

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/23/2011

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ELECTRIC RATE OF RETURN For Twelve Months Ended August 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	131,774,885	78,997,519	52,777,366
		Colstrip 3 AFUDC Reallocation Adj	0	-191,040	191,040
		Adjusted Net Operating Income	131,774,885	78,806,479	52,968,406
E-APL		Electric Net Rate Base	1,693,173,082	1,086,327,727	606,845,355
		RATE OF RETURN	7.783%	7.254%	8.728%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 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	08-31-2011	357,896	235,010	122,886	
		Percent		100.000%	65.664%	34.336%	
3	E-OPS	Direct Distribution Operating Expense		22,803,208	15,797,578	7,005,630	
		Percent		100.000%	69.278%	30.722%	
	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%	
4		Total Percentages		400.000%	265.560%	134.440%	
		Percent		100.000%	66.390%	33.610%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
		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

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
		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	3,988,893	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	678,123	358,982	223,040	96,101
	12/31/2010	Percentage	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 August 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	01-01-2011	Gas North/Oregon 4-Factor	6,937,439	0	3,943,320 2,994,119
		Direct O & M Accts 500 - 894	18,052,462	0	14,983,974 3,068,488
		Direct O & M Accts 901 - 935	489,147	0	489,147 0
		Direct O & M Accts 901 - 905 Utility 9 Only	25,479,048	0	19,416,441 6,062,607
		Total	100.000%	0.000%	76.206% 23.794%
		Percentage			
		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	319,141	0	223,040 96,101
	12/31/2010	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%
		Average (GD AA)	100.000%	0.000%	70.575% 29.425%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 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		01-01-2011				
		Elec/Gas North 4-Factor	54,563,520	50,620,200	3,943,320	0
		Direct O & M Accts 500 - 894	54,701,087	39,717,113	14,983,974	0
		Direct O & M Accts 901 - 935	0	0	0	0
		Adjustments	109,264,607	90,337,313	18,927,294	0
		Total	100.000%	82.678%	17.322%	0.000%
		Percentage				
		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	582,022	358,982	223,040	0
		Percentage	100.000%	61.678%	38.322%	0.000%
		12/31/2010				
		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%
10	E-PLT	Net Electric Distribution Plant	756,873,782	466,733,942	290,139,840	
		Percent	100.000%	61.666%	38.334%	
11		Book Deprec (0403.XX, 0404.11 & 0406.XX)	78,443,452	50,607,899	27,835,553	
		Percent	100.000%	64.515%	35.485%	

RESULTS OF OPERATIONS

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ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant Percent	1,970,689,154 100.000%	1,257,612,944 63.816%	713,076,210 36.184%
13	E-PLT	Net Electric General Plant Percent	134,933,689 100.000%	87,374,844 64.754%	47,558,845 35.246%
14		Net Allocated Schedule M's Percent	-111,802,570 100.000%	-71,640,974 64.078%	-40,161,596 35.922%
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
Input	Balance Date				
Input	Production	272,847,993	164,954,917	476,655,956	161,433,240
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 August 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	319,019,720	0	319,019,720	211,382,222	0	211,382,222	107,637,498	0	107,637,498
99	442200	Commercial - Firm & Int.	274,975,924	0	274,975,924	189,101,820	0	189,101,820	85,874,104	0	85,874,104
1	442300	Industrial	121,376,881	0	121,376,881	53,344,244	0	53,344,244	68,032,637	0	68,032,637
99	444000	Public Street & Highway Lighting	6,850,637	0	6,850,637	4,508,459	0	4,508,459	2,342,178	0	2,342,178
99	499XXX	Unbilled Revenue	6,403,882	0	6,403,882	4,290,412	0	4,290,412	2,113,470	0	2,113,470
99	448000	Interdepartmental Revenue	1,014,067	0	1,014,067	794,524	0	794,524	219,543	0	219,543
TOTAL SALES TO ULTIMATE CUSTOMERS			729,641,111	0	729,641,111	463,421,681	0	463,421,681	266,219,430	0	266,219,430
1	447XXX	Sales for Resale	0	154,029,122	154,029,122	0	100,365,376	100,365,376	0	53,663,746	53,663,746
TOTAL SALES OF ELECTRICITY			729,641,111	154,029,122	883,670,233	463,421,681	100,365,376	563,787,057	266,219,430	53,663,746	319,883,176
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	554,537	0	554,537	348,141	0	348,141	206,396	0	206,396
1	453000	Sales of Water & Water Power	0	330,858	330,858	0	215,587	215,587	0	115,271	115,271
1	454000	Rent from Electric Property	2,819,230	51,899	2,871,129	1,922,003	33,817	1,955,820	897,227	18,082	915,309
1	456XXX	Other Electric Revenues	156,866	188,940,150	189,097,016	111,288	123,113,402	123,224,690	45,578	65,826,748	65,872,326
TOTAL OTHER OPERATING REVENUE			3,530,633	189,322,907	192,853,540	2,381,432	123,362,806	125,744,238	1,149,201	65,960,101	67,109,302
TOTAL ELECTRIC REVENUE			733,171,744	343,352,029	1,076,523,773	465,803,113	223,728,182	689,531,295	267,368,631	119,623,847	386,992,478
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	553,066	553,066	0	360,378	360,378	0	192,688	192,688
1	501000	Fuel	0	29,304,092	29,304,092	0	19,094,546	19,094,546	0	10,209,546	10,209,546
1	502000	Steam Expense	0	4,247,062	4,247,062	0	2,767,386	2,767,386	0	1,479,676	1,479,676
1	505000	Electric Expense	0	934,196	934,196	0	608,722	608,722	0	325,474	325,474
1	506000	Miscellaneous Steam Power Generation Expense	12,844	2,372,937	2,385,781	8,296	1,546,206	1,554,502	4,548	826,731	831,279
1	507000	Rent	0	22,215	22,215	0	14,475	14,475	0	7,740	7,740
MAINTENANCE											
1	510000	Supervision & Engineering	0	580,694	580,694	0	378,380	378,380	0	202,314	202,314
1	511000	Structures	0	755,559	755,559	0	492,322	492,322	0	263,237	263,237
1	512000	Boiler Plant	0	6,203,501	6,203,501	0	4,042,201	4,042,201	0	2,161,300	2,161,300
1	513000	Electric Plant	0	1,421,868	1,421,868	0	926,489	926,489	0	495,379	495,379
1	514000	Miscellaneous Steam Plant	0	843,768	843,768	0	549,799	549,799	0	293,969	293,969
TOTAL STEAM POWER GENERATION EXP			12,844	47,238,958	47,251,802	8,296	30,780,904	30,789,200	4,548	16,458,054	16,462,602

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 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
HYDRAULIC POWER GENERATION EXP: OPERATION											
1	535000	Supervision & Engineering	0	2,547,364	2,547,364	0	1,659,862	1,659,862	0	887,502	887,502
1	536000	Water for Power	0	1,033,263	1,033,263	0	673,274	673,274	0	359,989	359,989
1	537000	Hydraulic Expense	4,636,889	2,761,005	7,397,894	2,838,494	1,799,071	4,637,565	1,798,395	961,934	2,760,329
1	538000	Electric Expense	0	5,801,043	5,801,043	0	3,779,960	3,779,960	0	2,021,083	2,021,083
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	775,074	775,074	0	505,038	505,038	0	270,036	270,036
1	540000	Rent	0	1,288,705	1,288,705	0	839,720	839,720	0	448,985	448,985
1	540100	MT Trust Funds Land Settlement Rents	5,341,170	0	5,341,170	3,468,542	0	3,468,542	1,872,628	0	1,872,628
MAINTENANCE											
1	541000	Supervision & Engineering	0	536,115	536,115	0	349,333	349,333	0	186,782	186,782
1	542000	Structures	0	458,004	458,004	0	298,435	298,435	0	159,569	159,569
1	543000	Reservoirs, Dams, & Waterways	0	1,357,826	1,357,826	0	884,759	884,759	0	473,067	473,067
1	544000	Electric Plant	0	2,281,828	2,281,828	0	1,486,839	1,486,839	0	794,989	794,989
1	545000	Miscellaneous Hydraulic Plant	0	375,823	375,823	0	244,886	244,886	0	130,937	130,937
TOTAL HYDRO POWER GENERATION EXP			9,978,059	19,216,050	29,194,109	6,307,036	12,521,177	18,828,213	3,671,023	6,694,873	10,365,896
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	905,662	905,662	0	590,129	590,129	0	315,533	315,533
1	547000	Fuel	0	66,374,002	66,374,002	0	43,249,300	43,249,300	0	23,124,702	23,124,702
1	548000	Generation Expense	0	1,852,682	1,852,682	0	1,207,208	1,207,208	0	645,474	645,474
1	549000	Miscellaneous Other Power Generation Expense	0	523,579	523,579	0	341,164	341,164	0	182,415	182,415
1	550000	Rent	0	-23,042	-23,042	0	-15,014	-15,014	0	-8,028	-8,028
MAINTENANCE											
1	551000	Supervision & Engineering	0	611,724	611,724	0	398,599	398,599	0	213,125	213,125
1	552000	Structures	0	18,405	18,405	0	11,993	11,993	0	6,412	6,412
1	553000	Generating & Electric Equipment	0	1,783,486	1,783,486	0	1,162,119	1,162,119	0	621,367	621,367
1	554000	Miscellaneous Other Power Generation Plant	0	152,035	152,035	0	99,066	99,066	0	52,969	52,969
TOTAL OTHER POWER GENERATION EXP			0	72,198,533	72,198,533	0	47,044,564	47,044,564	0	25,153,969	25,153,969
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,847,921	214,301,291	233,149,212	0	139,638,723	139,638,723	18,847,921	74,662,568	93,510,489
1	556000	System Control & Load Dispatching	0	635,045	635,045	0	413,795	413,795	0	221,250	221,250
E-557	557XXX	Other Expense	27,371,908	186,277,336	213,649,244	6,318,843	121,378,313	127,697,156	21,053,065	64,899,023	85,952,088
TOTAL OTHER POWER SUPPLY EXPENSE			46,219,829	401,213,672	447,433,501	6,318,843	261,430,831	267,749,674	39,900,986	139,782,841	179,683,827
TOTAL POWER PRODUCTION O&M EXP			56,210,732	539,867,213	596,077,945	12,634,175	351,777,476	364,411,651	43,576,557	188,089,737	231,666,294

