102)	8,064,193	6,417,091
TOTAL PRODUCTION OPERATING EXP		(1,404,630)	37,597,176	36,192,546	(49,829)	24,441,925	24,392,096	(1,354,801)	13,155,251	11,800,450

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Month Ended July 31, 2013

Report ID: E-OPS-1A

AVISTA UTILITIES

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

TRANSMISSION OPERATING EXPENSE:									
1	560000	OPERATION	0	171,678	0	111,608	0	60,070	60,070
1	561000	Supervision & Engineering	0	218,933	0	142,328	0	76,605	76,605
1	562000	Lead Dispatching	0	21,017	0	13,663	0	7,354	7,354
1	563000	Station Expense	0	26,067	0	16,946	0	9,121	9,121
1	565000	Overhead Line Expense	0	1,460,032	0	949,167	0	510,865	510,865
1	566000	Transmission of Electricity by Others	0	40,405	0	26,267	0	14,138	14,138
1	567000	Miscellaneous Transmission Expense	0	10,324	0	6,712	0	3,612	3,612
1	567000	Rent	0	0	0	7,455	0	0	0
MAINTENANCE									
1	568000	Supervision & Engineering	0	293,826	0	191,016	0	102,810	102,810
1	569000	Structures	1,970	56,342	1,970	36,628	0	19,714	19,714
1	570000	Station Equipment	0	46,743	0	30,388	0	16,355	16,355
1	571000	Overhead Lines	3,074	101,413	3,074	65,929	0	35,484	35,484
1	572000	Underground Lines	0	(48)	0	(31)	0	(17)	(17)
1	573000	Service Miscellaneous	0	11,467	0	7,455	0	4,012	4,012
1	573000	TOTAL TRANSMISSION OPERATING EXP	5,044	2,458,199	5,044	1,598,076	0	860,123	860,123

99	405930	Depreciation Expense-Production	0	2,098,205	0	1,364,043	0	734,162	734,162
99	406100	Depreciation Expense-Transmission	0	831,057	0	540,270	0	290,787	290,787
99	407112	Amortization Expense-Franchises/Misc Intangibles	0	83,919	0	54,556	0	29,363	29,363
99	407122	Colstrip 3 AFUDC Reallocation Adj	0	0	(12,019)	0	0	0	0
99	407324	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	0	0	0	0
99	407331	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	2,645	0	0	0	0
99	407333	Amortization of Lancaster Generation	113,333	0	113,333	0	0	0	0
99	407335	Amortization of Spokane River Release	6,561	0	6,078	0	483	0	483
99	407338	Amortization of CDA CDR Fund	922	16,667	922	10,835	0	5,832	5,832
99	407339	Amortization of EPA Parallel Capacity Support	173,538	0	173,538	0	0	954	954
99	407340	Amortization of CDA Settlement Costs	0	2,727	0	1,773	0	0	0
99	407341	Amortization of ID DSIT	0	0	0	0	0	0	0
99	407342	Amortization of WA Renewable Energy Credits	21,053	0	13,718	0	0	0	0
99	407343	Amortization of CNC Transmission	146,039	0	81,141	0	7,335	0	7,335
99	407344	Amortization of CS2 & COLSTRIP O&M	60,520	0	60,520	0	64,898	0	64,898
99	407345	Amortization of LIDAR O&M	72,234	0	0	0	0	0	0
99	407346	Amortization of Wind Generation	28,149	0	12,761	0	72,234	0	72,234
99	407347	Amortization of Vatsila Generators	0	0	0	0	15,388	0	15,388
99	407348	Amortization of CDA Settlement - Allocated	0	73,674	0	47,895	0	25,779	25,779
99	407349	Optional Renewable Power Revenue Offset	15,258	0	0	0	2,581	0	2,581
99	407350	Amortization of Disallowed K.F. Plant	18,179	0	12,677	0	4,138	0	4,138
99	407351	Amortization of Boulder Park White Off - Idaho	(11,216)	0	14,041	0	0	0	0
99	407352	Amortization of CS2 Levelized Return	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407353	Amortization of BPA Residential Exchange Credit	37,000	0	0	0	37,000	0	37,000
99	407354	Amortization of Deferred CS2 & COLSTRIP O&M	(1,030,870)	0	(702,538)	0	(328,332)	0	(328,332)
99	407355	Amortization of Deferred LIDAR O&M	(60,539)	0	0	0	(60,539)	0	(60,539)
99	407356	Optional Renew Solar Project Offset	(142,048)	0	(142,048)	(456)	0	(245)	(245)
99	407357	Def Palouse Wind & Thoron Sw St	0	(701)	0	(456)	0	0	0
99	407358	Taxes Other Than FIT--Prod & Trans	0	1,501,009	0	975,806	0	525,203	525,203
99	407359	TOTAL P/T DEPR/AMRT/INT/INT TAXES	(348,071)	4,606,557	(172,279)	2,964,722	(175,793)	1,611,835	1,436,042
99	407360	TOTAL PRODUCTION & TRANSMISSION EXPN	(1,747,657)	44,661,932	(217,065)	29,034,723	(1,530,594)	15,627,209	14,006,615

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Month Ended July 31, 2013
Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	42,244	154,345	196,889	32,169	100,334	132,503	10,375	54,011	64,386
3	582000	Station Expense	57,672	4,671	62,343	39,147	3,036	42,183	18,225	1,635	20,160
3	583000	Overhead Line Expense	226,215	46,681	272,196	153,596	30,345	183,941	72,919	16,336	89,255
3	584000	Underground Line Expense	109,263	0	109,263	67,991	0	67,991	41,272	0	41,272
3	585000	Street Light & Signal System Operation Expense	3,440	0	3,440	122	0	122	3,318	0	3,318
3	586000	Meter Expense	195,060	4,332	199,592	172,416	2,946	175,362	22,644	1,586	24,230
3	587000	Customer Installations Expense	46,566	11,703	58,269	31,323	7,608	38,931	13,243	4,095	19,338
3	588000	Miscellaneous Distribution Expense	178,118	181,232	359,350	139,360	117,812	257,172	38,758	63,420	102,178
3	589000	Rent	178	18,668	18,846	178	12,135	12,313	0	6,333	6,333
MAINTENANCE:											
3	590000	Supervision & Engineering	12,153	171,102	183,255	9,883	111,227	121,110	2,270	59,875	62,145
3	591000	Structures	63,398	0	63,398	31,168	0	31,168	32,230	0	32,230
3	592000	Station Equipment	90,410	19,128	109,538	60,939	12,434	73,373	29,471	6,694	36,165
3	593000	Overhead Lines	730,428	0	730,428	397,967	0	397,967	332,461	0	332,461
3	594000	Underground Lines	96,732	0	96,732	60,682	0	60,682	36,050	0	36,050
3	595000	Line Transformers	61,918	24,096	86,014	48,511	15,664	64,175	13,407	8,432	21,839
3	596000	Street Light & Signal System Maintenance Exp	52,094	0	52,094	31,254	0	31,254	20,840	0	20,840
3	597000	Meters	2,780	0	2,780	953	0	953	1,827	0	1,827
3	598000	Miscellaneous Distribution Expense	32,403	18,023	50,426	23,550	11,716	35,266	8,853	6,307	15,160
TOTAL DISTRIBUTION OPERATING EXP			2,001,672	654,181	2,655,853	1,301,209	425,257	1,726,466	700,463	228,924	929,387
Depreciation Expense-Distribution											
E-DEPX			3,024,734	0	3,024,734	1,873,134	0	1,873,134	1,151,600	0	1,151,600
Amortization Expense-Franchises/Misc Intangibles											
E-AMTX			2,250	0	2,250	2,250	0	2,250	0	0	0
Taxes Other Than FIT--Distribution											
E-OTX			3,746,062	0	3,746,062	3,200,259	0	3,200,259	545,803	0	545,803
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			6,773,046	0	6,773,046	5,075,643	0	5,075,643	1,697,403	0	1,697,403
TOTAL DISTRIBUTION EXPENSES			8,774,718	654,181	9,428,899	6,376,852	425,257	6,802,109	2,397,866	228,924	2,626,790

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Month Ended July 31, 2013
Average of Monthly Averages Basis

Report ID:
E-OPS-1A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
E-DEPX		Depreciation Expense-General	111,897	1,067,131	82,448	714,978	797,426	29,449	352,153	381,602
E-AMTX		Amortization Expense-General Plant - 303000	0	17,922	0	11,995	11,995	0	5,927	5,927
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	35,613	550,199	34,509	368,633	403,142	1,104	181,566	182,670
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,542	0	1,703	1,703	0	839	839
		TOTAL A&G DEPR/AMRT/NON-HIT TAXES	147,510	1,637,794	116,957	1,097,309	1,214,266	30,553	540,485	571,038
		TOTAL ADMIN & GENERAL EXPENSES	492,714	6,787,999	343,502	4,542,190	4,885,692	149,212	2,245,809	2,395,021
		TOTAL EXPENSES BEFORE FIT	9,413,071	53,022,449	7,956,225	34,604,663	42,560,888	1,456,846	18,417,786	19,874,632
		NET OPERATING INCOME (LOSS) BEFORE FIT								7,763,497
F-FIT		FEDERAL INCOME TAX--Normal Accrual								1,298,237
E-FIT		DEFERRED FEDERAL INCOME TAX								905,555
E-FIT		AMORTIZED FIT - NOXON								(6,456)
		ELECTRIC NET OPERATING INCOME (LOSS)								5,566,161

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	2	Number of Customers	100.0000%
E-ALL	3	Direct Distribution Operating Expense	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	99	Not Allocated	0.0000%

		Production/Transmission Ratio	65.010%
		Number of Customers	65.607%
		Direct Distribution Operating Expense	65.006%
		Jurisdictional 4-Factor Ratio	67.000%
		Not Allocated	0.000%

		Production/Transmission Ratio	34.990%
		Number of Customers	34.393%
		Direct Distribution Operating Expense	34.994%
		Jurisdictional 4-Factor Ratio	33.000%
		Not Allocated	0.000%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
1	555000/555100	Purchased Power	0	12,953,246	0	8,420,905	0	4,532,341
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(106,205)	0	(69,044)	0	(37,161)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0
1	555700	Bookout Purchases	0	883,362	0	574,274	0	309,088
1	555710	Intercompany Purchase	0	56,292	0	36,595	0	19,697
TOTAL ACCOUNT 555			0	13,786,695	0	8,962,730	0	4,823,965

ALLOCATION RATIOS:

Ref	Account	Production/Transmission Ratio	Not Allocated
E-ALL	1	100.0000%	0.0000%
E-ALL	99	0.0000%	65.0100%
			34.9900%

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES

Report ID:
E-557-1A

For Month Ended July 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
1	557000	Other Expenses	0	456,367	456,367	0	296,684	296,684	0	159,683	159,683
1	557010	Other Power Supply Expense - Financial	0	2,304,310	2,304,310	0	1,498,032	1,498,032	0	806,278	806,278
1	557150	Fuel - Economic Dispatch	0	4,806,778	4,806,778	0	3,124,886	3,124,886	0	1,681,892	1,681,892
1	557160	Power Supply Expense - Miscellaneous	205,233	0	205,233	205,233	0	205,233	0	0	0
99	557161	Unbilled Add-Ons	(71,778)	0	(71,778)	(44,305)	0	(44,305)	(27,473)	0	(27,473)
1	557170	Broker Fees - Power	0	92,546	92,546	0	60,164	60,164	0	32,382	32,382
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	(427,307)	0	(427,307)	(427,307)	0	(427,307)	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	(328,125)	0	(328,125)	(328,125)	0	(328,125)	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	(2,371)	0	(2,371)	(2,371)	0	(2,371)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,432,163)	0	(1,432,163)	0	0	0	(1,432,163)	0	(1,432,163)
99	557390	Idaho PCA Amortization	(214,233)	0	(214,233)	0	0	0	(214,233)	0	(214,233)
1	557395	Optional Renewable Power Expense Offset	0	(10,016)	(10,016)	0	(6,511)	(6,511)	0	(3,505)	(3,505)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	194,425	194,425	0	126,396	126,396	0	68,029	68,029
1	557711	Turbine Gas Bookout Offset	0	(194,425)	(194,425)	0	(126,396)	(126,396)	0	(68,029)	(68,029)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	1,529,046	1,529,046	0	994,033	994,033	0	535,013	535,013
TOTAL ACCOUNT 557			(2,198,555)	9,179,031	6,980,476	(551,453)	5,967,288	5,415,835	(1,647,102)	3,211,743	1,564,641

ALLOCATION RATIOS:
E-FALL 1 Production/Transmission Ratio 100.0000%
E-ALL 99 Net Allocated 0.0000%

100.0000% 65.0100% 34.9900%
0.0000% 0.0000% 0.0000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended July 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
2	903000	Customer Records and Collections	168,237	553,754	112,436	363,301	55,801	190,453	246,254
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			168,237	553,754	112,436	363,301	55,801	190,453	246,254

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.0000%
E-ALL	12	Net Electric Plant (before DFTT)	100.0000%

			65.607%	34.393%
			65.110%	34.890%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES
 For Month Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
 E-908-1A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
2	908000	Customer Assistance Expense	24,246	22,661	17,643	14,867	6,603	7,794	14,397		
99	908600	Public Purpose Tariff Rider Expense Offset	1,262,427	0	946,958	0	315,469	0	315,469		
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0		
99	908690	Unbilled Public Purpose Tariff Amortization	174,589	0	131,805	0	42,784	0	42,784		
99	908990	DSM Amortization	0	0	0	0	0	0	0		
TOTAL ACCOUNT 908			1,461,262	22,661	1,483,923	1,096,406	14,867	1,111,273	364,856	7,794	372,650

ALLOCATION RATIOS:
 E-ALL 2 Number of Customers 100.0000%
 E-ALL 99 Not Allocated 0.0000%

***** WASHINGTON *****
 ***** IDAHO *****
 65.607%
 34.393%

RESULTS OF OPERATIONS

ELECTRIC INTEREST DEDUCTION FOR FIT

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
E-INT-1A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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Debt

1	Capital Structure - Debt Ratio		53.53%	53.53%
2	Cost of Debt		5.705%	5.787%
	Total Weighted Cost		3.054%	3.098%

E-APL	Net Rate Base	1,889,693,826	1,235,332,995	654,360,831
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	Interest Deduction for FIT Calculation	57,999,169	37,727,070	20,272,099
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- 1 AMMA Actual Debt Ratio
- 2 AMMA Actual Debt Cost

RESULTS OF OPERATIONS

ELECTRIC FEDERAL INCOME TAXES

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
E-FIT-1A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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Calculation of Taxable Operating Income:

E-OPS	Operating Revenue		82,402,023	54,763,894	27,638,129
E-OPS	Less: Operating & Maintenance Expense		49,618,684	33,448,535	16,170,149
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		7,569,765	4,936,288	2,633,477
E-OTX	Less: Taxes Other than FIT		5,247,071	4,176,065	1,071,006
	Net Operating Income Before FIT		19,966,503	12,203,006	7,763,497
E-INT	Less: Monthly Interest Expense		4,833,265	3,143,923	1,689,342
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		0	(12,019)	12,019
E-SCM	Plus: Schedule M Adjustments		(4,412,571)	(2,074,500)	(2,338,071)
	Taxable Net Operating Income		10,720,667	6,996,602	3,724,065

	Tax Rate		35.00%	35.00%	35.00%
	Total Federal Income Tax		3,752,234	2,448,811	1,303,423

1	Production Tax Credit		(14,821)	(9,635)	(5,186)
1	Investment Tax Credit - Noxon *		0	0	0
	Total Net Federal Income Tax		3,737,413	2,439,176	1,298,237

E-DTE	Deferred FIT		1,780,552	874,997	905,555
1	Amortized Investment Tax Credit - Noxon		(18,450)	(11,994)	(6,456)
	Total Net FIT/Deferred FIT		5,499,515	3,302,179	2,197,336

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	65.0100%	34.9900%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%

