

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended August 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	146,238,812	95,213,515	51,025,297
		Adjustments			
		Adjusted Net Operating Income (Loss)	146,238,812	95,213,515	51,025,297
E-APL		Electric Net Rate Base	1,886,939,933	1,231,964,066	654,975,867
		RATE OF RETURN	<u>7.750%</u>	<u>7.729%</u>	<u>7.790%</u>

RESULTS OF OPERATIONS			Report ID: E-ALL-12E	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended August 31, 2013						
Ending Balance 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	08-31-2013	362,323	237,721	124,602
		Percent		100.000%	65.610%	34.390%
3	E-OPS	Direct Distribution Operating Expense		22,866,957	15,251,901	7,615,056
		Percent		100.000%	66.698%	33.302%
	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-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended August 31, 2013 Ending Balance 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:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended August 31, 2013 Ending Balance 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	872,947,632	566,522,797	306,424,835	
		Percent	100.000%	64.898%	35.102%	
11		Book Depreciation	83,912,839	54,501,555	29,411,284	
		Percent	100.000%	64.950%	35.050%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended August 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT)	2,186,961,713	1,424,258,880	762,702,833
		Percent	100.000%	65.125%	34.875%
13	E-PLT	Net Electric General Plant	183,468,420	121,719,673	61,748,747
		Percent	100.000%	66.344%	33.656%
14		Net Allocated Schedule M's	-68,380,952	-44,057,245	-24,323,707
		Percent	100.000%	64.429%	35.571%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 2013		
Ending Balance 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	318,329,396	0	318,329,396	215,340,229	0	215,340,229	102,989,167	0	102,989,167
99	442200	Commercial - Firm & Int.	286,394,979	0	286,394,979	202,521,456	0	202,521,456	83,873,523	0	83,873,523
1	442300	Industrial	119,185,287	0	119,185,287	58,514,262	0	58,514,262	60,671,025	0	60,671,025
99	444000	Public Street & Highway Lighting	7,327,507	0	7,327,507	4,949,308	0	4,949,308	2,378,199	0	2,378,199
99	448000	Interdepartmental Revenue	1,067,218	0	1,067,218	855,859	0	855,859	211,359	0	211,359
99	499XXX	Unbilled Revenue	220,871	0	220,871	547,875	0	547,875	(327,004)	0	(327,004)
		TOTAL SALES TO ULTIMATE CUSTOMERS	732,525,258	0	732,525,258	482,728,989	0	482,728,989	249,796,269	0	249,796,269
1	447XXX	Sales for Resale	0	166,560,772	166,560,772	0	108,281,158	108,281,158	0	58,279,614	58,279,614
		TOTAL SALES OF ELECTRICITY	732,525,258	166,560,772	899,086,030	482,728,989	108,281,158	591,010,147	249,796,269	58,279,614	308,075,883
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	586,078	0	586,078	362,306	0	362,306	223,772	0	223,772
1	453000	Sales of Water & Water Power	0	439,000	439,000	0	285,394	285,394	0	153,606	153,606
1	454000	Rent from Electric Property	2,981,904	50,214	3,032,118	1,985,012	32,644	2,017,656	996,892	17,570	1,014,462
1	456XXX	Other Electric Revenues	328,600	154,636,539	154,965,139	279,987	100,529,214	100,809,201	48,613	54,107,325	54,155,938
		TOTAL OTHER OPERATING REVENUE	3,896,582	155,125,753	159,022,335	2,627,305	100,847,252	103,474,557	1,269,277	54,278,501	55,547,778
		TOTAL ELECTRIC REVENUE	736,421,840	321,686,525	1,058,108,365	485,356,294	209,128,410	694,484,704	251,065,546	112,558,115	363,623,661
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	304,981	304,981	0	198,268	198,268	0	106,713	106,713
1	501000	Fuel	0	27,576,579	27,576,579	0	17,927,534	17,927,534	0	9,649,045	9,649,045
1	502000	Steam Expense	0	4,340,218	4,340,218	0	2,821,576	2,821,576	0	1,518,642	1,518,642
1	505000	Electric Expense	0	983,313	983,313	0	639,252	639,252	0	344,061	344,061
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,580,018	2,728,393	96,251	1,677,270	1,773,521	52,124	902,748	954,872
1	507000	Rent	0	28,737	28,737	0	18,682	18,682	0	10,055	10,055
		MAINTENANCE									
1	510000	Supervision & Engineering	0	440,731	440,731	0	286,519	286,519	0	154,212	154,212
1	511000	Structures	0	674,122	674,122	0	438,247	438,247	0	235,875	235,875
1	512000	Boiler Plant	0	5,877,849	5,877,849	0	3,821,190	3,821,190	0	2,056,659	2,056,659
1	513000	Electric Plant	0	997,989	997,989	0	648,793	648,793	0	349,196	349,196
1	514000	Miscellaneous Steam Plant	0	725,031	725,031	0	471,343	471,343	0	253,688	253,688
		TOTAL STEAM POWER GENERATION EXP	148,375	44,529,568	44,677,943	96,251	28,948,674	29,044,925	52,124	15,580,894	15,633,018

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP. OPERATION											
1	535000	Supervision & Engineering	0	2,063,989	2,063,989	0	1,341,799	1,341,799	0	722,190	722,190
1	536000	Water for Power	0	1,206,266	1,206,266	0	784,194	784,194	0	422,072	422,072
1	537000	Hydraulic Expense	4,241,780	2,804,638	7,046,418	2,584,054	1,823,295	4,407,349	1,657,726	981,343	2,639,069
1	538000	Electric Expense	0	6,507,170	6,507,170	0	4,230,311	4,230,311	0	2,276,859	2,276,859
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	619,110	619,110	0	402,483	402,483	0	216,627	216,627
1	540000	Rent	0	1,262,816	1,262,816	0	820,957	820,957	0	441,859	441,859
1	540100	MT Trust Funds Land Settlement Rents	5,567,691	0	5,567,691	3,625,373	0	3,625,373	1,942,318	0	1,942,318
MAINTENANCE											
1	541000	Supervision & Engineering	0	546,519	546,519	0	355,292	355,292	0	191,227	191,227
1	542000	Structures	0	646,653	646,653	0	420,389	420,389	0	226,264	226,264
1	543000	Reservoirs, Dams, & Waterways	0	1,268,670	1,268,670	0	824,762	824,762	0	443,908	443,908
1	544000	Electric Plant	0	3,939,624	3,939,624	0	2,561,150	2,561,150	0	1,378,474	1,378,474
1	545000	Miscellaneous Hydraulic Plant	0	448,066	448,066	0	291,288	291,288	0	156,778	156,778
TOTAL HYDRO POWER GENERATION EXP			9,809,471	21,313,521	31,122,992	6,209,427	13,855,920	20,065,347	3,600,044	7,457,601	11,057,645
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	1,105,418	1,105,418	0	718,632	718,632	0	386,786	386,786
1	547000	Fuel	0	91,005,314	91,005,314	0	59,162,555	59,162,555	0	31,842,759	31,842,759
1	548000	Generation Expense	0	2,271,429	2,271,429	0	1,476,656	1,476,656	0	794,773	794,773
1	549000	Miscellaneous Other Power Generation Expense	0	523,446	523,446	0	340,292	340,292	0	183,154	183,154
1	550000	Rent	0	(12,567)	(12,567)	0	(8,170)	(8,170)	0	(4,397)	(4,397)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,097,626	1,097,626	0	713,567	713,567	0	384,059	384,059
1	552000	Structures	0	37,090	37,090	0	24,112	24,112	0	12,978	12,978
1	553000	Generating & Electric Equipment	0	1,508,240	1,508,240	0	980,507	980,507	0	527,733	527,733
1	554000	Miscellaneous Other Power Generation Plant	0	148,305	148,305	0	96,413	96,413	0	51,892	51,892
TOTAL OTHER POWER GENERATION EXP			0	97,684,301	97,684,301	0	63,504,564	63,504,564	0	34,179,737	34,179,737
OTHER POWER SUPPLY EXPENSE:											
E-555	555XX	Purchased Power	15,232,608	220,076,735	235,309,343	0	143,071,885	143,071,885	15,232,608	77,004,850	92,237,458
1	556000	System Control & Load Dispatching	0	910,995	910,995	0	592,238	592,238	0	318,757	318,757
E-557	557XX	Other Expense	1,568,839	131,607,208	133,176,047	4,010,285	85,557,846	89,568,131	(2,441,446)	46,049,362	43,607,916
TOTAL OTHER POWER SUPPLY EXPENSE			16,801,447	352,594,938	369,396,385	4,010,285	229,221,969	233,232,254	12,791,162	123,372,969	136,164,131
TOTAL PRODUCTION OPERATING EXP			26,759,293	516,122,328	542,881,621	10,315,963	335,531,127	345,847,090	16,443,330	180,591,201	197,034,531

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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	2,351,384	2,351,384	0	1,528,635	1,528,635	0	822,749	822,749
1	561000	Load Dispatching	0	2,228,899	2,228,899	0	1,449,007	1,449,007	0	779,892	779,892
1	562000	Station Expense	0	411,581	411,581	0	267,569	267,569	0	144,012	144,012
1	563000	Overhead Line Expense	0	403,473	403,473	0	262,298	262,298	0	141,175	141,175
1	565000	Transmission of Electricity by Others	0	17,592,356	17,592,356	0	11,436,791	11,436,791	0	6,155,565	6,155,565
1	566000	Miscellaneous Transmission Expense	0	2,039,405	2,039,405	0	1,325,817	1,325,817	0	713,588	713,588
1	567000	Rent	0	110,275	110,275	0	71,690	71,690	0	38,585	38,585
		MAINTENANCE									
1	568000	Supervision & Engineering	1,938	2,293,623	2,295,561	1,938	1,491,084	1,493,022	0	802,539	802,539
1	569000	Structures	24,115	337,909	362,024	22,478	219,675	242,153	1,637	118,234	119,871
1	570000	Station Equipment	12,003	1,114,013	1,126,016	12,003	724,220	736,223	0	389,793	389,793
1	571000	Overhead Lines	30,212	1,259,760	1,289,972	7,566	818,970	826,536	22,646	440,790	463,436
1	572000	Underground Lines	0	5,360	5,360	0	3,485	3,485	0	1,875	1,875
1	573000	Service Miscellaneous	2,328	98,274	100,602	2,328	63,888	66,216	0	34,386	34,386
		TOTAL TRANSMISSION OPERATING EXP	70,596	30,246,312	30,316,908	46,313	19,663,129	19,709,442	24,283	10,583,183	10,607,466
E-DEPX		Depreciation Expense-Production	0	25,973,598	25,973,598	0	16,885,436	16,885,436	0	9,088,162	9,088,162
E-DEPX		Depreciation Expense-Transmission	0	10,252,821	10,252,821	0	6,665,359	6,665,359	0	3,587,462	3,587,462
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,004,564	1,004,564	0	653,067	653,067	0	351,497	351,497
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(160,124)	0	(160,124)	160,124	0	160,124
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	5,234,853	0	5,234,853	1,388,305	0	1,388,305	3,846,548	0	3,846,548
1	407333	Amortization of CDA Settlement Costs	0	36,543	36,543	0	23,757	23,757	0	12,786	12,786
99	407335	Amortization of ID DSIT	(250,882)	0	(250,882)	0	0	0	(250,882)	0	(250,882)
99	407350	Amortization of WA Renewable Energy Credits	157,470	0	157,470	157,470	0	157,470	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	1,141,208	0	1,141,208	606,108	0	606,108	535,100	0	535,100
99	407362	Amortization of LIDAR O&M	697,492	0	697,492	697,492	0	697,492	0	0	0
99	407365	Amortization of Wind Generation	361,168	0	361,168	0	0	0	361,168	0	361,168
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,521	883,521	0	574,377	574,377	0	309,144	309,144
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	224,311	0	224,311	172,043	0	172,043	52,268	0	52,268
99	407403	Amortization of Disallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	444,000	0	444,000	0	0	0	444,000	0	444,000
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,501,672)	0	(12,501,672)	(8,603,098)	0	(8,603,098)	(3,898,574)	0	(3,898,574)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,922,083)	0	(1,922,083)	(707,790)	0	(707,790)	(1,214,293)	0	(1,214,293)
99	407462	Amortization of Deferred LIDAR O&M	(1,022,963)	0	(1,022,963)	(1,022,963)	0	(1,022,963)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,471)	(5,471)	0	(2,944)	(2,944)
99	407496	Def Palouse Wind & Thornton Sw St	(91,136)	0	(91,136)	(91,136)	0	(91,136)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,592,686	18,592,686	0	12,087,106	12,087,106	0	6,505,580	6,505,580
		TOTAL PT DEPR/AMRT/NON-FIT TAXES	(2,993,711)	56,935,318	53,941,607	(3,302,639)	37,013,651	33,711,012	308,928	19,921,667	20,230,595
		TOTAL PRODUCTION & TRANSMISSION EXPEN	23,836,178	603,303,958	627,140,136	7,059,637	392,207,907	399,267,544	16,776,541	211,096,051	227,872,592

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
		DISTRIBUTION EXPENSES:										
		OPERATION:										
3	580000	Supervision & Engineering	373,497	2,026,706	2,400,203	243,229	1,351,772	1,595,001	130,268	674,934	805,202	
3	582000	Station Expense	577,351	54,989	632,340	344,624	36,677	381,301	232,727	18,312	251,039	
3	583000	Overhead Line Expense	2,215,710	540,541	2,756,251	1,494,736	360,530	1,855,266	720,974	180,011	900,985	
3	584000	Underground Line Expense	1,166,994	0	1,166,994	693,972	0	693,972	473,022	0	473,022	
3	585000	Street Light & Signal System Operation Expense	130,924	0	130,924	21,509	0	21,509	109,415	0	109,415	
3	586000	Meter Expense	2,308,809	88,222	2,397,031	1,843,709	58,842	1,902,551	465,100	29,380	494,480	
3	587000	Customer Installations Expense	515,679	136,162	651,841	262,387	90,817	353,204	253,292	45,345	298,637	
3	588000	Miscellaneous Distribution Expense	3,396,919	3,220,390	6,617,309	2,359,066	2,147,936	4,507,002	1,037,853	1,072,454	2,110,307	
3	589000	Rent	3,438	242,217	245,655	3,138	161,554	164,692	300	80,663	80,963	
		MAINTENANCE:										
3	590000	Supervision & Engineering	191,770	1,455,692	1,647,462	136,890	970,917	1,107,807	54,880	484,775	539,655	
3	591000	Structures	289,148	601	289,749	162,967	401	163,368	126,181	200	126,381	
3	592000	Station Equipment	789,900	175,230	965,130	573,311	116,875	690,186	216,589	58,355	274,944	
3	593000	Overhead Lines	8,339,608	33,081	8,372,689	5,339,057	22,064	5,361,121	3,000,551	11,017	3,011,568	
3	594000	Underground Lines	989,410	0	989,410	574,946	0	574,946	414,464	0	414,464	
3	595000	Line Transformers	575,094	376,597	951,691	495,554	251,183	746,737	79,540	125,414	204,954	
3	596000	Street Light & Signal System Maintenance Exp	705,470	0	705,470	469,949	0	469,949	235,521	0	235,521	
3	597000	Meters	36,296	0	36,296	19,729	0	19,729	16,567	0	16,567	
3	598000	Miscellaneous Distribution Expense	260,940	156,298	417,238	213,128	104,248	317,376	47,812	52,050	99,862	
		TOTAL DISTRIBUTION OPERATING EXP	22,866,957	8,506,726	31,373,683	15,251,901	5,673,816	20,925,717	7,615,056	2,832,910	10,447,966	
E-DEPX		Depreciation Expense-Distribution	34,042,007	0	34,042,007	21,815,293	0	21,815,293	12,226,714	0	12,226,714	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0	
E-OTX		Taxes Other Than FIT--Distribution	46,313,041	0	46,313,041	39,795,229	0	39,795,229	6,517,812	0	6,517,812	
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	80,382,045	0	80,382,045	61,637,519	0	61,637,519	18,744,526	0	18,744,526	
		TOTAL DISTRIBUTION EXPENSES	103,249,002	8,506,726	111,755,728	76,889,420	5,673,816	82,563,236	26,359,582	2,832,910	29,192,492	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	384,338	384,338	0	252,164	252,164	0	132,174	132,174
2	902000	Meter Reading Expenses	2,969,652	102,201	3,071,853	2,606,289	67,054	2,673,343	363,363	35,147	398,510
E-903	903XXX	Customer Records & Collection Expenses	1,926,869	6,445,900	8,372,769	1,238,128	4,229,155	5,467,283	688,741	2,216,745	2,905,486
2	904000	Uncollectible Accounts	0	2,202,956	2,202,956	0	1,445,359	1,445,359	0	757,597	757,597
2	905000	Misc Customer Accounts	0	173,128	173,128	0	113,589	113,589	0	59,539	59,539
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,896,521	9,308,523	14,205,044	3,844,417	6,107,321	9,951,738	1,052,104	3,201,202	4,253,306
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	18,062,991	346,758	18,409,749	13,668,720	227,508	13,896,228	4,394,271	119,250	4,513,521
2	909000	Advertising	19,399	1,024,407	1,043,806	5,615	672,113	677,728	13,784	352,294	366,078
2	910000	Misc Customer Service & Info Exp	0	182,224	182,224	0	119,557	119,557	0	62,667	62,667
		TOTAL CUSTOMER SERVICE & INFO EXP	18,082,390	1,553,389	19,635,779	13,674,335	1,019,178	14,693,513	4,408,055	534,211	4,942,266
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	11,117	11,117	0	7,294	7,294	0	3,823	3,823
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	11,117	11,117	0	7,294	7,294	0	3,823	3,823
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	552,192	29,680,373	30,232,565	423,830	19,885,850	20,309,680	128,362	9,794,523	9,922,885
4	921000	Office Supplies & Expenses	159,856	3,999,679	4,159,535	159,856	2,679,785	2,839,641	0	1,319,894	1,319,894
4	922000	Admin Exp Transferred--Credit	0	(92,636)	(92,636)	0	(62,066)	(62,066)	0	(30,570)	(30,570)
4	923000	Outside Services Employed	103,612	10,316,230	10,419,842	103,612	6,911,874	7,015,486	0	3,404,356	3,404,356
4	924000	Property Insurance Premium	0	1,435,753	1,435,753	0	961,955	961,955	0	473,798	473,798
4	925XXX	Injuries and Damages	22,967	3,053,739	3,076,706	23,965	2,046,005	2,069,970	(998)	1,007,734	1,006,736
4	926XXX	Employee Pensions and Benefits	113,119	1,187,239	1,300,358	83,525	795,450	878,975	29,594	391,789	421,383
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,416,183	3,816,560	6,232,743	1,470,722	2,481,146	3,951,868	945,461	1,335,414	2,280,875
4	930000	Miscellaneous General Expenses	135,269	3,123,313	3,258,582	90,372	2,092,620	2,182,992	44,897	1,030,693	1,075,590
4	931000	Rents	32,784	875,666	908,450	23,096	586,696	609,792	9,688	288,970	298,658
4	935000	Maintenance of General Plant	898,005	7,364,664	8,262,669	433,869	4,934,325	5,368,194	464,136	2,430,339	2,894,475
		TOTAL ADMIN & GEN OPERATING EXP	4,439,734	64,760,580	69,200,314	2,812,847	43,313,640	46,126,487	1,626,887	21,446,940	23,073,827

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended August 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,579,514	11,965,851	13,545,365	1,086,603	8,017,120	9,103,723	492,911	3,948,731	4,441,642
E-AMTX		Amortization Expense-General Plant - 303000	0	127,778	127,778	0	85,458	85,458	0	42,320	42,320
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	418,334	6,298,043	6,716,377	410,401	4,219,689	4,630,090	7,933	2,078,354	2,086,287
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,549	30,549	0	20,468	20,468	0	10,081	10,081
		TOTAL A & G DEPR/AMRT/NON-FIT TAXES	1,997,848	18,422,221	20,420,069	1,497,004	12,342,735	13,839,739	500,844	6,079,486	6,580,330
		TOTAL ADMIN & GENERAL EXPENSES	6,437,582	83,182,801	89,620,383	4,309,851	55,656,375	59,966,226	2,127,731	27,526,426	29,654,157
		TOTAL EXPENSES BEFORE FIT	156,501,673	705,866,514	862,368,187	105,777,660	460,671,891	566,449,551	50,724,013	245,194,623	295,918,636
		NET OPERATING INCOME (LOSS) BEFORE FIT			195,740,178			128,035,153			67,705,025
E-FIT		FEDERAL INCOME TAX--Normal Accrual			34,990,098			23,842,621			11,147,477
E-FIT		DEFERRED FEDERAL INCOME TAX			14,730,668			9,121,649			5,609,019
E-FIT		AMORTIZED ITC - NOXON			(219,400)			(142,632)			(76,768)
		ELECTRIC NET OPERATING INCOME (LOSS)			146,238,812			95,213,515			51,025,297

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.610%	34.390%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.698%	33.302%
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-555-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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	186,034,084	186,034,084	0	120,940,758	120,940,758	0	65,093,326	65,093,326
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	15,232,608	0	15,232,608	0	0	0	15,232,608	0	15,232,608
1	555550	Non Monetary - Exchange Power	0	(100,444)	(100,444)	0	(65,299)	(65,299)	0	(35,145)	(35,145)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	33,514,795	33,514,795	0	21,787,968	21,787,968	0	11,726,827	11,726,827
1	555710	Intercompany Purchase	0	628,300	628,300	0	408,458	408,458	0	219,842	219,842
TOTAL ACCOUNT 555			15,232,608	220,076,735	235,309,343	0	143,071,885	143,071,885	15,232,608	77,004,850	92,237,458

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-557-12E
For Twelve Months Ended August 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,899,779	5,899,779	0	3,835,446	3,835,446	0	2,064,333	2,064,333
1	557010	Other Power Supply Expense - Financial	0	13,230,341	13,230,341	0	8,601,045	8,601,045	0	4,629,296	4,629,296
1	557150	Fuel - Economic Dispatch	0	69,637,341	69,637,341	0	45,271,235	45,271,235	0	24,366,106	24,366,106
1	557160	Power Supply Expense - Miscellaneous	574,758	664,427	1,239,185	574,758	431,944	1,006,702	0	232,483	232,483
99	557161	Unbilled Add-Ons	(537,452)	0	(537,452)	(280,391)	0	(280,391)	(257,061)	0	(257,061)
1	557170	Broker Fees - Power	0	1,072,142	1,072,142	0	697,000	697,000	0	375,142	375,142
1	557171	REC Broker Fees	33,739	11,952	45,691	33,739	7,770	41,509	0	4,182	4,182
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,058,443	0	2,058,443	2,058,443	0	2,058,443	0	0	0
99	557270	Other Power Supply Expense - Other Exp	171,910	0	171,910	171,910	0	171,910	0	0	0
99	557290	Washington ERM Amortization	(2,552,314)	0	(2,552,314)	(2,552,314)	0	(2,552,314)	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	973,064	0	973,064	973,064	0	973,064	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	(156,808)	0	(156,808)	0	0	0	(156,808)	0	(156,808)
99	557390	Idaho PCA Amortization	(2,348,781)	0	(2,348,781)	0	0	0	(2,348,781)	0	(2,348,781)
1	557395	Optional Renewable Power Expense Offset	0	(129,174)	(129,174)	0	(83,976)	(83,976)	0	(45,198)	(45,198)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,641,710	2,641,710	0	1,717,376	1,717,376	0	924,334	924,334
1	557711	Turbine Gas Bookout Offset	0	(2,641,710)	(2,641,710)	0	(1,717,376)	(1,717,376)	0	(924,334)	(924,334)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,220,400	41,220,400	0	26,797,382	26,797,382	0	14,423,018	14,423,018
TOTAL ACCOUNT 557			1,568,839	131,607,208	133,176,047	4,010,285	85,557,846	89,568,131	(2,441,446)	46,049,362	43,607,916

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-903-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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	1,926,869	6,445,900	8,372,769	1,238,128	4,229,155	5,467,283	688,741	2,216,745	2,905,486
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			1,926,869	6,445,900	8,372,769	1,238,128	4,229,155	5,467,283	688,741	2,216,745	2,905,486

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.610%	34.390%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.125%	34.875%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended August 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	358,014	346,758	704,772	294,332	227,508	521,840	63,682	119,250	182,932
99	908600	Public Purpose Tariff Rider Expense Offset	17,239,703	0	17,239,703	12,735,020	0	12,735,020	4,504,683	0	4,504,683
99	908610	Limited Income Tax Refund Program	283,924	0	283,924	283,924	0	283,924	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	181,350	0	181,350	355,444	0	355,444	(174,094)	0	(174,094)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	18,062,991	346,758	18,409,749	13,668,720	227,508	13,896,228	4,394,271	119,250	4,513,521

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended August 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.75%	53.75%
2	Cost of Debt		5.689%	5.768%
	Total Weighted Cost		3.058%	3.100%
E-APL	Net Rate Base	1,886,939,933	1,231,964,066	654,975,867
	Interest Deduction for FIT Calculation	57,977,713	37,673,461	20,304,252
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended August 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,058,108,365	694,484,704	363,623,661
E-OPS	Less: Operating & Maintenance Expense	707,624,466	457,261,281	250,363,185
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	89,837,994	57,305,935	32,532,059
E-OTX	Less: Taxes Other than FIT	64,905,727	51,882,335	13,023,392
	Net Operating Income Before FIT	195,740,178	128,035,153	67,705,025
E-INT	Less: Interest Expense	57,977,713	37,673,461	20,304,252
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(160,124)	160,124
E-SCM	Plus: Schedule M Adjustments	(37,303,545)	(22,083,306)	(15,220,239)
	Taxable Net Operating Income	100,458,920	68,438,510	32,020,410
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	35,160,623	23,953,479	11,207,144
1	Production Tax Credit	(170,525)	(110,858)	(59,667)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	34,990,098	23,842,621	11,147,477
E-DTE	Deferred FIT	14,730,668	9,121,649	5,609,019
1	411400 Amortized Investment Tax Credit - Noxon	(219,400)	(142,632)	(76,768)
	Total Net FIT/Deferred FIT	49,501,366	32,821,638	16,679,728

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-12E
For Twelve Months Ended August 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	36,066,854	55,653,204	91,720,058	23,339,295	36,546,597	59,885,892	12,727,559	19,106,607	31,834,166
12	997001 Contributions In Aid of Construction	0	4,208,422	4,208,422	0	2,740,735	2,740,735	0	1,467,687	1,467,687
2	997002 Injuries and Damages	0	(10,000)	(10,000)	0	(6,561)	(6,561)	0	(3,439)	(3,439)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	4,562,133	4,562,133	0	3,056,629	3,056,629	0	1,505,504	1,505,504
99	997007 Idaho PCA	(2,020,926)	0	(2,020,926)	0	0	0	(2,020,926)	0	(2,020,926)
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015 Airplane Lease Payments	0	396,096	396,096	0	265,384	265,384	0	130,712	130,712
12	997016 Redemption Expense Amortization	0	1,517,659	1,517,659	0	988,375	988,375	0	529,284	529,284
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	(10,882,313)	0	(10,882,313)	(6,911,693)	0	(6,911,693)	(3,970,620)	0	(3,970,620)
1	997019 CSS Temporary Service Fees	126,262	0	126,262	20,880	0	20,880	105,382	0	105,382
4	997020 FAS87 Current Pension Accrual	0	(8,736,933)	(8,736,933)	0	(5,853,745)	(5,853,745)	0	(2,883,188)	(2,883,188)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	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	113,119	0	113,119	83,525	0	83,525	29,594	0	29,594
12	997032 Interest Rate Swaps	0	3,275,601	3,275,601	0	2,133,235	2,133,235	0	1,142,366	1,142,366
99	997033 BPA Residential Exchange	(705,002)	0	(705,002)	(682,112)	0	(682,112)	(22,890)	0	(22,890)
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(372,204)	(372,204)	0	(241,970)	(241,970)	0	(130,234)	(130,234)
99	997043 Washington Deferred Power Costs	(413,097)	0	(413,097)	(413,097)	0	(413,097)	0	0	0
1	997044 Non-Monetary Power Costs	0	(100,444)	(100,444)	0	(65,299)	(65,299)	0	(35,145)	(35,145)
1	997045 Section 199 Manufacturing Deduction	0	(985,888)	(985,888)	0	(640,926)	(640,926)	0	(344,962)	(344,962)
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	267,674	0	267,674	0	0	0	267,674	0	267,674
12	997048 AFUDC	0	(2,605,702)	(2,605,702)	0	(1,696,963)	(1,696,963)	0	(908,739)	(908,739)
11	997049 Tax Depreciation	0	(134,051,688)	(134,051,688)	0	(87,066,571)	(87,066,571)	0	(46,985,117)	(46,985,117)
99	997050 CS2 Levelized Return	444,000	0	444,000	0	0	0	444,000	0	444,000
99	997051 Wind Generation AFUDC - ID	(1,059,909)	0	(1,059,909)	0	0	0	(1,059,909)	0	(1,059,909)
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	44,208	44,208	0	29,619	29,619	0	14,589	14,589
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended August 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	3,688	66,667	70,355	3,688	43,340	47,028	0	23,327	23,327
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,527,178	1,710,271	152,118	992,818	1,144,936	30,975	534,360	565,335
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(154,279)	0	(154,279)	76,284	0	76,284	(230,563)	0	(230,563)
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	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(932,247)	0	(932,247)	0	0	0	(932,247)	0	(932,247)
11	997080	Book Transportation Depreciation	0	6,293,809	6,293,809	0	4,087,829	4,087,829	0	2,205,980	2,205,980
1	997081	Deferred Compensation	0	735,175	735,175	0	492,567	492,567	0	242,608	242,608
1	997082	Meal Disallowances	0	322,649	322,649	0	216,175	216,175	0	106,474	106,474
1	997083	Paid Time Off	0	29,776	29,776	0	19,950	19,950	0	9,826	9,826
2	997084	Customer Uncollectibles	0	(85,588)	(85,588)	0	(56,154)	(56,154)	0	(29,434)	(29,434)
99	997088	Deferred O&M Colstrip & CS2	(780,875)	0	(780,875)	(101,682)	0	(101,682)	(679,193)	0	(679,193)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	(325,471)	0	(325,471)	(325,471)	0	(325,471)	0	0	0
99	997092	Smart Grid	1,007,087	0	1,007,087	1,007,087	0	1,007,087	0	0	0
99	997093	EWEB Renewable Energy Credits	(125,989)	0	(125,989)	(125,989)	0	(125,989)	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	1,084,039	0	1,084,039	1,084,039	0	1,084,039	0	0	0
99	997096	CDA Settlement Costs	0	(31,253)	(31,253)	0	(20,318)	(20,318)	0	(10,935)	(10,935)
99	997097	BPA Parallel Capacity	3,846,548	0	3,846,548	0	0	0	3,846,548	0	3,846,548
		TOTAL SCHEDULE M ADJUSTMENTS	31,077,406	(68,380,951)	(37,303,545)	21,973,940	(44,057,246)	(22,083,306)	9,103,466	(24,323,705)	(15,220,239)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.610%	34.390%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.698%	33.302%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.898%	35.102%
E-ALL	11	Book Depreciation	100.000%	64.950%	35.050%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.125%	34.875%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-12E
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Twelve Months Ended August 31, 2013	
Ending Balance 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	12,461,409	12,461,409	0	8,028,761	8,028,761	0	4,432,648	4,432,648
99	410100	Deferred Federal Income Tax Expense - Washington	4,603,089	0	4,603,089	4,603,089	0	4,603,089	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,627,206	0	2,627,206	0	0	0	2,627,206	0	2,627,206
	410100	Total	7,230,295	12,461,409	19,691,704	4,603,089	8,028,761	12,631,850	2,627,206	4,432,648	7,059,854
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(306,011)	(306,011)	0	(197,160)	(197,160)	0	(108,851)	(108,851)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,313,041)	0	(3,313,041)	(3,313,041)	0	(3,313,041)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,341,984)	0	(1,341,984)	0	0	0	(1,341,984)	0	(1,341,984)
	411100	Total	(4,655,025)	(306,011)	(4,961,036)	(3,313,041)	(197,160)	(3,510,201)	(1,341,984)	(108,851)	(1,450,835)
Total Deferred Federal Income Tax Expense			2,575,270	12,155,398	14,730,668	1,290,048	7,831,601	9,121,649	1,285,222	4,323,797	5,609,019

E-ALL	14	Net Allocated Schedule M's	100.000%	64.429%	35.571%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,471,583	1,471,583	0	956,676	956,676	0	514,907	514,907
1	408150	R&P Property Tax--Production	0	12,051,361	12,051,361	0	7,834,590	7,834,590	0	4,216,771	4,216,771
1	408180	R&P Property Tax--Transmission	0	4,337,506	4,337,506	0	2,819,813	2,819,813	0	1,517,693	1,517,693
1	409100	State Income Tax--Montana & Oregon	0	700,952	700,952	0	455,689	455,689	0	245,263	245,263
		TOTAL PRODUCTION & TRANSMISSION	0	18,592,686	18,592,686	0	12,087,106	12,087,106	0	6,505,580	6,505,580
		DISTRIBUTION									
99	408110	State Excise Tax	18,360,161	0	18,360,161	18,360,161	0	18,360,161	0	0	0
99	408120	Municipal Occupation & License Tax	20,021,108	0	20,021,108	16,873,272	0	16,873,272	3,147,836	0	3,147,836
99	408160	Miscellaneous State or Local Tax--WA & ID	90	0	90	0	0	0	90	0	90
99	408170	R&P Property Tax--Distribution	7,212,044	0	7,212,044	4,561,796	0	4,561,796	2,650,248	0	2,650,248
99	409100	State Income Tax--Idaho	719,638	0	719,638	0	0	0	719,638	0	719,638
		TOTAL DISTRIBUTION	46,313,041	0	46,313,041	39,795,229	0	39,795,229	6,517,812	0	6,517,812
		TOTAL TAXES OTHER THAN FIT	46,313,041	18,592,686	64,905,727	39,795,229	12,087,106	51,882,335	6,517,812	6,505,580	13,023,392

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 Twelve Months Ended August 31, 2013

Ending Balance Basis

Report ID:
E-PLT-12E

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	9,216,667	9,216,667	0	5,991,755	5,991,755	0	3,224,912	3,224,912
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	1,321,047	1,321,047	0	858,813	858,813	0	462,234	462,234
1	182381	CDA Settlement Past Storage	0	35,694,958	35,694,958	0	23,205,292	23,205,292	0	12,489,666	12,489,666
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)	2,141,082	34,555,098	36,696,180	2,075,057	23,151,916	25,226,973	66,025	11,403,182	11,469,207
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,157,848	3,157,848	0	2,115,758	2,115,758	0	1,042,090	1,042,090
TOTAL INTANGIBLE PLANT			2,896,965	135,207,407	138,104,372	2,830,940	88,710,719	91,541,659	66,025	46,496,688	46,562,713
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	127,468,871	127,468,871	0	82,867,513	82,867,513	0	44,601,358	44,601,358
1	312000	Boiler Plant	0	174,089,119	174,089,119	0	113,175,336	113,175,336	0	60,913,783	60,913,783
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	53,213,681	53,213,681	0	34,594,214	34,594,214	0	18,619,467	18,619,467
1	315000	Accessory Electric Equipment	0	26,561,488	26,561,488	0	17,267,623	17,267,623	0	9,293,865	9,293,865
1	316000	Miscellaneous Power Plant Equipment	0	16,296,513	16,296,513	0	10,594,363	10,594,363	0	5,702,150	5,702,150
TOTAL STEAM PRODUCTION PLANT			0	401,126,250	401,126,250	0	260,772,174	260,772,174	0	140,354,076	140,354,076
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	45,596,801	45,596,801	0	29,642,480	29,642,480	0	15,954,321	15,954,321
1	332XXX	Reservoirs, Dams, & Waterways	0	136,409,140	136,409,140	0	88,679,582	88,679,582	0	47,729,558	47,729,558
1	333000	Waterwheels, Turbines, & Generators	0	162,990,720	162,990,720	0	105,960,267	105,960,267	0	57,030,453	57,030,453
1	334000	Accessory Electric Equipment	0	37,118,816	37,118,816	0	24,130,942	24,130,942	0	12,987,874	12,987,874
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	450,556,404	450,556,404	0	292,906,718	292,906,718	0	157,649,686	157,649,686
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,762,250	16,762,250	0	10,897,139	10,897,139	0	5,865,111	5,865,111
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,972	21,170,972	0	13,763,249	13,763,249	0	7,407,723	7,407,723
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	207,501,282	207,501,282	0	134,896,583	134,896,583	0	72,604,699	72,604,699
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	19,978,859	19,978,859	0	12,988,256	12,988,256	0	6,990,603	6,990,603
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	1,846,328	1,846,328	0	1,200,298	1,200,298	0	646,030	646,030
TOTAL OTHER PRODUCTION PLANT			0	292,257,207	292,257,207	0	189,996,410	189,996,410	0	102,260,797	102,260,797
TOTAL PRODUCTION PLANT			0	1,143,939,861	1,143,939,861	0	743,675,302	743,675,302	0	400,264,559	400,264,559

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended August 31, 2013
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,663,064	19,663,064	0	12,782,958	12,782,958	0	6,880,106	6,880,106
1	352XXX	Structures & Improvements	0	17,108,270	17,108,270	0	11,122,086	11,122,086	0	5,986,184	5,986,184
1	353000	Station Equipment	0	215,463,848	215,463,848	0	140,073,048	140,073,048	0	75,390,800	75,390,800
1	354000	Towers & Fixtures	0	17,124,330	17,124,330	0	11,132,527	11,132,527	0	5,991,803	5,991,803
1	355000	Poles & Fixtures	0	156,948,486	156,948,486	0	102,032,211	102,032,211	0	54,916,275	54,916,275
1	356000	Overhead Conductors & Devices	0	117,702,664	117,702,664	0	76,518,502	76,518,502	0	41,184,162	41,184,162
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,267,603	1,267,603	0	682,256	682,256
TOTAL TRANSMISSION PLANT			0	550,896,080	550,896,080	0	358,137,542	358,137,542	0	192,758,538	192,758,538
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,209,402	0	2,209,402	427,378	0	427,378	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,095,649	0	18,095,649	12,782,417	0	12,782,417	5,313,232	0	5,313,232
99	362000	Station Equipment	115,270,889	0	115,270,889	76,776,791	0	76,776,791	38,494,098	0	38,494,098
99	364000	Poles, Towers, & Fixtures	275,874,995	0	275,874,995	172,391,321	0	172,391,321	103,483,674	0	103,483,674
99	365000	Overhead Conductors & Devices	184,150,822	0	184,150,822	115,785,727	0	115,785,727	68,365,095	0	68,365,095
99	366000	Underground Conduit	87,440,362	0	87,440,362	55,111,266	0	55,111,266	32,329,096	0	32,329,096
99	367000	Underground Conductors & Devices	145,967,764	0	145,967,764	93,295,898	0	93,295,898	52,671,866	0	52,671,866
99	368000	Line Transformers	205,486,036	0	205,486,036	137,703,876	0	137,703,876	67,782,160	0	67,782,160
99	369XXX	Services	135,477,673	0	135,477,673	87,122,246	0	87,122,246	48,355,427	0	48,355,427
99	370000	Meters	47,911,401	0	47,911,401	26,728,035	0	26,728,035	21,183,366	0	21,183,366
99	373XXX	Street Light & Signal Systems	38,640,436	0	38,640,436	23,952,760	0	23,952,760	14,687,676	0	14,687,676
TOTAL DISTRIBUTION PLANT			1,261,110,060	0	1,261,110,060	805,418,653	0	805,418,653	455,691,407	0	455,691,407
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,095,165	3,108,652	4,203,817	386,512	2,082,797	2,469,309	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	13,040,926	61,756,279	74,797,205	6,531,765	41,376,707	47,908,472	6,509,161	20,379,572	26,888,733
4	391XXX	Office Furniture & Equipment	2,338,458	40,686,388	43,024,846	2,312,759	27,259,880	29,572,639	25,699	13,426,508	13,452,207
4	392XXX	Transportation Equipment	14,917,832	9,164,651	24,082,483	10,762,831	6,140,316	16,903,147	4,155,001	3,024,335	7,179,336
4	393000	Stores Equipment	277,662	1,926,800	2,204,462	121,377	1,290,956	1,412,333	156,285	635,844	792,129
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,455,298	9,999,937	1,164,944	5,665,050	6,829,994	379,695	2,790,248	3,169,943
4	395000	Laboratory Equipment	257,009	1,053,218	1,310,227	172,845	705,656	878,501	84,164	347,562	431,726
4	396XXX	Power Operated Equipment	29,455,368	11,338,972	40,794,340	18,342,726	7,597,111	25,939,837	11,112,642	3,741,861	14,854,503
4	397XXX	Communications Equipment	16,216,135	58,347,498	74,563,633	10,140,572	39,092,824	49,233,396	6,075,563	19,254,674	25,330,237
4	398000	Miscellaneous Equipment	6,321	366,188	372,509	3,981	245,346	249,327	2,340	120,842	123,182
TOTAL GENERAL PLANT			79,149,515	196,203,944	275,353,459	49,940,312	131,456,643	181,396,955	29,209,203	64,747,301	93,956,504
TOTAL PLANT IN SERVICE			1,343,156,540	2,026,247,292	3,369,403,832	858,189,905	1,321,980,206	2,180,170,111	484,966,635	704,267,086	1,189,233,721

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended August 31, 2013

Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(282,726,019)	(282,726,019)	0	(183,800,185)	(183,800,185)	0	(98,925,834)	(98,925,834)
E-ADEP		Hydro Production Plant	0	(120,684,772)	(120,684,772)	0	(78,457,170)	(78,457,170)	0	(42,227,602)	(42,227,602)
E-ADEP		Other Production Plant	0	(82,097,996)	(82,097,996)	0	(53,371,907)	(53,371,907)	0	(28,726,089)	(28,726,089)
E-ADEP		Transmission Plant	0	(189,052,570)	(189,052,570)	0	(122,903,076)	(122,903,076)	0	(66,149,494)	(66,149,494)
E-ADEP		Distribution Plant	(388,162,428)	0	(388,162,428)	(238,895,856)	0	(238,895,856)	(149,266,572)	0	(149,266,572)
E-ADEP		General Plant	(23,520,393)	(68,364,646)	(91,885,039)	(13,872,969)	(45,804,313)	(59,677,282)	(9,647,424)	(22,560,333)	(32,207,757)
TOTAL ACCUMULATED DEPRECIATION			(411,682,821)	(742,926,003)	(1,154,608,824)	(252,768,825)	(484,336,651)	(737,105,476)	(158,913,996)	(258,589,352)	(417,503,348)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,751,212)	(7,751,212)	0	(5,039,063)	(5,039,063)	0	(2,712,149)	(2,712,149)
E-AAMT		Distribution-Franchises/Misc Intangibles	(113,118)	0	(113,118)	(113,118)	0	(113,118)	0	0	0
E-AAMT		General Plant - 303000	0	(163,332)	(163,332)	0	(108,572)	(108,572)	0	(54,760)	(54,760)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(754,640)	(18,750,216)	(19,504,856)	(744,544)	(12,562,644)	(13,307,188)	(10,096)	(6,187,572)	(6,197,668)
E-AAMT		General Plant - 390200, 396200	(120,874)	(179,907)	(300,781)	(117,279)	(120,538)	(237,817)	(3,595)	(59,369)	(62,964)
TOTAL ACCUMULATED AMORTIZATION			(988,632)	(26,844,667)	(27,833,299)	(974,941)	(17,830,817)	(18,805,758)	(13,691)	(9,013,850)	(9,027,541)
TOTAL ACCUMULATED DEPRAMORT			(412,671,453)	(769,770,670)	(1,182,442,123)	(253,743,766)	(502,167,468)	(755,911,234)	(158,927,687)	(267,603,202)	(426,530,889)
NET ELECTRIC UTILITY PLANT before DFIT			930,485,087	1,256,476,622	2,186,961,709	604,446,139	819,812,738	1,424,258,877	326,038,948	436,663,884	762,702,832
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	(312,136)	(312,136)	0	(202,920)	(202,920)	0	(109,216)	(109,216)
12		ADFIT - Electric Plant In Service (282900)	0	(289,417,004)	(289,417,004)	0	(188,482,824)	(188,482,824)	0	(100,934,180)	(100,934,180)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,911,986)	(27,911,986)	0	(18,701,031)	(18,701,031)	0	(9,210,955)	(9,210,955)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(223,567)	(223,567)	0	(149,790)	(149,790)	0	(73,777)	(73,777)
1		ADFIT - LakeCDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,493,235)	(12,493,235)	0	(8,121,852)	(8,121,852)	0	(4,371,383)	(4,371,383)
1		ADFIT - CDA Settlement Costs (283333)	0	(147,447)	(147,447)	0	(95,855)	(95,855)	0	(51,592)	(51,592)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,305,853)	(4,305,853)	0	(2,804,187)	(2,804,187)	0	(1,501,666)	(1,501,666)
TOTAL ACCUMULATED DFIT			0	(334,811,228)	(334,811,228)	0	(218,558,459)	(218,558,459)	0	(116,252,769)	(116,252,769)
NET ELECTRIC UTILITY PLANT			930,485,087	921,665,394	1,852,150,481	604,446,139	601,254,279	1,205,700,418	326,038,948	320,411,115	646,450,063

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%	65.125%	34.875%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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	930,485,087	921,665,394	1,852,150,481	604,446,139	601,254,279	1,205,700,418	326,038,948	320,411,115	646,450,063
	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	(924,314)	0	(924,314)	924,314	0	924,314
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)	(2,641,250)	0	(2,641,250)	(846,475)	0	(846,475)	(1,794,775)	0	(1,794,775)
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)	7,061,285	0	7,061,285	4,527,376	0	4,527,376	2,533,909	0	2,533,909
99	ADFIT - Kettle Falls Disallowed (190420)	294,157	0	294,157	294,157	0	294,157	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)	1,184,173	0	1,184,173	0	0	0	1,184,173	0	1,184,173
99	ADFIT - Boulder Park Disallowed (190040)	495,539	0	495,539	0	0	0	495,539	0	495,539
99	Investment in WNP3 Exchange Power (124900, 124930)	14,699,792	0	14,699,792	14,699,792	0	14,699,792	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,641,811)	0	(2,641,811)	(2,641,811)	0	(2,641,811)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,102,857	0	1,102,857	1,102,857	0	1,102,857	0	0	0
99	CDA Lake Settlement - ID (186382)	219,406	0	219,406	0	0	0	219,406	0	219,406
99	ADFIT - CDA Lake Settlement - Direct (283382)	(462,793)	0	(462,793)	(386,001)	0	(386,001)	(76,792)	0	(76,792)
99	CDA CDR Fund - Direct (182324)	80,222	0	80,222	80,222	0	80,222	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(30,660)	0	(30,660)	(30,660)	0	(30,660)	0	0	0
99	Spokane River Relicensing (182322)	569,871	0	569,871	528,811	0	528,811	41,060	0	41,060
99	ADFIT - Spokane River Relicensing (283322)	(199,431)	0	(199,431)	(185,065)	0	(185,065)	(14,366)	0	(14,366)
99	Spokane River PM&Es (182323)	527,012	0	527,012	335,791	0	335,791	191,221	0	191,221
99	ADFIT - Spokane River PM&Es (283323)	(184,478)	0	(184,478)	(117,551)	0	(117,551)	(66,927)	0	(66,927)
99	Montana Riverbed Settlement (186360)	3,367,501	0	3,367,501	2,255,392	0	2,255,392	1,112,109	0	1,112,109
99	ADFIT - Montana Riverbed Settlement (283365)	(1,178,626)	0	(1,178,626)	(789,388)	0	(789,388)	(389,238)	0	(389,238)
99	Lancaster Generation (182312)	3,060,000	0	3,060,000	3,060,000	0	3,060,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,071,000)	0	(1,071,000)	(1,071,000)	0	(1,071,000)	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)	(1,184,618)	0	(1,184,618)	(409,806)	0	(409,806)	(774,812)	0	(774,812)
99	Customer Deposits (235199)	(1,149,156)	0	(1,149,156)	(1,149,156)	0	(1,149,156)	0	0	0
C-WKC	Working Capital	12,067,203	8,133,609	20,200,812	12,067,203	0	12,067,203	0	8,133,609	8,133,609
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	26,655,843	8,133,609	34,789,452	26,263,648	0	26,263,648	392,195	8,133,609	8,525,804
	NET RATE BASE	957,140,930	929,799,003	1,886,939,933	630,709,787	601,254,279	1,231,964,066	326,431,143	328,544,724	654,975,867

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%	65.125%	34.875%
E-ALL	13	Net Electric General Plant	100.000%	66.344%	33.656%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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)	8,668,831	8,668,831			8,668,831	8,668,831		5,635,607	5,635,607		3,033,224	3,033,224	
1	Hydro (ED-AN)	8,400,123	8,400,123			8,400,123	8,400,123		5,460,920	5,460,920		2,939,203	2,939,203	
1	Other (ED-AN)	8,904,644	8,904,644			8,904,644	8,904,644		5,788,909	5,788,909		3,115,735	3,115,735	
Total Electric Production		25,973,598	25,973,598			25,973,598	25,973,598		16,885,436	16,885,436		9,088,162	9,088,162	
Electric Transmission														
1	ED-AN	10,252,821	10,252,821			10,252,821	10,252,821		6,665,359	6,665,359		3,587,462	3,587,462	
Total Electric Transmission		10,252,821	10,252,821			10,252,821	10,252,821		6,665,359	6,665,359		3,587,462	3,587,462	
Electric Distribution														
	ED-ID	12,226,714	12,226,714			12,226,714	12,226,714					12,226,714	12,226,714	
	ED-WA	21,815,293	21,815,293			21,815,293	21,815,293	21,815,293		21,815,293				
Total Electric Distribution		34,042,007	34,042,007			34,042,007	34,042,007	21,815,293		21,815,293		12,226,714	12,226,714	
Gas Underground Storage														
	GD-AN	568,180		568,180										
	GD-OR	113,120			113,120									
Total Gas Underground Storage		681,300		568,180	113,120									
Gas Distribution														
	GD-AN	65,492		65,492										
	GD-ID	3,832,997		3,832,997										
	GD-WA	7,503,945		7,503,945										
	GD-OR	3,894,319			3,894,319									
Total Gas Distribution		15,296,753		11,402,434	3,894,319									
General Plant														
4	ED-AN	2,553,842	2,553,842			2,553,842	2,553,842		1,711,074	1,711,074		842,768	842,768	
	ED-ID	211,887	211,887			211,887	211,887				211,887		211,887	
	ED-WA	960,415	960,415			960,415	960,415	960,415		960,415				
7,4	CD-AA	12,363,436	8,944,452	2,398,630	1,020,354	8,944,452	8,944,452		5,992,783	5,992,783		2,951,669	2,951,669	
9,4	CD-AN	590,193	467,557	122,636		467,557	467,557		313,263	313,263		154,294	154,294	
9	CD-ID	354,734	281,024	73,710		281,024	281,024				281,024		281,024	
9	CD-WA	159,286	126,188	33,098		126,188	126,188	126,188		126,188				
8	GD-AA	163,034		114,645	48,389									
	GD-AN	34,310		34,310										
	GD-ID	57,892		57,892										
	GD-WA	222,130		222,130										
	GD-OR	254,784			254,784									
Total General Plant		17,925,943	13,545,365	3,057,051	1,323,527	1,579,514	11,965,851	13,545,365	1,086,603	8,017,120	9,103,723	492,911	3,948,731	4,441,642
Total Depreciation Expense		104,172,422	83,813,791	15,027,665	5,330,966	35,621,521	48,192,270	83,813,791	22,901,896	31,567,915	54,469,811	12,719,625	16,624,355	29,343,980

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
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended August 31, 2013
 Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	918,399	918,399		918,399	918,399		597,051	597,051		321,348	321,348
1	Misc Intangible PIt (303000)	ED-AN	86,165	86,165		86,165	86,165		56,016	56,016		30,149	30,149
Total Production/Transmission			1,004,564	1,004,564		1,004,564	1,004,564		653,067	653,067		351,497	351,497
Distribution													
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153			
	Misc Intangible PIt (303000)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844			
Total Distribution			26,997	26,997		26,997	26,997	26,997		26,997			
General Plant - 303000													
7,4		CD-AA	165,967	120,070	32,200		13,697					80,447	80,447
9,1		CD-AN	9,729	7,708	2,021							5,011	5,011
		GD-ID	4,058		4,058								
		GD-WA	23,425		23,425								
		GD-OR	7,778				7,778						
Total General Plant - 303000			210,957	127,778	61,704		21,475					85,458	85,458
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	8,441,455	6,107,055	1,637,727		696,673					4,091,727	4,091,727
9,4		CD-AN	2,945	2,333	612							1,563	1,563
9,4		CD-ID	4,022	3,186	836			3,186				3,186	3,186
4		ED-AN	188,655	188,655								126,399	126,399
		ED-ID	4,747	4,747				4,747				4,747	4,747
		ED-WA	410,401	410,401				410,401					410,401
8		GD-AA	440,317		309,631		130,686						
		GD-AN	2,353		2,353								
		GD-OR	250				250						
Total Miscellaneous IT Intangible PIt - 3031XX			9,495,145	6,716,377	1,951,159		827,609		418,334	6,298,043	6,716,377	410,401	4,219,689
Gas Underground Storage													
		GD-AN	227		227								
Total Gas Underground Storage			227		227								
General Plant - 390200, 396200													
7,4		CD-AA	28,919	20,922	5,610		2,387					14,018	14,018
4		ED-AN	9,627	9,627								6,450	6,450
		GD-OR	3,587				3,587						
Total General Plant - 390200, 396200			42,133	30,549	5,610		5,974					20,468	20,468
Total Amortization Expense			10,780,023	7,906,265	2,018,700		855,058		445,331	7,460,934	7,906,265	437,398	4,978,682

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 DEPRECIATION	E-ADEP-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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)	(282,726,019)	(282,726,019)			(282,726,019)	(282,726,019)		(183,800,185)	(183,800,185)		(98,925,834)	(98,925,834)	
1	Hydro (ED-AN)	(120,684,772)	(120,684,772)			(120,684,772)	(120,684,772)		(78,457,170)	(78,457,170)		(42,227,602)	(42,227,602)	
1	Other (ED-AN)	(82,097,996)	(82,097,996)			(82,097,996)	(82,097,996)		(53,371,907)	(53,371,907)		(28,726,089)	(28,726,089)	
Total Electric Production		(485,508,787)	(485,508,787)			(485,508,787)	(485,508,787)		(315,629,262)	(315,629,262)		(169,879,525)	(169,879,525)	
Electric Transmission														
1	ED-AN	(189,052,570)	(189,052,570)			(189,052,570)	(189,052,570)		(122,903,076)	(122,903,076)		(66,149,494)	(66,149,494)	
Total Electric Transmission		(189,052,570)	(189,052,570)			(189,052,570)	(189,052,570)		(122,903,076)	(122,903,076)		(66,149,494)	(66,149,494)	
Electric Distribution														
	ED-ID	(149,266,572)	(149,266,572)			(149,266,572)	(149,266,572)					(149,266,572)	(149,266,572)	
	ED-WA	(238,895,856)	(238,895,856)			(238,895,856)	(238,895,856)		(238,895,856)	(238,895,856)				
Total Electric Distribution		(388,162,428)	(388,162,428)			(388,162,428)	(388,162,428)		(238,895,856)	(238,895,856)		(149,266,572)	(149,266,572)	
Gas Underground Storage														
	GD-AN	(12,738,774)		(12,738,774)										
	GD-OR	(476,937)		(476,937)										
Total Gas Underground Storage		(13,215,711)		(12,738,774)		(476,937)								
Gas Distribution														
	GD-AN	(1,485,259)		(1,485,259)										
	GD-ID	(54,355,521)		(54,355,521)										
	GD-WA	(108,637,155)		(108,637,155)										
	GD-OR	(88,976,644)		(88,976,644)										
Total Gas Distribution		(253,454,579)		(164,477,935)		(88,976,644)								
General Plant														
4	ED-AN	(35,482,797)	(35,482,797)			(35,482,797)	(35,482,797)		(23,773,474)	(23,773,474)		(11,709,323)	(11,709,323)	
	ED-ID	(5,971,611)	(5,971,611)			(5,971,611)	(5,971,611)				(5,971,611)	(5,971,611)	(5,971,611)	
	ED-WA	(12,042,057)	(12,042,057)			(12,042,057)	(12,042,057)		(12,042,057)	(12,042,057)				
7,4	CD-AA	(33,112,414)	(23,955,507)	(6,424,139)	(2,732,768)	(23,955,507)	(23,955,507)		(16,050,190)	(16,050,190)		(7,905,317)	(7,905,317)	
9,4	CD-AN	(11,267,646)	(8,926,342)	(2,341,304)		(8,926,342)	(8,926,342)		(5,980,649)	(5,980,649)		(2,945,693)	(2,945,693)	
9	CD-ID	(4,639,948)	(3,675,813)	(964,135)		(3,675,813)	(3,675,813)				(3,675,813)	(3,675,813)	(3,675,813)	
9	CD-WA	(2,311,145)	(1,830,912)	(480,233)		(1,830,912)	(1,830,912)		(1,830,912)	(1,830,912)				
8	GD-AA	(1,422,289)		(1,000,154)	(422,135)									
	GD-AN	(1,490,962)		(1,490,962)										
	GD-ID	(1,119,367)		(1,119,367)										
	GD-WA	(2,758,752)		(2,758,752)										
	GD-OR	(3,761,609)		(3,761,609)										
Total General Plant		(115,380,597)	(91,885,039)	(16,579,046)	(6,916,512)	(23,520,393)	(68,364,646)	(91,885,039)	(13,872,969)	(45,804,313)	(59,677,282)	(9,647,424)	(22,560,333)	(32,207,757)
Total Accumulated Depreciation		(1,444,774,672)	(1,154,608,824)	(193,795,755)	(96,370,093)	(411,682,821)	(742,926,003)	(1,154,608,824)	(252,768,825)	(484,336,651)	(737,105,476)	(158,913,996)	(258,589,352)	(417,503,348)

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
7	Elec/Gas North/Oregon 4-Factor	72.346%		19.401%		8.253%		1	Production/Transmission Ratio	65.010%		34.990%		
8	Gas North/Oregon 4-Factor	0.000%		70.320%		29.680%		4	Jurisdictional 4-Factor Ratio	67.000%		33.000%		
9	Elec/Gas North 4-Factor	79.221%		20.779%		0.000%								

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Twelve Months Ended August 31, 2013
Ending Balance Basis

Report ID:
E-AAMT-12E

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	(7,080,020)	(7,080,020)			(7,080,020)	(7,080,020)		(4,602,721)	(4,602,721)		(2,477,299)	(2,477,299)	
1 Misc Intangible Pnt (303000) ED-AN	(671,192)	(671,192)			(671,192)	(671,192)		(436,342)	(436,342)		(234,850)	(234,850)	
Total Production/Transmission	(7,751,212)	(7,751,212)			(7,751,212)	(7,751,212)		(5,039,063)	(5,039,063)		(2,712,149)	(2,712,149)	
Distribution													
Franchises (302000) ED-WA	(88,879)	(88,879)			(88,879)	(88,879)	(88,879)		(88,879)				
Misc Intangible Pnt (303000) ED-WA	(24,239)	(24,239)			(24,239)	(24,239)	(24,239)		(24,239)				
Total Distribution	(113,118)	(113,118)			(113,118)	(113,118)	(113,118)		(113,118)				
General Plant - 303000													
7,4 CD-AA	(165,967)	(120,070)	(32,200)	(13,697)	(120,070)	(120,070)		(80,447)	(80,447)		(39,623)	(39,623)	
9,1 CD-AN	(54,609)	(43,262)	(11,347)		(43,262)	(43,262)		(28,125)	(28,125)		(15,137)	(15,137)	
GD-ID	(45,676)		(45,676)										
GD-WA	(84,220)		(84,220)										
GD-OR	(53,875)			(53,875)									
Total General Plant - 303000	(404,347)	(163,332)	(173,443)	(67,572)	(163,332)	(163,332)		(108,572)	(108,572)		(54,760)	(54,760)	
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(25,196,266)	(18,228,491)	(4,888,328)	(2,079,447)	(18,228,491)	(18,228,491)		(12,213,089)	(12,213,089)		(6,015,402)	(6,015,402)	
9,4 CD-AN	(2,945)	(2,333)	(612)		(2,333)	(2,333)		(1,563)	(1,563)		(770)	(770)	
9 CD-ID	(4,022)	(3,186)	(836)		(3,186)	(3,186)				(3,186)		(3,186)	
4 ED-AN	(519,392)	(519,392)			(519,392)	(519,392)		(347,992)	(347,992)		(171,400)	(171,400)	
ED-ID	(6,910)	(6,910)			(6,910)	(6,910)				(6,910)		(6,910)	
ED-WA	(744,544)	(744,544)			(744,544)	(744,544)	(744,544)		(744,544)				
8 GD-AA	(1,079,515)		(759,115)	(320,400)									
GD-AN	(8,997)		(8,997)										
GD-OR	(900)			(900)									
Total Miscellaneous IT Intangible Plant - 3031XX	(27,563,491)	(19,504,856)	(5,657,888)	(2,400,747)	(754,640)	(18,760,216)	(19,504,856)	(744,544)	(12,562,644)	(13,307,188)	(10,096)	(6,187,572)	(6,197,668)
Gas Underground Storage													
GD-AN	(239,556)		(239,556)										
Total Gas Underground Storage	(239,556)		(239,556)										
General Plant - 390200, 396200													
7,4 CD-AA	(178,231)	(128,943)	(34,579)	(14,709)		(128,943)		(86,392)	(86,392)		(42,551)	(42,551)	
9 CD-ID	(4,538)	(3,595)	(943)		(3,595)	(3,595)				(3,595)		(3,595)	
9 CD-WA	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)	(6,601)		(6,601)				
4 ED-AN	(50,964)	(50,964)			(50,964)	(50,964)		(34,146)	(34,146)		(16,818)	(16,818)	
ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
GD-WA	(1,863)		(1,863)										
GD-OR	(51,340)			(51,340)									
Total General Plant - 390200, 396200	(405,946)	(300,781)	(39,116)	(66,049)	(120,874)	(179,907)	(300,781)	(117,279)	(120,538)	(237,817)	(3,595)	(59,369)	(62,964)
Total Accumulated Amortization	(36,477,670)	(27,833,299)	(6,110,003)	(2,534,368)	(988,632)	(26,844,667)	(27,833,299)	(974,941)	(17,830,817)	(18,805,758)	(13,691)	(9,013,850)	(9,027,541)

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-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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	6,698,125	930,406	2,106,027	3,661,692	6,698,125	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	
99		GD-OR / AS	3,529,353	0	0	0	0	0	0	0	3,529,353	0	3,529,353	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	69,825,953	0	0	50,516,284	50,516,284	0	0	13,546,933	13,546,933	5,762,736	5,762,736	
9		CD-WA / ID / AN	22,194,616	5,601,359	4,403,135	7,578,303	17,582,797	1,469,189	1,154,905	1,987,725	4,611,819	0	0	
		TOTAL ACCOUNT	104,425,814	6,531,765	6,509,162	61,756,279	74,797,206	3,646,956	1,154,905	15,534,658	20,336,519	3,529,353	5,762,736	9,292,089
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,040,943	2,312,759	14,649	5,713,535	8,040,943	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	48,239,973	0	0	34,899,691	34,899,691	0	0	9,359,037	9,359,037	3,981,245	3,981,245	
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	56,864,043	2,312,759	25,699	40,686,389	43,024,847	0	2,898	9,715,505	9,718,403	4,120,793	4,120,793	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	19,621,638	9,196,388	3,342,702	7,082,548	19,621,638	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,057,631	0	0	0	0	5,158,782	1,624,265	1,274,584	8,057,631	0	0	
99		GD-OR / AS	2,798,277	0	0	0	0	0	0	0	2,798,277	0	2,798,277	
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	5,147,068	1,566,443	812,299	1,698,817	4,077,559	410,865	213,059	445,585	1,069,509	0	0	
		TOTAL ACCOUNT	36,154,411	10,762,831	4,155,001	9,164,652	24,082,484	5,569,647	1,837,324	1,822,955	9,229,926	2,798,277	43,724	2,842,001

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,283,654	110,638	141,541	1,556,955	1,809,134	29,019	37,125	408,376	474,520	0	0	
		TOTAL ACCOUNT	2,820,481	121,377	156,286	1,926,800	2,204,463	113,290	37,125	408,376	558,791	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,252,671	1,120,044	354,603	1,778,024	3,252,671	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,000,734	0	0	0	0	2,131,312	451,346	418,076	3,000,734	0	0	
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	913,406	
8		GD-AA	1,376,106	0	0	0	0	0	0	967,678	967,678	0	408,428	
7		CD-AA	8,913,441	0	0	6,448,518	6,448,518	0	0	1,729,297	1,729,297	0	735,626	
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	17,833,467	1,164,944	379,696	8,455,298	9,999,938	2,143,089	457,928	3,175,052	5,776,069	913,406	1,144,054	2,057,460
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	923,606	164,888	81,624	677,094	923,606	0	0	0	0	0	0	
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	152,474	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	
		TOTAL ACCOUNT	1,849,131	172,844	84,164	1,053,218	1,310,226	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,188,916	18,083,802	10,702,124	10,402,990	39,188,916	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	
		TOTAL ACCOUNT	45,917,328	18,342,726	11,112,642	11,338,972	40,794,340	2,892,872	1,062,206	1,078,351	5,033,429	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2013	
Ending Balance 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,027,586	9,739,980	2,864,317	37,423,289	50,027,586	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	
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	
7		CD-AA	19,600,458	0	0	14,180,147	14,180,147	0	0	3,802,685	3,802,685	0	1,617,626	
9		CD-WA/ID / AN	13,072,167	400,593	3,211,246	6,744,062	10,355,901	105,072	842,283	1,768,911	2,716,266	0	0	
		TOTAL ACCOUNT	85,831,760	10,140,573	6,075,563	58,347,498	74,563,634	697,195	1,300,917	6,363,245	8,361,357	994,441	1,912,328	2,906,769
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	42,849	0	2,299	40,550	42,849	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	444,595	0	0	321,647	321,647	0	0	86,256	86,256	0	36,692	
9		CD-WA/ID / AN	10,115	3,981	41	3,991	8,013	1,044	11	1,047	2,102	0	0	
		TOTAL ACCOUNT	499,926	3,981	2,340	366,188	372,509	1,044	11	87,303	88,358	2,367	36,692	39,059
		TOTAL GENERAL PLANT	358,921,491	49,940,313	29,209,206	196,203,946	275,353,465	15,696,998	5,963,044	39,267,361	60,927,403	9,195,621	13,445,002	22,640,623

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-12E
For Twelve Months Ended August 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	8,151,135	153,179	0	5,212,572	5,365,751	964,981	181,037	874,422	2,020,440	410,126	354,818	764,944
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,055,628	2,075,057	23,524	957,047	3,055,628	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	46,385,062	0	0	33,557,737	33,557,737	0	0	8,999,166	8,999,166	0	3,828,159	
9		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0	0	
		TOTAL ACCOUNT	51,721,628	2,075,057	66,025	34,555,098	36,696,180	0	11,148	10,540,185	10,551,333	0	4,474,115	4,474,115
	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	4,277,440	0	0	3,094,557	3,094,557	0	0	829,866	829,866	0	353,017	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,353,487	0	0	3,157,847	3,157,847	0	0	841,392	841,392	1,231	353,017	354,248
		TOTAL	64,226,250	2,228,236	66,025	42,925,517	45,219,778	964,981	192,185	12,255,999	13,413,165	411,357	5,181,950	5,593,307

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 31, 2013 Ending Balance 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	(36,454,271)	(26,373,207)	(7,072,493)	(3,008,571)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,942,389)	(1,538,780)	(403,609)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	(38,705,686)	(28,135,555)	(7,536,056)	(3,034,075)

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 Twelve Months Ended August 31, 2013
 Ending Balance Basis

Report ID:
C-WKC-12E

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		788,367	788,367		788,367	788,367		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		576,730	576,730		576,730	576,730		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,361,547	7,361,547		5,942,049	5,942,049		1,419,498	1,419,498
1	154300	PLANT MATERIALS & OPER SUP-CS2		263,421	263,421		212,627	212,627		50,794	50,794
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		738,844	738,844		596,376	596,376		142,468	142,468
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(582)	(582)		(470)	(470)		(112)	(112)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		22,213	22,213		17,930	17,930		4,283	4,283
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	12,067,203		12,067,203	12,067,203		12,067,203	0		0
TOTAL			12,067,203	9,750,540	21,817,743	12,067,203	8,133,609	20,200,812	0	1,616,931	1,616,931

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%