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 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	202,651	1,930,548	2,133,199	131,845	1,257,945	1,389,790	70,806	672,603	743,409
1	561000	Load Dispatching	0	2,235,793	2,235,793	0	1,456,843	1,456,843	0	778,950	778,950
1	562000	Station Expense	0	313,116	313,116	0	204,026	204,026	0	109,090	109,090
1	563000	Overhead Line Expense	0	429,634	429,634	0	279,950	279,950	0	149,684	149,684
1	565000	Transmission of Electricity by Others	0	17,393,360	17,393,360	0	11,333,513	11,333,513	0	6,059,847	6,059,847
1	566000	Miscellaneous Transmission Expense	0	1,570,266	1,570,266	0	1,023,185	1,023,185	0	547,081	547,081
1	567000	Rent	0	44,558	44,558	0	29,034	29,034	0	15,524	15,524
MAINTENANCE											
1	568000	Supervision & Engineering	179	821,450	821,629	0	535,257	535,257	179	286,193	286,372
1	569000	Structures	4,142	412,191	416,333	895	268,584	269,469	3,257	143,607	146,864
1	570000	Station Equipment	405	951,155	951,560	405	619,773	620,178	0	331,382	331,382
1	571000	Overhead Lines	18,037	2,123,903	2,141,940	1,055	1,383,935	1,384,990	16,982	739,968	756,950
1	572000	Underground Lines	264	6,330	6,594	0	4,125	4,125	264	2,205	2,469
1	573000	Service Miscellaneous	3,846	20,147	23,993	227	13,128	13,355	3,619	7,019	10,638
TOTAL TRANSMISSION OPERATING EXP			229,524	28,252,451	28,481,975	134,417	18,409,298	18,543,715	95,107	9,843,153	9,938,260
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,941,726	27,941,726	0	18,206,829	18,206,829	0	9,734,897	9,734,897
1	403X40	Depreciation Expense--Transmission Plant	0	10,076,317	10,076,317	0	6,565,728	6,565,728	0	3,510,589	3,510,589
1	404X20	Amortization of Hydro Licensing Costs	22,997	913,189	936,186	22,997	595,034	618,031	0	318,155	318,155
1	404X30	Amortization of Limited-Term Plant	2,785	100,433	103,218	2,785	65,442	68,227	0	34,991	34,991
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	1,020,000	0	1,020,000	1,020,000	0	1,020,000	0	0	0
99	407322	Reg Debit Spokane River Relicence	63,877	0	63,877	58,464	0	58,464	5,413	0	5,413
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	8,867	200,000	208,867	8,867	130,320	139,187	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	-11,613,024	0	-11,613,024	0	0	0	-11,613,024	0	-11,613,024
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	907,174	907,174	0	591,115	591,115	0	316,059	316,059
99	407382	Reg Debit Amt CDA Settlement	151,906	0	151,906	122,916	0	122,916	28,990	0	28,990
99	407395	Optional Renewable Power Revenue Offset	276,178	0	276,178	207,957	0	207,957	68,221	0	68,221
99	407400	Amortization of CCX Credits	-58,508	0	-58,508	0	0	0	-58,508	0	-58,508
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	146,940	0	146,940	0	0	0	146,940	0	146,940
99	407422	Reg Credit Spokane River Relicence	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
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	-6,207,630	0	-6,207,630	-4,214,013	0	-4,214,013	-1,993,617	0	-1,993,617
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	15,870,859	15,870,859	0	10,341,451	10,341,451	0	5,529,408	5,529,408
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-13,536,620	56,040,914	42,504,294	-269,713	36,516,259	36,246,546	-13,266,907	19,524,655	6,257,748
TOTAL PRODUCTION & TRANS EXPENSE			42,903,636	624,160,578	667,064,214	12,498,879	406,703,033	419,201,912	30,404,757	217,457,545	247,862,302

ELECTRIC OPERATING STATEMENT		Report ID:
For Twelve Months Ended August 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
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	350,814	1,328,041	1,678,855	200,684	920,040	1,120,724	150,130	408,001	558,131
3	582000	Station Expense	618,364	33,768	652,132	392,199	23,394	415,593	226,165	10,374	236,539
3	583000	Overhead Line Expense	948,546	534,876	1,483,422	692,504	370,551	1,063,055	256,042	164,325	420,367
3	584000	Underground Line Expense	6,508	0	6,508	96,509	0	-96,509	103,017	0	103,017
3	585000	Street Light & Signal System Operation Expense	232,194	0	232,194	57,209	0	57,209	174,985	0	174,985
3	586000	Meter Expense	1,648,691	4,273	1,652,964	1,480,402	2,960	1,483,362	168,289	1,313	169,602
3	587000	Customer Installations Expense	699,664	78,726	778,390	399,014	54,540	453,554	300,650	24,186	324,836
3	588000	Miscellaneous Distribution Expense	4,189,249	2,737,565	6,926,814	2,989,591	1,896,530	4,886,121	1,199,658	841,035	2,040,693
3	589000	Rent	4,175	252,470	256,645	4,150	174,906	179,056	25	77,564	77,589
MAINTENANCE:											
3	590000	Supervision & Engineering	303,272	809,456	1,112,728	171,950	560,775	732,725	131,322	248,681	380,003
3	591000	Structures	410,781	0	410,781	267,101	0	267,101	143,680	0	143,680
3	592000	Station Equipment	742,313	112,301	854,614	569,791	77,800	647,591	172,522	34,501	207,023
3	593000	Overhead Lines	8,045,282	1,772	8,047,054	5,245,221	1,228	5,246,449	2,800,061	544	2,800,605
3	594000	Underground Lines	981,102	0	981,102	652,789	0	652,789	328,313	0	328,313
3	595000	Line Transformers	2,534,651	297,062	2,831,713	1,934,454	205,799	2,140,253	600,197	91,263	691,460
3	596000	Street Light & Signal System Maintenance Exp	609,489	11	609,500	414,267	8	414,275	195,222	3	195,225
3	597000	Meters	119,325	0	119,325	98,696	0	98,696	20,629	0	20,629
3	598000	Miscellaneous Distribution Expense	358,788	101,755	460,543	324,065	70,494	394,559	34,723	31,261	65,984
TOTAL DISTRIBUTION OPERATING EXP			22,803,208	6,292,076	29,095,284	15,797,578	4,359,025	20,156,603	7,005,630	1,933,051	8,938,681
99	403X50	Depreciation Expense--Distribution Plant	29,438,488	5,150	29,443,638	18,865,378	3,568	18,868,946	10,573,110	1,582	10,574,692
E-OTX		Taxes Other Than FIT--Distribution	42,406,680	0	42,406,680	36,818,313	0	36,818,313	5,588,367	0	5,588,367
TOTAL DISTRIBUTION EXPENSES			94,648,376	6,297,226	100,945,602	71,481,269	4,362,593	75,843,862	23,167,107	1,934,633	25,101,740

