

Local Savings

| | 2011 | 2011 | 2011 | 2011 | 2011 | 2011 | 2011 | 2011 | 2011 | 2011 | 2011 | 2011 | 2011 | Total 2011 |
|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | | |
| kWh Savings-Forecasted | 7,123,536 | 7,123,536 | 7,123,536 | 7,123,536 | 7,123,536 | 7,123,536 | 7,123,536 | 7,123,536 | 7,123,536 | 7,123,536 | 7,123,536 | 7,123,536 | 7,123,536 | 85,482,428 |
| kWh Savings-Actual | 8,348,414 | 5,071,285 | 3,736,827 | | | | | | | | | | | 17,156,526 |
| Variance (%) | 17.19% | -28.81% | -47.54% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -79.93% |
| Therm Savings-Forecasted | 165,449 | 165,449 | 165,449 | 165,449 | 165,449 | 165,449 | 165,449 | 165,449 | 165,449 | 165,449 | 165,449 | 165,449 | 165,449 | 1,985,384 |
| Therm Savings-Actual | 204,928 | 102,760 | 182,510 | | | | | | | | | | | 490,198 |
| Variance (%) | 23.86% | -37.89% | 10.31% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -75.31% |

Progress toward various targets:

| | local prg | regional prg | total | | ytd local savings | | Pct ach'd as compared with local targets |
|---|------------|--------------|------------|--------|-------------------|--------|--|
| 2011 IRP electric target | 68,269,598 | 25,404,000 | 93,673,598 | kWh | 17,156,526 | kWh | 25% |
| 2011 business plan electric target | 74,970,428 | 10,512,000 | 85,482,428 | kWh | 17,156,526 | kWh | 23% |
| 2011 IRP natural gas target | 2,336,541 | - | 2,336,541 | therms | 490,198 | therms | 21% |
| 2011 business plan natural gas target | 1,985,384 | - | 1,985,384 | therms | 490,198 | therms | 25% |
| 2011 IRP electric target (WA) | 42,208,498 | 15,706,328 | 57,914,826 | kWh | 11,912,049 | kWh | 28% |
| 2011 b-plan electric target (WA) | 52,793,234 | 7,358,400 | 60,151,634 | kWh | 11,912,049 | kWh | 23% |
| 2011 IRP natural gas target (WA) | 1,639,406 | - | 1,639,406 | therms | 381,078 | therms | 23% |
| 2011 b-plan natural gas target (WA) | 1,399,076 | - | 1,399,076 | therms | 381,078 | therms | 27% |
| 2011 IRP electric target (ID) | 26,061,100 | 9,697,672 | 35,758,772 | kWh | 5,244,477 | kWh | 20% |
| 2011 b-plan electric target (ID) | 22,177,194 | 3,153,600 | 25,330,794 | kWh | 5,244,477 | kWh | 24% |
| 2011 IRP natural gas target (ID) | 697,135 | - | 697,135 | therms | 109,120 | therms | 16% |
| 2011 b-plan natural gas target (ID) | 586,308 | - | 586,308 | therms | 109,120 | therms | 19% |
| 2011 I-937 electric target (WA) 6th Plan E to G Conversions | | | 65,990,300 | kWh | 11,207,082 | kWh | 17% |
| 2011 I-937 electric target (WA) | | | 1,310,520 | kWh | 704,967 | kWh | 54% |
| | | | 67,300,820 | kWh | 11,912,049 | kWh | 18% |

Washington Electric Schedule 91

Projected and Actual kWh

| | 2011 Jan | 2011 Feb | 2011 Mar | 2011 Apr | 2011 May | 2011 Jun | 2011 Jul | 2011 Aug | 2011 Sep | 2011 Oct | 2011 Nov | 2011 Dec | Total 2011 |
|--|--------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| [a] Tariff Rider Balance | \$ (823,051) | \$ (815,608) | \$ (1,754,369) | \$ (2,203,799) | \$ (2,203,799) | \$ (2,203,799) | \$ (2,203,799) | \$ (2,203,799) | \$ (2,203,799) | \$ (2,203,799) | \$ (2,203,799) | \$ (2,203,799) | |
| Forecasted tariff rider collections | 1,738,493 | 1,558,223 | 1,460,105 | 1,235,297 | 1,265,115 | 1,281,952 | 1,398,099 | 1,441,662 | 1,342,412 | 1,373,773 | 1,448,814 | 1,627,888 | 17,171,831 |
| [b] Actual tariff rider collections | 1,668,793 | 1,560,912 | 1,479,583 | - | - | - | - | - | - | - | - | - | 4,709,289 |
| Favorable (Unfavorable) Variance | (69,700) | 2,690 | 19,478 | (1,235,297) | (1,265,115) | (1,281,952) | (1,398,099) | (1,441,662) | (1,342,412) | (1,373,773) | (1,448,814) | (1,627,888) | (12,462,541) |
| Budgeted expenditures | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 15,078,680 |
| [c] Actual expenditures | 1,676,237 | 622,151 | 1,030,153 | - | - | - | - | - | - | - | - | - | 3,328,541 |
| Favorable (Unfavorable) Variance | (419,680) | 634,406 | 226,404 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 1,256,557 | 11,750,139 |
| Favorable (Unfavorable) Net monthly activity ((b)-[c]) | (7,443) | 938,762 | 449,430 | - | - | - | - | - | - | - | - | - | 1,380,749 |
| Tariff Rider Ending Balance ((a)-[d]) | (815,608) | (1,754,369) | (2,203,799) | (2,203,799) | (2,203,799) | (2,203,799) | (2,203,799) | (2,203,799) | (2,203,799) | (2,203,799) | (2,203,799) | (2,203,799) | |
| Projected Tariff Rider Balance | | | | \$ (2,182,540) | \$ (2,212,357) | \$ (2,229,194) | \$ (2,345,341) | \$ (2,388,904) | \$ (2,289,655) | \$ (2,321,016) | \$ (2,396,056) | (2,767,388) | |

Variance Explanations:

Jan - Revenue was lower than budgeted.

Feb - Expenses were significantly lower than budgeted.

Mar - Expenses were lower than budgeted.

Washington Electric Schedule 91

Projected and Actual kWh

| | 2011 1st Qtr | 2011 2nd Qtr | 2011 3rd Qtr | 2011 4th Qtr | 2012 Jan | 2012 Feb | 2012 Mar | 2012 Apr | 2012 May | 2012 Jun | 2012 Jul | 2012 Aug | 2012 Sep | 2012 Oct |
|--|-----------------|-----------------|-----------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| [a] Tariff Rider Balance | \$ (823,051) | (2,203,799) | (2,203,799) | (2,203,799) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) |
| Forecasted tariff rider collections | 4,756,821 | 3,782,363 | 4,182,172 | 4,450,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| [b] Actual tariff rider collections | 4,709,289 | - | - | - | | | | | | | | | | |
| Favorable (Unfavorable) Variance | (47,532) | (3,782,363) | (4,182,172) | (4,450,475) | | | | | | | | | | |
| Budgeted expenditures | 3,769,670 | 3,769,670 | 3,769,670 | 3,769,670 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| [c] Actual expenditures | 3,328,541 | - | - | - | | | | | | | | | | |
| Favorable (Unfavorable) Variance | 441,129 | 3,769,670 | 3,769,670 | 3,769,670 | | | | | | | | | | |
| Favorable (Unfavorable) Net monthly activity ((b)-[c]) | 1,380,749 | - | - | - | | | | | | | | | | |
| Tariff Rider Ending Balance ((a)-[d]) | (2,203,799) | (2,203,799) | (2,203,799) | (2,203,799) | | | | | | | | | | |
| Projected Tariff Rider Balance | | | | | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) | (2,767,388) |

Variance Explanations:

Jan - Revenue was lower than budgeted.

Feb - Expenses were significantly lower than budgeted.

Mar - Expenses were lower than budgeted.

Washington Electric Schedule 91

Projected and Actual kWh

2012
Nov 2012
Dec

[a] Tariff Rider Balance (2,767,388) (2,767,388)

Forecasted tariff rider collections 0 0

[b] Actual tariff rider collections
Favorable (Unfavorable) Variance

Budgeted expenditures 0 0

[c] Actual expenditures
Favorable (Unfavorable) Variance

Favorable (Unfavorable) Net monthly

[d] activity ((b)-[c])

Tariff Rider Ending Balance ((a)-[d])

Projected Tariff Rider Balance (2,767,388) (2,767,388)

Variance Explanations:

Jan - Revenue was lower than budgeted.

Feb - Expenses were significantly lower th

Mar - Expenses were lower than budgetec

Variance explanations:

Jan - \$420k unfavorable variance due to processing more rebates

Washington Natural Gas Schedule 191

| | 2011 Jan | 2011 Feb | 2011 Mar | 2011 Apr | 2011 May | 2011 Jun | 2011 Jul | 2011 Aug | 2011 Sep | 2011 Oct | 2011 Nov | 2011 Dec | Total 2011 | 2011 1st Qtr |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------------|
| [a] Tariff Rider Balance | 2,970,264 | 2,209,769 | 1,398,928 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | | \$ 2,970,264 |
| Forecasted tariff rider collections | 1,328,447 | 1,042,954 | 871,021 | 588,677 | 342,470 | 236,811 | 190,498 | 186,761 | 245,863 | 561,932 | 943,019 | 1,325,008 | 7,863,460 | 3,242,421 |
| [b] Actual tariff rider collections | 1,387,196 | 1,234,998 | 1,203,588 | - | - | - | - | - | - | - | - | - | 3,825,782 | 3,825,782 |
| Favorable (Unfavorable) Variance | 58,749 | 192,044 | 332,567 | (588,677) | (342,470) | (236,811) | (190,498) | (186,761) | (245,863) | (561,932) | (943,019) | (1,325,008) | (4,037,679) | 583,360 |
| Budgeted expenditures | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 5,236,202 | 1,309,051 |
| [c] Actual expenditures | 626,701 | 424,157 | 462,496 | - | - | - | - | - | - | - | - | - | 1,513,355 | 1,513,355 |
| Favorable (Unfavorable) Variance | (190,351) | 12,193 | (26,146) | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 436,350 | 3,722,847 | (204,304) |
| Favorable (Unfavorable) Net monthly activity ((b)-[c]) | 760,495 | 810,841 | 741,091 | - | - | - | - | - | - | - | - | - | 2,312,427 | 2,312,427 |
| Tariff Rider Ending Balance ((a)-[d]) | 2,209,769 | 1,398,928 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | 657,837 | | 657,837 |
| Projected Tariff Rider Balance | | | | 505,511 | 751,717 | 857,377 | 903,689 | 907,426 | 848,324 | 532,255 | 151,168 | (737,489) | | |

Variance Explanations:

Jan - Expenses were higher than budgeted.

Feb - Revenue was higher than budgeted, Heating Degree Days 11% above 30 average.

Mar - Revenue was higher than budgeted, Heating Degree Days 3% above 30 average.

Washington Natural Gas Schedule 191

| | 2011 2nd Qtr | 2011 3rd Qtr | 2011 4th Qtr | 2012 Jan | 2012 Feb | 2012 Mar | 2012 Apr | 2012 May | 2012 Jun | 2012 Jul | 2012 Aug | 2012 Sep | 2012 Oct | 2012 Nov | 2012 Dec |
|--|--------------------|------------------|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| [a] Tariff Rider Balance | 657,837 | 657,837 | 657,837 | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) |
| Forecasted tariff rider collections | 1,167,957 | 623,123 | 2,829,959 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| [b] Actual tariff rider collections | - | - | - | | | | | | | | | | | | |
| Favorable (Unfavorable) Variance | <u>(1,167,957)</u> | <u>(623,123)</u> | <u>(2,829,959)</u> | | | | | | | | | | | | |
| Budgeted expenditures | 1,309,051 | 1,309,051 | 1,309,051 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| [c] Actual expenditures | - | - | - | | | | | | | | | | | | |
| Favorable (Unfavorable) Variance | <u>1,309,051</u> | <u>1,309,051</u> | <u>1,309,051</u> | | | | | | | | | | | | |
| Favorable (Unfavorable) Net monthly activity ((b)-[c]) | - | - | - | | | | | | | | | | | | |
| Tariff Rider Ending Balance ((a)-[d]) | 657,837 | 657,837 | 657,837 | | | | | | | | | | | | |
| Projected Tariff Rider Balance | | | | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) | (737,489) |

Variance Explanations:

Jan - Expenses were higher than budgeted

Feb - Revenue was higher than budgeted,

Mar - Revenue was higher than budgeted,

| | | | | | | | | | | | | | | | | | | |
|-------------|--|----|-----------|----|----------|----|----------|----|---------|----|---------|----|---------|----|---------|-------|-----------|-----------|
| | DSM Actual-Labor Funding: | | | | | | | | | | | | | | | | | |
| | Non-residential | \$ | 2,991 | \$ | 3,216 | \$ | 3,787 | | | | | | | | | 9,994 | | |
| | Residential | | | | | | | | | | | | | | | - | | |
| | Low Income | | | | | | | | | | | | | | | - | | |
| | Demand Response | | | | | | | | | | | | | | | - | | |
| | Distributed Gen | | | | | | | | | | | | | | | - | | |
| | Regional | | | | | | | | | | | | | | | - | | |
| | EMV | | | | | | | | | | | | | | | - | | |
| | Common | | | | | | | | | | | | | | | - | | |
| [f] | Total Actual-Labor Funding | \$ | 2,991 | \$ | 3,216 | \$ | 3,787 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 9,994 | |
| [d]+[e]+[f] | 2010 Aggregate DSM Actual | \$ | 626,701 | \$ | 424,157 | \$ | 462,496 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 1,513,355 | |
| | Budget-Actual Variance | | | | | | | | | | | | | | | | | |
| | Direct Customer Incentives: | | | | | | | | | | | | | | | | | |
| | Non-residential | \$ | (27,691) | \$ | 49,802 | \$ | (4,349) | \$ | 157,036 | \$ | 157,036 | \$ | 157,036 | \$ | 157,036 | \$ | 157,036 | 1,431,089 |
| | Residential | \$ | (219,853) | \$ | (96,214) | \$ | (11,148) | \$ | 147,645 | \$ | 147,645 | \$ | 147,645 | \$ | 147,645 | \$ | 147,645 | 1,001,592 |
| | Low Income | \$ | 60,336 | \$ | 60,336 | \$ | 20,582 | \$ | 60,336 | \$ | 60,336 | \$ | 60,336 | \$ | 60,336 | \$ | 60,336 | 684,278 |
| [a]-[d] | Total Variance | \$ | (187,207) | \$ | 13,924 | \$ | 5,085 | \$ | 365,017 | \$ | 365,017 | \$ | 365,017 | \$ | 365,017 | \$ | 365,017 | 3,116,959 |
| | Non-Labor, Non-Incentive Funding: | | | | | | | | | | | | | | | | | |
| | Non-residential | \$ | (1,544) | \$ | (3,396) | \$ | (2,158) | \$ | 2,024 | \$ | 2,024 | \$ | 2,024 | \$ | 2,024 | \$ | 2,024 | 11,116 |
| | Residential | \$ | (1,929) | \$ | (3,608) | \$ | (19,939) | \$ | 1,219 | \$ | 1,219 | \$ | 1,219 | \$ | 1,219 | \$ | 1,219 | (14,506) |
| | Low Income | \$ | 7,850 | \$ | 9,007 | \$ | 8,456 | \$ | 9,050 | \$ | 9,050 | \$ | 9,050 | \$ | 9,050 | \$ | 9,050 | 106,766 |
| | Regional | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | - |
| | EMV | \$ | 357 | \$ | 11,215 | \$ | 6,385 | \$ | 19,308 | \$ | 19,308 | \$ | 19,308 | \$ | 19,308 | \$ | 19,308 | 191,732 |
| | Common | \$ | (32,491) | \$ | (39,338) | \$ | (47,793) | \$ | 12,127 | \$ | 12,127 | \$ | 12,127 | \$ | 12,127 | \$ | 12,127 | (10,482) |
| [b]-[e] | Total Variance | \$ | (27,757) | \$ | (26,120) | \$ | (55,049) | \$ | 43,728 | \$ | 43,728 | \$ | 43,728 | \$ | 43,728 | \$ | 43,728 | 284,627 |
| | DSM Labor Funding: | | | | | | | | | | | | | | | | | |
| | Non-residential | \$ | 5,181 | \$ | 4,957 | \$ | 4,386 | \$ | 8,172 | \$ | 8,172 | \$ | 8,172 | \$ | 8,172 | \$ | 8,172 | 88,074 |
| | Residential | \$ | 501 | \$ | 501 | \$ | 501 | \$ | 501 | \$ | 501 | \$ | 501 | \$ | 501 | \$ | 501 | 6,010 |
| | Low Income | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | - |
| | Regional | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | - |
| | EMV | \$ | 3,430 | \$ | 3,430 | \$ | 3,430 | \$ | 3,430 | \$ | 3,430 | \$ | 3,430 | \$ | 3,430 | \$ | 3,430 | 41,160 |
| | Common | \$ | 28,931 | \$ | 28,931 | \$ | 28,931 | \$ | 28,931 | \$ | 28,931 | \$ | 28,931 | \$ | 28,931 | \$ | 28,931 | 347,173 |
| [c]-[f] | Total Variance | \$ | 38,043 | \$ | 37,819 | \$ | 37,248 | \$ | 41,034 | \$ | 41,034 | \$ | 41,034 | \$ | 41,034 | \$ | 41,034 | 482,417 |
| | Total Variance | \$ | (176,921) | \$ | 25,622 | \$ | (12,717) | \$ | 449,780 | \$ | 449,780 | \$ | 449,780 | \$ | 449,780 | \$ | 449,780 | 3,884,003 |

Notes:

1) Some items such as labor charged to a common WA-ID project when allocated to the individual states loses it's "labor" distinction and appears as a general implementation expense. This explains the variances between non-labor/non-incentive and labor.

2) DSM expenditures are budgeted on an annual basis and spread monthly on an equal basis. This timing difference between budget vs actual could attribute to some variances

Variance explanations:

Jan - \$177k unfavorable variance due to processing more rebates

Feb - \$26k favorable variance due to less labor charged

Mar - \$13k unfavorable variance due to more implementation costs than budgeted

Idaho Electric Schedule 91

| | 2011 Jan | 2011 Feb | 2011 Mar | 2011 Apr | 2011 May | 2011 Jun | 2011 Jul | 2011 Aug | 2011 Sep | 2011 Oct | 2011 Nov | 2011 Dec | Total 2011 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| [a] Tariff Rider Balance | 466,308 | 141,316 | (292,946) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | |
| Forecasted tariff rider collections | 762,518 | 674,516 | 666,482 | 579,081 | 572,813 | 574,689 | 610,753 | 612,737 | 571,980 | 622,702 | 672,378 | 738,830 | 7,659,479 |
| [b] Actual tariff rider collections | 766,353 | 702,367 | 851,727 | - | - | - | - | - | - | - | - | - | 2,320,447 |
| Favorable (Unfavorable) Variance | 3,836 | 27,852 | 185,245 | (579,081) | (572,813) | (574,689) | (610,753) | (612,737) | (571,980) | (622,702) | (672,378) | (738,830) | (5,339,032) |
| Budgeted expenditures | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 5,574,777 |
| [c] Actual expenditures | 441,361 | 268,105 | 343,406 | - | - | - | - | - | - | - | - | - | 1,052,872 |
| Favorable (Unfavorable) Variance | 23,204 | 196,459 | 121,159 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 464,565 | 4,521,905 |
| Favorable (Unfavorable) Net monthly activity ((b)-[c]) | 324,992 | 434,262 | 508,321 | - | - | - | - | - | - | - | - | - | 1,267,575 |
| Tariff Rider Ending Balance ((a)-[d]) | 141,316 | (292,946) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | (801,267) | |
| Projected Tariff Rider Balance | | | | (915,784) | (909,516) | (911,392) | (947,455) | (949,440) | (908,683) | (959,405) | (1,009,081) | (1,283,346) | |

Variance Explanations:

Jan - Revenue was higher and expenses were lower than budgeted.

Feb - Revenue was higher and expenses were lower than budgeted.

Mar - Expenses were lower than budgeted. Revenue higher due to collection of revenue higher and corrections for conversion factors in Oct-Dec '10 and a rate correction in Jan

Idaho Electric Schedule 91

| | 2011 1st Qtr | 2011 2nd Qtr | 2011 3rd Qtr | 2011 4th Qtr | 2012 Jan | 2012 Feb | 2012 Mar | 2012 Apr | 2012 May | 2012 Jun | 2012 Jul | 2012 Aug |
|--|-----------------|-----------------|-----------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| [a] Tariff Rider Balance | \$ 466,308 | (801,267) | (801,267) | (801,267) | ##### | ##### | (1,283,346) | (1,283,346) | (1,283,346) | (1,283,346) | (1,283,346) | (1,283,346) |
| Forecasted tariff rider collections | 2,103,515 | 1,726,584 | 1,795,470 | 2,033,911 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| [b] Actual tariff rider collections | 2,320,447 | - | - | - | | | | | | | | |
| Favorable (Unfavorable) Variance | 216,932 | (1,726,584) | (1,795,470) | (2,033,911) | | | | | | | | |
| Budgeted expenditures | 1,393,694 | 1,393,694 | 1,393,694 | 1,393,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| [c] Actual expenditures | 1,052,872 | - | - | - | | | | | | | | |
| Favorable (Unfavorable) Variance | 340,822 | 1,393,694 | 1,393,694 | 1,393,694 | | | | | | | | |
| Favorable (Unfavorable) Net monthly activity ((b)-[c]) | 1,267,575 | - | - | - | | | | | | | | |
| Tariff Rider Ending Balance ((a)-[d]) | (801,267) | (801,267) | (801,267) | (801,267) | | | | | | | | |
| Projected Tariff Rider Balance | | | | | ##### | ##### | (1,283,346) | (1,283,346) | (1,283,346) | (1,283,346) | (1,283,346) | (1,283,346) |

Variance Explanations:

Jan - Revenue was higher and expenses were lower than budgeted

Feb - Revenue was higher and expenses were lower than budgeted

Mar - Expenses were lower than budgeted

Idaho Electric Schedule 91

| | 2012 Sep | 2012 Oct | 2012 Nov | 2012 Dec |
|--|-------------|-------------|-------------|-------------|
| [a] Tariff Rider Balance | (1,283,346) | (1,283,346) | (1,283,346) | (1,283,346) |
| Forecasted tariff rider collections | 0 | 0 | 0 | 0 |
| [b] Actual tariff rider collections | | | | |
| Favorable (Unfavorable) Variance | | | | |
| Budgeted expenditures | 0 | 0 | 0 | 0 |
| [c] Actual expenditures | | | | |
| Favorable (Unfavorable) Variance | | | | |
| Favorable (Unfavorable) Net monthly activity ((b)-[c]) | | | | |
| [d] | | | | |
| Tariff Rider Ending Balance ((a)-[d]) | | | | |
| Projected Tariff Rider Balance | (1,283,346) | (1,283,346) | (1,283,346) | (1,283,346) |

Variance Explanations:

Jan - Revenue was higher and expenses were lower than budgeted

Feb - Revenue was higher and expenses were lower than budgeted

Mar - Expenses were lower than budgeted

DSM Actual-Labor Funding:

| | | | | | | | | | | | | | |
|-----------------------------------|----|-------|----------|----------|------|------|------|------|------|------|------|------|------|
| Non-residential | \$ | 2,166 | 2,131 | 2,845 | | | | | | | | | |
| Residential | | | | | | | | | | | | | |
| Low Income | | | 131 | | | | | | | | | | |
| Regional | | | | | | | | | | | | | |
| EMV | | | | | | | | | | | | | |
| Common | | | | | | | | | | | | | |
| Total Actual-Labor Funding | \$ | 2,166 | \$ 2,261 | \$ 2,845 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

[f]

[d]+[e]+[f]

2010 Aggregate DSM Actual

| | | | | | | | | | | | | | |
|--|----|---------|------------|------------|------|------|------|------|------|------|------|------|------|
| | \$ | 441,361 | \$ 268,105 | \$ 343,406 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|--|----|---------|------------|------------|------|------|------|------|------|------|------|------|------|

Budget-Actual Variance

I-Direct Customer Incentives:

| | | | | | | | | | | | | | |
|-----------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Non-residential | 10,824 | 133,731 | 99,311 | 204,346 | 204,346 | 204,346 | 204,346 | 204,346 | 204,346 | 204,346 | 204,346 | 204,346 | 204,346 |
| Residential | (49,826) | (31,152) | (11,653) | 61,376 | 61,376 | 61,376 | 61,376 | 61,376 | 61,376 | 61,376 | 61,376 | 61,376 | 61,376 |
| Low Income | 29,609 | 29,609 | 29,609 | 29,609 | 29,609 | 29,609 | 29,609 | 29,609 | 29,609 | 29,609 | 29,609 | 29,609 | 29,609 |
| Total Variance | \$ (9,393) | \$ 132,188 | \$ 117,267 | \$ 295,331 | \$ 295,331 | \$ 295,331 | \$ 295,331 | \$ 295,331 | \$ 295,331 | \$ 295,331 | \$ 295,331 | \$ 295,331 | \$ 295,331 |

[a]-[d]

Non-Labor, Non-Incentive Funding:

| | | | | | | | | | | | | | |
|-----------------------|------------|-----------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Non-residential | (51,361) | (5,205) | 122 | 15,603 | 15,603 | 15,603 | 15,603 | 15,603 | 15,603 | 15,603 | 15,603 | 15,603 | 15,603 |
| Residential | 3,739 | 3,886 | (36,646) | 7,438 | 7,438 | 7,438 | 7,438 | 7,438 | 7,438 | 7,438 | 7,438 | 7,438 | 7,438 |
| Low Income | 3,658 | 4,484 | 669 | 4,441 | 4,441 | 4,441 | 4,441 | 4,441 | 4,441 | 4,441 | 4,441 | 4,441 | 4,441 |
| Regional | 52,951 | 52,698 | 52,740 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 | 54,000 |
| EMV | (1,022) | (4,745) | (23,727) | 16,433 | 16,433 | 16,433 | 16,433 | 16,433 | 16,433 | 16,433 | 16,433 | 16,433 | 16,433 |
| Common | (16,016) | (27,398) | (29,233) | 28,507 | 28,507 | 28,507 | 28,507 | 28,507 | 28,507 | 28,507 | 28,507 | 28,507 | 28,507 |
| Total Variance | \$ (8,050) | \$ 23,720 | \$ (36,075) | \$ 126,422 | \$ 126,422 | \$ 126,422 | \$ 126,422 | \$ 126,422 | \$ 126,422 | \$ 126,422 | \$ 126,422 | \$ 126,422 | \$ 126,422 |

[b]-[e]

DSM Labor Funding:

| | | | | | | | | | | | | | |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Non-residential | 7,825 | 7,860 | 7,146 | 9,990 | 9,990 | 9,990 | 9,990 | 9,990 | 9,990 | 9,990 | 9,990 | 9,990 | 9,990 |
| Residential | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 |
| Low Income | - | (131) | - | - | - | - | - | - | - | - | - | - | - |
| Regional | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EMV | 3,430 | 3,430 | 3,430 | 3,430 | 3,430 | 3,430 | 3,430 | 3,430 | 3,430 | 3,430 | 3,430 | 3,430 | 3,430 |
| Common | 49,596 | 49,596 | 49,596 | 49,596 | 49,596 | 49,596 | 49,596 | 49,596 | 49,596 | 49,596 | 49,596 | 49,596 | 49,596 |
| Total Variance | \$ 61,468 | \$ 61,372 | \$ 60,789 | \$ 63,633 | \$ 63,633 | \$ 63,633 | \$ 63,633 | \$ 63,633 | \$ 63,633 | \$ 63,633 | \$ 63,633 | \$ 63,633 | \$ 63,633 |

[c]-[f]

Total Variance

| | | | | | | | | | | | | | |
|--|----|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | \$ | 44,025 | \$ 217,280 | \$ 141,980 | \$ 485,386 | \$ 485,386 | \$ 485,386 | \$ 485,386 | \$ 485,386 | \$ 485,386 | \$ 485,386 | \$ 485,386 | \$ 485,386 |
|--|----|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|

Notes:

1) Some items such as labor charged to a common WA-ID project when allocated to the individual states loses it's "labor" distinction and appears as a general implementation expense. This explains the varian non-labor/non-incentive and labor.

2) DSM expenditures are budgeted on an annual basis and spread monthly on an equal basis. This timing difference between budget vs actual could attribute to some variances

Variance explanations:

Jan - \$44k favorable variance due to less labor than budgeted

Feb - \$217k favorable variance due to less rebates and less labor than budgeted

Mar - \$142k favorable variance due to less rebates and less labor than budgeted

Total 2011

2,452,148
736,509
355,309
\$ 3,543,966

187,235
89,250
53,296
648,000
197,200
342,081
\$ 1,517,062

119,885
7,402
-
-
41,160
595,153
\$ 763,600

\$ 5,824,628

369,171
276,759
-
\$ 645,930

103,252
51,333
4,514
3,611
78,794
158,167
\$ 399,670

7,141
-
131
-
-
-

\$ 7,272

\$ 1,052,872

2,082,977
459,750
355,309

\$ 2,898,036

83,983
37,917
48,782
644,389
118,406
183,914

\$ 1,117,392

112,744
7,402
(131)

-
41,160
595,153

\$ 756,328

\$ 4,771,756

ces between

Idaho Natural Gas Schedule 191

| | 2011 Jan | 2011 Feb | 2011 Mar | 2011 Apr | 2011 May | 2011 Jun | 2011 Jul | 2011 Aug | 2011 Sep | 2011 Oct | 2011 Nov | 2011 Dec | Total 2011 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|
| [a] Tariff Rider Balance | 814,739 | 310,893 | (137,795) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | |
| Forecasted tariff rider collections | 408,177 | 304,536 | 272,108 | 178,542 | 113,519 | 73,453 | 65,022 | 70,805 | 79,328 | 182,144 | 305,574 | 429,375 | 2,482,581 |
| [b] Actual tariff rider collections | 689,341 | 598,713 | 636,079 | - | - | - | - | - | - | - | - | - | 1,924,133 |
| Favorable (Unfavorable) Variance | 281,165 | 294,177 | 363,971 | (178,542) | (113,519) | (73,453) | (65,022) | (70,805) | (79,328) | (182,144) | (305,574) | (429,375) | (558,448) |
| Budgeted expenditures | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 2,077,627 |
| [c] Actual expenditures | 185,495 | 150,025 | 131,237 | - | - | - | - | - | - | - | - | - | 466,758 |
| Favorable (Unfavorable) Variance | (12,359) | 23,110 | 41,898 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 173,136 | 1,610,869 |
| Favorable (Unfavorable) Net monthly activity ([b]-[c]) | 503,846 | 448,688 | 504,841 | - | - | - | - | - | - | - | - | - | 1,457,376 |
| Tariff Rider Ending Balance ([a]-[d]) | 310,893 | (137,795) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | (642,637) | |
| Projected Tariff Rider Balance | | | | (648,043) | (583,020) | (542,954) | (534,523) | (540,306) | (548,829) | (651,645) | (775,075) | (1,031,314) | |

Variance Explanations:

Jan - Revenue was significantly higher than budgeted.

Feb - Revenue was significantly higher and expenses were lower than budgeted, Heating Degree Days 11% above 30 average in Spokane area.

Mar - Expenses were lower than budgeted. Revenue higher due to collection of revenue higher and corrections for conversion factors in Oct-Dec '10 and a rate correction in Jan

Idaho Natural Gas Schedule 191

| | 2011 1st Qtr | 2011 2nd Qtr | 2011 3rd Qtr | 2011 4th Qtr | 2012 Jan | 2012 Feb | 2012 Mar | 2012 Apr | 2012 May | 2012 Jun | 2012 Jul | 2012 Aug | 2012 Sep | 2012 Oct |
|--|-----------------|-----------------|-----------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| [a] Tariff Rider Balance | \$ 814,739 | (642,637) | (642,637) | (642,637) | ##### | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) |
| Forecasted tariff rider collections | 984,820 | 365,514 | 215,155 | 917,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| [b] Actual tariff rider collections | 1,924,133 | - | - | - | | | | | | | | | | |
| Favorable (Unfavorable) Variance | 939,313 | (365,514) | (215,155) | (917,092) | | | | | | | | | | |
| Budgeted expenditures | 519,407 | 519,407 | 519,407 | 519,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| [c] Actual expenditures | 466,758 | - | - | - | | | | | | | | | | |
| Favorable (Unfavorable) Variance | 52,649 | 519,407 | 519,407 | 519,407 | | | | | | | | | | |
| Favorable (Unfavorable) Net monthly activity ([b]-[c]) | 1,457,376 | - | - | - | | | | | | | | | | |
| Tariff Rider Ending Balance ([a]-[d]) | (642,637) | (642,637) | (642,637) | (642,637) | | | | | | | | | | |
| Projected Tariff Rider Balance | | | | | ##### | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) | (1,031,314) |

Variance Explanations:

Jan - Revenue was significantly higher than

Feb - Revenue was significantly higher and

Mar - Expenses were lower than budgeted

Idaho Natural Gas Schedule 191

| | 2012 Nov | 2012 Dec |
|--|-------------|-------------|
| [a] Tariff Rider Balance | (1,031,314) | (1,031,314) |
| Forecasted tariff rider collections | 0 | 0 |
| [b] Actual tariff rider collections | | |
| Favorable (Unfavorable) Variance | | |
| Budgeted expenditures | 0 | 0 |
| [c] Actual expenditures | | |
| Favorable (Unfavorable) Variance | | |
| Favorable (Unfavorable) Net monthly activity ([b]-[c]) | | |
| [d] | | |
| Tariff Rider Ending Balance ([a]-[d]) | | |
| Projected Tariff Rider Balance | (1,031,314) | (1,031,314) |

Variance Explanations:

Jan - Revenue was significantly higher than

Feb - Revenue was significantly higher than

Mar - Expenses were lower than budgeted

| | | | | | | | | | | | | | | | | |
|-----------------------------------|----|-------|----|-------|----|-------|----|---|----|---|----|---|----|---|-------|-------|
| DSM Actual-Labor Funding: | | | | | | | | | | | | | | | | |
| Non-residential | \$ | 2,136 | | 4,031 | | 2,822 | | | | | | | | | 8,989 | |
| Residential | | | | | | | | | | | | | | | - | |
| Low Income | | | | | | | | | | | | | | | - | |
| Regional | | | | | | | | | | | | | | | - | |
| EMV | | | | | | | | | | | | | | | - | |
| Common | | | | | | | | | | | | | | | - | |
| Total Actual-Labor Funding | \$ | 2,136 | \$ | 4,031 | \$ | 2,822 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 8,989 |

| | | | | | | | | | | | | | | | | |
|--|----|---------|----|---------|----|---------|----|---|----|---|----|---|----|---|----|---------|
| [d]+[e]+[f] 2010 Aggregate DSM Actual | \$ | 185,495 | \$ | 150,025 | \$ | 131,237 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 466,758 |
|--|----|---------|----|---------|----|---------|----|---|----|---|----|---|----|---|----|---------|

| | | | | | | | | | | | | | | | | | |
|------------------------------------|----|----------|----|----------|----|--------|----|---------|----|---------|----|---------|----|---------|----|---------|-----------|
| Budget-Actual Variance | | | | | | | | | | | | | | | | | |
| Direct Customer Incentives: | | | | | | | | | | | | | | | | | |
| Non-residential | \$ | 58,204 | \$ | 54,812 | \$ | 45,017 | \$ | 67,301 | \$ | 67,301 | \$ | 67,301 | \$ | 67,301 | \$ | 67,301 | 763,744 |
| Residential | \$ | (76,243) | \$ | (37,208) | \$ | 7,771 | \$ | 63,277 | \$ | 63,277 | \$ | 63,277 | \$ | 63,277 | \$ | 63,277 | 463,808 |
| Low Income | \$ | 21,118 | \$ | 21,118 | \$ | 21,118 | \$ | 21,118 | \$ | 21,118 | \$ | 21,118 | \$ | 21,118 | \$ | 21,118 | 253,411 |
| Total Variance | \$ | 3,078 | \$ | 38,721 | \$ | 73,906 | \$ | 151,695 | \$ | 151,695 | \$ | 151,695 | \$ | 151,695 | \$ | 151,695 | 1,480,964 |

| | | | | | | | | | | | | | | | | | |
|--|----|----------|----|----------|----|----------|----|--------|----|--------|----|--------|----|--------|----|--------|----------|
| Non-Labor, Non-Incentive Funding: | | | | | | | | | | | | | | | | | |
| Non-residential | \$ | (932) | \$ | (1,881) | \$ | (1,200) | \$ | 867 | \$ | 867 | \$ | 867 | \$ | 867 | \$ | 867 | 3,793 |
| Residential | \$ | (266) | \$ | (612) | \$ | (7,789) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | (8,667) |
| Low Income | \$ | 2,562 | \$ | 3,163 | \$ | 2,868 | \$ | 3,168 | \$ | 3,168 | \$ | 3,168 | \$ | 3,168 | \$ | 3,168 | 37,102 |
| Regional | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | - |
| EMV | \$ | (5,449) | \$ | 25 | \$ | (6,087) | \$ | 4,108 | \$ | 4,108 | \$ | 4,108 | \$ | 4,108 | \$ | 4,108 | 25,464 |
| Common | \$ | (17,007) | \$ | (20,066) | \$ | (24,767) | \$ | 5,507 | \$ | 5,507 | \$ | 5,507 | \$ | 5,507 | \$ | 5,507 | (12,279) |
| Total Variance | \$ | (21,092) | \$ | (19,370) | \$ | (36,975) | \$ | 13,650 | \$ | 13,650 | \$ | 13,650 | \$ | 13,650 | \$ | 13,650 | 45,412 |

| | | | | | | | | | | | | | | | | | |
|---------------------------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|---------|
| DSM Labor Funding: | | | | | | | | | | | | | | | | | |
| Non-residential | \$ | 1,367 | \$ | (529) | \$ | 680 | \$ | 3,502 | \$ | 3,502 | \$ | 3,502 | \$ | 3,502 | \$ | 3,502 | 33,040 |
| Residential | \$ | 215 | \$ | 215 | \$ | 215 | \$ | 215 | \$ | 215 | \$ | 215 | \$ | 215 | \$ | 215 | 2,576 |
| Low Income | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | - |
| Regional | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | - |
| EMV | \$ | 858 | \$ | 858 | \$ | 858 | \$ | 858 | \$ | 858 | \$ | 858 | \$ | 858 | \$ | 858 | 10,290 |
| Common | \$ | 12,399 | \$ | 12,399 | \$ | 12,399 | \$ | 12,399 | \$ | 12,399 | \$ | 12,399 | \$ | 12,399 | \$ | 12,399 | 148,788 |
| Total Variance | \$ | 14,838 | \$ | 12,943 | \$ | 14,151 | \$ | 16,974 | \$ | 16,974 | \$ | 16,974 | \$ | 16,974 | \$ | 16,974 | 194,694 |

| | | | | | | | | | | | | | | | | | |
|-----------------------|----|---------|----|--------|----|--------|----|---------|----|---------|----|---------|----|---------|----|---------|-----------|
| Total Variance | \$ | (3,176) | \$ | 32,294 | \$ | 51,082 | \$ | 182,319 | \$ | 182,319 | \$ | 182,319 | \$ | 182,319 | \$ | 182,319 | 1,721,069 |
|-----------------------|----|---------|----|--------|----|--------|----|---------|----|---------|----|---------|----|---------|----|---------|-----------|

Notes:

1) Some items such as labor charged to a common WA-ID project when allocated to the individual states loses it's "labor" distinction and appears as a general implementation expense. This explains the variances between non-labor/non-incentive and labor.

2) DSM expenditures are budgeted on an annual basis and spread monthly on an equal basis. This timing difference between budget vs actual could attribute to some variances

Variance explanations:

Jan - \$3k unfavorable variance due to processing more rebates

Feb - \$32k favorable variance due to less rebates and less labor than budgeted

Mar - \$51k favorable variance due to less rebates and less labor than budgeted