* Deferred taxes are in Deferred FIT balance

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total	
		Direct	Allocated	Direct	Allocated	Direct	Allocated		
997000	Book Depreciation & Amortization	3,117,494	4,650,975	1,992,341	3,056,178	5,048,519	1,182,153	1,594,797	2,776,950
997001	Contributions In Aid of Construction	0	419,898	0	273,396	273,396	0	146,502	146,502
997002	Injuries and Damages	0	0	0	0	0	0	0	0
997003	Salvage	0	0	0	0	0	0	0	0
997004	Boulder Park Write Off	(8,607)	0	0	0	0	(8,607)	0	(8,607)
997005	FAS106 Current Retiree Medical Accrual	0	333,200	0	223,244	223,244	0	109,956	109,956
997007	Idaho PCA	(1,633,558)	0	0	0	0	(1,633,558)	0	(1,633,558)
997008	Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
997009	Rathdrum Turbine Lease	0	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
997015	Airplane Lease Payments	0	33,739	0	22,605	22,605	0	11,134	11,134
997016	Redemption Expense Amortization	0	130,652	0	85,068	85,068	0	45,584	45,584
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	0	204,169	0	0	(11,792)
997018	DSM Tariff Rider	(182,760)	0	(170,968)	0	(170,968)	0	44,270	44,270
997019	CSS Temporary Service Fees	51,740	0	7,470	0	7,470	0	0	0
997020	FAS87 Current Pension Accrual	0	1,047,685	0	701,949	701,949	0	345,736	345,736
997021	Warsilla Generators Amortization	28,149	0	12,761	0	12,761	15,388	0	15,388
997024	Kettle Falls Disallowance	(11,216)	0	(11,216)	0	(11,216)	0	0	0
997027	Uncollectibles	0	0	0	0	0	0	0	0
997028	RTO Funding Amortization	0	0	0	0	0	0	0	0
997029	FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0
997032	Interest Rate Swaps	0	106,191	0	69,141	69,141	0	37,050	37,050
997033	BPA Residential Exchange	(16,835)	0	(16,429)	0	(16,429)	(406)	0	(406)
997034	Montana Hydro Settlement	86,443	0	56,386	0	56,386	30,057	0	30,057
997041	Rathdrum Turbine Lease, Tax	0	(30,640)	0	(19,919)	(19,919)	0	(10,721)	(10,721)
997043	Washington Deferred Power Costs	(755,432)	0	(755,432)	0	(755,432)	0	0	0
997044	Non-Monetary Power Costs	0	(106,205)	0	(69,044)	(69,044)	0	(37,161)	(37,161)
997045	Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0
997046	Nez Perce Settlement	24,933	0	(1,834)	0	(1,834)	26,767	0	26,767
997047	Clark Fork Preventive Maint. Exp (PVE's)	22,390	0	0	0	0	22,390	0	22,390
997048	AFUDC	0	(237,583)	0	(154,690)	(154,690)	0	(82,893)	(82,893)
997049	Tax Depreciation	0	(10,111,160)	0	(6,481,152)	(6,481,152)	0	(3,630,008)	(3,630,008)
997050	CS2 Leveled Return	37,000	0	0	0	0	37,000	0	37,000
997051	Wind Generation AFUDC - ID	72,234	0	0	0	0	72,234	0	72,234
997052	Noxon Spill	0	0	0	0	0	0	0	0
997053	Renewable Energy Cert Fees	0	3,964	0	2,656	2,656	0	1,308	1,308
997054	Spokane River Relicensing	6,561	0	6,078	0	6,078	483	0	483
997058	Colstrip Settlement	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS

Report ID:
E-SCM-1A

AVISTA UTILITIES

For Month Ended July 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	Spokane River Reicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	CDA Fund Settlement	27,800	(100,000)	(72,200)	(5,533)	(65,010)	(70,543)	33,333	(34,990)	(1,657)
4	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,895	60,572	2,581	25,779	28,360
99	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	Amortization - Unbilled Revenue Add-Ins	(50,206)	0	(50,206)	(14,497)	0	(14,497)	(35,709)	0	(35,709)
1	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	Noxon	0	0	0	0	0	0	0	0	0
1	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	CDA Fund Settlement-Prepayment	0	(1,833,333)	(1,833,333)	0	(1,191,850)	(1,191,850)	0	(641,483)	(641,483)
1	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	Book Transportation Depreciation	0	431,557	431,557	0	276,624	276,624	0	154,933	154,933
1	Deferred Compensation	0	(245,618)	(245,618)	0	(164,564)	(164,564)	0	(81,054)	(81,054)
1	Meal Disallowances	0	25,253	25,253	0	16,920	16,920	0	8,333	8,333
1	Paid Time Off	0	(68,701)	(68,701)	0	(46,030)	(46,030)	0	(22,671)	(22,671)
2	Customer Uncollectibles	0	(100,593)	(100,593)	0	(65,996)	(65,996)	0	(34,597)	(34,597)
99	Deferred O&M Colstrip & CS2	85,500	0	85,500	81,141	0	81,141	4,359	0	4,359
99	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	LIDAR O&M Reg DefDFTT	(81,528)	0	(81,528)	(81,528)	0	(81,528)	0	0	0
99	Smart Grid	0	0	0	0	0	0	0	0	0
99	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	WA REC Deferral	1,149	0	1,149	1,149	0	1,149	0	0	0
99	CDA Settlement Costs	0	(58,043)	(58,043)	0	(37,734)	(37,734)	0	(20,309)	(20,309)
99	BPA Parallel Capacity	(12,838)	0	(12,838)	0	0	0	(12,838)	0	(12,838)
	TOTAL SCHEDULE M ADJUSTMENTS	1,225,336	(5,637,907)	(4,412,571)	1,447,646	(3,522,146)	(2,074,500)	(222,310)	(2,115,761)	(2,338,071)

ALLOCATION RATIOS:

Ref/Basis	Production/Transmission Ratio	Number of Customers	Direct Distribution Operating Expense	Jurisdictional 4-Factor Ratio	Net Electric Distribution Plant	Book Depreciation	Net Electric Plant (before DFTT)	Net Allocated
E-ALL	1	100,000%	100,000%	100,000%	100,000%	100,000%	100,000%	0.000%
E-ALL	2	100,000%	100,000%	100,000%	100,000%	100,000%	100,000%	0.000%
E-ALL	3	100,000%	100,000%	100,000%	100,000%	100,000%	100,000%	0.000%
E-ALL	4	100,000%	100,000%	100,000%	100,000%	100,000%	100,000%	0.000%
E-ALL	10	100,000%	100,000%	100,000%	100,000%	100,000%	100,000%	0.000%
E-ALL	11	100,000%	100,000%	100,000%	100,000%	100,000%	100,000%	0.000%
E-ALL	12	100,000%	100,000%	100,000%	100,000%	100,000%	100,000%	0.000%
E-ALL	99	100,000%	100,000%	100,000%	100,000%	100,000%	100,000%	0.000%

RESULTS OF OPERATIONS

ELECTRIC DEFERRED INCOME TAX EXPENSES

Report ID:
E-DTE-1A

AVISTA UTILITIES

For Month Ended July 31, 2013

Average of Monthly Averages Basis

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

Ref/Basis	Acct No	Description	Direct		Allocated		Total		Direct		Allocated		Total	
14	410100	Deferred Federal Income Tax Expense - Allocated	0	891,585	891,585	0	557,000	557,000	0	334,585	334,585	0	0	0
99	410100	Deferred Federal Income Tax Expense - Washington	471,298	0	471,298	471,298	0	471,298	0	0	0	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	608,528	0	608,528	0	0	0	608,528	0	0	0	608,528	0
	410100	Total	1,079,826	891,585	1,971,411	471,298	557,000	1,028,298	608,528	334,585	943,113	0	0	943,113
14	411100	Deferred Federal Income Tax Expense - Allocated	0	139,241	139,241	0	86,988	86,988	0	52,253	52,253	0	0	52,253
99	411100	Deferred Federal Income Tax Expense - Washington	(240,289)	0	(240,289)	(240,289)	0	(240,289)	0	0	0	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(89,811)	0	(89,811)	0	0	0	(89,811)	0	0	0	(89,811)	0
	411100	Total	(330,100)	139,241	(190,859)	(240,289)	86,988	(153,301)	(89,811)	52,253	(37,558)	0	0	(37,558)
		Total Deferred Federal Income Tax Expense	749,726	1,030,826	1,780,552	231,009	643,988	874,997	518,717	386,838	905,555	0	0	905,555

E-ALL 14 Net Allocated Schedule M's
E-ALL 99 Not Allocated

100.000% 62.473% 37.527%
0.000% 0.000% 0.000%

RESULTS OF OPERATIONS

Report ID:
E-OTX-1A

AVISTA UTILITIES

ELECTRIC TAXES OTHER THAN FIT

For Month Ended July 31, 2013

Average of Monthly Averages Basis

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	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	51,734	51,734	0	33,632	33,632	0	18,102	18,102
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	44,698	44,698	0	29,058	29,058	0	15,640	15,640
		TOTAL PRODUCTION & TRANSMISSION	0	1,501,009	1,501,009	0	975,806	975,806	0	525,203	525,203
		DISTRIBUTION									
99	408110	State Excise Tax	1,469,280	0	1,469,280	1,469,280	0	1,469,280	0	0	0
99	408120	Municipal Occupation & License Tax	1,558,536	0	1,558,536	1,316,829	0	1,316,829	241,707	0	241,707
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	72,909	0	72,909	0	0	0	72,909	0	72,909
		TOTAL DISTRIBUTION	3,746,062	0	3,746,062	3,200,259	0	3,200,259	545,803	0	545,803
		TOTAL TAXES OTHER THAN FIT	3,746,062	1,501,009	5,247,071	3,200,259	975,806	4,176,065	545,803	525,203	1,071,006

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Production/Transmission Ratio	Jurisdictional 4-Factor Ratio	Not Allocated
E-ALL	1		100.0000%		
E-ALL	4		100.0000%		
E-ALL	99		0.0000%		

100.0000%	65.0100%	34.9900%
100.0000%	67.0000%	33.0000%
0.0000%	0.0000%	0.0000%

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended July 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
1	182324	INTANGIBLE PLANT:	0	9,241,666	9,241,666	0	6,008,007	6,008,007	0	3,233,659	3,233,659
1	182325	CDA Lake CDR Fund - Allocated	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182331	CDA Lake IPA Fund	0	1,325,137	1,325,137	0	861,472	861,472	0	463,665	463,665
1	182381	CDA Settlement Costs	0	35,805,468	35,805,468	0	23,277,135	23,277,135	0	12,528,333	12,528,333
1	302000	CDA Settlement Past Storage	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	Franchises & Consents	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-(C-IPJ)	2,140,690	32,923,643	35,064,333	2,074,665	22,058,841	24,133,506	66,025	10,864,802	10,930,827
1	303100	Misc Intangible Plant-PC Software (C-IPJ)	0	2,805,448	2,805,448	0	1,879,650	1,879,650	0	925,798	925,798
1	303110	Misc Intangible Plant-PC Software (C-IPJ)	0	2,805,448	2,805,448	0	1,879,650	1,879,650	0	925,798	925,798
		TOTAL INTANGIBLE PLANT	2,896,573	133,363,151	136,259,724	2,830,548	87,472,290	90,302,838	66,025	45,890,861	45,956,886
		STEAM PRODUCTION PLANT:	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084
1	310XXX	Land & Land Rights	0	127,141,311	127,141,311	0	82,654,566	82,654,566	0	44,486,745	44,486,745
1	311XXX	Structures & Improvements	0	173,363,429	173,363,429	0	112,703,565	112,703,565	0	60,659,864	60,659,864
1	312000	Boiler Plant	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	313000	Generators	0	53,019,522	53,019,522	0	34,467,991	34,467,991	0	18,551,531	18,551,531
1	314000	Turbogenerator Units	0	26,633,238	26,633,238	0	17,314,268	17,314,268	0	9,318,970	9,318,970
1	315000	Accessory Electric Equipment	0	16,209,580	16,209,580	0	10,537,848	10,537,848	0	5,671,732	5,671,732
1	316000	Miscellaneous Power Plant Equipment	0	399,863,658	399,863,658	0	259,951,363	259,951,363	0	139,912,295	139,912,295
		TOTAL STEAM PRODUCTION PLANT	0	889,808	889,808	0	537,848	537,848	0	289,122	289,122
		HYDRAULIC PRODUCTION PLANT:	0	58,277,943	58,277,943	0	37,886,491	37,886,491	0	20,391,452	20,391,452
1	330XXX	Land & Land Rights	0	45,006,528	45,006,528	0	29,258,744	29,258,744	0	15,747,784	15,747,784
1	331XXX	Structures & Improvements	0	136,195,239	136,195,239	0	88,540,525	88,540,525	0	47,654,714	47,654,714
1	332XXX	Reservoirs, Dams, & Waterways	0	163,044,008	163,044,008	0	105,994,910	105,994,910	0	57,049,098	57,049,098
1	333000	Waterwheels, Turbines, & Generators	0	37,126,122	37,126,122	0	24,135,692	24,135,692	0	12,990,430	12,990,430
1	334000	Accessory Electric Equipment	0	8,139,622	8,139,622	0	5,291,568	5,291,568	0	2,848,054	2,848,054
1	335XXX	Miscellaneous Power Plant Equipment	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
1	336000	Roads, Railroads, & Bridges	0	449,810,217	449,810,217	0	292,421,623	292,421,623	0	157,388,594	157,388,594
		TOTAL HYDRAULIC PRODUCTION PLANT	0	399,863,658	399,863,658	0	259,951,363	259,951,363	0	139,912,295	139,912,295
		OTHER PRODUCTION PLANT:	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	340200	Land & Land Rights	0	16,759,739	16,759,739	0	10,895,506	10,895,506	0	5,864,233	5,864,233
1	341000	Structures & Improvements	0	21,170,782	21,170,782	0	13,763,125	13,763,125	0	7,407,657	7,407,657
1	342000	Fuel Holders, Producers, & Accessories	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924
1	343000	Prime Movers	0	207,342,847	207,342,847	0	134,793,585	134,793,585	0	72,549,262	72,549,262
1	344000	Generators	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	344010	Generators - Solar	0	20,170,526	20,170,526	0	13,112,859	13,112,859	0	7,057,667	7,057,667
1	345000	Accessory Electric Equipment	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	345010	Accessory Electric Equipment - Solar	0	1,836,533	1,836,533	0	1,193,930	1,193,930	0	642,603	642,603
1	346000	Miscellaneous Power Plant Equipment	0	292,277,943	292,277,943	0	190,009,890	190,009,890	0	102,268,053	102,268,053
		TOTAL OTHER PRODUCTION PLANT	0	1,141,951,818	1,141,951,818	0	742,382,876	742,382,876	0	399,568,942	399,568,942
		TOTAL PRODUCTION PLANT	0	1,141,951,818	1,141,951,818	0	742,382,876	742,382,876	0	399,568,942	399,568,942

AVISTA UTILITIES

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

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		TRANSMISSION PLANT:						
1	350XXX	Land & Land Rights	0	19,584,455	0	12,731,854	0	6,852,601
1	352XXXX	Structures & Improvements	0	17,108,259	0	11,122,079	0	5,986,180
1	353000	Station Equipment	0	215,005,091	0	139,774,810	0	75,230,281
1	354000	Towers & Fixtures	0	17,124,286	0	11,132,498	0	5,991,788
1	355000	Poles & Fixtures	0	156,709,591	0	101,876,905	0	54,832,686
1	356000	Overhead Conductors & Devices	0	117,613,987	0	76,460,853	0	41,153,134
1	357000	Underground Conduit	0	2,605,487	0	1,693,827	0	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	0	1,514,780	0	815,292
1	359000	Roads & Trails	0	1,949,859	0	1,267,603	0	682,256
		TOTAL TRANSMISSION PLANT	0	550,031,087	0	357,575,209	0	192,455,878
		DISTRIBUTION PLANT:						
99	360200	Land & Land Rights	4,584,631	0	3,340,938	0	1,243,693	0
99	360400	Land Easements	2,209,258	0	427,234	0	1,782,024	0
99	361000	Structures & Improvements	17,999,302	0	12,795,837	0	5,203,465	0
99	362000	Station Equipment	115,380,815	0	76,898,897	0	38,481,918	0
99	364000	Poles, Towers, & Fixtures	274,413,547	0	171,504,052	0	102,909,495	0
99	365000	Overhead Conductors & Devices	183,024,332	0	114,951,665	0	68,072,667	0
99	366000	Underground Conduit	87,011,840	0	54,846,170	0	32,165,670	0
99	367000	Underground Conductors & Devices	144,879,730	0	92,782,930	0	52,096,800	0
99	368000	Line Transformers	204,856,893	0	137,361,580	0	67,495,313	0
99	369XXXX	Services	134,660,213	0	86,462,472	0	48,197,741	0
99	370000	Meters	47,905,798	0	26,726,767	0	21,179,031	0
99	373XXXX	Street Light & Signal Systems	38,357,296	0	23,705,230	0	14,652,066	0
		TOTAL DISTRIBUTION PLANT	1,255,283,655	0	801,803,772	0	453,479,883	0
		GENERAL PLANT: (From Report C-GPL)						
4	389XXXX	Land & Land Rights	1,095,210	3,108,652	386,557	2,082,797	708,653	1,025,855
4	390XXXX	Structures & Improvements	13,029,107	60,926,452	6,498,107	40,820,723	6,531,000	20,105,729
4	391XXXX	Office Furniture & Equipment	2,331,287	39,465,603	2,305,588	26,441,954	25,699	13,023,649
4	392XXXX	Transportation Equipment	14,677,021	9,155,943	10,524,690	6,134,482	4,152,331	3,021,461
4	393000	Stores Equipment	277,662	1,915,597	121,377	1,283,450	156,285	632,147
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,446,724	1,164,944	5,659,305	379,695	2,787,419
4	395000	Laboratory Equipment	257,009	1,053,015	172,845	705,520	84,164	347,495
4	396XXXX	Power Operated Equipment	29,454,770	11,326,618	18,342,128	7,588,834	11,112,642	3,737,784
4	397XXXX	Communications Equipment	16,209,700	57,785,897	10,104,990	38,716,551	6,104,710	19,069,346
4	398000	Miscellaneous Equipment	2,371	353,849	31	237,079	2,340	116,770
		TOTAL GENERAL PLANT	78,878,776	193,538,350	49,621,257	129,670,695	29,257,519	63,867,655
		TOTAL PLANT IN SERVICE	1,337,059,004	2,018,884,406	854,255,577	1,317,101,070	482,803,427	701,783,336
								1,184,586,763

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

AVISITA UTILITIES

		*****SYSTEM*****		*****WASHINGTON*****		*****IDAHO*****				
Ref/Basis	Account	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION										
E-ADDP		0	(282,107.716)	(282,107.716)	0	(183,398.226)	(183,398.226)	0	(98,709.490)	(98,709.490)
E-ADDP		0	(119,766.381)	(119,766.381)	0	(77,860.124)	(77,860.124)	0	(41,906.257)	(41,906.257)
E-ADDP		0	(81,984.853)	(81,984.853)	0	(53,298.353)	(53,298.353)	0	(28,686.500)	(28,686.500)
E-ADDP		0	(188,017.194)	(188,017.194)	0	(122,229.978)	(122,229.978)	0	(65,787.216)	(65,787.216)
E-ADDP		(384,719.906)	0	(384,719.906)	(237,040.109)	0	(237,040.109)	(147,679.797)	0	(147,679.797)
E-ADDP		(22,978.462)	(66,675.884)	(89,654.346)	(13,487.422)	(44,672.842)	(58,160.264)	(9,491.040)	(22,003.042)	(31,494.082)
E-ADDP		(407,698.368)	(738,552.028)	(1,146,250.396)	(250,527.531)	(481,459.523)	(731,987.054)	(157,170.837)	(257,092.505)	(414,263.342)
TOTAL ACCUMULATED DEPRECIATION										
ACCUMULATED AMORTIZATION										
E-AMMT		0	(7,525.331)	(7,525.331)	0	(4,957.228)	(4,957.228)	0	(2,668.103)	(2,668.103)
E-AMMT		(109,743)	0	(109,743)	(109,743)	0	(109,743)	0	0	0
E-AMMT		0	(136,449)	(136,449)	0	(90,579)	(90,579)	0	(45,870)	(45,870)
E-AMMT		(701,218)	(17,916.263)	(819,134.281)	(692,777)	(12,003.896)	(12,696.673)	(8,441)	(5,912.367)	(5,920.808)
E-AMMT		(120,874)	(176,094)	(296,968)	(117,279)	(117,983)	(235,262)	(3,595)	(58,111)	(61,706)
E-AMMT		(931,835)	(25,854.137)	(957,689)	(919,799)	(17,169.686)	(1,809,485)	(12,036)	(8,684.451)	(8,696.487)
TOTAL ACCUMULATED AMORTIZATION										
NET ELECTRIC UTILITY PLANT before DEPR/AMORT										
		(408,630.203)	(764,406.165)	(1,173,036.368)	(251,447.330)	(498,629.209)	(750,076.539)	(157,182.873)	(265,776.956)	(422,959.829)
NET ELECTRIC UTILITY PLANT before DEPR										
		928,428.801	1,254,478.241	2,182,907.042	602,808.247	818,471.861	1,421,280.108	325,620.554	436,006.380	761,626.934
ACCUMULATED DEPR										
12		0	0	0	0	0	0	0	0	0
1		0	(321,103)	(321,103)	0	(208,749)	(208,749)	0	(112,354)	(112,354)
12		0	(288,334.463)	(288,334.463)	0	(187,734.569)	(187,734.569)	0	(100,599.894)	(100,599.894)
4		0	(27,784.039)	(27,784.039)	0	(18,615.306)	(18,615.306)	0	(9,168.733)	(9,168.733)
4		0	(223,567)	(223,567)	0	(149,790)	(149,790)	0	(73,777)	(73,777)
1		0	0	0	0	0	0	0	0	0
1		0	0	0	0	0	0	0	0	0
1		0	(12,531.914)	(12,531.914)	0	(8,146.997)	(8,146.997)	0	(4,384.917)	(4,384.917)
1		0	(146,665)	(146,665)	0	(95,347)	(95,347)	0	(51,318)	(51,318)
12		0	(4,365.478)	(4,365.478)	0	(2,842.363)	(2,842.363)	0	(1,523.115)	(1,523.115)
TOTAL ACCUMULATED DEPR										
NET ELECTRIC UTILITY PLANT										
		928,428.801	920,771.012	1,849,199.813	602,808.247	600,678.740	1,203,486.987	325,620.554	320,092.272	645,712.826

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	12	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	12	Net Electric Plant (before DEPR)	100.0000%
E-ALL	99	Not Allocated	0.0000%

RESULTS OF OPERATIONS

Report ID:
E-APL-1A

AVISTA UTILITIES

ELECTRIC ADJUSTMENTS TO NET PLANT

For Month Ended July 31, 2013
Average of Monthly Averages Basis
Ref/Basis Description (Accounts)

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

E-PLT	NET ELECTRIC PLANT IN SERVICE	SYSTEM *****		WASHINGTON *****		IDAHO *****				
		Direct	Allocated	Direct	Allocated	Direct	Allocated			
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	928,428,801	920,771,012	1,849,199,813	0	0	0			
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0			
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0			
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	0	942,342	0			
99	Colstrip Disallowed AFUDC (111100)	(2,628,869)	0	1,110,999	0	2,355,642	0			
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	0	(1,786,362)	0			
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,033,656	0	(5,247,725)	0	(3,009,445)	0			
99	ADFIT - Kettle Falls Disallowed (190420)	301,161	0	4,510,494	0	2,523,162	0			
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	301,161	0	0	0			
99	Boulder Park Disallowed Accumulated Depr (108050)	1,171,263	0	0	0	(2,600,000)	0			
99	ADFIT - Boulder Park Disallowed (190040)	500,058	0	1,171,263	0	1,171,263	0			
99	Investment in WNP3 Exchange Power (124900, 124930)	15,006,046	0	15,006,046	0	0	0			
99	ADFIT - WNP3 Exchange Power (283120)	(2,696,849)	0	(2,696,849)	0	0	0			
99	CDA Lake Settlement - WA (182382)	1,121,872	0	1,121,872	0	0	0			
99	CDA Lake Settlement - ID (186382)	223,278	0	223,278	0	223,278	0			
99	ADFIT - CDA Lake Settlement - Direct (283382)	(470,803)	0	(470,803)	0	(78,147)	0			
99	CDA CDR Fund - Direct (182324)	81,605	0	81,605	0	0	0			
99	ADFIT - CDA CDR Fund - Direct (283324)	(29,691)	0	(29,691)	0	0	0			
99	Spokane River Relicensing (182322)	579,713	0	579,713	0	41,784	0			
99	ADFIT - Spokane River Relicensing (283322)	(202,875)	0	(202,875)	0	(14,619)	0			
99	Spokane River PM&Es (182323)	536,175	0	536,175	0	194,595	0			
99	ADFIT - Spokane River PM&Es (283323)	(187,685)	0	(187,685)	0	(68,108)	0			
99	Montana Riverbed Settlement (186360)	3,497,166	0	3,497,166	0	1,157,195	0			
99	ADFIT - Montana Riverbed Settlement (283365)	(1,224,009)	0	(1,224,009)	0	(405,018)	0			
99	Lancaster Generation (182312)	3,230,000	0	3,230,000	0	0	0			
99	ADFIT - Lancaster Generation (283312)	(1,130,500)	0	(1,130,500)	0	0	0			
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	61,177	0			
4	Customer Advances (252000)	(1,148,117)	2,724	(1,145,393)	1,825	(349,209)	899			
99	ADFIT - Customer Advances (283300)	(1,178,762)	0	(1,178,762)	0	(1,178,762)	0			
99	Customer Deposits (235199)	17,201,416	8,235,392	25,436,808	0	17,201,416	8,235,392			
C-WKC	Working Capital	0	0	0	0	0	0			
99	DSM Programs (186710)	32,255,897	8,238,116	40,494,013	1,825	31,846,008	8,236,291			
	TOTAL OTHER ADJUSTMENTS									
	NET RATE BASE	960,684,698	929,009,128	1,889,693,826	634,652,430	600,680,565	1,235,332,995	326,032,268	328,328,563	654,360,831

ALLOCATION RATIOS:

E-ALL	Production/Transmission Ratio	100.0000%
E-ALL	4 Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	12 Net Electric Plant (before DFIT)	100.0000%
E-ALL	13 Net Electric General Plant	100.0000%
E-ALL	99 Not Allocated	0.0000%

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	Direct	Allocated	Direct	Allocated	Total
Electric Production											
1	Steam (ED-AN)	639,771			639,771		415,915		415,915	223,856	223,856
1	Hydro (ED-AN)	680,724			680,724		442,539		442,539	238,185	238,185
1	Other (ED-AN)	777,710			777,710		505,589		505,589	272,121	272,121
	Total Electric Production	2,098,205			2,098,205		1,364,043		1,364,043	734,162	734,162
Electric Transmission											
1	ED-AN	831,057			831,057		540,270		540,270	290,787	290,787
	Total Electric Transmission	831,057			831,057		540,270		540,270	290,787	290,787
Electric Distribution											
	ED-ID	1,151,600			1,151,600		1,873,134		1,873,134	1,151,600	1,151,600
	ED-WA	1,873,134			1,873,134		1,873,134		1,873,134		
	Total Electric Distribution	3,024,734			3,024,734		3,024,734		3,024,734	1,151,600	1,151,600
Gas Underground Storage											
	GD-AN	44,655									
	GD-OR	9,436									
	Total Gas Underground Storage	54,091									
Gas Distribution											
	GD-AN	5,209									
	GD-ID	334,193									
	GD-WA	658,891									
	GD-OR	334,442									
	Total Gas Distribution	1,332,735									
General Plant											
4	ED-AN	210,695			210,695		141,166		141,166	69,529	69,529
	ED-ID	12,113			12,113					12,113	12,113
	ED-WA	71,254			71,254		542,052		542,052	266,981	266,981
	CD-AA	1,118,283			809,033		31,760		31,760	15,643	15,643
7,4	CD-AN	59,836			47,403					17,336	17,336
9,4	CD-ID	21,883			17,336						
9	CD-WA	14,130			11,194						
8	GD-AA	13,150									
	GD-AN	3,086									
	GD-ID	4,032									
	GD-WA	18,427									
	GD-OR	21,261									
	Total General Plant	1,568,150			1,179,028		82,448		714,978	29,449	352,153
Total Depreciation Expense											
		8,908,972			7,133,024		1,314,614		461,334	3,136,631	2,558,151

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7	72.346%	19.401%	8.253%
8	Gas North/Oregon 4-Factor	70.320%	29.680%
9	Elec/Gas North 4-Factor	79.221%	20.779%

Jurisdiction -

Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
1		65.010%	34.990%
4	Jurisdictional 4-Factor Ratio	67.000%	33.000%

Ref/Basis	System	Assigned or Allocated		Assigned or Allocated		***** ELECTRIC *****	***** WASHINGTON *****	***** IDAHO *****											
		Total	to Electric	Total	to Gas-North			Direct	Allocated	Direct	Allocated	Total							
Production/Transmission																			
1	Franchises (302000)	ED-AN	76,533	76,533															
1	Misc Intangible Pft (303000)	ED-AN	7,386	7,386															
	Total Production/Transmission		83,919	83,919															
Distribution																			
	Franchises (302000)	ED-WA	2,013	2,013															
	Misc Intangible Pft (303000)	ED-WA	237	237															
	Total Distribution		2,250	2,250															
	General Plant - 303000																		
7,4		CD-AA	23,884	17,279	4,634	1,971													
9,1		CD-AN	812	643	169	338													
		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													
	Miscellaneous IT Intangible Plant - 3031XX																		
7,4		CD-AA	737,617	533,636	143,105	60,876													
9,4		CD-AN	846	670	176														
9,4		CD-ID	894	708	186														
4		ED-AN	15,893	15,893															
		ED-ID	396	396															
		ED-WA	34,509	34,509															
8		GD-AA	36,795		25,874	10,921													
		GD-AN	196		196														
		GD-OR	21		21														
	Total Miscellaneous IT Intangible Pft - 3031XX		827,167	585,812	169,537	71,818													
	Gas Underground Storage																		
	Total Gas Underground Storage	GD-AN	19		19														
	General Plant - 390200, 396200																		
7,4		CD-AA	2,404	1,740	466	198													
4		ED-AN	802	802		262													
		GD-OR	262		466	460													
	Total General Plant - 390200, 396200		3,468	2,542	466	460													
	Total Amortization Expense		944,489	692,445	177,147	74,897													

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	72.346%	19.401%	8.253%	1	65.010%	34.990%
8	0.000%	70.320%	29.680%	4	67.000%	33.000%
9	79.221%	20.779%	0.000%			

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					
Electric Production																		
1	Steam (ED-AN)	(282,107,716)	(282,107,716)		(282,107,716)	(282,107,716)	(282,107,716)	(183,398,226)	(183,398,226)	(98,709,490)	(98,709,490)	(98,709,490)	(98,709,490)					
1	Hydro (ED-AN)	(119,766,381)	(119,766,381)		(119,766,381)	(119,766,381)	(119,766,381)	(77,860,124)	(77,860,124)	(41,906,237)	(41,906,237)	(41,906,237)	(41,906,237)					
1	Other (ED-AN)	(81,984,853)	(81,984,853)		(81,984,853)	(81,984,853)	(81,984,853)	(53,298,353)	(53,298,353)	(28,686,500)	(28,686,500)	(28,686,500)	(28,686,500)					
	Total Electric Production	(483,858,950)	(483,858,950)		(483,858,950)	(483,858,950)	(483,858,950)	(314,556,703)	(314,556,703)	(169,302,247)	(169,302,247)	(169,302,247)	(169,302,247)					
	Electric Transmission																	
1	ED-AN	(188,017,194)	(188,017,194)		(188,017,194)	(188,017,194)	(188,017,194)	(122,229,978)	(122,229,978)	(65,787,216)	(65,787,216)	(65,787,216)	(65,787,216)					
	Total Electric Transmission	(188,017,194)	(188,017,194)		(188,017,194)	(188,017,194)	(188,017,194)	(122,229,978)	(122,229,978)	(65,787,216)	(65,787,216)	(65,787,216)	(65,787,216)					
	Electric Distribution																	
	ED-ID	(147,679,797)	(147,679,797)		(147,679,797)	(147,679,797)	(147,679,797)			(237,040,109)	(237,040,109)	(237,040,109)	(147,679,797)					
	ED-WA	(237,040,109)	(237,040,109)		(237,040,109)	(237,040,109)	(237,040,109)			(384,719,906)	(384,719,906)	(384,719,906)	(147,679,797)					
	Total Electric Distribution	(384,719,906)	(384,719,906)		(384,719,906)	(384,719,906)	(384,719,906)			(621,760,015)	(621,760,015)	(621,760,015)	(384,719,906)					
	Gas Underground Storage																	
	GD-AN	(12,713,083)	(12,713,083)		(12,713,083)	(12,713,083)	(12,713,083)			(466,505)	(466,505)	(466,505)	(12,713,083)					
	GD-OR	(466,505)	(466,505)		(466,505)	(466,505)	(466,505)						(466,505)					
	Total Gas Underground Storage	(13,179,588)	(13,179,588)		(13,179,588)	(13,179,588)	(13,179,588)			(466,505)	(466,505)	(466,505)	(13,179,588)					
	Gas Distribution																	
	GD-AN	(1,477,447)	(1,477,447)		(1,477,447)	(1,477,447)	(1,477,447)			(53,865,469)	(53,865,469)	(53,865,469)	(1,477,447)					
	GD-ID	(53,865,469)	(53,865,469)		(53,865,469)	(53,865,469)	(53,865,469)			(107,887,919)	(107,887,919)	(107,887,919)	(53,865,469)					
	GD-WA	(107,887,919)	(107,887,919)		(107,887,919)	(107,887,919)	(107,887,919)						(107,887,919)					
	GD-OR	(88,693,314)	(88,693,314)		(88,693,314)	(88,693,314)	(88,693,314)						(88,693,314)					
	Total Gas Distribution	(251,924,149)	(251,924,149)		(251,924,149)	(251,924,149)	(251,924,149)			(251,924,149)	(251,924,149)	(251,924,149)	(251,924,149)					
	General Plant																	
4	ED-AN	(35,008,406)	(35,008,406)		(35,008,406)	(35,008,406)	(35,008,406)			(5,837,647)	(5,837,647)	(5,837,647)	(35,008,406)					
	ED-ID	(5,837,647)	(5,837,647)		(5,837,647)	(5,837,647)	(5,837,647)			(11,671,117)	(11,671,117)	(11,671,117)	(5,837,647)					
	ED-WA	(11,671,117)	(11,671,117)		(11,671,117)	(11,671,117)	(11,671,117)			(22,773,236)	(22,773,236)	(22,773,236)	(11,671,117)					
7,4	CD-AA	(31,478,224)	(31,478,224)		(31,478,224)	(31,478,224)	(31,478,224)			(8,894,242)	(8,894,242)	(8,894,242)	(31,478,224)					
9,4	CD-AN	(11,227,126)	(11,227,126)		(11,227,126)	(11,227,126)	(11,227,126)			(3,653,393)	(3,653,393)	(3,653,393)	(11,227,126)					
9	CD-ID	(4,611,647)	(4,611,647)		(4,611,647)	(4,611,647)	(4,611,647)			(1,816,305)	(1,816,305)	(1,816,305)	(4,611,647)					
9	CD-WA	(2,292,706)	(2,292,706)		(2,292,706)	(2,292,706)	(2,292,706)						(2,292,706)					
8	GD-AA	(1,402,550)	(1,402,550)		(1,402,550)	(1,402,550)	(1,402,550)			(1,462,793)	(1,462,793)	(1,462,793)	(1,402,550)					
	GD-AN	(1,462,793)	(1,462,793)		(1,462,793)	(1,462,793)	(1,462,793)			(1,078,502)	(1,078,502)	(1,078,502)	(1,462,793)					
	GD-ID	(1,078,502)	(1,078,502)		(1,078,502)	(1,078,502)	(1,078,502)						(1,078,502)					
	GD-WA	(2,624,565)	(2,624,565)		(2,624,565)	(2,624,565)	(2,624,565)						(2,624,565)					
	GD-OR	(3,707,424)	(3,707,424)		(3,707,424)	(3,707,424)	(3,707,424)						(3,707,424)					
	Total General Plant	(112,402,707)	(112,402,707)		(112,402,707)	(112,402,707)	(112,402,707)			(89,654,346)	(89,654,346)	(89,654,346)	(112,402,707)					
	Total Accumulated Depreciation	(1,434,102,494)	(1,146,250,396)		(1,146,250,396)	(1,146,250,396)	(1,146,250,396)			(191,970,680)	(95,881,418)	(407,698,568)	(407,698,568)					

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%
8	Gas North/Oregon 4-Factor	0.000%	70.320%
9	Elec/Gas North 4-Factor	79.221%	20.779%

Jurisdiction -

Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
1	Production/Transmission Ratio	65.010%	34.990%
4	Jurisdictional 4-Factor Ratio	67.000%	33.000%

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****	***** WASHINGTON *****	***** IDAHO *****	Total	
	Total				Direct	Allocated	Direct	Allocated	
Production/Transmission									
1	ED-AN	(6,965,219)	(6,965,219)		(6,965,219)	(6,965,219)	(4,528,089)	(4,528,089)	
1	ED-AN	(660,112)	(660,112)		(660,112)	(660,112)	(429,139)	(429,139)	
		(7,625,331)	(7,625,331)		(7,625,331)	(7,625,331)	(4,957,228)	(4,957,228)	
Total Production/Transmission									
Distribution									
	ED-WA	(85,859)			(85,859)		(85,859)		
	ED-WA	(23,884)			(23,884)		(23,884)		
		(109,743)			(109,743)		(109,743)		
Total Distribution									
General Plant - 303000									
7,4	CD-AA	(130,139)	(94,151)	(25,248)		(94,151)	(63,081)	(63,081)	
9,1	CD-AN	(53,392)	(42,298)	(11,094)		(42,298)	(27,498)	(27,498)	
	GD-ID	(45,168)		(45,168)					
	GD-WA	(81,244)		(81,244)					
	GD-OR	(52,903)							
		(362,846)	(136,449)	(162,754)		(136,449)	(90,579)	(90,579)	
Total General Plant - 303000									
Miscellaneous IT Intangible Plant -3031XX									
7,4	CD-AA	(24,077,877)	(17,419,381)	(4,671,349)		(17,419,381)	(11,670,985)	(11,670,985)	
9,4	CD-AN	(1,672)	(1,325)	(347)		(1,325)	(888)	(888)	
9	CD-ID	(2,681)		(57)		(2,124)			
4	ED-AN	(495,557)	(495,557)			(495,557)	(332,023)	(332,023)	
	ED-ID	(6,317)				(6,317)			
	ED-WA	(692,777)				(692,777)			
8	GD-AA	(1,024,323)		(720,304)					
	GD-AN	(8,702)		(8,702)					
	GD-OR	(869)							
		(26,310,775)	(18,617,481)	(5,401,259)		(17,916,263)	(12,003,896)	(12,003,896)	
Total Miscellaneous IT Intangible Plant - 3031XX									
Gas Underground Storage									
	GD-AN	(239,527)							
		(239,527)							
Total Gas Underground Storage									
General Plant - 390200, 396200									
7,4	CD-AA	(174,623)	(126,333)	(33,878)		(126,333)	(84,643)	(84,643)	
9	CD-ID	(4,538)	(3,595)	(943)		(3,595)			
9	CD-WA	(8,332)	(6,601)	(1,731)		(6,601)			
4	ED-AN	(49,761)	(49,761)			(49,761)	(33,340)	(33,340)	
	ED-AN	(110,678)	(110,678)			(110,678)			
	ED-WA	(1,863)		(1,863)					
	GD-OR	(50,948)							
		(400,743)	(296,968)	(38,415)		(176,094)	(117,983)	(117,983)	
Total General Plant - 390200, 396200									
Total Accumulated Amortization									
		(35,048,965)	(26,785,972)	(5,841,955)		(25,854,137)	(17,169,686)	(17,169,686)	
Allocation Ratios:									
Service -		Electric		Gas-North		Gas-South		Jurisdiction -	
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	Production/Transmission Ratio	Washington	65.010%	Idaho
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	Washington	67.000%	Idaho
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%					

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Month Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-GP1-1A

AVISITA 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								
99	389XXX	Land & Land Rights																			
99		ED-WA / ID / AN	398,709	13,656	362,279	22,774	398,709	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	588,159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	588,159	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	0	764,227	764,227	0	0	0	0	0	0	0	325,095	
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,609,092	386,538	708,653	3,108,652	4,203,863	574,973	90,851	826,151	1,491,975	588,159	325,095	0	0	0	0	0	0	913,254	
99	390XXX	Structures & Improvements																			
99		ED-WA / ID / AN	6,668,539	900,820	2,106,027	3,661,692	6,668,539	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	3,516,618	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,516,618	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	68,654,737	0	0	49,668,956	49,668,956	0	0	0	13,319,706	13,319,706	0	0	0	0	0	0	0	5,666,075	
9		CD-WA / ID / AN	22,239,133	5,597,287	4,424,973	7,595,804	17,618,064	1,468,121	1,160,633	1,992,315	4,621,069	0	0	0	0	0	0	0	0	5,666,075	
		TOTAL ACCOUNT	103,256,794	6,498,107	6,531,000	60,926,452	73,955,559	3,645,888	1,160,633	15,312,021	20,118,542	3,516,618	5,666,075	0	0	0	0	0	0	9,182,693	
99	391XXX	Office Furniture & Equipment																			
99		ED-WA / ID / AN	8,029,440	2,305,588	14,649	5,709,203	8,029,440	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	6,650	0	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	0	0	0	0	0	0	0	
8		GD-AA	470,176	0	0	0	0	0	0	0	330,628	330,628	0	0	0	0	0	0	0	139,548	
7		CD-AA	46,558,549	0	0	33,683,248	33,683,248	0	0	0	9,032,824	9,032,824	0	0	0	0	0	0	0	3,842,477	
9		CD-WA / ID / AN	106,286	0	11,050	73,151	84,201	0	2,898	19,187	22,085	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	55,171,101	2,305,588	25,699	39,465,602	41,796,889	0	2,898	9,389,289	9,392,187	0	3,982,025	0	0	0	0	0	0	3,982,025	
99	392XXX	Transportation Equipment																			
99		ED-WA / ID / AN	19,391,509	8,976,506	3,340,431	7,074,572	19,391,509	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,961,830	0	0	0	0	7,961,830	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,803,317	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,803,317	
8		GD-AA	0	0	0	0	0	0	0	0	102,786	102,786	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	383,287	383,287	0	0	0	1,064,422	1,064,422	0	0	0	0	0	0	0	43,724	
9		CD-WA / ID / AN	5,122,589	1,548,183	811,900	1,698,084	4,058,167	406,075	212,954	445,393	1,064,422	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	35,809,042	10,524,689	4,152,331	9,153,943	23,832,963	5,520,122	1,837,219	1,771,697	9,129,038	2,803,317	43,724	0	0	0	0	0	0	0	2,847,041

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			
99	393000	Stores Equipment	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	0	0	
99		ED-WA / ID / AN	84,271	0	0	0	84,271	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	57,227	0	0	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	0	0	0	
8		GD-AA	0	0	0	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	0	0	0	
9		CD-WA / ID / AN	2,269,513	110,638	141,541	1,545,752	1,797,931	29,019	37,125	405,438	471,582	0	0	0	0	0	
		TOTAL ACCOUNT	2,806,340	121,377	156,286	1,915,597	2,193,260	113,290	37,125	405,438	555,853	57,227	0	0	0	0	57,227
99	394000	Tools, Shop, & Garage Equipment	3,250,647	1,120,044	354,603	1,776,000	3,250,647	0	0	0	0	0	0	0	0	0	
99		ED-WA / ID / AN	3,000,294	0	0	0	0	2,131,108	451,110	418,076	3,000,294	0	0	0	0	0	
99		GD-WA / ID / AN	913,406	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	1,372,824	0	0	0	0	0	0	965,370	965,370	0	0	0	0	913,406	
8		GD-AA	8,904,388	0	0	6,441,969	6,441,969	0	0	1,727,540	1,727,540	0	0	0	0	407,454	
7		CD-AA	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0	0	734,879	
9		CD-WA / ID / AN	17,818,668	1,164,944	379,696	8,446,725	9,991,365	2,142,885	457,692	3,170,987	5,771,564	913,406	1,142,333	0	0	0	2,055,739
		TOTAL ACCOUNT	17,818,668	1,164,944	379,696	8,446,725	9,991,365	2,142,885	457,692	3,170,987	5,771,564	913,406	1,142,333	0	0	0	2,055,739
99	395000	Laboratory Equipment	923,403	164,888	81,624	676,891	923,403	0	0	0	0	0	0	0	0	0	
99		ED-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0	0	0	
99		GD-WA / ID / AN	152,474	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	82,554	0	0	0	0	0	0	58,052	58,052	0	0	0	0	152,474	
8		GD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	0	0	0	24,502	
7		CD-AA	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0	0	29,353	
9		CD-WA / ID / AN	1,848,928	172,844	84,164	1,053,015	1,310,023	57,932	18,879	255,765	332,576	152,474	53,855	0	0	0	206,329
		TOTAL ACCOUNT	1,848,928	172,844	84,164	1,053,015	1,310,023	57,932	18,879	255,765	332,576	152,474	53,855	0	0	0	206,329
99	396XXX	Power Operated Equipment	39,175,964	18,083,204	10,702,124	10,390,636	39,175,964	0	0	0	0	0	0	0	0	0	
99		ED-WA / ID / AN	4,591,973	0	0	0	0	2,809,370	952,109	830,494	4,591,973	0	0	0	0	0	
99		GD-WA / ID / AN	43,834	0	0	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	0	0	0	
8		GD-AA	0	0	0	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	0	0	0	0	
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	0	0	0	
		TOTAL ACCOUNT	45,886,366	18,342,128	11,112,642	11,326,618	40,781,388	2,877,284	1,059,784	1,078,351	5,015,419	43,834	45,725	0	0	0	89,559

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Month Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-GRP-1A

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		
99	397XXXX	Communication Equipment	49,512,689	9,704,979	2,891,759	36,915,951	49,512,689	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	1,146,245	0	0	0	0	594,192	0	0	0	0	0	0	0
99		GD-WA/ID/AN	994,441	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	992,932	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	19,558,658	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	13,043,261	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA/ID/AN	85,248,226	400,011	3,212,951	6,720,039	10,333,001	104,920	842,730	1,762,610	2,710,260	994,441	1,908,878	2,903,319	0
		TOTAL ACCOUNT		10,104,990	6,104,710	57,785,897	73,995,397	699,112	1,301,364	6,348,834	8,349,310	994,441	1,908,878	2,903,319	0
99	398000	Miscellaneous Equipment	30,511	0	2,299	28,212	30,511	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA/ID/AN	2,367	0	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	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	444,595	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA/ID/AN	5,129	0	41	3,991	321,647	8	11	86,256	86,256	0	36,692	36,692	0
		TOTAL ACCOUNT	482,602	31	2,340	353,850	4,063	8	11	1,047	1,066	2,367	36,692	39,059	0
		TOTAL GENERAL PLANT	354,937,159	49,621,256	29,257,521	193,538,351	272,417,128	15,631,494	5,966,456	38,645,836	60,243,786	9,071,843	13,204,402	22,276,245	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Month Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-1PL-1A

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
***** ELECTRIC *****														
99	303000	Intangible Plant	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
99		ED-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-WA / ID / AN	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	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	354,818
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	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
***** GAS NORTH *****														
99	303100	Misc Intangible Plant--Mainframe Software	3,055,217	2,074,665	23,524	957,028	3,055,217	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	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	0	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	645,956
7		CD-AA	44,130,162	0	0	31,926,407	31,926,407	0	0	8,561,693	8,561,693	0	3,642,062	3,642,062
9		CD-WA / ID / AN	104,403	0	42,501	40,208	82,709	0	11,148	10,546	21,694	0	0	0
		TOTAL ACCOUNT	49,466,183	2,074,665	66,025	32,923,643	35,064,333	0	11,148	10,102,684	10,113,832	0	4,288,018	4,288,018
***** OREGON GAS *****														
99	303110	Misc Intangible Plant--PC Software	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
99		ED-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-WA / ID / AN	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,790,338	0	0	2,742,158	2,742,158	0	0	735,363	735,363	0	312,817	312,817
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,866,385	0	0	2,805,448	2,805,448	0	0	746,889	746,889	1,231	312,817	314,048
		TOTAL	61,483,703	2,227,844	66,025	40,941,663	43,235,532	964,981	192,185	11,723,995	12,881,161	411,357	4,955,653	5,367,010

ALLOCATION RATIOS:
 E-ALL 7 Elec/Gas North/Oregon 4-Fact 100.0000%
 E-ALL 8 Gas North/Oregon 4-Factor 100.0000%
 E-ALL 9 Elec/Gas North 4-Factor 100.0000%
 E-ALL 99 Not Allocated 0.0000%

***** ELECTRIC *****
 72.346%
 0.000%
 79.221%
 0.000%

***** GAS NORTH *****
 19.401%
 70.320%
 20.779%
 0.000%

***** OREGON GAS *****
 8.253%
 29.680%
 0.000%
 0.000%

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-1A
For Month Ended July 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	(36,285,894)	(26,251,393)	(7,039,826)	(2,994,675)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,934,646)	(1,532,646)	(402,000)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	(38,529,566)	(28,007,607)	(7,501,780)	(3,020,179)

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 July 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	Washington	Idaho	Washington	Idaho			
1	151120	FUEL STOCK COAL-COLSTRIP		942,754	942,754	942,754	0	0			
1	151210	FUEL STOCK HOG FUEL-KFGS		688,696	688,696	688,696	0	0			
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,163,523	7,163,523	5,782,209	1,381,314	1,381,314			
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,288	264,288	213,326	50,962	50,962			
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		717,240	717,240	578,937	138,303	138,303			
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		13,344	13,344	10,771	2,573	2,573			
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(128)	(128)	(103)	(25)	(25)			
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		23,294	23,294	18,802	4,492	4,492			
99	163998	COMMON WORKING CAPITAL		0	0	0	0	0			
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL		0	0	0	0	0			
		TOTAL	17,201,416	9,813,011	27,014,427	17,201,416	8,235,392	25,436,808	0	1,577,619	1,577,619

ALLOCATION RATIOS:

		Production/Transmission Ratio
E-ALL	1	100.0000%
E-ALL	4	100.0000%
E-ALL	99	Not Allocated