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	596,624	596,624	0	391,767	391,767	0	204,857	204,857
2	902000	Meter Reading Expenses	2,692,167	97,823	2,789,990	2,273,486	64,234	2,337,720	418,681	33,589	452,270
E-903	903XXX	Customer Records & Collection Expenses	1,758,440	6,104,533	7,862,973	1,200,112	4,006,060	5,206,172	558,328	2,098,473	2,656,801
2	904000	Uncollectible Accounts	0	1,915,276	1,915,276	0	1,257,647	1,257,647	0	657,629	657,629
2	905000	Misc Customer Accounts	0	134,099	134,099	0	88,055	88,055	0	46,044	46,044
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,450,607	8,848,355	13,298,962	3,473,598	5,807,763	9,281,361	977,009	3,040,592	4,017,601
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,275,646	276,098	28,551,744	20,580,056	181,297	20,761,353	7,695,590	94,801	7,790,391
2	909000	Advertising	14,794	950,587	965,381	16,538	624,193	640,731	-1,744	326,394	324,650
2	910000	Misc Customer Service & Info Exp	3,275	139,954	143,229	3,275	91,899	95,174	0	48,055	48,055
TOTAL CUSTOMER SERVICE & INFO EXP			28,293,715	1,366,639	29,660,354	20,599,869	897,389	21,497,258	7,693,846	469,250	8,163,096
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	5,197	5,197	0	3,413	3,413	0	1,784	1,784
2	913000	Advertising	154	42	196	154	28	182	0	14	14
2	916000	Miscellaneous Sales Expenses	54,826	10,558	65,384	53,462	6,933	60,395	1,364	3,625	4,989
TOTAL SALES EXPENSES			54,980	15,797	70,777	53,616	10,374	63,990	1,364	5,423	6,787
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	429,949	28,316,520	28,746,469	327,004	18,799,338	19,126,342	102,945	9,517,182	9,620,127
4	921000	Office Supplies & Expenses	32,427	4,225,503	4,257,930	32,360	2,805,311	2,837,671	67	1,420,192	1,420,259
4	922000	Admin Exp Transferred--Credit	857	-56,663	-55,806	0	-37,619	-37,619	857	-19,044	-18,187
4	923000	Outside Services Employed	80,940	16,718,785	16,799,725	80,940	11,099,601	11,180,541	0	5,619,184	5,619,184
4	924000	Property Insurance Premium	0	1,243,472	1,243,472	0	825,541	825,541	0	417,931	417,931
4	925XXX	Injuries and Damages	593	5,042,808	5,043,401	593	3,347,920	3,348,513	0	1,694,888	1,694,888
4	926XXX	Employee Pensions and Benefits	339,539	811,548	1,151,087	250,757	538,787	789,544	88,782	272,761	361,543
4	927000	Franchise Requirements	5,728	0	5,728	0	0	0	5,728	0	5,728
1	928000	Regulatory Commission Expenses	1,832,279	3,667,632	5,499,911	1,100,680	2,389,829	3,490,509	731,599	1,277,803	2,009,402
4	930000	Miscellaneous General Expenses	191,502	2,820,976	3,012,478	135,126	1,872,846	2,007,972	56,376	948,130	1,004,506
4	931000	Rents	51,189	866,764	917,953	40,636	575,445	616,081	10,553	291,319	301,872
4	935000	Maintenance of General Plant	767,640	7,151,648	7,919,288	289,859	4,747,979	5,037,838	477,781	2,403,669	2,881,450
TOTAL ADMIN & GEN OPERATING EXP			3,732,643	70,808,993	74,541,636	2,257,955	46,964,978	49,222,933	1,474,688	23,844,015	25,318,703

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 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	3,103,796	7,778,927	10,882,723	1,770,223	5,164,429	6,934,652	1,333,573	2,614,498	3,948,071
4	404X31	Amortization - Mainframe Software	87,346	4,734,517	4,821,863	87,346	3,143,246	3,230,592	0	1,591,271	1,591,271
4	404X32	Amortization - PC Software	0	448,081	448,081	0	297,481	297,481	0	150,600	150,600
4	404X50	Amortization - Leasehold Imp	0	7,458	7,458	0	4,951	4,951	0	2,507	2,507
		TOTAL ADMIN & GENERAL EXPENSES	6,923,785	83,777,976	90,701,761	4,115,524	55,575,085	59,690,609	2,808,261	28,202,891	31,011,152
		TOTAL EXPENSES BEFORE FIT	177,275,099	724,466,571	901,741,670	112,222,755	473,356,237	585,578,992	65,052,344	251,110,334	316,162,678
		NET OPERATING INCOME BEFORE FIT			174,782,103			103,952,303			70,829,800
E-FIT		FEDERAL INCOME TAX--Normal Accrual			21,439,937			10,037,275			11,402,662
E-FIT		DEFERRED FEDERAL INCOME TAX			21,725,710			15,020,741			6,704,969
E-FIT		AMORTIZED ITC - NOXON			-158,429			-103,232			-55,197
		ELECTRIC NET OPERATING INCOME			131,774,885			78,997,519			52,777,366

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.664%	34.336%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.278%	30.722%
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 August 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
			0	149,964,476	149,964,476	0	97,716,853	97,716,853	0	52,247,623	52,247,623
1	5000/5551	Purchased Power	0	149,964,476	149,964,476	0	97,716,853	97,716,853	0	52,247,623	52,247,623
1	555312	Purchased Power - Lancaster	0	6,291,063	6,291,063	0	4,099,257	4,099,257	0	2,191,806	2,191,806
1	555313	Energy Deviations - Lancaster	0	502,599	502,599	0	327,494	327,494	0	175,105	175,105
99	555380	Clearwater Purchases - Idaho	18,847,921	0	18,847,921	0	0	0	18,847,921	0	18,847,921
1	555550	Non Monetary - Exchange Power	0	88,586	88,586	0	57,723	57,723	0	30,863	30,863
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	56,801,619	56,801,619	0	37,011,935	37,011,935	0	19,789,684	19,789,684
1	555710	Intercompany Purchase	0	652,948	652,948	0	425,461	425,461	0	227,487	227,487
TOTAL ACCOUNT 555			18,847,921	214,301,291	233,149,212	0	139,638,723	139,638,723	18,847,921	74,662,568	93,510,489

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 August 31, 2011 Average of Monthly Averages Basis	Report ID: E-557-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,365,076	5,365,076	0	3,495,884	3,495,884	0	1,869,192	1,869,192
1	557010	Other Power Supply Expense - Financial	0	-10,918,140	-10,918,140	0	-7,114,260	-7,114,260	0	-3,803,880	-3,803,880
1	557150	Fuel - Economic Dispatch	0	122,466,431	122,466,431	0	79,799,126	79,799,126	0	42,667,305	42,667,305
1	557160	Power Supply Expense - Miscellaneous	0	374,298	374,298	0	243,893	243,893	0	130,405	130,405
99	557161	Unbilled Add-Ons	362,215	0	362,215	0	0	0	362,215	0	362,215
1	557170	Broker Fees - Power	0	769,704	769,704	0	501,539	501,539	0	268,165	268,165
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	5,577,505	0	5,577,505	5,577,505	0	5,577,505	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	2,907,993	0	2,907,993	0	0	0	2,907,993	0	2,907,993
99	557390	Idaho PCA Amortization	17,461,653	0	17,461,653	0	0	0	17,461,653	0	17,461,653
1	557395	Optional Renewable Power Expense Offset	0	-173,884	-173,884	0	-113,303	-113,303	0	-60,581	-60,581
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	20,051,026	20,051,026	0	13,065,249	13,065,249	0	6,985,777	6,985,777
1	557711	Turbine Gas Bookout Offset	0	-29,114,953	-29,114,953	0	-18,971,303	-18,971,303	0	-10,143,650	-10,143,650
1	557730	Other Power Exp - Intracompany Thermal Gas	0	77,480,778	77,480,778	0	50,486,475	50,486,475	0	26,994,303	26,994,303
TOTAL ACCOUNT 557			27,371,908	186,277,336	213,649,244	6,318,843	121,378,313	127,697,156	21,053,065	64,899,023	85,952,088

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 August 31, 2011 Average of Monthly Averages Basis	Report ID: E-903-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,758,440	5,973,507	7,731,947	1,200,112	3,922,444	5,122,556	558,328	2,051,063	2,609,391
12	903920	A/R Sold - Program Fees	0	126,629	126,629	0	80,810	80,810	0	45,819	45,819
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,806	2,806	0	1,591	1,591
TOTAL ACCOUNT 903			1,758,440	6,104,533	7,862,973	1,200,112	4,006,060	5,206,172	558,328	2,098,473	2,656,801

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.664%	34.336%
E-ALL	12	Net Electric Plant	100.000%	63.816%	36.184%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended August 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	341,697	276,098	617,795	205,894	181,297	387,191	135,803	94,801	230,604
99	908600	Public Purpose Tariff Rider Expense Offset	27,379,727	0	27,379,727	19,898,575	0	19,898,575	7,481,152	0	7,481,152
99	908610	Limited Income Tax Refund Program	349,726	0	349,726	349,726	0	349,726	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	170,044	0	170,044	125,861	0	125,861	44,183	0	44,183
99	908990	DSM Amortization	34,452	0	34,452	0	0	0	34,452	0	34,452
TOTAL ACCOUNT 908			28,275,646	276,098	28,551,744	20,580,056	181,297	20,761,353	7,695,590	94,801	7,790,391

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.664%	34.336%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended August 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	1,693,173,082	1,086,327,727	606,845,355
	Interest Deduction for FIT Calculation	54,495,076	34,469,179	20,025,897

- 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 August 31, 2011 Average of Monthly Averages Basis		Report ID: E-FIT-12A			
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,076,523,773	689,531,295	386,992,478	
E-OPS	Operating & Maintenance Expense	771,226,933	483,177,511	288,049,422	
E-OPS	Book Depreciation & Amortization	72,237,198	55,241,717	16,995,481	
E-OTX	Taxes Other than FIT	58,277,539	47,159,764	11,117,775	
	Net Operating Income Before FIT	174,782,103	103,952,303	70,829,800	
				0	
E-INT	Less: Interest Expense	54,495,076	34,469,179	20,025,897	
E-SCM	Add: Schedule M Additions	119,370,482	64,990,545	54,379,937	
E-SCM	Less: Schedule M Deductions	170,950,311	100,941,169	70,009,142	
	Taxable Net Operating Income	68,707,198	33,532,500	35,174,698	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	24,047,519	11,736,375	12,311,144	
1	Production Tax Credit	(200,720)	(130,789)	(69,931)	
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)	
	Total Net Federal Income Tax	21,439,937	10,037,275	11,402,662	
E-DTE	Deferred FIT	21,725,710	15,020,741	6,704,969	
1	411400 Amortized Investment Tax Credit - Noxon	(158,429)	(103,232)	(55,197)	
	Total Net FIT/Deferred FIT	43,007,218	24,954,784	18,052,434	
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 August 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 Additions:										
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	32,754,459	52,005,798	84,760,257	20,780,472	34,046,708	54,827,180	11,973,987	17,959,090	29,933,077
12	997001 Contributions In Aid of Construction	0	4,570,352	4,570,352	0	2,916,616	2,916,616	0	1,653,736	1,653,736
2	997002 Injuries and Damages	0	1,463,544	1,463,544	0	961,022	961,022	0	502,522	502,522
12	997003 Salvage	0	198,002	198,002	0	126,357	126,357	0	71,645	71,645
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	1,035,389	1,035,389	0	687,395	687,395	0	347,994	347,994
99	997007 Idaho PCA	20,370,050	0	20,370,050	0	0	0	20,370,050	0	20,370,050
99	997008 Idaho DSM Book Amortization	34,452	0	34,452	0	0	0	34,452	0	34,452
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	355,146	355,146	0	235,781	235,781	0	119,365	119,365
12	997016 Redemption Expense Amortization	0	-6,538,415	-6,538,415	0	-4,172,555	-4,172,555	0	-2,365,860	-2,365,860
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	5,265,330	0	5,265,330	3,293,449	0	3,293,449	1,971,881	0	1,971,881
1	997019 CSS Temporary Service Fees	215,256	0	215,256	45,090	0	45,090	170,166	0	170,166
4	997020 FAS87 Current Pension Accrual	0	-2,061,899	-2,061,899	0	-1,368,895	-1,368,895	0	-693,004	-693,004
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	202,651	0	202,651	131,845	0	131,845	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	-85,191	-85,191	0	-54,365	-54,365	0	-30,826	-30,826
99	997033 BPA Residential Exchange	750,040	0	750,040	494,134	0	494,134	255,906	0	255,906
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	-58,440	0	-58,440	0	0	0	58,440	0	-58,440
99	997065 Amortization - Unbilled Revenue Add-Ins	118,091	0	118,091	306,258	0	306,258	188,167	0	-188,167
1	997080 Book Transportation Depreciation	0	3,100,176	3,100,176	0	2,000,079	2,000,079	0	1,100,097	1,100,097
1	997081 Deferred Compensation	0	1,387,084	1,387,084	0	920,885	920,885	0	466,199	466,199
1	997082 Meal Disallowances	0	304,766	304,766	0	202,334	202,334	0	102,432	102,432
1	997083 Paid Time Off	0	512,163	512,163	0	340,025	340,025	0	172,138	172,138
1	997084 Customer Uncollectibles	0	-283,539	-283,539	0	-186,183	-186,183	0	-97,356	-97,356
TOTAL SCHEDULE M ADDITIONS		63,578,506	55,791,976	119,370,482	28,447,025	36,543,520	64,990,545	35,131,481	19,248,456	54,379,937

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended August 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	953,463	953,463	0	621,276	621,276	0	332,187	332,187
99	997043	Washington Deferred Power Costs	-5,058,946	0	-5,058,946	-5,058,946	0	-5,058,946	0	0	0
1	997044	Non-Monetary Power Costs	0	-88,586	-88,586	0	-57,723	-57,723	0	-30,863	-30,863
1	997045	Section 199 Manufacturing Deduction	0	4,271,054	4,271,054	0	2,783,019	2,783,019	0	1,488,035	1,488,035
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)	-262,376	0	-262,376	0	0	0	-262,376	0	-262,376
11	997049	Tax Depreciation	0	158,530,985	158,530,985	0	102,276,265	102,276,265	0	56,254,720	56,254,720
99	997050	CS2 Levelized Return	-146,940	0	-146,940	0	0	0	-146,940	0	-146,940
99	997051	Wind Generation AFUDC - ID	125,485	0	125,485	0	0	0	125,485	0	125,485
99	997054	Spokane River Relicensing	-63,877	0	-63,877	-58,464	0	-58,464	-5,413	0	-5,413
99	997058	Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059	Spokane River Relicensing PME	-250,651	0	-250,651	-225,905	0	-225,905	-24,746	0	-24,746
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	-8,867	0	-8,867	-8,867	0	-8,867	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	2,846,421	2,846,421	0	1,854,728	1,854,728	0	991,693	991,693
99	997063	CDA Lake Settlement	-151,906	0	-151,906	-122,916	0	-122,916	-28,990	0	-28,990
1	997067	CDA IPA Fund	0	30,509	30,509	0	19,880	19,880	0	10,629	10,629
1	997068	Noxon	0	-612,059	-612,059	0	-398,818	-398,818	0	-213,241	-213,241
1	997069	Lancaster Deferral	-1,790,233	0	-1,790,233	-1,790,233	0	-1,790,233	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	1,666,666	1,666,666	0	1,086,000	1,086,000	0	580,666	580,666
1	997073	DSIT Amortization - ID	10,947,281	0	10,947,281	0	0	0	10,947,281	0	10,947,281
TOTAL SCHEDULE M DEDUCTIONS		3,355,766	167,594,545	170,950,311	-7,243,323	108,184,492	100,941,169	10,599,089	59,410,053	70,009,142	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.664%	34.336%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.278%	30.722%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.666%	38.334%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.515%	35.485%
E-ALL	12	Net Electric Plant	100.000%	63.816%	36.184%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

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DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended August 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	31,816,410	31,816,410	0	20,387,319	20,387,319	0	11,429,091	11,429,091
99	410100	Deferred Federal Income Tax Expense - Washington	-2,368,538	0	-2,368,538	-2,368,538	0	-2,368,538	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-3,545,208	0	-3,545,208	0	0	0	-3,545,208	0	-3,545,208
410100		Total	-5,913,746	31,816,410	25,902,664	-2,368,538	20,387,319	18,018,781	-3,545,208	11,429,091	7,883,883
14	411100	Deferred Federal Income Tax Expense - Allocated	0	-1,080,479	-1,080,479	0	-692,349	-692,349	0	-388,130	-388,130
99	411100	Deferred Federal Income Tax Expense - Washington	-2,305,691	0	-2,305,691	-2,305,691	0	-2,305,691	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-790,784	0	-790,784	0	0	0	-790,784	0	-790,784
411100		Total	-3,096,475	-1,080,479	-4,176,954	-2,305,691	-692,349	-2,998,040	-790,784	-388,130	-1,178,914
Total Deferred Federal Income Tax Expense			-9,010,221	30,735,931	21,725,710	-4,674,229	19,694,970	15,020,741	-4,335,992	11,040,961	6,704,969

E-ALL	14	Net Allocated Schedule M's	100.000%	64.078%	35.922%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended August 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
PRODUCTION & TRANSMISSION											
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	1,618,142	1,618,142	0	1,054,381	1,054,381	0	563,761	563,761
1	408150	R&P Property Tax--Production	0	10,528,194	10,528,194	0	6,860,171	6,860,171	0	3,668,023	3,668,023
1	408180	R&P Property Tax--Transmission	0	3,438,932	3,438,932	0	2,240,808	2,240,808	0	1,198,124	1,198,124
1	409100	State Income Tax--Montana & Oregon	0	266,726	266,726	0	173,799	173,799	0	92,927	92,927
TOTAL PRODUCTION & TRANSMISSION			0	15,870,859	15,870,859	0	10,341,451	10,341,451	0	5,529,408	5,529,408
DISTRIBUTION											
99	408110	State Excise Tax	17,650,276	0	17,650,276	17,650,276	0	17,650,276	0	0	0
99	408120	Municipal Occupation & License Tax	18,976,251	0	18,976,251	15,814,705	0	15,814,705	3,161,546	0	3,161,546
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	5,403,165	0	5,403,165	3,353,332	0	3,353,332	2,049,833	0	2,049,833
99	409100	State Income Tax--Idaho	370,837	0	370,837	0	0	0	370,837	0	370,837
TOTAL DISTRIBUTION			42,406,680	0	42,406,680	36,818,313	0	36,818,313	5,588,367	0	5,588,367
TOTAL TAXES OTHER THAN FIT			42,406,680	15,870,859	58,277,539	36,818,313	10,341,451	47,159,764	5,588,367	5,529,408	11,117,775

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%

AVISTA UTILITIES

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RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT
For Twelve Months Ended August 31, 2011
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
		CDA Lake CDR/IPA Fund	0	11,133,334	11,133,334	0	7,254,480	7,254,480	0	3,878,854	3,878,854
1	182324/182325		0	38,841,117	38,841,117	0	25,308,872	25,308,872	0	13,532,245	13,532,245
99	182381	CDA Settlement	574,935	44,059,190	44,634,125	574,935	28,708,968	29,283,903	0	15,350,222	15,350,222
1	302000	Franchises & Consents	153,179	0	153,179	153,179	0	153,179	0	0	0
99	303000	Misc Intangible Plant	0	2,273,868	2,273,868	0	1,481,652	1,481,652	0	792,216	792,216
1	C-IPL	Misc Intangible Plt- (303000)	412,531	24,095,877	24,508,408	412,531	15,997,253	16,409,784	0	8,098,624	8,098,624
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	3,343,747	3,343,747	0	2,219,914	2,219,914	0	1,123,833	1,123,833
4	C-IPL	Misc Intangible Plant-PC Software (303110)									
		TOTAL INTANGIBLE PLANT	1,140,645	123,747,133	124,887,778	1,140,645	80,971,139	82,111,784	0	42,775,994	42,775,994
		STEAM PRODUCTION PLANT:									
		Land & Land Rights	0	2,230,414	2,230,414	0	1,453,338	1,453,338	0	777,076	777,076
1	310XXX		0	125,158,101	125,158,101	0	81,553,019	81,553,019	0	43,605,082	43,605,082
1	311XXX	Structures & Improvements	0	168,575,465	168,575,465	0	109,843,773	109,843,773	0	58,731,692	58,731,692
1	312000	Boiler Plant	0	3,737	3,737	0	2,435	2,435	0	1,302	1,302
1	313000	Generators	0	48,276,616	48,276,616	0	31,457,043	31,457,043	0	16,819,573	16,819,573
1	314000	Turbogenerator Units	0	26,934,139	26,934,139	0	17,550,285	17,550,285	0	9,383,854	9,383,854
1	315000	Accessory Electric Equipment	0	15,664,524	15,664,524	0	10,207,004	10,207,004	0	5,457,520	5,457,520
1	316000	Miscellaneous Power Plant Equipment	0	386,842,996	386,842,996	0	252,066,897	252,066,897	0	134,776,099	134,776,099
		TOTAL STEAM PRODUCTION PLANT	0	2,230,414	2,230,414	0	1,453,338	1,453,338	0	777,076	777,076
		HYDRAULIC PRODUCTION PLANT:									
		Land & Land Rights	0	56,682,026	56,682,026	0	36,934,008	36,934,008	0	19,748,018	19,748,018
1	330XXX		0	42,228,241	42,228,241	0	27,515,922	27,515,922	0	14,712,319	14,712,319
1	331XXX	Structures & Improvements	0	119,935,135	119,935,135	0	78,149,734	78,149,734	0	41,785,401	41,785,401
1	332XXX	Reservoirs, Dams, & Waterways	0	151,510,066	151,510,066	0	98,723,959	98,723,959	0	52,786,107	52,786,107
1	333000	Waterwheels, Turbines, & Generators	0	33,808,488	33,808,488	0	22,029,611	22,029,611	0	11,778,877	11,778,877
1	334000	Accessory Electric Equipment	0	7,338,091	7,338,091	0	4,781,500	4,781,500	0	2,556,591	2,556,591
1	335XXX	Miscellaneous Power Plant Equipment	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
1	336000	Roads, Railroads, & Bridges	0	413,501,610	413,501,610	0	269,437,649	269,437,649	0	144,063,961	144,063,961
		TOTAL HYDRAULIC PRODUCTION PLANT	0	56,682,026	56,682,026	0	36,934,008	36,934,008	0	19,748,018	19,748,018
		OTHER PRODUCTION PLANT:									
		Land & Land Rights	0	896,458	896,458	0	584,132	584,132	0	312,326	312,326
1	340200		0	16,162,385	16,162,385	0	10,531,410	10,531,410	0	5,630,975	5,630,975
1	341000	Structures & Improvements	0	21,152,323	21,152,323	0	13,782,854	13,782,854	0	7,369,469	7,369,469
1	342000	Fuel Holders, Producers, & Accessories	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	343000	Prime Movers	0	199,288,246	199,288,246	0	129,856,221	129,856,221	0	69,432,025	69,432,025
1	344000	Generators	0	16,905,942	16,905,942	0	11,015,912	11,015,912	0	5,890,030	5,890,030
1	345000	Accessory Electric Equipment	0	1,598,209	1,598,209	0	1,041,393	1,041,393	0	556,816	556,816
1	346000	Miscellaneous Power Plant Equipment	0	277,880,343	277,880,343	0	181,066,832	181,066,832	0	96,813,511	96,813,511
		TOTAL OTHER PRODUCTION PLANT	0	1,078,224,949	1,078,224,949	0	702,571,378	702,571,378	0	375,653,571	375,653,571
		TOTAL PRODUCTION PLANT									

AVISTA UTILITIES

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RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT
For Twelve Months Ended August 31, 2011
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	18,664,512	18,664,512	0	12,161,796	12,161,796	0	6,502,716	6,502,716
1	352XXX	Structures & Improvements	0	16,435,527	16,435,527	0	10,709,389	10,709,389	0	5,726,138	5,726,138
1	353000	Station Equipment	0	192,108,160	192,108,160	0	125,177,677	125,177,677	0	66,930,483	66,930,483
1	354000	Towers & Fixtures	0	17,120,821	17,120,821	0	11,155,927	11,155,927	0	5,964,894	5,964,894
1	355000	Poles & Fixtures	0	135,624,112	135,624,112	0	88,372,671	88,372,671	0	47,251,441	47,251,441
1	356000	Overhead Conductors & Devices	0	108,387,409	108,387,409	0	70,625,236	70,625,236	0	37,762,173	37,762,173
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
		TOTAL TRANSMISSION PLANT	0	495,148,347	495,148,347	0	322,638,662	322,638,662	0	172,509,685	172,509,685
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	4,366,770	0	4,366,770	3,337,730	0	3,337,730	1,029,040	0	1,029,040
99	360400	Land Easements	1,503,310	0	1,503,310	81,861	0	81,861	1,421,449	0	1,421,449
99	361000	Structures & Improvements	14,652,689	0	14,652,689	10,138,863	0	10,138,863	4,513,826	0	4,513,826
99	362000	Station Equipment	97,735,609	0	97,735,609	63,404,696	0	63,404,696	34,330,913	0	34,330,913
99	364000	Poles, Towers, & Fixtures	231,172,151	0	231,172,151	140,446,571	0	140,446,571	90,725,580	0	90,725,580
99	365000	Overhead Conductors & Devices	151,029,997	0	151,029,997	90,880,189	0	90,880,189	60,149,808	0	60,149,808
99	366000	Underground Conduit	78,087,844	0	78,087,844	48,410,370	0	48,410,370	29,677,474	0	29,677,474
99	366000	Underground Conduit	130,193,521	0	130,193,521	83,833,006	0	83,833,006	46,360,515	0	46,360,515
99	367000	Underground Conductors & Devices	180,107,923	0	180,107,923	118,354,944	0	118,354,944	61,752,979	0	61,752,979
99	368000	Line Transformers	120,624,135	0	120,624,135	75,331,193	0	75,331,193	45,292,942	0	45,292,942
99	369XXX	Services	46,448,144	0	46,448,144	17,478,047	0	17,478,047	28,970,097	0	28,970,097
99	370000	Meters	32,810,790	0	32,810,790	19,395,306	0	19,395,306	13,415,484	0	13,415,484
99	373XXX	Street Light & Signal Systems									
		TOTAL DISTRIBUTION PLANT	1,088,732,883	0	1,088,732,883	671,092,776	0	671,092,776	417,640,107	0	417,640,107
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	819,856	3,174,560	3,994,416	372,214	2,107,590	2,479,804	447,642	1,066,970	1,514,612
4	390XXX	Structures & Improvements	8,621,474	39,919,095	48,540,569	3,495,467	26,502,287	29,997,754	5,126,007	13,316,808	18,542,815
4	391XXX	Office Furniture & Equipment	454,853	29,616,209	30,071,062	454,853	19,662,201	20,117,054	0	9,954,008	9,954,008
4	392XXX	Transportation Equipment	11,675,623	7,036,052	18,711,675	8,408,760	4,671,233	13,079,995	3,266,863	2,364,817	5,631,680
4	393000	Stores Equipment	296,315	1,312,058	1,608,373	125,910	871,075	996,985	170,405	440,983	611,388
4	394000	Tools, Shop & Garage Equipment	1,672,172	5,329,101	7,001,273	1,260,181	3,537,990	4,798,171	411,991	1,791,111	2,203,102
4	395000	Laboratory Equipment	316,753	1,306,620	1,623,373	203,442	867,465	1,070,907	113,311	439,155	552,466
4	396XXX	Power Operated Equipment	25,630,179	10,797,330	36,427,509	16,803,057	7,168,347	23,971,404	8,827,122	3,628,983	12,456,105
4	397XXX	Communications Equipment	11,496,175	46,425,177	57,921,352	6,021,717	30,821,675	36,843,392	5,474,458	15,603,502	21,077,960
4	398000	Miscellaneous Equipment	3,492	311,825	315,317	512	207,021	207,533	2,980	104,804	107,784
		TOTAL GENERAL PLANT	60,986,892	145,228,027	206,214,919	37,146,113	96,416,886	133,562,999	23,840,779	48,811,141	72,651,920
		TOTAL PLANT IN SERVICE	1,150,860,420	1,842,348,456	2,993,208,876	709,379,534	1,202,598,065	1,911,977,599	441,480,886	639,750,391	1,081,231,277
		CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
99	107XXX	GROSS ELECTRIC PLANT	1,150,860,420	1,842,348,456	2,993,208,876	709,379,534	1,202,598,065	1,911,977,599	441,480,886	639,750,391	1,081,231,277

ELECTRIC UTILITY PLANT For Twelve Months Ended August 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	263,477,655	263,477,655	0	171,682,040	171,682,040	0	91,795,615	91,795,615
1	108X02	Hydro Production Plant	0	104,109,410	104,109,410	0	67,837,692	67,837,692	0	36,271,718	36,271,718
1	108X03	Other Production Plant	0	64,830,458	64,830,458	0	42,243,526	42,243,526	0	22,586,932	22,586,932
1	108X04	Transmission Plant	0	167,705,160	167,705,160	0	109,276,682	109,276,682	0	58,428,478	58,428,478
E-ADP	108X05	Distribution Plant	331,859,101	0	331,859,101	204,358,834	0	204,358,834	127,500,267	0	127,500,267
E-ADP	108X06	General Plant - Non-Transportation	17,176,925	47,828,088	65,005,013	10,047,825	31,753,068	41,800,893	7,129,100	16,075,020	23,204,120
E-ADP	108X07	General Plant - Transportation	3,916,234	2,359,983	6,276,217	2,820,469	1,566,793	4,387,262	1,095,765	793,190	1,888,955
TOTAL ACCUMULATED DEPRECIATION			352,952,260	650,310,754	1,003,263,014	217,227,128	424,359,801	641,586,929	135,725,132	225,950,953	361,676,085
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	29,248	4,788,390	4,817,638	29,248	3,120,115	3,149,363	0	1,668,275	1,668,275
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	17,175	635,748	652,923	17,175	414,253	431,428	0	221,495	221,495
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	21,163	11,218,080	11,239,243	21,163	7,447,683	7,468,846	0	3,770,397	3,770,397
4	111X32	Intangible Plant--PC Software (C-AAM)	0	2,342,901	2,342,901	0	1,555,452	1,555,452	0	787,449	787,449
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	92,889	92,889	0	61,669	61,669	0	31,220	31,220
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			178,264	19,078,440	19,256,704	178,264	12,599,459	12,777,723	0	6,478,981	6,478,981
NET ELECTRIC UTILITY PLANT			797,729,896	1,172,959,262	1,970,689,158	491,974,142	765,638,805	1,257,612,947	305,755,754	407,320,457	713,076,211

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 August 31, 2011
Average of Monthly Averages Basis

Report ID:
E-APL-12A

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	797,729,896	1,172,959,262	1,970,689,158	491,974,142	765,638,805	1,257,612,947	305,755,754	407,320,457	713,076,211
	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)	585,911	0	585,911	0	0	0	585,911	0	585,911
99	ADFIT - KF Reserve (190420)	434,244	0	434,244	434,244	0	434,244	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	57,210	57,210	0	37,982	-167,865,798	0	19,228	19,228
12	Deferred FIT - Electric Plant In Service (282900)	0	-263,046,569	-263,046,569	0	167,865,798	-11,336,440	0	-95,180,778	-95,180,771
4	Deferred FIT - Common Plant (282900 from C-DTX)	0	-17,075,523	-17,075,523	0	11,336,440	-11,336,440	0	-5,739,083	-5,739,083
99	ADFIT - WNP3 (283120)	-3,742,571	0	-3,742,571	-3,742,571	0	-3,742,571	0	0	0
1	Colstrip PCB (283200)	0	-491,470	-491,470	0	-320,242	-320,242	0	171,228	-171,228
99	ADFIT - Lancaster (283312)	-1,551,958	0	-1,551,958	-1,551,958	0	-1,551,958	0	0	0
99	Spokane River Relicensing (283322)	-278,840	0	-278,840	-259,403	0	-259,403	-19,437	0	-19,437
99	Spokane River PM&Es (283323)	-248,303	0	-248,303	-157,651	0	-157,651	90,652	0	-90,652
1	ADFIT - Lake CDA CDR Fund (283324)	-37,663	-3,400,833	-3,438,496	-37,663	-2,215,983	-2,253,646	0	-1,184,850	-1,184,850
1	ADFIT - CDA IPA Fund Deposit (283325)	-78,826	-583,333	-662,159	-78,826	-380,100	-458,926	-40,985	-203,233	-244,218
99	ADFIT - MT Lease Payments (283365)	-2,086,277	0	-2,086,277	-1,381,441	0	-1,381,441	-704,836	0	-704,836
1	CDA Lake Settlement (283382)	-621,693	-13,594,391	-14,216,084	-319,827	-3,858,103	-4,177,930	-103,866	-4,736,288	-4,840,152
12	Electric portion of Bond Redemptions (283850)	0	-4,476,529	-4,476,529	0	-2,856,742	-2,856,742	0	-1,619,787	-1,619,787
	TOTAL ACCUM DEFERRED INCOME TAX	-7,625,976	-302,611,438	-310,237,414	-7,252,111	-193,795,428	-201,047,539	-373,865	-108,816,010	-109,189,875
	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)	5,834,545	0	5,834,545	4,187,814	0	4,187,814	1,646,731	0	1,646,731
99	Boulder Park Disallowed Accumulated Depr (108050)	925,968	0	925,968	0	0	0	925,968	0	925,968
99	Colstrip Disallowed AFUDC (111100)	-2,393,633	0	-2,393,633	-767,118	0	-767,118	1,626,515	0	1,626,515
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)	20,824,869	0	20,824,869	20,824,869	0	20,824,869	0	0	0
99	Lancaster Generation (182312)	4,434,167	0	4,434,167	4,434,167	0	4,434,167	0	0	0
99	Spokane River Relicensing (182322)	764,886	0	764,886	709,351	0	709,351	55,535	0	55,535
99	Spokane River PM&Es (182323)	709,414	0	709,414	450,432	0	450,432	258,982	0	258,982
99	CDA CDR Fund (182324)	107,610	0	107,610	107,610	0	107,610	0	0	0
99	CDA Lake Settlement (182382)	1,479,502	0	1,479,502	1,479,502	0	1,479,502	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)	5,960,791	0	5,960,791	3,946,972	0	3,946,972	2,013,819	0	2,013,819
99	CDA Lake Settlement (186382)	296,760	0	296,760	0	0	0	296,760	0	296,760
99	DSM Programs (186710)	4,151	0	4,151	0	0	0	4,151	0	4,151
99	Nez Perce Settlement - Idaho (186800)	-315,134	0	-315,134	0	0	0	315,134	0	315,134
4	Gain on Sale of General Office Bldg (253850)	0	-163,410	-163,410	0	-108,488	-108,488	0	-54,922	-54,922
99	Colstrip 3 AFUDC Reallocation	0	0	0	-1,366,066	0	-1,366,066	1,366,066	0	1,366,066
	TOTAL OTHER ADJUSTMENTS	32,884,748	-163,410	32,721,338	29,870,807	-108,488	29,762,319	3,013,941	-54,922	2,959,019
	NET RATE BASE	822,988,668	870,184,414	1,693,173,082	514,592,838	571,734,889	1,086,327,727	308,395,830	298,449,525	606,845,355

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%	63.816%	36.184%
E-ALL	13	Net Electric General Plant	100.000%	64.754%	35.246%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/23/2011

PRINT TIME: 2:44 PM

ALLOCATION OF COMMON AMORTIZATION EXPENSE For Twelve Months Ended August 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	92,760	92,760	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	9,703	7,673	2,030	0
		TOTAL		102,463	100,433	2,030	0
99	404X31	Mainframe Software	Utility 0	158,228	158,228	0	0
99			Utility 1	0	0	0	0
7			Utility 7	6,322,325	4,576,289	1,231,399	514,637
8			Utility 8	236,268	0	166,746	69,522
9			Utility 9	0	0	0	0
		TOTAL		6,716,821	4,734,517	1,398,145	584,159
99	404X32	PC Software	Utility 0	50,857	50,857	0	0
99			Utility 1	3,672	0	3,672	0
7			Utility 7	548,781	397,224	106,886	44,671
8			Utility 8	26,505	0	18,706	7,799
9			Utility 9	0	0	0	0
		TOTAL		629,815	448,081	129,264	52,470
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	10,304	7,458	2,007	839
		TOTAL		10,304	7,458	2,007	839
		TOTAL		7,459,403	5,290,489	1,531,446	637,468

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 August 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	9,257,842	6,701,104	1,803,150	753,588
8	Utility 8	146,507	0	103,397	43,110
9	Utility 9	441,471	349,098	92,378	0
9	Utility 9 - Washington	121,141	95,792	25,349	0
9	Utility 9 - Idaho	413,309	326,824	86,485	0
	Total	10,380,270	7,472,813	2,110,759	796,698
7	403X70 Utility 7	7,292	5,278	1,420	594
9	Utility 9	14,308	11,314	2,994	0
	Total	21,600	16,592	4,414	594

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 August 31, 2011
Average of Monthly Averages Basis

Report ID:
C-ADP-12A Electric Copy

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	40,505,495	40,505,495		
99	108X06	Utility 1 - Allocated	622,940		622,940	
99	108X06	Utility 1 - Washington	2,325,329		2,325,329	
99	108X06	Utility 1 - Idaho	804,282		804,282	
99	108X06	Utility 2 - Oregon	2,307,738			2,307,738
99	108X06	Utility 2 - Oregon	16,404,510	11,874,077	3,195,106	1,335,327
7	108X06	Utility 7	1,024,590	0	723,104	301,486
8	108X06	Utility 8	15,966,413	12,625,441	3,340,972	0
9	108X06	Utility 9				
Total			79,961,297	65,005,013	11,011,733	3,944,551

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,673,747	5,673,747	0	0
99	108X07	Utility 1 - Allocated	230,015	0	230,015	0
99	108X07	Utility 1 - Washington	475,952	0	475,952	0
99	108X07	Utility 1 - Idaho	206,686	0	206,686	0
99	108X07	Utility 2 - Oregon	1,031,824	0	0	1,031,824
99	108X07	Utility 2 - Oregon	10,695	7,741	2,083	871
7	108X07	Utility 7	752,107	594,729	157,378	0
9	108X07	Utility 9				
Total			8,381,026	6,276,217	1,072,114	1,032,695

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 August 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
	389XXX	Land & Land Rights												
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	0	0	0	0
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,028,756	0	0	2,916,134	2,916,134	0	0	784,681	784,681	0	327,941	327,941
9		Utility 9 - Wa	470,710	372,214	0	0	372,214	98,496	0	0	98,496	0	0	0
9		Utility 9 - Idaho	437,224	0	345,735	0	345,735	0	91,489	0	91,489	0	0	0
9		Utility 9 - Allocated	298,010	0	0	235,651	235,651	0	0	62,359	62,359	0	0	0
		TOTAL ACCOUNT	6,308,620	372,214	447,642	3,174,559	3,994,415	575,660	91,489	847,040	1,514,189	472,075	327,941	800,016
	390XXX	Structures & Improvements												
99		Utility 0	3,741,751	400,530	1,489,968	1,851,253	3,741,751	0	0	0	0	0	0	0
99		Utility 1	1,406,338	0	0	0	0	1,406,338	0	249	1,406,338	0	0	0
99		Utility 2	3,371,702	0	0	0	0	0	0	0	0	3,371,702	0	3,371,702
7		Utility 7	47,014,582	0	0	34,030,565	34,030,565	0	0	9,157,030	9,157,030	0	3,826,987	3,826,987
9		Utility 9 - Wa	3,913,926	3,094,937	0	0	3,094,937	818,989	0	0	818,989	0	0	0
9		Utility 9 - Idaho	4,598,216	0	3,636,039	0	3,636,039	0	962,177	0	962,177	0	0	0
9		Utility 9 - Allocated	5,105,629	0	0	4,037,276	4,037,276	0	0	1,068,353	1,068,353	0	0	0
		TOTAL ACCOUNT	69,152,144	3,495,467	5,126,007	39,919,094	48,540,568	2,225,576	962,177	10,225,134	13,412,887	3,371,702	3,826,987	7,198,689
	391XXX	Office Furniture & Equipment												
99		Utility 0	2,505,982	454,853	0	2,051,129	2,505,982	0	0	0	0	0	0	0
7		Utility 7	38,082,257	0	0	27,565,080	27,565,080	0	0	7,417,281	7,417,281	0	3,099,896	3,099,896
8		Utility 8	398,069	0	0	0	0	0	0	280,937	280,937	0	117,132	117,132
		TOTAL ACCOUNT	40,986,308	454,853	0	29,616,209	30,071,062	0	0	7,698,218	7,698,218	0	3,217,028	3,217,028
	392XXX	Transportation Equipment												
99		Utility 0	15,810,859	7,369,820	2,673,369	5,767,670	15,810,859	0	0	0	0	0	0	0
99		Utility 1	6,242,568	0	0	0	0	3,908,673	1,286,760	1,047,135	6,242,568	0	0	0
99		Utility 2	2,288,399	0	0	0	0	0	0	0	0	2,288,399	0	2,288,399
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	1,313,866	1,038,940	0	0	1,038,940	274,926	0	0	274,926	0	0	0
9		Utility 9 - Idaho	750,546	0	593,494	0	593,494	0	157,052	0	157,052	0	0	0
9		Utility 9 - Allocated	1,149,902	0	0	909,285	909,285	0	0	240,617	240,617	0	0	0
		TOTAL ACCOUNT	28,052,247	8,408,760	3,266,863	7,036,052	18,711,675	4,183,599	1,443,812	1,384,379	7,011,790	2,288,399	40,383	2,328,782

COMMON GENERAL PLANT
For Twelve Months Ended August 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
	393000	Stores Equipment												
99		Utility 0	396,195	10,739	14,745	370,711	396,195	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	145,647	115,170	0	0	115,170	30,477	0	0	30,477	0	0	0
9		Utility 9 - Idaho	196,851	0	155,660	0	155,660	0	41,191	0	41,191	0	0	0
9		Utility 9 - Allocated	1,190,447	0	0	941,346	941,346	0	0	249,101	249,101	0	0	0
		TOTAL ACCOUNT	2,070,638	125,909	170,405	1,312,057	1,608,371	114,748	41,191	249,101	405,040	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,322,769	1,228,332	404,600	1,689,837	3,322,769	0	0	0	0	0	0	0
99		Utility 1	1,888,350	0	0	0	0	1,017,570	449,210	421,570	1,888,350	0	0	0
99		Utility 2	912,219	0	0	0	0	0	0	0	0	912,219	0	912,219
7		Utility 7	4,715,707	0	0	3,413,370	3,413,370	0	0	918,478	918,478	0	383,859	383,859
8		Utility 8	1,096,940	0	0	0	0	0	0	774,165	774,165	0	322,775	322,775
9		Utility 9 - Wa	40,277	31,849	0	0	31,849	8,428	0	0	8,428	0	0	0
9		Utility 9 - Idaho	9,347	0	7,391	0	7,391	0	1,956	0	1,956	0	0	0
9		Utility 9 - Allocated	285,671	0	0	225,894	225,894	0	0	59,777	59,777	0	0	0
		TOTAL ACCOUNT	12,271,280	1,260,181	411,991	5,329,101	7,001,273	1,025,998	451,166	2,173,990	3,651,154	912,219	706,634	1,618,853
	395000	Laboratory Equipment												
99		Utility 0	1,182,709	192,123	109,697	880,889	1,182,709	0	0	0	0	0	0	0
99		Utility 1	249,380	0	0	0	0	81,155	26,467	141,758	249,380	0	0	0
99		Utility 2	237,600	0	0	0	0	0	0	0	0	237,600	0	237,600
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	59,943	0	0	0	0	0	0	42,305	42,305	0	17,638	17,638
9		Utility 9 - Wa	14,314	11,319	0	0	11,319	2,995	0	0	2,995	0	0	0
9		Utility 9 - Idaho	4,569	0	3,613	0	3,613	0	956	0	956	0	0	0
9		Utility 9 - Allocated	212,826	0	0	168,292	168,292	0	0	44,534	44,534	0	0	0
		TOTAL ACCOUNT	2,317,005	203,442	113,310	1,306,621	1,623,373	84,150	27,423	297,870	409,443	237,600	46,589	284,189

COMMON GENERAL PLANT
For Twelve Months Ended August 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
	396XXX Power Operated Equipment												
99	Utility 0	34,590,237	16,271,544	8,417,361	9,901,332	34,590,237	0	0	0	0	0	0	0
99	Utility 1	4,339,177	0	0	0	0	2,961,293	867,417	510,467	4,339,177	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	672,163	531,513	0	0	531,513	140,650	0	0	140,650	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	625,950	0	0	494,970	494,970	0	0	130,980	130,980	0	0	0
	TOTAL ACCOUNT	41,343,592	16,803,057	8,827,123	10,797,330	36,427,510	3,101,943	975,849	749,357	4,827,149	43,834	45,099	88,933
	397XXX Communication Equipment												
99	Utility 0	41,380,507	5,654,614	2,283,310	33,442,583	41,380,507	0	0	0	0	0	0	0
99	Utility 1	799,143	0	0	0	0	464,785	334,358	0	799,143	0	0	0
99	Utility 2	802,151	0	0	0	0	0	0	0	0	802,151	0	802,151
99	Utility 7	10,017,486	0	0	7,250,957	7,250,957	0	0	1,951,106	1,951,106	0	815,423	815,423
7	Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
8	Utility 9 - Wa	464,247	367,103	0	0	367,103	97,144	0	0	97,144	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	7,248,355	0	0	5,731,637	5,731,637	0	0	1,516,718	1,516,718	0	0	0
	TOTAL ACCOUNT	65,673,566	6,021,717	5,474,458	46,425,177	57,921,352	561,929	1,178,807	4,121,405	5,862,141	802,151	1,087,922	1,890,073
	398000 Miscellaneous Equipment												
99	Utility 0	10,694	0	2,299	8,395	10,694	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	2,269	0	0	0	0	0	0	0	0	2,269	0	2,269
99	Utility 7	412,919	0	0	298,883	298,883	0	0	80,424	80,424	0	33,612	33,612
7	Utility 9 - Wa	648	512	0	0	512	136	0	0	136	0	0	0
9	Utility 9 - Idaho	862	0	682	0	682	0	180	0	180	0	0	0
9	Utility 9 - Allocated	5,750	0	0	4,547	4,547	0	0	1,203	1,203	0	0	0
	TOTAL ACCOUNT	433,142	512	2,981	311,825	315,318	136	180	81,627	81,943	2,269	33,612	35,881
	TOTAL GENERAL PLANT	268,608,542	37,146,112	23,840,780	145,228,025	206,214,917	11,873,739	5,172,094	27,828,121	44,873,954	8,187,476	9,332,195	17,519,671

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%

RESULTS OF OPERATIONS

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended August 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
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	1,088,732,883	0	1,088,732,883	671,092,776	0	671,092,776	417,640,107	0	417,640,107
E-PLT	360200	Less Land and Land Rights	4,366,770	0	4,366,770	3,337,730	0	3,337,730	1,029,040	0	1,029,040
		Depreciable Distribution Plant	1,084,366,113	0	1,084,366,113	667,755,046	0	667,755,046	416,611,067	0	416,611,067
		Percentage		0.000%	100.000%		61.580%		38.420%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	331,859,101	204,358,834		204,358,834	127,500,267		127,500,267
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	331,859,101	0	331,859,101	204,358,834	0	204,358,834	127,500,267	0	127,500,267
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant in Service	60,986,892	145,228,027	206,214,919	37,146,113	96,416,886	133,562,999	23,840,779	48,811,141	72,651,920
E-PLT	389XXX	Less: General Land and Land Rights	819,856	3,174,560	3,994,416	372,214	2,107,590	2,479,804	447,642	1,066,970	1,514,612
E-PLT	392XXX	Less: General Transportation Plant	11,675,623	7,036,052	18,711,675	8,408,760	4,671,235	13,079,995	3,266,863	2,364,817	5,631,680
		Depreciable Non Transport General Plant	48,491,413	135,017,415	183,508,828	28,365,139	89,638,061	118,003,200	20,126,274	45,379,354	65,505,628
		Percentage		73.576%	100.000%		15.457%		10.967%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		47,828,088	65,005,013	10,047,825			7,129,100		
C-DEP	403X60	Common Depreciation Expense		5,187,253	7,050,197	1,089,749			773,195		
C-DEP	403X60	Washington Depreciation Expense			95,792	95,792			0		
C-DEP	403X60	Idaho Depreciation Expense			326,824	0			326,824		
		Depreciation Expense		2,528,044	3,267,270	535,557			203,669		
4	108X06	JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Elec Gen Plant (C-ADP)	17,176,925	47,828,088	65,005,013	10,047,825	31,753,068	41,800,893	7,129,100	16,075,020	23,204,120
4	403X60	Depreciation Expense (C-DEP)	1,862,944	5,187,253	7,050,197	1,089,749	3,443,817	4,533,566	773,195	1,743,436	2,516,631
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	422,616	0	422,616	95,792	0	95,792	326,824	0	326,824
4	403X60	Depreciation Expense	739,226	2,528,044	3,267,270	535,557	1,678,368	2,213,925	203,669	849,676	1,053,345
		Total Depreciation Expense	3,024,786	7,715,297	10,740,083	1,721,098	5,122,185	6,843,283	1,303,688	2,593,112	3,896,800

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended August 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
GENERAL PLANT--TRANSPORTATION											
E-PLT	392XXX	Transportation General Plant	11,675,623	7,036,052	18,711,675	8,408,760	4,671,235	13,079,995	3,266,863	2,364,817	5,631,680
		Percentage		37.602%	100.000%	44.939%			17.459%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,359,983	6,276,217	2,820,469			1,095,765		
C-DEP	403X70	Depreciation Expense		6,239	16,592	7,456			2,897		
	403X70	Depreciation Expense		57,391	126,048	41,669			26,988		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,916,234	2,359,983	6,276,217	2,820,469	1,566,793	4,387,262	1,095,765	793,190	1,888,955
4	403X70	Depreciation Expense (C-DEP)	10,353	6,239	16,592	7,456	4,142	11,598	2,897	2,097	4,994
4	403X70	Depreciation Expense	68,657	57,391	126,048	41,669	38,102	79,771	26,988	19,289	46,277
	403X70	Total Depreciation Expense	79,010	63,630	142,640	49,125	42,244	91,369	29,885	21,386	51,271

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 August 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	2,120,417	0	0	2,120,417	2,120,417	0	0	0	0	0	0	0	
99		Utility 1	1,132,236	0	0	0	0	963,786	168,450	0	1,132,236	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	3,446,711	0	0	2,273,868	2,273,868	963,786	168,450	40,607	1,172,843	0	0	0	
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	1,215,481	412,531	0	802,950	1,215,481	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	32,180,107	0	0	23,292,927	23,292,927	0	0	6,267,719	6,267,719	0	2,619,461	2,619,461	
8		Utility 8	1,181,338	0	0	0	0	0	0	833,729	833,729	0	347,609	347,609	
		TOTAL ACCOUNT	34,623,366	412,531	0	24,095,877	24,508,408	0	0	7,101,448	7,101,448	46,440	2,967,070	3,013,510	
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	343,037	0	0	343,037	343,037	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	4,145,601	0	0	3,000,710	3,000,710	0	0	807,439	807,439	0	337,452	337,452	
8		Utility 8	188,415	0	0	0	0	0	0	132,974	132,974	0	55,441	55,441	
		TOTAL ACCOUNT	4,697,621	0	0	3,343,747	3,343,747	0	0	959,750	959,750	1,231	392,893	394,124	
		TOTAL	42,767,698	412,531	0	29,713,492	30,126,023	963,786	168,450	8,101,805	9,234,041	47,671	3,359,963	3,407,634	

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 August 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
		Accum Amort 111X20				
99		Utility 0	4,788,391	4,788,391	0	0
		Total	4,788,391	4,788,391	0	0
		Accum Amort 111X30				
99		Utility 0	611,771	611,771	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	34,441	0	0	34,441
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	30,322	23,977	6,345	0
		Total	676,534	635,748	6,345	34,441
		Accum Amort 111X31				
99		Utility 0	411,359	411,359	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	34,443	0	0	34,443
7		Utility 7	14,929,915	10,806,720	2,907,900	-1,215,295
8		Utility 8	192,710	0	136,005	56,705
9		Utility 9	0	0	0	0
		Total	15,568,427	11,218,079	3,043,905	1,306,443
		Accum Amort 111X32				
99		Utility 0	251,440	251,440	0	0
99		Utility 1	10,390	0	10,390	0
99		Utility 2 - Oregon	280	0	0	280
7		Utility 7	2,889,437	2,091,461	562,776	235,200
8		Utility 8	184,197	0	129,997	54,200
9		Utility 9	0	0	0	0
		Total	3,335,744	2,342,901	703,163	289,680
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	40,825	0	0	40,825
7		Utility 7	114,272	82,713	22,257	9,302

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended August 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
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0
		Total	167,967	92,890	24,950	50,127
99		Accum Amort 111X70 Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,537,495	19,078,441	3,778,363	1,680,691

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 August 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	-21,652,902	-15,673,020	-4,217,336	-1,762,546
9	282900	Utility 9	-1,773,637	-1,402,503	-371,134	0
		Total	-23,426,539	-17,075,523	-4,588,470	-1,762,546

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%