

ELECTRIC RATE OF RETURN For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ROR-1A
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Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	11,380,708	7,032,420	4,348,288
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0
	Adjusted Net Operating Income	11,380,708	7,032,420	4,348,288
E-APL	Electric Net Rate Base	1,705,612,320	1,097,086,228	608,526,092
	RATE OF RETURN	0.667%	0.641%	0.715%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2010	100.000%	65.160%	34.840%
2	Input	Number of Customers	07-31-2011	357,366	234,442	122,924
		Percent		100.000%	65.603%	34.397%
3	E-OPS	Direct Distribution Operating Expense		1,461,680	729,521	732,159
		Percent		100.000%	49.910%	50.090%
	Input	Jurisdictional 4-Factor Ratio	12-31-2010			
		Direct O & M Accts 500 - 598		20,560,338	13,027,648	7,532,690
		Direct O & M Accts 901 - 935		30,886,625	22,072,859	8,813,766
		Total		51,446,963	35,100,507	16,346,456
		Percentage		100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679
		Total		15,028,056	10,766,426	4,261,630
		Percentage		100.000%	71.642%	28.358%
		Number of Customers		358,982	235,820	123,162
		Percentage		100.000%	65.691%	34.309%
		Net Direct Plant		780,574,225	468,345,444	312,228,781
		Percentage		100.000%	60.000%	40.000%
		Total Percentages		400.000%	265.560%	134.440%
4		Percent		100.000%	66.390%	33.610%

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

ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North Oregon Gas
	01-01-2011				
		Direct O & M Accts 500 - 894	6,937,439	0	3,943,320 2,994,119
		Direct O & M Accts 901 - 935	18,052,462	0	14,983,974 3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only	489,147	0	489,147 0
		Total	25,479,048	0	19,416,441 6,062,607
		Percentage	100.000%	0.000%	76.206% 23.794%
		Direct Labor Accts 500 - 894	10,457,584	0	7,149,723 3,307,861
		Direct Labor Accts 901 - 935	1,179,856	0	229,885 949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	2,006,275	0	2,006,275 0
		Total	13,643,715	0	9,385,883 4,257,832
		Percentage	100.000%	0.000%	68.793% 31.207%
		Number of Customers at	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 Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
		01-01-2011				
		Direct O & M Accts 500 - 894	54,563,520	50,620,200	3,943,320	0
		Direct O & M Accts 901 - 935	54,701,087	39,717,113	14,983,974	0
		Adjustments	0	0	0	0
		Total	109,264,607	90,337,313	18,927,294	0
		Percentage	100.000%	82.678%	17.322%	0.000%
		Direct Labor Accts 500 - 894	48,006,023	40,856,300	7,149,723	0
		Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885	0
		Total	52,174,801	44,795,193	7,379,608	0
		Percentage	100.000%	85.856%	14.144%	0.000%
		Number of Customers at	582,022	358,982	223,040	0
		12-31-2010				
		Percentage	100.000%	61.678%	38.322%	0.000%
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546	0
		Percentage	100.000%	86.088%	13.912%	0.000%
		Total Percentages	400.000%	316.300%	83.700%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925%	0.000%
	E-PLT	Net Electric Distribution Plant	770,195,760	476,820,949	293,374,811	
10		Percent	100.000%	61.909%	38.091%	
		Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,640,162	4,296,406	2,343,756	
11		Percent	100.000%	64.703%	35.297%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant Percent	1,993,808,961 100.000%	1,274,899,573 63.943%	718,909,388 36.057%
13	E-PLT	Net Electric General Plant Percent	139,591,149 100.000%	91,018,589 65.204%	48,572,560 34.796%
14		Net Allocated Schedule M's Percent	-8,666,254 100.000%	-5,574,111 64.320%	-3,092,143 35.680%
99	Input	Not Allocated	0.000%	0.000%	0.000%

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

		Washington	Idaho	Montana	Oregon
	Balance Date	12-31-2010			
Input	Production	272,847,993	164,954,917	476,655,956	161,433,240
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	Report ID:
For Month Ended July 31, 2011	E-OPS-1A
Average of Monthly Averages Basis	

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	20,183,424	0	20,183,424	13,267,893	0	13,267,893	6,915,531	0	6,915,531
99	442200	Commercial - Firm & Int.	22,334,990	0	22,334,990	15,540,312	0	15,540,312	6,794,678	0	6,794,678
1	442300	Industrial	10,864,979	0	10,864,979	5,055,372	0	5,055,372	5,809,607	0	5,809,607
99	444000	Public Street & Highway Lighting	574,476	0	574,476	378,962	0	378,962	195,514	0	195,514
99	499XXX	Unbilled Revenue	1,955,927	0	1,955,927	733,366	0	733,366	1,222,561	0	1,222,561
99	448000	Interdepartmental Revenue	76,017	0	76,017	64,156	0	64,156	11,861	0	11,861
TOTAL SALES TO ULTIMATE CUSTOMERS			55,989,813	0	55,989,813	35,040,061	0	35,040,061	20,949,752	0	20,949,752
1	447XXX	Sales for Resale	0	10,857,204	10,857,204	0	7,074,554	7,074,554	0	3,782,650	3,782,650
TOTAL SALES OF ELECTRICITY			55,989,813	10,857,204	66,847,017	35,040,061	7,074,554	42,114,615	20,949,752	3,782,650	24,732,402
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	49,442	0	49,442	30,241	0	30,241	19,201	0	19,201
1	453000	Sales of Water & Water Power	0	22,166	22,166	0	14,443	14,443	0	7,723	7,723
1	454000	Rent from Electric Property	234,945	1,668	236,613	161,199	1,087	162,286	73,746	581	74,327
1	456XXX	Other Electric Revenues	11,858	18,010,946	18,022,804	8,230	11,735,932	11,744,162	3,628	6,275,014	6,278,642
TOTAL OTHER OPERATING REVENUE			296,245	18,034,780	18,331,025	199,670	11,751,462	11,951,132	96,575	6,283,318	6,379,893
TOTAL ELECTRIC REVENUE			56,286,058	28,891,984	85,178,042	35,239,731	18,826,016	54,065,747	21,046,327	10,065,968	31,112,295
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	34,193	34,193	0	22,280	22,280	0	11,913	11,913
1	501000	Fuel	0	2,505,732	2,505,732	0	1,632,735	1,632,735	0	872,997	872,997
1	502000	Steam Expense	0	231,540	231,540	0	150,871	150,871	0	80,669	80,669
1	505000	Electric Expense	0	65,274	65,274	0	42,533	42,533	0	22,741	22,741
1	506000	Miscellaneous Steam Power Generation Expense	0	16,907	16,907	0	11,017	11,017	0	5,890	5,890
1	507000	Rent	0	1,673	1,673	0	1,090	1,090	0	583	583
MAINTENANCE											
1	510000	Supervision & Engineering	0	26,234	26,234	0	17,094	17,094	0	9,140	9,140
1	511000	Structures	0	32,497	32,497	0	21,175	21,175	0	11,322	11,322
1	512000	Boiler Plant	0	595,216	595,216	0	387,843	387,843	0	207,373	207,373
1	513000	Electric Plant	0	72,310	72,310	0	47,117	47,117	0	25,193	25,193
1	514000	Miscellaneous Steam Plant	0	49,240	49,240	0	32,085	32,085	0	17,155	17,155
TOTAL STEAM POWER GENERATION EXP			0	3,630,816	3,630,816	0	2,365,840	2,365,840	0	1,264,976	1,264,976

ELECTRIC OPERATING STATEMENT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	218,605	218,605	0	142,443	142,443	0	76,162	76,162
1	536000	Water for Power	0	67,811	67,811	0	44,186	44,186	0	23,625	23,625
1	537000	Hydraulic Expense	357,798	225,825	583,623	218,402	147,148	365,550	139,396	78,677	218,073
1	538000	Electric Expense	0	428,127	428,127	0	278,968	278,968	0	149,159	149,159
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	60,167	60,167	0	39,205	39,205	0	20,962	20,962
1	540000	Rent	0	96,495	96,495	0	62,876	62,876	0	33,619	33,619
1	540100	MT Trust Funds Land Settlement Rents	445,943	0	445,943	289,594	0	289,594	156,349	0	156,349
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	43,262	43,262	0	28,190	28,190	0	15,072	15,072
1	542000	Structures	0	15,309	15,309	0	9,975	9,975	0	5,334	5,334
1	543000	Reservoirs, Dams, & Waterways	0	41,551	41,551	0	27,075	27,075	0	14,476	14,476
1	544000	Electric Plant	0	145,886	145,886	0	95,059	95,059	0	50,827	50,827
1	545000	Miscellaneous Hydraulic Plant	0	50,444	50,444	0	32,869	32,869	0	17,575	17,575
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>803,741</b>	<b>1,393,482</b>	<b>2,197,223</b>	<b>507,996</b>	<b>907,994</b>	<b>1,415,990</b>	<b>295,745</b>	<b>485,488</b>	<b>781,233</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	123,172	123,172	0	80,259	80,259	0	42,913	42,913
1	547000	Fuel	0	3,282,446	3,282,446	0	2,138,842	2,138,842	0	1,143,604	1,143,604
1	548000	Generation Expense	0	184,452	184,452	0	120,189	120,189	0	64,263	64,263
1	549000	Miscellaneous Other Power Generation Expense	0	42,479	42,479	0	27,679	27,679	0	14,800	14,800
1	550000	Rent	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	14,642	14,642	0	9,541	9,541	0	5,101	5,101
1	552000	Structures	0	868	868	0	566	566	0	302	302
1	553000	Generating & Electric Equipment	0	-9,037	-9,037	0	-5,889	-5,889	0	-3,148	-3,148
1	554000	Miscellaneous Other Power Generation Plant	0	2,649	2,649	0	1,726	1,726	0	923	923
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>3,638,852</b>	<b>3,638,852</b>	<b>0</b>	<b>2,371,076</b>	<b>2,371,076</b>	<b>0</b>	<b>1,267,776</b>	<b>1,267,776</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,665,897	15,067,878	16,733,775	0	9,818,229	9,818,229	1,665,897	5,249,649	6,915,546
1	556000	System Control & Load Dispatching	0	52,130	52,130	0	33,968	33,968	0	18,162	18,162
E-557	557XXX	Other Expense	2,352,374	17,613,929	19,966,303	384,610	11,477,236	11,861,846	1,967,764	6,136,693	8,104,457
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>4,018,271</b>	<b>32,733,937</b>	<b>36,752,208</b>	<b>384,610</b>	<b>21,329,433</b>	<b>21,714,043</b>	<b>3,633,661</b>	<b>11,404,504</b>	<b>15,038,165</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>4,822,012</b>	<b>41,397,087</b>	<b>46,219,099</b>	<b>892,606</b>	<b>26,974,343</b>	<b>27,866,949</b>	<b>3,929,406</b>	<b>14,422,744</b>	<b>18,352,150</b>



ELECTRIC OPERATING STATEMENT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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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	5,900	137,522	143,422	0	89,609	89,609	5,900	47,913	53,813
1	561000	Load Dispatching	0	172,084	172,084	0	112,130	112,130	0	59,954	59,954
1	562000	Station Expense	0	23,803	23,803	0	15,510	15,510	0	8,293	8,293
1	563000	Overhead Line Expense	0	35,414	35,414	0	23,076	23,076	0	12,338	12,338
1	565000	Transmission of Electricity by Others	0	1,404,644	1,404,644	0	915,266	915,266	0	489,378	489,378
1	566000	Miscellaneous Transmission Expense	0	75,431	75,431	0	49,151	49,151	0	26,280	26,280
1	567000	Rent	0	6,973	6,973	0	4,544	4,544	0	2,429	2,429
MAINTENANCE											
1	568000	Supervision & Engineering	0	66,433	66,433	0	43,288	43,288	0	23,145	23,145
1	569000	Structures	885	41,166	42,051	885	26,824	27,709	0	14,342	14,342
1	570000	Station Equipment	0	35,075	35,075	0	22,855	22,855	0	12,220	12,220
1	571000	Overhead Lines	0	331,805	331,805	0	216,204	216,204	0	115,601	115,601
1	572000	Underground Lines	0	146	146	0	95	95	0	51	51
1	573000	Service Miscellaneous	0	4,108	4,108	0	2,677	2,677	0	1,431	1,431
TOTAL TRANSMISSION OPERATING EXP			6,785	2,334,604	2,341,389	885	1,521,229	1,522,114	5,900	813,375	819,275
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,354,392	2,354,392	0	1,534,122	1,534,122	0	820,270	820,270
1	403X40	Depreciation Expense--Transmission Plant	0	849,087	849,087	0	553,265	553,265	0	295,822	295,822
1	404X20	Amortization of Hydro Licensing Costs	1,937	76,117	78,054	1,937	49,598	51,535	0	26,519	26,519
1	404X30	Amortization of Limited-Term Plant	232	7,805	8,037	232	5,086	5,318	0	2,719	2,719
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Reg Debit - Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Reg Debit Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
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	922	16,667	17,589	922	10,860	11,782	0	5,807	5,807
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	-969,862	0	-969,862	0	0	0	-969,862	0	-969,862
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Reg Debit Amt CDA Settlement	0	77,693	77,693	0	50,625	50,625	0	27,068	27,068
99	407382	Reg Debit Amt CDA Settlement	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,916	0	19,916	15,131	0	15,131	-4,785	0	4,785
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407420	Amortization of CS2 Levelized Return	12,245	0	12,245	0	0	0	12,245	0	12,245
99	407422	Reg Credit Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0

ELECTRIC OPERATING STATEMENT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	99 407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
	99 407450/407499	Amortization of BPA Residential Exchange Credit	-350,574	0	-350,574	-230,716	0	-230,716	-119,858	0	-119,858
	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	1,425,119	1,425,119	0	928,607	928,607	0	496,512	496,512
		TOTAL DEP/AMT/TAXES OTHER THEN FIT	-929,283	4,806,880	3,877,597	127,953	3,132,163	3,260,116	-1,057,236	1,674,717	617,481
		TOTAL PRODUCTION & TRANS EXPENSE	3,899,514	48,538,571	52,438,085	1,021,444	31,627,735	32,649,179	2,878,070	16,910,836	19,788,906
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	37,132	96,306	133,438	27,915	48,066	75,981	9,217	48,240	57,457
3	582000	Station Expense	59,099	1,781	60,880	39,433	889	40,322	19,666	892	20,558
3	583000	Overhead Line Expense	20,974	30,810	51,784	12,418	15,377	27,795	8,556	15,433	23,989
3	584000	Underground Line Expense	-43,246	0	-43,246	-43,290	0	-43,290	44	0	44
3	585000	Street Light & Signal System Operation Expense	22,306	0	22,306	9,564	0	9,564	12,742	0	12,742
3	586000	Meter Expense	156,215	1,785	158,000	125,516	891	126,407	30,699	894	31,593
3	587000	Customer Installations Expense	46,882	7,113	53,995	23,971	3,550	27,521	22,911	3,563	26,474
3	588000	Miscellaneous Distribution Expense	265,191	209,753	474,944	148,684	104,688	253,372	116,507	105,065	221,572
3	589000	Rent	0	16,279	16,279	0	8,125	8,125	0	8,154	8,154
		MAINTENANCE:									
3	590000	Supervision & Engineering	21,553	67,761	89,314	11,097	33,820	44,917	10,456	33,941	44,397
3	591000	Structures	45,084	0	45,084	34,962	0	34,962	10,122	0	10,122
3	592000	Station Equipment	70,172	27,437	97,609	49,842	13,694	63,536	20,330	13,743	34,073
3	593000	Overhead Lines	617,099	0	617,099	396,588	0	396,588	220,511	0	220,511
3	594000	Underground Lines	82,864	0	82,864	49,378	0	49,378	33,486	0	33,486
3	595000	Line Transformers	11,458	28,468	39,926	-194,691	14,208	-180,483	206,149	-14,260	220,409
3	596000	Street Light & Signal System Maintenance Exp	31,257	0	31,257	22,697	0	22,697	8,560	0	8,560
3	597000	Meters	9,374	0	9,374	6,257	0	6,257	3,117	0	3,117
3	598000	Miscellaneous Distribution Expense	8,266	20,922	29,188	9,180	10,442	19,622	-914	10,480	9,566
		TOTAL DISTRIBUTION OPERATING EXP	1,461,680	508,415	1,970,095	729,521	253,750	983,271	732,159	254,665	986,824
99	403X50	Depreciation Expense--Distribution Plant	2,501,261	429	2,501,690	1,608,776	214	1,608,990	892,485	215	892,700
E-OTX		Taxes Other Than FIT--Distribution	3,250,593	0	3,250,593	2,828,796	0	2,828,796	421,797	0	421,797
		TOTAL DISTRIBUTION EXPENSES	7,213,534	508,844	7,722,378	5,167,093	253,964	5,421,057	2,046,441	254,880	2,301,321

ELECTRIC OPERATING STATEMENT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	40,553	40,553	0	26,604	26,604	0	13,949	13,949
2	902000	Meter Reading Expenses	196,738	7,073	203,811	168,369	4,640	173,009	28,369	2,433	30,802
E-903	903XXX	Customer Records & Collection Expenses	152,569	497,015	649,584	103,136	326,057	429,193	49,433	170,958	220,391
2	904000	Uncollectible Accounts	0	238,218	238,218	0	156,278	156,278	0	81,940	81,940
2	905000	Misc Customer Accounts	0	6,850	6,850	0	4,494	4,494	0	2,356	2,356
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>349,307</b>	<b>789,709</b>	<b>1,139,016</b>	<b>271,505</b>	<b>518,073</b>	<b>789,578</b>	<b>77,802</b>	<b>271,636</b>	<b>349,438</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,125,226	19,808	2,145,034	1,516,188	12,995	1,529,183	609,038	6,813	615,851
2	909000	Advertising	7,758	43,812	51,570	7,758	28,742	36,500	0	15,070	15,070
2	910000	Misc Customer Service & Info Exp	0	27,126	27,126	0	17,795	17,795	0	9,331	9,331
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,132,984</b>	<b>90,746</b>	<b>2,223,730</b>	<b>1,523,946</b>	<b>59,532</b>	<b>1,583,478</b>	<b>609,038</b>	<b>31,214</b>	<b>640,252</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	50,470	2,210,823	2,261,293	40,009	1,467,765	1,507,774	10,461	743,058	753,519
4	921000	Office Supplies & Expenses	3,472	335,654	339,126	3,472	222,841	226,313	0	112,813	112,813
4	922000	Admin Exp Transferred--Credit	0	-5,884	-5,884	0	-3,906	-3,906	0	-1,978	-1,978
4	923000	Outside Services Employed	-7,096	959,937	952,841	-7,096	637,302	630,206	0	322,635	322,635
4	924000	Property Insurance Premium	0	97,462	97,462	0	64,705	64,705	0	32,757	32,757
4	925XXX	Injuries and Damages	593	249,084	249,677	593	165,367	165,960	0	83,717	83,717
4	926XXX	Employee Pensions and Benefits	28,280	36,275	64,555	20,881	24,083	44,964	7,399	12,192	19,591
4	927000	Franchise Requirements	477	0	477	0	0	0	477	0	477
1	928000	Regulatory Commission Expenses	152,265	283,683	435,948	93,790	184,848	278,638	58,475	98,835	157,310
4	930000	Miscellaneous General Expenses	16,835	56,405	73,240	13,493	37,447	50,940	3,342	18,958	22,300
4	931000	Rents	2,851	51,393	54,244	-2,044	34,120	36,164	807	17,273	18,080
4	935000	Maintenance of General Plant	37,928	493,841	531,769	16,113	327,861	343,974	21,815	165,980	187,795
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>286,075</b>	<b>4,768,673</b>	<b>5,054,748</b>	<b>183,299</b>	<b>3,162,433</b>	<b>3,345,732</b>	<b>102,776</b>	<b>1,606,240</b>	<b>1,709,016</b>

ELECTRIC OPERATING STATEMENT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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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	278,043	648,699	926,742	166,714	430,671	597,385	111,329	218,028	329,357
4	404X31	Amortization - Mainframe Software	21,150	416,611	437,761	21,150	276,588	297,738	0	140,023	140,023
4	404X32	Amortization - PC Software	0	34,651	34,651	0	23,005	23,005	0	11,646	11,646
4	404X50	Amortization - Leasehold Imp	0	622	622	0	413	413	0	209	209
		TOTAL ADMIN & GENERAL EXPENSES	585,268	5,869,256	6,454,524	371,163	3,893,110	4,264,273	214,105	1,976,146	2,190,251
		TOTAL EXPENSES BEFORE FIT	14,180,607	55,797,126	69,977,733	8,355,151	36,352,414	44,707,565	5,825,456	19,444,712	25,270,168
		NET OPERATING INCOME BEFORE FIT			15,200,309			9,358,182			5,842,127
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,607,022			1,418,836			1,188,186
E-FIT		DEFERRED FEDERAL INCOME TAX			1,225,173			915,132			310,041
E-FIT		AMORTIZED ITC - NOXON			-12,594			-8,206			-4,388
		ELECTRIC NET OPERATING INCOME			11,380,708			7,032,420			4,348,288

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.603%	34.397%
E-ALL	3	Direct Distribution Operating Expense	100.000%	49.910%	50.090%
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	Report ID:
EXPENSES--ACCOUNT 555	E-555-1A
For Month Ended July 31, 2011	
Average of Monthly Averages Basis	

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	5000/5551	Purchased Power	0	10,610,216	10,610,216	0	6,913,617	6,913,617	0	3,696,599	3,696,599
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,665,897	0	1,665,897	0	0	0	1,665,897	0	1,665,897
1	555550	Non Monetary - Exchange Power	0	77,304	77,304	0	50,371	50,371	0	26,933	26,933
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,330,634	4,330,634	0	2,821,841	2,821,841	0	1,508,793	1,508,793
1	555710	Intercompany Purchase	0	49,724	49,724	0	32,400	32,400	0	17,324	17,324
TOTAL ACCOUNT 555			1,665,897	15,067,878	16,733,775	0	9,818,229	9,818,229	1,665,897	5,249,649	6,915,546

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 Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-557-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	454,578	454,578	0	296,203	296,203	0	158,375	158,375
1	557010	Other Power Supply Expense - Financial	0	-2,285,010	-2,285,010	0	-1,488,913	-1,488,913	0	-796,097	-796,097
1	557150	Fuel - Economic Dispatch	0	16,982,010	16,982,010	0	11,065,478	11,065,478	0	5,916,532	5,916,532
1	557160	Power Supply Expense - Miscellaneous	0	45,462	45,462	0	29,623	29,623	0	15,839	15,839
99	557161	Unbilled Add-Ons	83,417	0	83,417	0	0	0	83,417	0	83,417
1	557170	Broker Fees - Power	0	65,808	65,808	0	42,880	42,880	0	22,928	22,928
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	343,152	0	343,152	343,152	0	343,152	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	484,673	0	484,673	0	0	0	484,673	0	484,673
99	557390	Idaho PCA Amortization	1,372,907	0	1,372,907	0	0	0	1,372,907	0	1,372,907
1	557395	Optional Renewable Power Expense Offset	0	-11,030	-11,030	0	-7,187	-7,187	0	-3,843	-3,843
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,688,515	3,688,515	0	2,403,436	2,403,436	0	1,285,079	1,285,079
1	557711	Turbine Gas Bookout Offset	0	-3,688,515	-3,688,515	0	-2,403,436	-2,403,436	0	-1,285,079	-1,285,079
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,362,111	2,362,111	0	1,539,152	1,539,152	0	822,959	822,959
TOTAL ACCOUNT 557			2,352,374	17,613,929	19,966,303	384,610	11,477,236	11,861,846	1,967,764	6,136,693	8,104,457

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 Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-903-1A
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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	152,569	497,015	649,584	103,136	326,057	429,193	49,433	170,958	220,391
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	152,569	497,015	649,584	103,136	326,057	429,193	49,433	170,958	220,391

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.603%	34.397%
E-ALL	12	Net Electric Plant	100.000%	63.943%	36.057%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-908-1A
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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	25,964	19,808	45,772	16,695	12,995	29,690	9,269	6,813	16,082
99	908600	Public Purpose Tariff Rider Expense Offset	2,024,416	0	2,024,416	1,463,926	0	1,463,926	560,490	0	560,490
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	74,846	0	74,846	35,567	0	35,567	39,279	0	39,279
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,125,226	19,808	2,145,034	1,516,188	12,995	1,529,183	609,038	6,813	615,851

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.603%	34.397%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



FEDERAL INCOME TAXES--ELECTRIC For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-INT-1A
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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	1,705,612,320	1,097,086,228	608,526,092
	Interest Deduction for FIT Calculation	54,891,907	34,810,546	20,081,361

- 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 Month Ended July 31, 2011 Average of Monthly Averages Basis		Report ID: E-FIT-1A		
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	85,178,042	54,065,747	31,112,295
E-OPS	Operating & Maintenance Expense	58,948,077	36,091,122	22,856,955
E-OPS	Book Depreciation & Amortization	6,353,944	4,859,040	1,494,904
E-OTX	Taxes Other than FIT	4,675,712	3,757,403	918,309
	Net Operating Income Before FIT	15,200,309	9,358,182	5,842,127
				0
E-INT	Less: Monthly Interest Expense	4,574,326	2,900,879	1,673,447
E-SCM	Add: Schedule M Additions	11,632,077	6,492,826	5,139,251
E-SCM	Less: Schedule M Deductions	14,809,426	8,896,313	5,913,113
	Taxable Net Operating Income	7,448,634	4,053,816	3,394,818
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,607,022	1,418,836	1,188,186
1	Production Tax Credit	0	0	0
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	2,607,022	1,418,836	1,188,186
E-DTE	Deferred FIT	1,225,173	915,132	310,041
1	411400 Amortized Investment Tax Credit - Noxon	(12,594)	(8,206)	(4,388)
	Total Net FIT/Deferred FIT	3,819,601	2,325,762	1,493,839

## 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	Report ID:
For Month Ended July 31, 2011	E-SCM-1A
Average of Monthly Averages Basis	

\*\*\*\*\* 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)	2,810,877	4,388,413	7,199,290	1,801,454	2,872,962	4,674,416	1,009,423	1,515,451	2,524,874
12	997001 Contributions In Aid of Construction	0	450,096	450,096	0	287,805	287,805	0	162,291	162,291
2	997002 Injuries and Damages	0	-5,000	-5,000	0	-3,280	-3,280	0	-1,720	-1,720
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
4	997005 FAS106 Current Retiree Medical Accrual	0	233,002	233,002	0	154,690	154,690	0	78,312	78,312
99	997007 Idaho PCA	1,857,580	0	1,857,580	0	0	0	1,857,580	0	1,857,580
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,837	-1,837	0	982	-982
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	30,235	30,235	0	20,073	20,073	0	10,162	10,162
12	997016 Redemption Expense Amortization	0	134,618	134,618	0	86,079	86,079	0	48,539	48,539
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	443,039	0	443,039	374,268	0	374,268	68,771	0	68,771
1	997019 CSS Temporary Service Fees	20,517	0	20,517	5,220	0	5,220	15,297	0	15,297
4	997020 FAS87 Current Pension Accrual	0	844,205	844,205	0	560,468	560,468	0	283,737	283,737
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	997028 RTO Funding Amortization	5,900	0	5,900	0	0	0	5,900	0	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	53,055	53,055	0	33,925	33,925	0	19,130	19,130
99	997033 BPA Residential Exchange	276,577	0	276,577	192,957	0	192,957	83,620	0	83,620
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	82,415	0	82,415	35,555	0	35,555	46,860	0	46,860
1	997080 Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
1	997081 Deferred Compensation	0	-180,808	-180,808	0	-120,038	-120,038	0	-60,770	-60,770
1	997082 Meal Disallowances	0	21,749	21,749	0	14,439	14,439	0	7,310	7,310
1	997083 Paid Time Off	0	-91,803	-91,803	0	-60,948	-60,948	0	-30,855	-30,855
1	997084 Customer Uncollectibles	0	-66,989	-66,989	0	-43,947	-43,947	0	-23,042	-23,042
TOTAL SCHEDULE M ADDITIONS		5,824,123	5,807,954	11,632,077	2,692,435	3,800,391	6,492,826	3,131,688	2,007,563	5,139,251

ELECTRIC SCHEDULE M ITEMS For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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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	35,398	35,398	0	23,065	23,065	0	12,333	12,333
99	997043 Washington Deferred Power Costs	-343,152	0	-343,152	-343,152	0	-343,152	0	0	0
1	997044 Non-Monetary Power Costs	0	-77,304	-77,304	0	-50,371	-50,371	0	-26,933	-26,933
1	997045 Section 199 Manufacturing Deduction	0	267,640	267,640	0	174,394	174,394	0	93,246	93,246
4	997046 Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-21,947	0	-21,947	0	0	0	-21,947	0	-21,947
11	997049 Tax Depreciation	0	12,493,160	12,493,160	0	8,083,449	8,083,449	0	4,409,711	4,409,711
99	997050 CS2 Levelized Return	-12,245	0	-12,245	0	0	0	-12,245	0	-12,245
99	997051 Wind Generation AFUDC - ID	10,780	0	10,780	0	0	0	10,780	0	10,780
99	997054 Spokane River Relicensing	-6,561	0	-6,561	-6,078	0	-6,078	-483	0	-483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	-6,110	0	-6,110	-3,860	0	-3,860	-2,250	0	-2,250
1	997061 CDA Fund Settlement - AN	0	-16,667	-16,667	0	-10,860	-10,860	0	5,807	-5,807
99	997061 CDA Fund Settlement	-34,255	0	-34,255	-922	0	-922	-33,333	0	-33,333
4	997062 Gain on Sale of Office Bldg	0	16,341	16,341	0	10,849	10,849	0	5,492	5,492
1	997063 CDA Lake Settlement - AN	0	-77,693	-77,693	0	-50,625	-50,625	0	-27,068	-27,068
99	997063 CDA Lake Settlement	-15,258	0	-15,258	-12,677	0	-12,677	-2,581	0	-2,581
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	-113,333	0	-113,333	-113,333	0	-113,333	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	1,833,333	1,833,333	0	1,194,600	1,194,600	0	638,733	638,733
1	997073 DSIT Amortization - ID	902,232	0	902,232	0	0	0	902,232	0	902,232
TOTAL SCHEDULE M DEDUCTIONS		335,218	14,474,208	14,809,426	-478,188	9,374,501	8,896,313	813,406	5,099,707	5,913,113

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.603%	34.397%
E-ALL	3	Direct Distribution Operating Expense	100.000%	49.910%	50.090%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.909%	38.091%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.703%	35.297%
E-ALL	12	Net Electric Plant	100.000%	63.943%	36.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC	Report ID:
For Month Ended July 31, 2011	E-DTE-1A
Average of Monthly Averages Basis	

\*\*\*\*\* 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	1,984,687	1,984,687	0	1,276,551	1,276,551	0	708,136	708,136
99	410100	Deferred Federal Income Tax Expense - Washington	-237,982	0	-237,982	-237,982	0	-237,982	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-350,948	0	-350,948	0	0	0	-350,948	0	-350,948
	410100	Total	-588,930	1,984,687	1,395,757	-237,982	1,276,551	1,038,569	-350,948	708,136	357,191
14	411100	Deferred Federal Income Tax Expense - Allocated	0	120,351	120,351	0	77,410	77,410	0	42,941	42,941
99	411100	Deferred Federal Income Tax Expense - Washington	-200,847	0	-200,847	-200,847	0	-200,847	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-90,088	0	-90,088	0	0	0	-90,088	0	-90,088
	411100	Total	-290,935	120,351	-170,584	-200,847	77,410	-123,437	-90,088	42,941	-47,147
Total Deferred Federal Income Tax Expense			-879,865	2,105,038	1,225,173	-438,829	1,353,961	915,132	-441,036	751,077	310,041

E-ALL	14	Net Allocated Schedule M's	100.000%	64.320%	35.680%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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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	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	207,156	207,156	0	134,983	134,983	0	72,173	72,173
1	408150	R&P Property Tax--Production	0	915,051	915,051	0	596,247	596,247	0	318,804	318,804
1	408180	R&P Property Tax--Transmission	0	291,833	291,833	0	190,158	190,158	0	101,675	101,675
1	409100	State Income Tax--Montana & Oregon	0	11,079	11,079	0	7,219	7,219	0	3,860	3,860
TOTAL PRODUCTION & TRANSMISSION			0	1,425,119	1,425,119	0	928,607	928,607	0	496,512	496,512
DISTRIBUTION											
99	408110	State Excise Tax	1,359,109	0	1,359,109	1,359,109	0	1,359,109	0	0	0
99	408120	Municipal Occupation & License Tax	1,407,100	0	1,407,100	1,178,604	0	1,178,604	228,496	0	228,496
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	454,283	0	454,283	291,083	0	291,083	163,200	0	163,200
99	409100	State Income Tax--Idaho	30,101	0	30,101	0	0	0	30,101	0	30,101
TOTAL DISTRIBUTION			3,250,593	0	3,250,593	2,828,796	0	2,828,796	421,797	0	421,797
TOTAL TAXES OTHER THAN FIT			3,250,593	1,425,119	4,675,712	2,828,796	928,607	3,757,403	421,797	496,512	918,309

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324/182325	CDA Lake CDR/IPA Fund	0	11,641,667	11,641,667	0	7,585,710	7,585,710	0	4,055,957	4,055,957
99	182381	CDA Settlement	0	39,613,852	39,613,852	0	25,812,386	25,812,386	0	13,801,466	13,801,466
1	302000	Franchises & Consents	581,165	44,049,218	44,630,383	581,165	28,702,470	29,283,635	0	15,346,748	15,346,748
99	303000	Misc Intangible Plant	153,179	0	153,179	153,179	0	153,179	0	0	0
1	C-IPL	Misc Intangible Plt- (303000)	0	2,001,473	2,001,473	0	1,304,160	1,304,160	0	697,313	697,313
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	1,016,918	26,709,401	27,726,319	1,016,918	17,732,371	18,749,289	0	8,977,030	8,977,030
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,142,579	2,142,579	0	1,422,458	1,422,458	0	720,121	720,121
TOTAL INTANGIBLE PLANT			1,751,262	126,158,190	127,909,452	1,751,262	82,559,555	84,310,817	0	43,598,635	43,598,635
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,453,325	1,453,325	0	777,070	777,070
1	311XXX	Structures & Improvements	0	125,231,395	125,231,395	0	81,600,777	81,600,777	0	43,630,618	43,630,618
1	312000	Boiler Plant	0	169,497,152	169,497,152	0	110,444,344	110,444,344	0	59,052,808	59,052,808
1	313000	Generators	0	6,770	6,770	0	4,411	4,411	0	2,359	2,359
1	314000	Turbogenerator Units	0	48,766,317	48,766,317	0	31,776,132	31,776,132	0	16,990,185	16,990,185
1	315000	Accessory Electric Equipment	0	26,937,545	26,937,545	0	17,552,504	17,552,504	0	9,385,041	9,385,041
1	316000	Miscellaneous Power Plant Equipment	0	15,669,693	15,669,693	0	10,210,372	10,210,372	0	5,459,321	5,459,321
TOTAL STEAM PRODUCTION PLANT			0	388,339,267	388,339,267	0	253,041,865	253,041,865	0	135,297,402	135,297,402
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,295,661	57,295,661	0	37,333,853	37,333,853	0	19,961,808	19,961,808
1	331XXX	Structures & Improvements	0	42,522,705	42,522,705	0	27,707,795	27,707,795	0	14,814,910	14,814,910
1	332XXX	Reservoirs, Dams, & Waterways	0	120,211,980	120,211,980	0	78,330,126	78,330,126	0	41,881,854	41,881,854
1	333000	Waterwheels, Turbines, & Generators	0	154,906,940	154,906,940	0	100,937,362	100,937,362	0	53,969,578	53,969,578
1	334000	Accessory Electric Equipment	0	33,808,809	33,808,809	0	22,029,820	22,029,820	0	11,778,989	11,778,989
1	335XXX	Miscellaneous Power Plant Equipment	0	7,340,336	7,340,336	0	4,782,963	4,782,963	0	2,557,373	2,557,373
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
TOTAL HYDRAULIC PRODUCTION PLANT			0	418,085,994	418,085,994	0	272,424,834	272,424,834	0	145,661,160	145,661,160
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	589,807	589,807	0	315,360	315,360
1	341000	Structures & Improvements	0	16,299,047	16,299,047	0	10,620,459	10,620,459	0	5,678,588	5,678,588
1	342000	Fuel Holders, Producers, & Accessories	0	21,152,323	21,152,323	0	13,782,854	13,782,854	0	7,369,469	7,369,469
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	199,288,344	199,288,344	0	129,856,285	129,856,285	0	69,432,059	69,432,059
1	345000	Accessory Electric Equipment	0	17,024,409	17,024,409	0	11,093,105	11,093,105	0	5,931,304	5,931,304
1	346000	Miscellaneous Power Plant Equipment	0	1,617,184	1,617,184	0	1,053,757	1,053,757	0	563,427	563,427
TOTAL OTHER PRODUCTION PLANT			0	278,163,254	278,163,254	0	181,251,177	181,251,177	0	96,912,077	96,912,077
TOTAL PRODUCTION PLANT			0	1,084,588,515	1,084,588,515	0	706,717,876	706,717,876	0	377,870,639	377,870,639

ELECTRIC UTILITY PLANT  
For Month Ended July 31, 2011  
Average of Monthly Averages Basis

Report ID:  
E-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,176,099	19,176,099	0	12,495,146	12,495,146	0	6,680,953	6,680,953
1	352XXX	Structures & Improvements	0	16,599,150	16,599,150	0	10,816,006	10,816,006	0	5,783,144	5,783,144
1	353000	Station Equipment	0	194,340,442	194,340,442	0	126,632,232	126,632,232	0	67,708,210	67,708,210
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,155,926	11,155,926	0	5,964,894	5,964,894
1	355000	Poles & Fixtures	0	137,138,872	137,138,872	0	89,359,689	89,359,689	0	47,779,183	47,779,183
1	356000	Overhead Conductors & Devices	0	109,401,619	109,401,619	0	71,286,095	71,286,095	0	38,115,524	38,115,524
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>500,584,808</b>	<b>500,584,808</b>	<b>0</b>	<b>326,181,060</b>	<b>326,181,060</b>	<b>0</b>	<b>174,403,748</b>	<b>174,403,748</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,396,985	0	4,396,985	3,340,938	0	3,340,938	1,056,047	0	1,056,047
99	360400	Land Easements	1,836,816	0	1,836,816	139,196	0	139,196	1,697,620	0	1,697,620
99	361000	Structures & Improvements	15,309,764	0	15,309,764	10,782,048	0	10,782,048	4,527,716	0	4,527,716
99	362000	Station Equipment	99,259,102	0	99,259,102	64,676,235	0	64,676,235	34,582,867	0	34,582,867
99	364000	Poles, Towers, & Fixtures	236,317,090	0	236,317,090	143,992,566	0	143,992,566	92,324,524	0	92,324,524
99	365000	Overhead Conductors & Devices	155,143,937	0	155,143,937	93,938,598	0	93,938,598	61,205,339	0	61,205,339
99	366000	Underground Conduit	79,296,580	0	79,296,580	49,321,359	0	49,321,359	29,975,221	0	29,975,221
99	367000	Underground Conductors & Devices	132,272,109	0	132,272,109	85,389,379	0	85,389,379	46,882,730	0	46,882,730
99	368000	Line Transformers	183,876,853	0	183,876,853	121,314,581	0	121,314,581	62,562,272	0	62,562,272
99	369XXX	Services	121,952,297	0	121,952,297	76,344,598	0	76,344,598	45,607,699	0	45,607,699
99	370000	Meters	46,125,868	0	46,125,868	17,084,867	0	17,084,867	29,041,001	0	29,041,001
99	373XXX	Street Light & Signal Systems	34,006,509	0	34,006,509	20,463,328	0	20,463,328	13,543,181	0	13,543,181
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,109,793,910</b>	<b>0</b>	<b>1,109,793,910</b>	<b>686,787,693</b>	<b>0</b>	<b>686,787,693</b>	<b>423,006,217</b>	<b>0</b>	<b>423,006,217</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	819,856	3,109,675	3,929,531	372,214	2,064,513	2,436,727	447,642	1,045,162	1,492,804
4	390XXX	Structures & Improvements	10,973,017	41,367,305	52,340,322	5,658,463	27,463,754	33,122,217	5,314,554	13,903,551	19,218,065
4	391XXX	Office Furniture & Equipment	933,849	31,464,689	32,398,538	933,849	20,889,407	21,823,256	0	10,575,282	10,575,282
4	392XXX	Transportation Equipment	11,584,645	7,474,040	19,058,685	8,342,356	4,962,015	13,304,371	3,242,289	2,512,025	5,756,404
4	393000	Stores Equipment	293,702	1,383,394	1,677,096	125,572	918,435	1,044,007	168,130	464,959	633,089
4	394000	Tools, