

ELECTRIC RATE OF RETURN For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ROR-12A
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Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	132,704,920	79,328,140	53,376,780
E-ALL	Colstrip 3 AFUDC Reallocation	0	-175,120	175,120
	Adjusted Net Operating Income	132,704,920	79,153,020	53,551,900
E-APL	Electric Net Rate Base	1,688,982,715	1,083,167,191	605,815,524
	RATE OF RETURN	7.857%	7.308%	8.840%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description		System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2010	100.000%	65.160%	34.840%
2	Input	Number of Customers	07-31-2011	357,806	234,918	122,888
		Percent		100.000%	65.655%	34.345%
3	E-OPS	Direct Distribution Operating Expense		22,799,587	15,773,306	7,026,281
		Percent		100.000%	69.182%	30.818%
	Input	Jurisdictional 4-Factor Ratio	12-31-2010			
		Direct O & M Accts 500 - 598		20,560,338	13,027,648	7,532,690
		Direct O & M Accts 901 - 935		30,886,625	22,072,859	8,813,766
		Total		51,446,963	35,100,507	16,346,456
		Percentage		100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679
		Total		15,028,056	10,766,426	4,261,630
		Percentage		100.000%	71.642%	28.358%
		Number of Customers		358,982	235,820	123,162
		Percentage		100.000%	65.691%	34.309%
		Net Direct Plant		780,574,225	468,345,444	312,228,781
		Percentage		100.000%	60.000%	40.000%
		Total Percentages		400.000%	265.560%	134.440%
4		Percent		100.000%	66.390%	33.610%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	01-01-2011			
		Direct O & M Accts 500 - 894	57,557,639	50,620,200	3,943,320	2,994,119
		Direct O & M Accts 901 - 935	57,769,575	39,717,113	14,983,974	3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only	1,276,412	787,265	489,147	0
		Adjustments	0	0	0	0
		Total	116,603,626	91,124,578	19,416,441	6,062,607
		Percentage	100.000%	78.149%	16.652%	5.199%
		Direct Labor Accts 500 - 894	51,313,884	40,856,300	7,149,723	3,307,861
		Direct Labor Accts 901 - 935	5,118,749	3,938,893	229,885	949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	5,235,309	3,229,034	2,006,275	0
		Total	61,667,942	48,024,227	9,385,883	4,257,832
		Percentage	100.000%	77.876%	15.220%	6.904%
		Number of Customers at	12-31-2010			
		Percentage	678,123	358,982	223,040	96,101
			100.000%	52.937%	32.891%	14.172%
		Net Direct Plant	2,417,505,829	1,947,783,110	317,785,902	151,936,817
		Percentage	100.000%	80.570%	13.145%	6.285%
		Total Percentages	400.000%	289.532%	77.908%	32.560%
		Average (CD AA)	100.000%	72.383%	19.477%	8.140%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho		
Input		Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		6,937,439	0	3,943,320	2,994,119
		Direct O & M Accts 901 - 935		18,052,462	0	14,983,974	3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only		489,147	0	489,147	0
		Total		25,479,048	0	19,416,441	6,062,607
		Percentage		100.000%	0.000%	76.206%	23.794%
		Direct Labor Accts 500 - 894		10,457,584	0	7,149,723	3,307,861
		Direct Labor Accts 901 - 935		1,179,856	0	229,885	949,971
		Direct Labor Accts 901 - 905 Utility 9 Only		2,006,275	0	2,006,275	0
		Total		13,643,715	0	9,385,883	4,257,832
		Percentage		100.000%	0.000%	68.793%	31.207%
		Number of Customers at	12-31-2010	319,141	0	223,040	96,101
		Percentage		100.000%	0.000%	69.888%	30.112%
		Net Direct Plant		464,005,775	0	312,801,546	151,204,229
		Percentage		100.000%	0.000%	67.413%	32.587%
		Total Percentages		400.000%	0.000%	282.299%	117.701%
8		Average (GD AA)		100.000%	0.000%	70.575%	29.425%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho		
Input		Elec/Gas North 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		54,563,520	50,620,200	3,943,320	0
		Direct O & M Accts 901 - 935		54,701,087	39,717,113	14,983,974	0
		Adjustments		0	0	0	0
		Total		109,264,607	90,337,313	18,927,294	0
		Percentage		100.000%	82.678%	17.322%	0.000%
		Direct Labor Accts 500 - 894		48,006,023	40,856,300	7,149,723	0
		Direct Labor Accts 901 - 935		4,168,778	3,938,893	229,885	0
		Total		52,174,801	44,795,193	7,379,608	0
		Percentage		100.000%	85.856%	14.144%	0.000%
		Number of Customers at	12-31-2010	582,022	358,982	223,040	0
		Percentage		100.000%	61.678%	38.322%	0.000%
		Net Direct Plant		2,248,388,907	1,935,587,361	312,801,546	0
		Percentage		100.000%	86.088%	13.912%	0.000%
		Total Percentages		400.000%	316.300%	83.700%	0.000%
9		Average (CD AN/ID/WA)		100.000%	79.075%	20.925%	0.000%
	E-PLT	Net Electric Distribution Plant		753,291,506	464,064,613	289,226,893	
10		Percent		100.000%	61.605%	38.395%	
		Book Deprec (0403.XX, 0404.11 & 0406.XX)		78,444,283	50,586,728	27,857,555	
11		Percent		100.000%	64.487%	35.513%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
		Net Electric Plant	1,964,030,344	1,252,790,017	711,240,327
12		Percent	100.000%	63.787%	36.213%
	E-PLT	Net Electric General Plant	133,385,423	86,254,836	47,130,587
13		Percent	100.000%	64.666%	35.334%
		Net Allocated Schedule M's	-109,414,460	-70,057,438	-39,357,022
14		Percent	100.000%	64.029%	35.971%
99	Input	Not Allocated	0.000%	0.000%	0.000%

Situs Plant by Functional Group:  
(Used to functionalize R&P Property Tax for COS)

		Washington	Idaho	Montana	Oregon
	Balance Date	12-31-2010			
Input	Production	272,847,993	164,954,917	476,655,956	161,438,240
Input	Transmission	247,019,955	175,278,666	64,252,161	9,734,731
Input	Distribution	667,469,925	414,382,796	215,190	
Input	General	9,989,519	11,674,817		
	TOTAL	1,197,327,392	766,291,196	541,123,307	171,167,971

ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	319,532,921	0	319,532,921	212,036,552	0	212,036,552	107,496,369	0	107,496,369
99	442200	Commercial - Firm & Int.	275,041,970	0	275,041,970	189,204,714	0	189,204,714	85,837,256	0	85,837,256
1	442300	Industrial	120,699,844	0	120,699,844	53,096,659	0	53,096,659	67,603,185	0	67,603,185
99	444000	Public Street & Highway Lighting	6,825,442	0	6,825,442	4,494,225	0	4,494,225	2,331,217	0	2,331,217
99	499XXX	Unbilled Revenue	1,364,619	0	1,364,619	855,795	0	855,795	508,824	0	508,824
99	448000	Interdepartmental Revenue	1,016,665	0	1,016,665	795,762	0	795,762	220,903	0	220,903
TOTAL SALES TO ULTIMATE CUSTOMERS			724,481,461	0	724,481,461	460,483,707	0	460,483,707	263,997,754	0	263,997,754
1	447XXX	Sales for Resale	0	166,166,501	166,166,501	0	108,274,092	108,274,092	0	57,892,409	57,892,409
TOTAL SALES OF ELECTRICITY			724,481,461	166,166,501	890,647,962	460,483,707	108,274,092	568,757,799	263,997,754	57,892,409	321,890,163
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	552,594	0	552,594	346,445	0	346,445	206,149	0	206,149
1	453000	Sales of Water & Water Power	0	231,968	231,968	0	151,150	151,150	0	80,818	80,818
1	454000	Rent from Electric Property	2,806,472	53,507	2,859,979	1,912,037	34,865	1,946,902	894,435	18,642	913,077
1	456XXX	Other Electric Revenues	158,013	172,497,593	172,655,606	111,885	112,399,432	112,511,317	46,128	60,098,161	60,144,289
TOTAL OTHER OPERATING REVENUE			3,517,079	172,783,068	176,300,147	2,370,367	112,585,447	114,955,814	1,146,712	60,197,621	61,344,333
TOTAL ELECTRIC REVENUE			727,998,540	338,949,569	1,066,948,109	462,854,074	220,859,539	683,713,613	265,144,466	118,090,030	383,234,496
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	564,545	564,545	0	367,858	367,858	0	196,687	196,687
1	501000	Fuel	0	29,093,627	29,093,627	0	18,957,407	18,957,407	0	10,136,220	10,136,220
1	502000	Steam Expense	0	4,289,736	4,289,736	0	2,795,192	2,795,192	0	1,494,544	1,494,544
1	505000	Electric Expense	0	937,267	937,267	0	610,723	610,723	0	326,544	326,544
1	506000	Miscellaneous Steam Power Generation Expense	12,844	2,409,496	2,422,340	8,296	1,570,028	1,578,324	4,548	839,468	844,016
1	507000	Rent	0	25,579	25,579	0	16,667	16,667	0	8,912	8,912
MAINTENANCE											
1	510000	Supervision & Engineering	0	601,400	601,400	0	391,872	391,872	0	209,528	209,528
1	511000	Structures	0	774,481	774,481	0	504,652	504,652	0	269,829	269,829
1	512000	Boiler Plant	0	6,297,401	6,297,401	0	4,103,386	4,103,386	0	2,194,015	2,194,015
1	513000	Electric Plant	0	1,429,458	1,429,458	0	931,435	931,435	0	498,023	498,023
1	514000	Miscellaneous Steam Plant	0	867,768	867,768	0	565,438	565,438	0	302,330	302,330
TOTAL STEAM POWER GENERATION EXP			12,844	47,290,758	47,303,602	8,296	30,814,658	30,822,954	4,548	16,476,100	16,480,648

ELECTRIC OPERATING STATEMENT	Report ID:
For Twelve Months Ended July 31, 2011	E-OPS-12A
Average of Monthly Averages Basis	

\*\*\*\*\* 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	2,492,527	2,492,527	0	1,624,131	1,624,131	0	868,396	868,396
1	536000	Water for Power	0	978,500	978,500	0	637,591	637,591	0	340,909	340,909
1	537000	Hydraulic Expense	4,383,029	2,732,986	7,116,015	2,672,703	1,780,814	4,453,517	1,710,326	952,172	2,662,498
1	538000	Electric Expense	0	5,776,190	5,776,190	0	3,763,765	3,763,765	0	2,012,425	2,012,425
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	779,458	779,458	0	507,895	507,895	0	271,563	271,563
1	540000	Rent	0	1,208,707	1,208,707	0	787,593	787,593	0	421,114	421,114
1	540100	MT Trust Funds Land Settlement Rents	5,338,634	0	5,338,634	3,466,897	0	3,466,897	1,871,737	0	1,871,737
MAINTENANCE											
1	541000	Supervision & Engineering	0	540,714	540,714	0	352,329	352,329	0	188,385	188,385
1	542000	Structures	0	469,919	469,919	0	306,199	306,199	0	163,720	163,720
1	543000	Reservoirs, Dams, & Waterways	0	1,428,379	1,428,379	0	930,732	930,732	0	497,647	497,647
1	544000	Electric Plant	0	2,198,521	2,198,521	0	1,432,556	1,432,556	0	765,965	765,965
1	545000	Miscellaneous Hydraulic Plant	0	483,883	483,883	0	315,298	315,298	0	168,585	168,585
TOTAL HYDRO POWER GENERATION EXP			9,721,663	19,089,784	28,811,447	6,139,600	12,438,903	18,578,503	3,582,063	6,650,881	10,232,944
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	941,817	941,817	0	613,688	613,688	0	328,129	328,129
1	547000	Fuel	0	72,618,835	72,618,835	0	47,318,433	47,318,433	0	25,300,402	25,300,402
1	548000	Generation Expense	0	1,797,270	1,797,270	0	1,171,101	1,171,101	0	626,169	626,169
1	549000	Miscellaneous Other Power Generation Expense	0	523,465	523,465	0	341,090	341,090	0	182,375	182,375
1	550000	Rent	0	33,433	33,433	0	21,785	21,785	0	11,648	11,648
MAINTENANCE											
1	551000	Supervision & Engineering	0	618,737	618,737	0	403,169	403,169	0	215,568	215,568
1	552000	Structures	0	17,882	17,882	0	11,652	11,652	0	6,230	6,230
1	553000	Generating & Electric Equipment	0	1,753,684	1,753,684	0	1,142,700	1,142,700	0	610,984	610,984
1	554000	Miscellaneous Other Power Generation Plant	0	142,300	142,300	0	92,723	92,723	0	49,577	49,577
TOTAL OTHER POWER GENERATION EXP			0	78,447,423	78,447,423	0	51,116,341	51,116,341	0	27,331,082	27,331,082
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,782,007	221,872,532	240,654,539	0	144,572,142	144,572,142	18,782,007	77,300,390	96,082,397
1	556000	System Control & Load Dispatching	0	625,986	625,986	0	407,892	407,892	0	218,094	218,094
E-557	557XXX	Other Expense	20,352,850	170,119,472	190,472,322	3,229,750	110,849,848	114,079,598	17,123,100	59,269,624	76,392,724
TOTAL OTHER POWER SUPPLY EXPENSE			39,134,857	392,617,990	431,752,847	3,229,750	255,829,882	259,059,632	35,905,107	136,788,108	172,693,215
TOTAL POWER PRODUCTION O&M EXP			48,869,364	537,445,955	586,315,319	9,377,646	350,199,784	359,577,430	39,491,718	187,246,171	226,737,889



ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	215,835	1,911,400	2,127,235	145,029	1,245,468	1,390,497	70,806	665,932	736,738
1	561000	Load Dispatching	0	2,243,689	2,243,689	0	1,461,988	1,461,988	0	781,701	781,701
1	562000	Station Expense	0	286,456	286,456	0	186,655	186,655	0	99,801	99,801
1	563000	Overhead Line Expense	0	451,504	451,504	0	294,200	294,200	0	157,304	157,304
1	565000	Transmission of Electricity by Others	0	17,372,841	17,372,841	0	11,320,143	11,320,143	0	6,052,698	6,052,698
1	566000	Miscellaneous Transmission Expense	0	1,619,773	1,619,773	0	1,055,444	1,055,444	0	564,329	564,329
1	567000	Rent	0	42,466	42,466	0	27,671	27,671	0	14,795	14,795
MAINTENANCE											
1	568000	Supervision & Engineering	179	803,141	803,320	0	523,327	523,327	179	279,814	279,993
1	569000	Structures	4,142	407,802	411,944	885	265,724	266,609	3,257	142,078	145,335
1	570000	Station Equipment	31	934,747	934,778	31	609,081	609,112	0	325,666	325,666
1	571000	Overhead Lines	16,984	1,902,393	1,919,377	515	1,239,599	1,240,114	16,469	662,794	679,263
1	572000	Underground Lines	264	6,357	6,621	0	4,142	4,142	264	2,215	2,479
1	573000	Service Miscellaneous	3,846	17,358	21,204	227	11,310	11,537	3,619	6,048	9,667
TOTAL TRANSMISSION OPERATING EXP			241,281	27,999,927	28,241,208	146,687	18,244,752	18,391,439	94,594	9,755,175	9,849,769
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	28,277,387	28,277,387	0	18,425,545	18,425,545	0	9,851,842	9,851,842
1	403X40	Depreciation Expense--Transmission Plant	0	10,036,662	10,036,662	0	6,539,889	6,539,889	0	3,496,773	3,496,773
1	404X20	Amortization of Hydro Licensing Costs	22,499	913,275	935,774	22,499	595,090	617,589	0	318,185	318,185
1	404X30	Amortization of Limited-Term Plant	2,785	101,170	103,955	2,785	65,922	68,707	0	35,248	35,248
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	405930	Amortization of Investment in Exchange 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	Reg Debit - Lancaster Generation	906,667	0	906,667	906,667	0	906,667	0	0	0
99	407322	Reg Debit Spokane River Relicense	58,668	0	58,668	53,639	0	53,639	5,029	0	5,029
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	8,135	200,000	208,135	8,135	130,320	138,455	0	69,680	69,680
1	407325	Lake CDA IPA Interest Expense	0	31,216	31,216	0	20,340	20,340	0	10,876	10,876
99	407335	DSIT Amortization - ID	-10,602,939	0	-10,602,939	0	0	0	-10,602,939	0	-10,602,939
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Reg Debit Amt CDA Settlement	0	899,891	899,891	0	586,369	586,369	0	313,522	313,522
99	407382	Reg Debit Amt CDA Settlement	140,187	0	140,187	113,181	0	113,181	27,006	0	27,006
99	407395	Optional Renewable Power Revenue Offset	256,358	0	256,358	192,893	0	192,893	63,465	0	63,465
99	407400	Amortization of CCX Credits	-93,948	0	-93,948	0	0	0	-93,948	0	-93,948
99	407403	Disallowed Amortization Expense for 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	136,110	0	136,110	0	0	0	136,110	0	136,110
99	407422	Reg Credit Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0

ELECTRIC OPERATING STATEMENT		Report ID:
For Twelve Months Ended July 31, 2011		E-OPS-12A
Average of Monthly Averages Basis		

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	-6,598,873	0	-6,598,873	-4,499,743	0	-4,499,743	-2,099,130	0	-2,099,130
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	15,802,933	15,802,933	0	10,297,191	10,297,191	0	5,505,742	5,505,742
		TOTAL DEP/AMT/TAXES OTHER THEN FIT	-13,115,359	56,262,534	43,147,175	-699,630	36,660,666	35,961,036	-12,415,729	19,601,868	7,186,139
		TOTAL PRODUCTION & TRANS EXPENSE	35,995,286	621,708,416	657,703,702	8,824,703	405,105,202	413,929,905	27,170,583	216,603,214	243,773,797
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	333,131	1,307,886	1,641,017	184,444	904,822	1,089,266	148,687	403,064	551,751
3	582000	Station Expense	617,483	31,847	649,330	390,087	22,032	412,119	227,396	9,815	237,211
3	583000	Overhead Line Expense	850,326	544,690	1,395,016	588,933	376,827	965,760	261,393	167,863	429,256
3	584000	Underground Line Expense	119,298	0	119,298	43	0	43	119,255	0	119,255
3	585000	Street Light & Signal System Operation Expense	229,394	0	229,394	54,552	0	54,552	174,842	0	174,842
3	586000	Meter Expense	1,648,774	1,785	1,650,559	1,475,068	1,235	1,476,303	173,706	550	174,256
3	587000	Customer Installations Expense	714,588	67,705	782,293	404,412	46,840	451,252	310,176	20,865	331,041
3	588000	Miscellaneous Distribution Expense	4,270,254	2,714,717	6,984,971	3,033,956	1,878,096	4,912,052	1,236,298	836,621	2,072,919
3	589000	Rent	3,951	253,789	257,740	4,150	175,576	179,726	199	78,213	78,014
MAINTENANCE:											
3	590000	Supervision & Engineering	311,053	816,578	1,127,631	182,593	564,925	747,518	128,460	251,653	380,113
3	591000	Structures	383,550	0	383,550	246,267	0	246,267	137,283	0	137,283
3	592000	Station Equipment	755,799	121,851	877,650	627,650	84,299	711,949	128,149	37,552	165,701
3	593000	Overhead Lines	8,167,447	1,772	8,169,219	5,312,896	1,226	5,314,122	2,854,551	546	2,855,097
3	594000	Underground Lines	960,450	0	960,450	636,711	0	636,711	323,739	0	323,739
3	595000	Line Transformers	2,331,792	302,321	2,634,113	1,788,906	209,152	1,998,058	542,886	93,169	636,055
3	596000	Street Light & Signal System Maintenance Exp	621,635	11	621,646	417,173	8	417,181	204,462	3	204,465
3	597000	Meters	132,229	0	132,229	110,686	0	110,686	21,543	0	21,543
3	598000	Miscellaneous Distribution Expense	348,433	82,018	430,451	314,779	56,742	371,521	33,654	25,276	58,930
		TOTAL DISTRIBUTION OPERATING EXP	22,799,587	6,246,970	29,046,557	15,773,306	4,321,780	20,095,086	7,026,281	1,925,190	8,951,471
99	403X50	Depreciation Expense--Distribution Plant	29,317,640	5,150	29,322,790	18,777,698	3,563	18,781,261	10,539,942	1,587	10,541,529
E-OTX		Taxes Other Than FIT--Distribution	42,335,805	0	42,335,805	36,771,347	0	36,771,347	5,564,458	0	5,564,458
		TOTAL DISTRIBUTION EXPENSES	94,453,032	6,252,120	100,705,152	71,322,351	4,325,343	75,647,694	23,130,681	1,926,777	25,057,458

ELECTRIC OPERATING STATEMENT		Report ID:
For Twelve Months Ended July 31, 2011		E-OPS-12A
Average of Monthly Averages Basis		

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	600,148	600,148	0	394,027	394,027	0	206,121	206,121
2	902000	Meter Reading Expenses	2,655,095	98,547	2,753,642	2,242,074	64,701	2,306,775	413,021	33,846	446,867
E-903	903XXX	Customer Records & Collection Expenses	1,731,016	6,054,550	7,785,566	1,178,805	3,972,225	5,151,030	552,211	2,082,325	2,634,536
2	904000	Uncollectible Accounts	0	1,677,060	1,677,060	0	1,101,074	1,101,074	0	575,986	575,986
2	905000	Misc Customer Accounts	0	130,657	130,657	0	85,783	85,783	0	44,874	44,874
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,386,111</b>	<b>8,560,962</b>	<b>12,947,073</b>	<b>3,420,879</b>	<b>5,617,810</b>	<b>9,038,689</b>	<b>965,232</b>	<b>2,943,152</b>	<b>3,908,384</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	28,161,500	297,525	28,459,025	20,499,545	195,340	20,694,885	7,661,955	102,185	7,764,140
2	909000	Advertising	17,699	915,919	933,618	19,073	601,347	620,420	1,374	314,572	313,198
2	910000	Misc Customer Service & Info Exp	3,275	174,364	177,639	3,275	114,479	117,754	0	59,885	59,885
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>28,182,474</b>	<b>1,387,808</b>	<b>29,570,282</b>	<b>20,521,893</b>	<b>911,166</b>	<b>21,433,059</b>	<b>7,660,581</b>	<b>476,642</b>	<b>8,137,223</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	5,231	5,231	0	3,434	3,434	0	1,797	1,797
2	913000	Advertising	154	47	201	154	31	185	0	16	16
2	916000	Miscellaneous Sales Expenses	66,728	12,853	79,581	64,857	8,439	73,296	1,871	4,414	6,285
<b>TOTAL SALES EXPENSES</b>			<b>66,882</b>	<b>18,131</b>	<b>85,013</b>	<b>65,011</b>	<b>11,904</b>	<b>76,915</b>	<b>1,871</b>	<b>6,227</b>	<b>8,098</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	393,407	28,150,999	28,544,406	300,540	18,689,448	18,989,988	92,867	9,461,551	9,554,418
4	921000	Office Supplies & Expenses	27,840	4,298,838	4,326,678	27,795	2,853,999	2,881,794	45	1,444,839	1,444,884
4	922000	Admin Exp Transferred--Credit	857	-54,519	-53,662	0	-36,195	-36,195	857	18,324	-17,467
4	923000	Outside Services Employed	88,127	16,233,041	16,321,168	88,127	10,777,116	10,865,243	0	5,455,925	5,455,925
4	924000	Property Insurance Premium	0	1,250,932	1,250,932	0	830,494	830,494	0	420,438	420,438
4	925XXX	Injuries and Damages	593	5,126,452	5,127,045	593	3,403,451	3,404,044	0	1,723,001	1,723,001
4	926XXX	Employee Pensions and Benefits	339,539	802,467	1,142,006	250,757	532,758	783,515	88,782	269,709	358,491
4	927000	Franchise Requirements	5,727	0	5,727	0	0	0	5,727	0	5,727
1	928000	Regulatory Commission Expenses	1,853,531	3,626,700	5,480,231	1,124,416	2,363,158	3,487,574	729,115	1,263,542	1,992,657
4	930000	Miscellaneous General Expenses	200,767	2,792,113	2,992,880	146,111	1,853,684	1,999,795	54,656	938,429	993,085
4	931000	Rents	54,617	842,207	896,824	43,254	559,141	602,395	11,363	283,066	294,429
4	935000	Maintenance of General Plant	761,961	7,055,335	7,817,296	278,023	4,684,037	4,962,060	483,938	2,371,298	2,855,236
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,726,966</b>	<b>70,124,565</b>	<b>73,851,531</b>	<b>2,259,616</b>	<b>46,511,091</b>	<b>48,770,707</b>	<b>1,467,350</b>	<b>23,613,474</b>	<b>25,080,824</b>

ELECTRIC OPERATING STATEMENT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ADP		Depreciation Expense--General Plant	3,037,255	7,671,143	10,708,398	1,715,419	5,092,872	6,808,291	1,321,836	2,578,271	3,900,107
4	404X31	Amortization - Mainframe Software	66,952	4,655,727	4,722,679	66,952	3,090,937	3,157,889	0	1,564,790	1,564,790
4	404X32	Amortization - PC Software	0	460,419	460,419	0	305,672	305,672	0	154,747	154,747
4	404X50	Amortization - Leasehold Imp	0	7,458	7,458	0	4,951	4,951	0	2,507	2,507
		TOTAL ADMIN & GENERAL EXPENSES	6,831,173	82,919,312	89,750,485	4,041,987	55,005,523	59,047,510	2,789,186	27,913,789	30,702,975
		TOTAL EXPENSES BEFORE FIT	169,914,958	720,846,749	890,761,707	108,196,824	470,976,948	579,173,772	61,718,134	249,869,801	311,587,935
		NET OPERATING INCOME BEFORE FIT			176,186,402			104,539,841			71,646,561
E-FIT		FEDERAL INCOME TAX--Normal Accrual			20,955,413			9,963,706			10,991,707
E-FIT		DEFERRED FEDERAL INCOME TAX			22,680,639			15,348,713			7,331,926
E-FIT		AMORTIZED ITC - NOXON			-154,570			-100,718			-53,852
		ELECTRIC NET OPERATING INCOME			132,704,920			79,328,140			53,376,780

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.655%	34.345%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.182%	30.818%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-555-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	.5000/5551	Purchased Power	0	149,705,100	149,705,100	0	97,547,843	97,547,843	0	52,157,257	52,157,257
1	555312	Purchased Power - Lancaster	0	8,404,517	8,404,517	0	5,476,383	5,476,383	0	2,928,134	2,928,134
1	555313	Energy Deviations - Lancaster	0	606,875	606,875	0	395,440	395,440	0	211,435	211,435
99	555380	Clearwater Purchases - Idaho	18,782,007	0	18,782,007	0	0	0	18,782,007	0	18,782,007
1	555550	Non Monetary - Exchange Power	0	146,116	146,116	0	95,209	95,209	0	50,907	50,907
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	62,356,066	62,356,066	0	40,631,213	40,631,213	0	21,724,853	21,724,853
1	555710	Intercompany Purchase	0	653,858	653,858	0	426,054	426,054	0	227,804	227,804
TOTAL ACCOUNT 555			18,782,007	221,872,532	240,654,539	0	144,572,142	144,572,142	18,782,007	77,300,390	96,082,397

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-557-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,376,954	5,376,954	0	3,503,623	3,503,623	0	1,873,331	1,873,331
1	557010	Other Power Supply Expense - Financial	0	-10,095,826	-10,095,826	0	-6,578,440	-6,578,440	0	-3,517,386	-3,517,386
1	557150	Fuel - Economic Dispatch	0	111,530,351	111,530,351	0	72,673,177	72,673,177	0	38,857,174	38,857,174
1	557160	Power Supply Expense - Miscellaneous	0	364,298	364,298	0	237,377	237,377	0	126,921	126,921
99	557161	Unbilled Add-Ons	258,793	0	258,793	0	0	0	258,793	0	258,793
1	557170	Broker Fees - Power	0	721,950	721,950	0	470,423	470,423	0	251,527	251,527
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,488,412	0	2,488,412	2,488,412	0	2,488,412	0	0	0
99	557290	Washington ERM Amortization	-526,393	0	-526,393	-526,393	0	-526,393	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	770,233	0	770,233	770,233	0	770,233	0	0	0
99	557380	Idaho PCA Deferred	-440,523	0	-440,523	0	0	0	-440,523	0	-440,523
99	557390	Idaho PCA Amortization	16,983,626	0	16,983,626	0	0	0	16,983,626	0	16,983,626
1	557395	Optional Renewable Power Expense Offset	0	-160,104	-160,104	0	104,324	-104,324	0	-55,780	-55,780
1	557610	Other Expenses - Exposure	0	-23,000	-23,000	0	-14,987	-14,987	0	-8,013	-8,013
1	557700	Turbine Gas Bookout Expense	0	18,793,709	18,793,709	0	12,245,981	12,245,981	0	6,547,728	6,547,728
1	557711	Turbine Gas Bookout Offset	0	-27,800,311	-27,800,311	0	-18,114,683	-18,114,683	0	-9,685,628	-9,685,628
1	557730	Other Power Exp - Intracompany Thermal Gas	0	71,411,451	71,411,451	0	46,531,701	46,531,701	0	24,879,750	24,879,750
TOTAL ACCOUNT 557			20,352,850	170,119,472	190,472,322	3,229,750	110,849,848	114,079,598	17,123,100	59,269,624	76,392,724

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-903-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,731,016	5,899,865	7,630,881	1,178,805	3,873,556	5,052,361	552,211	2,026,309	2,578,520
12	903920	A/R Sold - Program Fees	0	150,288	150,288	0	95,864	95,864	0	54,424	54,424
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,805	2,805	0	1,592	1,592
TOTAL ACCOUNT 903			1,731,016	6,054,550	7,785,566	1,178,805	3,972,225	5,151,030	552,211	2,082,325	2,634,536

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.655%	34.345%
E-ALL	12	Net Electric Plant	100.000%	63.787%	36.213%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-908-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	315,036	297,525	612,561	194,738	195,340	390,078	120,298	102,185	222,483
99	908600	Public Purpose Tariff Rider Expense Offset	27,539,898	0	27,539,898	20,036,245	0	20,036,245	7,503,653	0	7,503,653
99	908610	Limited Income Tax Refund Program	325,990	0	325,990	325,990	0	325,990	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	-70,717	0	-70,717	-57,428	0	-57,428	-13,289	0	-13,289
99	908990	DSM Amortization	51,293	0	51,293	0	0	0	51,293	0	51,293
		TOTAL ACCOUNT 908	28,161,500	297,525	28,459,025	20,499,545	195,340	20,694,885	7,661,955	102,185	7,764,140

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.655%	34.345%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.93%	6.60%
	Total Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,688,982,715	1,083,167,191	605,815,524
	Interest Deduction for FIT Calculation	54,360,807	34,368,895	19,991,912
1	From WA GRC (UE-100467)			
2	From ID GRC (AVU-E-09-1) - Cap Structure Non-specific in AVU-E-10-01			
3	Debt Cost from last GRCs			

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	1,066,948,109	683,713,613	383,234,496	
E-OPS	Operating & Maintenance Expense	760,056,983	477,383,325	282,673,658	
E-OPS	Book Depreciation & Amortization	72,565,986	54,721,909	17,844,077	
E-OTX	Taxes Other than FIT	58,138,738	47,068,538	11,070,200	
	Net Operating Income Before FIT	176,186,402	104,539,841	71,646,561	0
E-INT	Less: Interest Expense	54,360,807	34,368,895	19,991,912	
E-SCM	Add: Schedule M Additions	115,072,647	64,907,985	50,164,662	
E-SCM	Less: Schedule M Deductions	169,670,184	101,818,389	67,851,795	
	Taxable Net Operating Income	67,228,058	33,260,542	33,967,516	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	23,529,821	11,641,190	11,888,631	
1	Production Tax Credit	(167,546)	(109,173)	(58,373)	
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)	
	Total Net Federal Income Tax	20,955,413	9,963,706	10,991,707	
E-DTE	Deferred FIT	22,680,639	15,348,713	7,331,926	
1	411400 Amortized Investment Tax Credit - Noxon	(154,570)	(100,718)	(53,852)	
	Total Net FIT/Deferred FIT	43,481,482	25,211,701	18,269,781	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-OPS	Schedule M Additions:									
997000	Book Depreciation (403.XX, 404.XX & 406.XX)	32,546,178	52,128,391	84,674,569	20,617,096	34,124,441	54,741,537	11,929,082	18,003,950	29,933,032
12	997001 Contributions In Aid of Construction	0	4,453,311	4,453,311	0	2,840,633	2,840,633	0	-1,612,678	1,612,678
2	997002 Injuries and Damages	0	1,573,544	1,573,544	0	1,033,110	1,033,110	0	540,434	540,434
12	997003 Salvage	0	-1,089,133	-1,089,133	0	-694,725	-694,725	0	-394,408	-394,408
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	1,099,848	1,099,848	0	730,189	730,189	0	369,659	369,659
99	997007 Idaho PCA	16,543,103	0	16,543,103	0	0	0	16,543,103	0	16,543,103
99	997008 Idaho DSM Book Amortization	51,293	0	51,293	0	0	0	51,293	0	51,293
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-22,042	-22,042	0	-11,786	-11,786
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	353,443	353,443	0	234,651	234,651	0	118,792	118,792
12	997016 Redemption Expense Amortization	0	-6,549,594	-6,549,594	0	-4,177,790	-4,177,790	0	-2,371,804	-2,371,804
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
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	6,839,450	0	6,839,450	4,588,033	0	4,588,033	2,251,417	0	2,251,417
1	997019 CSS Temporary Service Fees	225,645	0	225,645	46,890	0	46,890	178,755	0	178,755
4	997020 FAS87 Current Pension Accrual	0	-2,105,460	-2,105,460	0	-1,397,815	-1,397,815	0	-707,645	-707,645
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
99	997028 RTO Funding Amortization	215,835	0	215,835	145,029	0	145,029	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	275,317	275,317	0	175,616	175,616	0	99,701	99,701
99	997033 BPA Residential Exchange	327,225	0	327,225	189,088	0	189,088	138,137	0	138,137
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
4	997052 Noxon Spill	0	-137,572	-137,572	0	-89,642	-89,642	0	-47,930	-47,930
99	997064 Chicago Climate Exchange	-93,802	0	-93,802	0	0	0	-93,802	0	-93,802
99	997065 Amortization - Unbilled Revenue Add-Ins	-123,012	0	-123,012	142,582	0	142,582	-265,594	0	-265,594
1	997080 Book Transportation Depreciation	0	3,204,490	3,204,490	0	2,066,479	2,066,479	0	1,138,011	1,138,011
1	997081 Deferred Compensation	0	1,166,582	1,166,582	0	774,494	774,494	0	392,088	392,088
1	997082 Meal Disallowances	0	304,908	304,908	0	202,428	202,428	0	102,480	102,480
1	997083 Paid Time Off	0	441,601	441,601	0	293,179	293,179	0	148,422	148,422
1	997084 Customer Uncollectibles	0	-471,733	-471,733	0	-309,716	-309,716	0	-162,017	-162,017
	TOTAL SCHEDULE M ADDITIONS	60,458,532	54,614,115	115,072,647	29,124,495	35,783,490	64,907,985	31,334,037	18,830,625	50,164,662

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:										
1	997041 Rathdrum Turbine Lease, Tax	0	960,113	960,113	0	625,610	625,610	0	334,503	334,503
99	997043 Washington Deferred Power Costs	-1,969,853	0	-1,969,853	-1,969,853	0	-1,969,853	0	0	0
1	997044 Non-Monetary Power Costs	0	-146,116	-146,116	0	-95,209	-95,209	0	-50,907	-50,907
1	997045 Section 199 Manufacturing Deduction	0	4,203,415	4,203,415	0	2,738,945	2,738,945	0	1,464,470	1,464,470
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)	-262,157	0	-262,157	0	0	0	-262,157	0	-262,157
11	997049 Tax Depreciation	0	154,903,567	154,903,567	0	99,892,663	99,892,663	0	55,010,904	55,010,904
99	997050 CS2 Levelized Return	-136,110	0	-136,110	0	0	0	-136,110	0	-136,110
99	997051 Wind Generation AFUDC - ID	124,764	0	124,764	0	0	0	124,764	0	124,764
99	997054 Spokane River Relicensing	-58,668	0	-58,668	-53,639	0	-53,639	-5,029	0	-5,029
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	-245,338	0	-245,338	-222,841	0	-222,841	-22,497	0	-22,497
1	997061 CDA Fund Settlement - AN	0	-200,000	-200,000	0	-130,320	-130,320	0	-69,680	-69,680
99	997061 CDA Fund Settlement	-8,135	0	-8,135	-8,135	0	-8,135	0	0	0
4	997062 Gain on Sale of Office Bldg	0	196,092	196,092	0	130,185	130,185	0	65,907	65,907
1	997063 CDA Lake Settlement - AN	0	2,857,720	2,857,720	0	1,862,090	1,862,090	0	995,630	995,630
99	997063 CDA Lake Settlement	-140,187	0	-140,187	-113,181	0	-113,181	-27,006	0	-27,006
1	997067 CDA IPA Fund	0	30,509	30,509	0	19,880	19,880	0	10,629	10,629
1	997068 Noxon	0	-610,057	-610,057	0	-397,513	-397,513	0	-212,544	-212,544
1	997069 Lancaster Deferral	-1,676,900	0	-1,676,900	-1,676,900	0	-1,676,900	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	1,833,332	1,833,332	0	1,194,599	1,194,599	0	638,733	638,733
1	997073 DSIT Amortization - ID	9,997,397	0	9,997,397	0	0	0	9,997,397	0	9,997,397
TOTAL SCHEDULE M DEDUCTIONS		5,641,609	164,028,575	169,670,184	-4,022,541	105,840,930	101,818,389	9,664,150	58,187,645	67,851,795

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.655%	34.345%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.182%	30.818%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.605%	38.395%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.487%	35.513%
E-ALL	12	Net Electric Plant	100.000%	63.787%	36.213%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 08-24-2011  
PRINT TIME: 10:50 AM

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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\*\*\*\*\* 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	30,638,934	30,638,934	0	19,617,803	19,617,803	0	11,021,131	11,021,131
99	410100	Deferred Federal Income Tax Expense - Washington	-1,410,974	0	-1,410,974	-1,410,974	0	-1,410,974	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-2,591,806	0	-2,591,806	0	0	0	-2,591,806	0	-2,591,806
	410100	Total	-4,002,780	30,638,934	26,636,154	-1,410,974	19,617,803	18,206,829	-2,591,806	11,021,131	8,429,325
14	411100	Deferred Federal Income Tax Expense - Allocated	0	-951,239	-951,239	0	-609,069	-609,069	0	-342,170	-342,170
99	411100	Deferred Federal Income Tax Expense - Washington	-2,249,047	0	-2,249,047	-2,249,047	0	-2,249,047	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-755,229	0	-755,229	0	0	0	-755,229	0	-755,229
	411100	Total	-3,004,276	-951,239	-3,955,515	-2,249,047	-609,069	-2,858,116	-755,229	-342,170	-1,097,399
Total Deferred Federal Income Tax Expense			-7,007,056	29,687,695	22,680,639	-3,660,021	19,008,734	15,348,713	-3,347,035	10,678,961	7,331,926

E-ALL	14	Net Allocated Schedule M's	100.000%	64.029%	35.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-OTX-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	18,865	18,865	0	12,292	12,292	0	6,573	6,573
1	408140	State Kwh Generation Tax	0	1,616,680	1,616,680	0	1,053,429	1,053,429	0	563,251	563,251
1	408150	R&P Property Tax--Production	0	10,489,268	10,489,268	0	6,834,807	6,834,807	0	3,654,461	3,654,461
1	408180	R&P Property Tax--Transmission	0	3,413,329	3,413,329	0	2,224,125	2,224,125	0	1,189,204	1,189,204
1	409100	State Income Tax--Montana & Oregon	0	264,791	264,791	0	172,538	172,538	0	92,253	92,253
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>15,802,933</b>	<b>15,802,933</b>	<b>0</b>	<b>10,297,191</b>	<b>10,297,191</b>	<b>0</b>	<b>5,505,742</b>	<b>5,505,742</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	17,640,497	0	17,640,497	17,640,497	0	17,640,497	0	0	0
99	408120	Municipal Occupation & License Tax	18,970,554	0	18,970,554	15,812,434	0	15,812,434	3,158,120	0	3,158,120
99	408160	Miscellaneous State or Local Tax--WA & ID	6,151	0	6,151	0	0	0	6,151	0	6,151
99	408170	R&P Property Tax--Distribution	5,356,179	0	5,356,179	3,318,416	0	3,318,416	2,037,763	0	2,037,763
99	409100	State Income Tax--Idaho	362,424	0	362,424	0	0	0	362,424	0	362,424
<b>TOTAL DISTRIBUTION</b>			<b>42,335,805</b>	<b>0</b>	<b>42,335,805</b>	<b>36,771,347</b>	<b>0</b>	<b>36,771,347</b>	<b>5,564,458</b>	<b>0</b>	<b>5,564,458</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>42,335,805</b>	<b>15,802,933</b>	<b>58,138,738</b>	<b>36,771,347</b>	<b>10,297,191</b>	<b>47,068,538</b>	<b>5,564,458</b>	<b>5,505,742</b>	<b>11,070,200</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324/182325	CDA Lake CDR/IPA Fund	0	10,983,333	10,983,333	0	7,156,740	7,156,740	0	3,826,593	3,826,593
99	182381	CDA Settlement	0	38,583,747	38,583,747	0	25,141,170	25,141,170	0	13,442,577	13,442,577
1	302000	Franchises & Consents	562,476	44,063,178	44,625,654	562,476	28,711,567	29,274,043	0	15,351,611	15,351,611
99	303000	Misc Intangible Plant	153,179	0	153,179	153,179	0	153,179	0	0	0
1	C-IPL	Misc Intangible Plt- (303000)	0	2,305,324	2,305,324	0	1,502,149	1,502,149	0	803,175	803,175
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	313,724	23,528,358	23,842,082	313,724	15,620,477	15,934,201	0	7,907,881	7,907,881
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	3,702,508	3,702,508	0	2,458,095	2,458,095	0	1,244,413	1,244,413
TOTAL INTANGIBLE PLANT			1,029,379	123,166,448	124,195,827	1,029,379	80,590,198	81,619,577	0	42,576,250	42,576,250
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,430	2,230,430	0	1,453,348	1,453,348	0	777,082	777,082
1	311XXX	Structures & Improvements	0	125,132,008	125,132,008	0	81,536,016	81,536,016	0	43,595,992	43,595,992
1	312000	Boiler Plant	0	168,417,870	168,417,870	0	109,741,084	109,741,084	0	58,676,786	58,676,786
1	313000	Generators	0	3,174	3,174	0	2,068	2,068	0	1,106	1,106
1	314000	Turbogenerator Units	0	48,182,490	48,182,490	0	31,395,710	31,395,710	0	16,786,780	16,786,780
1	315000	Accessory Electric Equipment	0	26,933,500	26,933,500	0	17,549,869	17,549,869	0	9,383,631	9,383,631
1	316000	Miscellaneous Power Plant Equipment	0	15,663,212	15,663,212	0	10,206,149	10,206,149	0	5,457,063	5,457,063
TOTAL STEAM PRODUCTION PLANT			0	386,562,684	386,562,684	0	251,884,244	251,884,244	0	134,678,440	134,678,440
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,617,503	56,617,503	0	36,891,965	36,891,965	0	19,725,538	19,725,538
1	331XXX	Structures & Improvements	0	42,064,925	42,064,925	0	27,409,505	27,409,505	0	14,655,420	14,655,420
1	332XXX	Reservoirs, Dams, & Waterways	0	119,756,831	119,756,831	0	78,033,551	78,033,551	0	41,723,280	41,723,280
1	333000	Waterwheels, Turbines, & Generators	0	151,045,232	151,045,232	0	98,421,073	98,421,073	0	52,624,159	52,624,159
1	334000	Accessory Electric Equipment	0	33,808,275	33,808,275	0	22,029,472	22,029,472	0	11,778,803	11,778,803
1	335XXX	Miscellaneous Power Plant Equipment	0	7,337,767	7,337,767	0	4,781,289	4,781,289	0	2,556,478	2,556,478
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
TOTAL HYDRAULIC PRODUCTION PLANT			0	412,630,096	412,630,096	0	268,869,770	268,869,770	0	143,760,326	143,760,326
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	894,157	894,157	0	582,633	582,633	0	311,524	311,524
1	341000	Structures & Improvements	0	16,104,088	16,104,088	0	10,493,424	10,493,424	0	5,610,664	5,610,664
1	342000	Fuel Holders, Producers, & Accessories	0	21,152,323	21,152,323	0	13,782,854	13,782,854	0	7,369,469	7,369,469
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	199,244,813	199,244,813	0	129,827,920	129,827,920	0	69,416,893	69,416,893
1	345000	Accessory Electric Equipment	0	16,883,602	16,883,602	0	11,001,355	11,001,355	0	5,882,247	5,882,247
1	346000	Miscellaneous Power Plant Equipment	0	1,594,410	1,594,410	0	1,038,918	1,038,918	0	555,492	555,492
TOTAL OTHER PRODUCTION PLANT			0	277,750,173	277,750,173	0	180,982,014	180,982,014	0	96,768,159	96,768,159
TOTAL PRODUCTION PLANT			0	1,076,942,953	1,076,942,953	0	701,736,028	701,736,028	0	375,206,925	375,206,925



ELECTRIC UTILITY PLANT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	18,415,350	18,415,350	0	11,999,442	11,999,442	0	6,415,908	6,415,908
1	352XXX	Structures & Improvements	0	16,389,613	16,389,613	0	10,679,472	10,679,472	0	5,710,141	5,710,141
1	353000	Station Equipment	0	191,042,584	191,042,584	0	124,483,348	124,483,348	0	66,559,236	66,559,236
1	354000	Towers & Fixtures	0	17,120,752	17,120,752	0	11,155,882	11,155,882	0	5,964,870	5,964,870
1	355000	Poles & Fixtures	0	135,296,054	135,296,054	0	88,158,909	88,158,909	0	47,137,145	47,137,145
1	356000	Overhead Conductors & Devices	0	108,168,812	108,168,812	0	70,482,798	70,482,798	0	37,686,014	37,686,014
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>493,240,971</b>	<b>493,240,971</b>	<b>0</b>	<b>321,395,817</b>	<b>321,395,817</b>	<b>0</b>	<b>171,845,154</b>	<b>171,845,154</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,358,185	0	4,358,185	3,336,813	0	3,336,813	1,021,372	0	1,021,372
99	360400	Land Easements	1,355,089	0	1,355,089	75,115	0	75,115	1,279,974	0	1,279,974
99	361000	Structures & Improvements	14,555,110	0	14,555,110	10,044,861	0	10,044,861	4,510,249	0	4,510,249
99	362000	Station Equipment	97,239,183	0	97,239,183	62,961,074	0	62,961,074	34,278,109	0	34,278,109
99	364000	Poles, Towers, & Fixtures	229,958,384	0	229,958,384	139,630,086	0	139,630,086	90,328,298	0	90,328,298
99	365000	Overhead Conductors & Devices	150,073,560	0	150,073,560	90,151,772	0	90,151,772	59,921,788	0	59,921,788
99	366000	Underground Conduit	77,840,238	0	77,840,238	48,239,834	0	48,239,834	29,600,404	0	29,600,404
99	367000	Underground Conductors & Devices	129,708,434	0	129,708,434	83,488,856	0	83,488,856	46,219,578	0	46,219,578
99	368000	Line Transformers	179,250,148	0	179,250,148	117,654,239	0	117,654,239	61,595,909	0	61,595,909
99	369XXX	Services	120,285,187	0	120,285,187	75,074,632	0	75,074,632	45,210,555	0	45,210,555
99	370000	Meters	46,363,773	0	46,363,773	17,412,683	0	17,412,683	28,951,090	0	28,951,090
99	373XXX	Street Light & Signal Systems	32,510,877	0	32,510,877	19,131,182	0	19,131,182	13,379,695	0	13,379,695
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,083,498,168</b>	<b>0</b>	<b>1,083,498,168</b>	<b>667,201,147</b>	<b>0</b>	<b>667,201,147</b>	<b>416,297,021</b>	<b>0</b>	<b>416,297,021</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	819,856	3,182,068	4,001,924	372,214	2,112,575	2,484,789	447,642	1,069,493	1,517,135
4	390XXX	Structures & Improvements	8,271,829	39,398,082	47,669,911	3,177,122	26,156,387	29,333,509	5,094,707	13,241,695	18,336,402
4	391XXX	Office Furniture & Equipment	375,610	29,185,257	29,560,867	375,610	19,376,092	19,751,702	0	9,809,165	9,809,165
4	392XXX	Transportation Equipment	11,684,126	6,941,982	18,626,108	8,419,489	4,608,782	13,028,271	3,264,637	2,333,200	5,597,837
4	393000	Stores Equipment	297,096	1,296,599	1,593,695	126,041	860,812	986,853	171,055	435,787	606,842
4	394000	Tools, Shop & Garage Equipment	1,677,719	5,244,453	6,922,172	1,263,750	3,481,792	4,745,542	413,969	1,762,661	2,176,630
4	395000	Laboratory Equipment	321,253	1,318,842	1,640,095	206,290	875,579	1,081,869	114,963	443,263	558,226
4	396XXX	Power Operated Equipment	25,306,898	10,678,861	35,985,759	16,551,527	7,089,696	23,641,223	8,755,371	3,589,165	12,344,536
4	397XXX	Communications Equipment	11,471,043	46,208,684	57,679,727	6,005,397	30,677,945	36,683,342	5,465,646	15,530,739	20,996,385
4	398000	Miscellaneous Equipment	3,578	312,993	316,571	549	207,796	208,345	3,029	105,197	108,226
<b>TOTAL GENERAL PLANT</b>			<b>60,229,008</b>	<b>143,767,821</b>	<b>203,996,829</b>	<b>36,497,989</b>	<b>95,447,456</b>	<b>131,945,445</b>	<b>23,731,019</b>	<b>48,320,365</b>	<b>72,051,384</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,144,756,555</b>	<b>1,837,118,193</b>	<b>2,981,874,748</b>	<b>704,728,515</b>	<b>1,199,169,499</b>	<b>1,903,898,014</b>	<b>440,028,040</b>	<b>637,948,694</b>	<b>1,077,976,734</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
<b>GROSS ELECTRIC PLANT</b>			<b>1,144,756,555</b>	<b>1,837,118,193</b>	<b>2,981,874,748</b>	<b>704,728,515</b>	<b>1,199,169,499</b>	<b>1,903,898,014</b>	<b>440,028,040</b>	<b>637,948,694</b>	<b>1,077,976,734</b>



ELECTRIC UTILITY PLANT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	262,724,245	262,724,245	0	171,191,118	171,191,118	0	91,533,127	91,533,127
1	108X02	Hydro Production Plant	0	103,990,259	103,990,259	0	67,760,053	67,760,053	0	36,230,206	36,230,206
1	108X03	Other Production Plant	0	64,091,676	64,091,676	0	41,762,136	41,762,136	0	22,329,540	22,329,540
1	108X04	Transmission Plant	0	167,083,892	167,083,892	0	108,871,864	108,871,864	0	58,212,028	58,212,028
E-ADP	108X05	Distribution Plant	330,206,662	0	330,206,662	203,136,534	0	203,136,534	127,070,128	0	127,070,128
E-ADP	108X06	General Plant - Non-Transportation	16,929,590	47,407,225	64,336,815	9,828,092	31,473,657	41,301,749	7,101,498	15,933,568	23,035,066
E-ADP	108X07	General Plant - Transportation	3,936,051	2,338,540	6,274,591	2,836,303	1,552,557	4,388,860	1,099,748	785,983	1,885,731
TOTAL ACCUMULATED DEPRECIATION			351,072,303	647,635,837	998,708,140	215,800,929	422,611,385	638,412,314	135,271,374	225,024,452	360,295,826
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	27,353	4,712,288	4,739,641	27,353	3,070,527	3,097,880	0	1,641,761	1,641,761
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	16,943	647,296	664,239	16,943	421,778	438,721	0	225,518	225,518
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	14,734	10,831,925	10,846,659	14,734	7,191,315	7,206,049	0	3,640,610	3,640,610
4	111X32	Intangible Plant--PC Software (C-AAM)	0	2,682,350	2,682,350	0	1,780,812	1,780,812	0	901,538	901,538
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	92,268	92,268	0	61,257	61,257	0	31,011	31,011
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			169,708	18,966,559	19,136,267	169,708	12,525,976	12,695,684	0	6,440,583	6,440,583
NET ELECTRIC UTILITY PLANT			793,514,544	1,170,515,797	1,964,030,341	488,757,878	764,032,138	1,252,790,016	304,756,666	406,483,659	711,240,325

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-APL-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	793,514,544	1,170,515,797	1,964,030,341	488,757,878	764,032,138	1,252,790,016	304,756,666	406,483,659	711,240,325
	ACCUMULATED DEFERRED INCOME TAX:									
	12 FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
	99 ADFIT - Boulder Park Idaho Write Off (190040)	588,924	0	588,924	0	0	0	588,924	0	588,924
	99 ADFIT - KF Reserve (190420)	438,913	0	438,913	438,913	0	438,913	0	0	0
	4 Deferred Gain on Sale of General Office (190850)	0	62,929	62,929	0	41,779	41,779	0	21,150	21,150
	12 Deferred FIT - Electric Plant In Service (282900)	0	-261,669,722	-261,669,722	0	-166,911,266	-166,911,266	0	-94,758,456	-94,758,456
	4 Deferred FIT - Common Plant (282900 from C-DTX)	0	-16,167,098	-16,167,098	0	-10,733,336	-10,733,336	0	-5,433,762	-5,433,762
	99 ADFIT - WNP3 (283120)	-3,779,263	0	-3,779,263	-3,779,263	0	-3,779,263	0	0	0
	1 Colstrip PCB (283200)	0	-497,448	-497,448	0	-324,137	-324,137	0	0	0
	99 ADFIT - Lancaster (283312)	-1,381,722	0	-1,381,722	-1,381,722	0	-1,381,722	0	0	0
	99 Spokane River Relicensing (283322)	-280,628	0	-280,628	-261,038	0	-261,038	-19,590	0	-19,590
	99 Spokane River PM&Es (283323)	-250,023	0	-250,023	-158,689	0	-158,689	-91,334	0	-91,334
	1 ADFIT - Lake CDA CDR Fund (283324)	-37,911	-3,406,667	-3,444,578	-37,911	-2,219,784	-2,257,695	0	-1,186,883	-1,186,883
	1 ADFIT - CDA IPA Fund Deposit (283325)	-78,826	-583,333	-662,159	-57,841	-380,100	-417,941	-40,985	-203,233	-244,218
	99 ADFIT - MT Lease Payments (283365)	-2,116,532	0	-2,116,532	-1,401,176	0	-1,401,176	-715,356	0	-715,356
	1 CDA Lake Settlement (283382)	-625,953	-13,504,312	-14,130,265	-521,270	-8,799,410	-9,320,680	104,683	-4,704,902	-4,809,585
	12 Electric portion of Bond Redemptions (283850)	0	-4,279,093	-4,279,093	0	-2,729,505	-2,729,505	0	-1,549,588	-1,549,588
	TOTAL ACCUM DEFERRED INCOME TAX	-7,523,021	-300,044,744	-307,567,765	-7,139,997	-192,055,759	-199,195,756	-383,024	-107,988,985	-108,372,009
	OTHER ADJUSTMENTS:									
	99 Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	2,063,509	0	-2,063,509
	99 Boulder Park Disallowed Plant (101050)	2,600,000	0	2,600,000	0	0	0	2,600,000	0	2,600,000
	99 Kettle Falls Disallowed Accumulated Depr (108030)	5,818,919	0	5,818,919	4,176,598	0	4,176,598	1,642,321	0	1,642,321
	99 Boulder Park Disallowed Accumulated Depr (108050)	917,361	0	917,361	0	0	0	917,361	0	917,361
	99 Colstrip Disallowed AFUDC (111100)	-2,385,378	0	-2,385,378	-764,472	0	-764,472	1,620,906	0	-1,620,906
	1 Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
	99 Invest in Exchange Power (124900, 124930)	21,029,038	0	21,029,038	21,029,038	0	21,029,038	0	0	0
	99 Lancaster Generation (182312)	3,947,778	0	3,947,778	3,947,778	0	3,947,778	0	0	0
	99 Spokane River Relicensing (182322)	769,992	0	769,992	714,022	0	714,022	55,970	0	55,970
	99 Spokane River PM&Es (182323)	714,321	0	714,321	453,398	0	453,398	260,923	0	260,923
	99 CDA CDR Fund (182324)	108,318	0	108,318	108,318	0	108,318	0	0	0
	99 CDA Lake Settlement (182382)	1,489,339	0	1,489,339	1,489,339	0	1,489,339	0	0	0
	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 Montana Riverbed Settlement (186360)	6,047,234	0	6,047,234	4,003,358	0	4,003,358	2,043,876	0	2,043,876
	99 CDA Lake Settlement (186382)	299,093	0	299,093	0	0	0	299,093	0	299,093
	99 DSM Programs (186710)	7,723	0	7,723	0	0	0	7,723	0	7,723
	99 Nez Perce Settlement - Idaho (186800)	315,568	0	315,568	0	0	0	315,568	0	315,568
	4 Gain on Sale of General Office Bldg (253850)	0	-179,751	-179,751	0	-119,337	-119,337	0	-60,414	-60,414
	99 Colstrip 3 AFUDC Reallocation	0	0	0	-1,328,383	0	-1,328,383	1,328,383	0	1,328,383
	TOTAL OTHER ADJUSTMENTS	32,699,890	-179,751	32,520,139	29,692,268	-119,337	29,572,931	3,007,622	-60,414	2,947,208
	NET RATE BASE	818,691,413	870,291,302	1,688,982,715	511,310,149	571,857,042	1,083,167,191	307,381,264	298,434,260	605,815,524

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	12	Net Electric Plant	100.000%	63.787%	36.213%
E-ALL	13	Net Electric General Plant	100.000%	64.666%	35.334%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMMON AMORTIZATION EXPENSE For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Electric Copy

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
99	404X30	Limited-Term Plant	Utility 0	93,497	93,497	0
99			Utility 1	0	0	0
7			Utility 7	0	0	0
9			Utility 9	9,703	7,673	2,030
		TOTAL		103,200	101,170	2,030
99	404X31	Mainframe Software	Utility 0	158,079	158,079	0
99			Utility 1	0	0	0
7			Utility 7	6,213,678	4,497,647	1,210,238
8			Utility 8	229,204	0	161,761
9			Utility 9	0	0	0
		TOTAL		6,600,961	4,655,726	1,371,999
99	404X32	PC Software	Utility 0	50,995	50,995	0
99			Utility 1	3,802	0	3,802
7			Utility 7	565,636	409,424	110,169
8			Utility 8	33,653	0	23,751
9			Utility 9	0	0	0
		TOTAL		654,086	460,419	137,722
99	404X50	Leasehold Improvements	Utility 0	0	0	0
99			Utility 1	0	0	0
7			Utility 7	10,304	7,458	2,007
		TOTAL		10,304	7,458	2,007
		TOTAL		7,368,551	5,224,773	1,513,758
		TOTAL				630,020

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	100.000%			

ALLOCATION OF COMMON DEPRECIATION EXPENSE For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Electric Copy

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	9,069,932	6,565,089	1,766,551	738,292
8	Utility 8	145,682	0	102,815	42,867
9	Utility 9	443,096	350,378	92,718	0
9	Utility 9 - Washington	115,796	91,566	24,230	0
9	Utility 9 - Idaho	412,988	326,570	86,418	0
	Total	10,187,494	7,333,603	2,072,732	781,159
7	403X70 Utility 7	7,253	5,250	1,413	590
9	Utility 9	14,584	11,532	3,052	0
	Total	21,837	16,782	4,465	590

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Electric Copy

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	40,321,555	40,321,555		
99	108X06	Utility 1 - Allocated	622,188		622,188	
99	108X06	Utility 1 - Washington	2,344,039		2,344,039	
99	108X06	Utility 1 - Idaho	811,859		811,859	
99	108X06	Utility 2 - Oregon	2,310,848			2,310,848
7	108X06	Utility 7	15,800,739	11,437,049	3,077,510	1,286,180
8	108X06	Utility 8	1,012,415	0	714,512	297,903
9	108X06	Utility 9	15,906,685	12,578,211	3,328,474	0
Total			79,130,328	64,336,815	10,898,582	3,894,931

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,671,246	5,671,246	0	0
99	108X07	Utility 1 - Allocated	228,936	0	228,936	0
99	108X07	Utility 1 - Washington	479,662	0	479,662	0
99	108X07	Utility 1 - Idaho	207,060	0	207,060	0
99	108X07	Utility 2 - Oregon	1,036,419	0	0	1,036,419
7	108X07	Utility 7	9,522	6,892	1,855	775
9	108X07	Utility 9	754,288	596,453	157,835	0
Total			8,387,133	6,274,591	1,075,348	1,037,194

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON GENERAL PLANT  
For Twelve Months Ended July 31, 2011  
Average of Monthly Averages Basis

Report ID:  
C-GPL-12A Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	477,164
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,040,706	0	0	2,924,784	2,924,784	0	0	787,008	787,008	0	328,914	328,914
9		Utility 9 - Wa	470,710	372,214	0	0	372,214	98,496	0	0	98,496	0	0	98,496
9		Utility 9 - Idaho	437,224	0	345,735	0	345,735	0	91,489	0	91,489	0	0	91,489
9		Utility 9 - Allocated	296,566	0	0	234,510	234,510	0	0	62,056	62,056	0	0	62,056
		<b>TOTAL ACCOUNT</b>	<b>6,319,126</b>	<b>372,214</b>	<b>447,642</b>	<b>3,182,068</b>	<b>4,001,924</b>	<b>575,660</b>	<b>91,489</b>	<b>849,064</b>	<b>1,516,213</b>	<b>472,075</b>	<b>328,914</b>	<b>800,989</b>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	3,702,220	441,801	1,473,518	1,786,901	3,702,220	0	0	0	0	0	0	0
99		Utility 1	1,339,370	0	0	0	0	1,339,370	0	0	1,339,370	0	0	1,339,370
99		Utility 2	3,379,987	0	0	0	0	0	0	0	0	3,379,987	0	3,379,987
7		Utility 7	46,424,093	0	0	33,603,151	33,603,151	0	0	9,042,021	9,042,021	0	3,778,921	3,778,921
9		Utility 9 - Wa	3,459,148	2,735,321	0	0	2,735,321	723,827	0	0	723,827	0	0	723,827
9		Utility 9 - Idaho	4,579,436	0	3,621,189	0	3,621,189	0	958,247	0	958,247	0	0	958,247
9		Utility 9 - Allocated	5,068,644	0	0	4,008,030	4,008,030	0	0	1,060,614	1,060,614	0	0	1,060,614
		<b>TOTAL ACCOUNT</b>	<b>67,952,898</b>	<b>3,177,122</b>	<b>5,094,707</b>	<b>39,398,082</b>	<b>47,669,911</b>	<b>2,063,197</b>	<b>958,247</b>	<b>10,102,635</b>	<b>13,124,079</b>	<b>3,379,987</b>	<b>3,778,921</b>	<b>7,158,908</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		Utility 0	2,376,984	375,610	0	2,001,374	2,376,984	0	0	0	0	0	0	0
7		Utility 7	37,555,616	0	0	27,183,882	27,183,882	0	0	7,314,707	7,314,707	0	3,057,027	3,057,027
8		Utility 8	396,769	0	0	0	0	0	0	280,020	280,020	0	116,749	116,749
		<b>TOTAL ACCOUNT</b>	<b>40,329,369</b>	<b>375,610</b>	<b>0</b>	<b>29,185,256</b>	<b>29,560,866</b>	<b>0</b>	<b>0</b>	<b>7,594,727</b>	<b>7,594,727</b>	<b>0</b>	<b>3,173,776</b>	<b>3,173,776</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	15,737,382	7,379,391	2,669,779	5,688,212	15,737,382	0	0	0	0	0	0	0
99		Utility 1	6,134,885	0	0	0	0	3,832,091	1,267,749	1,035,045	6,134,885	0	0	6,134,885
99		Utility 2	2,264,616	0	0	0	0	0	0	0	0	2,264,616	0	2,264,616
7		Utility 7	496,107	0	0	359,097	359,097	0	0	96,627	96,627	0	40,383	40,383
9		Utility 9 - Wa	1,315,331	1,040,098	0	0	1,040,098	275,233	0	0	275,233	0	0	275,233
9		Utility 9 - Idaho	752,271	0	594,858	0	594,858	0	157,413	0	157,413	0	0	157,413
9		Utility 9 - Allocated	1,131,423	0	0	894,673	894,673	0	0	236,750	236,750	0	0	236,750
		<b>TOTAL ACCOUNT</b>	<b>27,832,015</b>	<b>8,419,489</b>	<b>3,264,637</b>	<b>6,941,982</b>	<b>18,626,108</b>	<b>4,107,324</b>	<b>1,425,162</b>	<b>1,368,422</b>	<b>6,900,908</b>	<b>2,264,616</b>	<b>40,383</b>	<b>2,304,999</b>

COMMON GENERAL PLANT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	395,813	10,739	14,745	370,329	395,813	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	145,812	115,301	0	0	115,301	30,511	0	0	30,511	0	0	0
9		Utility 9 - Idaho	197,673	0	156,310	0	156,310	0	41,363	0	41,363	0	0	0
9		Utility 9 - Allocated	1,171,383	0	0	926,271	926,271	0	0	245,112	245,112	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,052,179</b>	<b>126,040</b>	<b>171,055</b>	<b>1,296,600</b>	<b>1,593,695</b>	<b>114,782</b>	<b>41,363</b>	<b>245,112</b>	<b>401,257</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop. & Garage Equipment												
99		Utility 0	3,325,473	1,231,704	406,569	1,687,200	3,325,473	0	0	0	0	0	0	0
99		Utility 1	1,886,806	0	0	0	0	1,015,697	449,725	421,384	1,886,806	0	0	0
99		Utility 2	914,405	0	0	0	0	0	0	0	0	914,405	0	914,405
7		Utility 7	4,600,751	0	0	3,330,162	3,330,162	0	0	896,088	896,088	0	374,501	374,501
8		Utility 8	1,091,258	0	0	0	0	0	0	770,155	770,155	0	321,103	321,103
9		Utility 9 - Wa	40,526	32,046	0	0	32,046	8,480	0	0	8,480	0	0	0
9		Utility 9 - Idaho	9,359	0	7,401	0	7,401	0	1,958	0	1,958	0	0	0
9		Utility 9 - Allocated	287,184	0	0	227,091	227,091	0	0	60,093	60,093	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>12,155,762</b>	<b>1,263,750</b>	<b>413,970</b>	<b>5,244,453</b>	<b>6,922,173</b>	<b>1,024,177</b>	<b>451,683</b>	<b>2,147,720</b>	<b>3,623,580</b>	<b>914,405</b>	<b>695,604</b>	<b>1,610,009</b>
	395000	Laboratory Equipment												
99		Utility 0	1,196,361	194,779	111,289	890,293	1,196,361	0	0	0	0	0	0	0
99		Utility 1	253,071	0	0	0	0	82,356	26,859	143,856	253,071	0	0	0
99		Utility 2	239,893	0	0	0	0	0	0	0	0	239,893	0	239,893
7		Utility 7	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	28,951
8		Utility 8	53,777	0	0	0	0	0	0	37,953	37,953	0	15,824	15,824
9		Utility 9 - Wa	14,557	11,511	0	0	11,511	3,046	0	0	3,046	0	0	0
9		Utility 9 - Idaho	4,646	0	3,674	0	3,674	0	972	0	972	0	0	0
9		Utility 9 - Allocated	216,388	0	0	171,109	171,109	0	0	45,279	45,279	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,334,357</b>	<b>206,290</b>	<b>114,963</b>	<b>1,318,842</b>	<b>1,640,095</b>	<b>85,402</b>	<b>27,831</b>	<b>296,361</b>	<b>409,594</b>	<b>239,893</b>	<b>44,775</b>	<b>284,668</b>

COMMON GENERAL PLANT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		Utility 0	34,147,366	16,016,439	8,345,610	9,785,317	34,147,366	0	0	0	0	0	0	0
99		Utility 1	4,293,122	0	0	0	0	2,932,566	869,448	491,108	4,293,122	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
99		Utility 7	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
7		Utility 9 - Wa	676,684	535,088	0	0	535,088	141,596	0	0	141,596	0	0	0
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	0
9		Utility 9 - Allocated	622,847	0	0	492,516	492,516	0	0	130,331	130,331	0	0	0
		TOTAL ACCOUNT	40,856,084	16,551,527	8,755,372	10,678,861	35,985,760	3,074,162	977,880	729,349	4,781,391	43,834	45,099	88,933
	397XXX	Communication Equipment												
99		Utility 0	41,240,696	5,638,312	2,274,498	33,327,886	41,240,696	0	0	0	0	0	0	0
99		Utility 1	798,122	0	0	0	0	464,275	333,847	0	798,122	0	0	0
99		Utility 2	764,631	0	0	0	0	0	0	0	0	764,631	0	764,631
99		Utility 7	9,884,942	0	0	7,155,018	7,155,018	0	0	1,925,290	1,925,290	0	804,634	804,634
7		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
8		Utility 9 - Wa	464,224	367,085	0	0	367,085	97,139	0	0	97,139	0	0	0
9		Utility 9 - Idaho	4,035,597	0	3,191,148	0	3,191,148	0	844,449	0	844,449	0	0	0
9		Utility 9 - Allocated	7,240,949	0	0	5,725,780	5,725,780	0	0	1,515,169	1,515,169	0	0	0
		TOTAL ACCOUNT	65,355,241	6,005,397	5,465,646	46,208,684	57,679,727	561,414	1,178,296	4,094,040	5,833,750	764,631	1,077,133	1,841,764
	398000	Miscellaneous Equipment												
99		Utility 0	10,305	0	2,299	8,006	10,305	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	2,071	0	0	0	0	0	0	0	0	2,071	0	2,071
99		Utility 7	415,011	0	0	300,397	300,397	0	0	80,832	80,832	0	33,782	33,782
7		Utility 9 - Wa	694	549	0	0	549	145	0	0	145	0	0	0
9		Utility 9 - Idaho	924	0	731	0	731	0	193	0	193	0	0	0
9		Utility 9 - Allocated	5,805	0	0	4,590	4,590	0	0	1,215	1,215	0	0	0
		TOTAL ACCOUNT	434,810	549	3,030	312,993	316,572	145	193	82,047	82,385	2,071	33,782	35,853
		TOTAL GENERAL PLANT	265,621,841	36,497,988	23,731,022	143,767,821	203,996,831	11,606,263	5,152,144	27,509,477	44,267,884	8,138,739	9,218,387	17,357,126

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>										
E-PLT	Plant in Service	1,083,498,168	0	1,083,498,168	667,201,147	0	667,201,147	416,297,021	0	416,297,021
E-PLT	360200 Less Land and Land Rights	4,358,185	0	4,358,185	3,336,813	0	3,336,813	1,021,372	0	1,021,372
	Depreciable Distribution Plant	1,079,139,983	0	1,079,139,983	663,864,334	0	663,864,334	415,275,649	0	415,275,649
	Percentage		0.000%	100.000%				38.482%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>										
108X05	Accumulated Depreciation		0	330,206,662	203,136,534		203,136,534	127,070,128		127,070,128
99	108X05 JURISDICTIONAL ALLOCATION: Accumulated Depreciation	330,206,662	0	330,206,662	203,136,534	0	203,136,534	127,070,128	0	127,070,128
<b>GENERAL PLANT - NON TRANSPORTATION</b>										
E-PLT	General Plant In Service	60,229,008	143,767,821	203,996,829	36,497,989	95,447,456	131,945,445	23,731,019	48,320,365	72,051,384
E-PLT	389XXX Less: General Land and Land Rights	819,856	3,182,068	4,001,924	372,214	2,112,575	2,484,789	447,642	1,069,493	1,517,135
E-PLT	392XXX Less: General Transportation Plant	11,684,126	6,941,982	18,626,108	8,419,489	4,608,782	13,028,271	3,264,637	2,333,200	5,597,837
	Depreciable Non Transport General Plant	47,725,026	133,643,771	181,368,797	27,706,286	88,726,099	116,432,385	20,018,740	44,917,672	64,936,412
	Percentage		73.686%	100.000%				11.038%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>										
C-ADP	108X06 Accumulated Depreciation--Electric General Plant		47,407,225	64,336,815	9,828,092			7,101,498		
C-DEP	403X60 Common Depreciation Expense		5,095,731	6,915,467	1,056,407			763,329		
C-DEP	403X60 Washington Depreciation Expense			91,566	91,566			0		
C-DEP	403X60 Idaho Depreciation Expense			326,570	0			326,570		
	403X60 Depreciation Expense		2,511,612	3,232,003	518,237			202,154		
4	108X06 JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Elec Gen Plant (C-ADP)	16,929,590	47,407,225	64,336,815	9,828,092	31,473,657	41,301,749	7,101,498	15,933,568	23,035,066
4	403X60 Depreciation Expense (C-DEP)	1,819,736	5,095,731	6,915,467	1,056,407	3,383,056	4,439,463	763,329	1,712,675	2,476,004
99	403X60 Depreciation Expense (C-DEP) Directly Assigned	418,136	0	418,136	91,566	0	91,566	326,570	0	326,570
4	403X60 Depreciation Expense	720,391	2,511,612	3,232,003	518,237	1,667,459	2,185,696	202,154	844,153	1,046,307
	Total Depreciation Expense	2,958,263	7,607,343	10,565,606	1,666,210	5,050,515	6,716,725	1,292,053	2,556,828	3,848,881

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>GENERAL PLANT--TRANSPORTATION</b>											
E-PLT	392XXX	Transportation General Plant	11,684,126	6,941,982	18,626,108	8,419,489	4,608,782	13,028,271	3,264,637	2,333,200	5,597,837
		Percentage		37.270%	100.000%	45.203%			17.527%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,338,540	6,274,591	2,836,303			1,099,748		
C-DEP	403X70	Depreciation Expense		6,255	16,782	7,586			2,941		
	403X70	Depreciation Expense		57,545	126,010	41,623			26,842		
<b>JURISDICTIONAL ALLOCATION:</b>											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,936,051	2,338,540	6,274,591	2,836,303	1,552,557	4,388,860	1,099,748	785,983	1,885,731
4	403X70	Depreciation Expense (C-DEP)	10,527	6,255	16,782	7,586	4,153	11,739	2,941	2,102	5,043
4	403X70	Depreciation Expense	68,465	57,545	126,010	41,623	38,204	79,827	26,842	19,341	46,183
	403X70	Total Depreciation Expense	78,992	63,800	142,792	49,209	42,357	91,566	29,783	21,443	51,226

**ALLOCATION RATIOS:**

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT  
For Twelve Months Ended July 31, 2011  
Average of Monthly Averages Basis

Report ID:  
C-IPL-12A Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	2,151,873	0	0	2,151,873	2,151,873	0	0	0	0	0	0	0
99		Utility 1	1,125,358	0	0	0	0	956,908	168,450	0	1,125,358	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,451	153,451	0	0	40,607	40,607	0	0	0
		TOTAL ACCOUNT	3,471,289	0	0	2,305,324	2,305,324	956,908	168,450	40,607	1,165,965	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,113,320	313,724	0	799,596	1,113,320	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	31,400,692	0	0	22,728,763	22,728,763	0	0	6,115,913	6,115,913	0	2,556,016	2,556,016
8		Utility 8	1,146,021	0	0	0	0	0	0	808,804	808,804	0	337,217	337,217
		TOTAL ACCOUNT	33,706,473	313,724	0	23,528,359	23,842,083	0	0	6,924,717	6,924,717	46,440	2,893,233	2,939,673
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	367,663	0	0	367,663	367,663	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	4,607,222	0	0	3,334,845	3,334,845	0	0	897,349	897,349	0	375,028	375,028
8		Utility 8	216,640	0	0	0	0	0	0	152,894	152,894	0	63,746	63,746
		TOTAL ACCOUNT	5,212,093	0	0	3,702,508	3,702,508	0	0	1,069,580	1,069,580	1,231	438,774	440,005
		TOTAL	42,389,855	313,724	0	29,536,191	29,849,915	956,908	168,450	8,034,904	9,160,262	47,671	3,332,007	3,379,678

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A Electric Copy
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
<b>Accum Amort 111X20</b>						
99		Utility 0	4,712,288	4,712,288	0	0
		Total	4,712,288	4,712,288	0	0
<b>Accum Amort 111X30</b>						
99		Utility 0	623,959	623,959	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	33,794	0	0	33,794
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	29,513	23,337	6,176	0
		Total	687,266	647,296	6,176	33,794
<b>Accum Amort 111X31</b>						
99		Utility 0	398,180	398,180	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	33,669	0	0	33,669
7		Utility 7	14,414,634	10,433,745	2,807,538	1,173,351
8		Utility 8	173,315	0	122,317	50,998
9		Utility 9	0	0	0	0
		Total	15,019,798	10,831,925	2,929,855	1,258,018
<b>Accum Amort 111X32</b>						
99		Utility 0	271,823	271,823	0	0
99		Utility 1	10,078	0	10,078	0
99		Utility 2 - Oregon	260	0	0	260
7		Utility 7	3,330,241	2,410,528	648,631	271,082
8		Utility 8	209,914	0	148,147	61,767
9		Utility 9	0	0	0	0
		Total	3,822,316	2,682,351	806,856	333,109

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Electric Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	40,422	0	0	40,422
7		Utility 7	113,413	82,092	22,089	9,232
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0
		Total	166,705	92,269	24,782	49,654
		Accum Amort 111X70				
99		Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,408,805	18,966,561	3,767,669	1,674,575

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-20,404,666	-14,769,509	-3,974,217	-1,660,940
9	282900	Utility 9	-1,767,422	-1,397,589	-369,833	0
		Total	-22,172,088	-16,167,098	-4,344,050	-1,660,940

ALLOCATION RATIOS:

Allocation	Account	Description	Total	Electric	Gas North	Oregon Gas
E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%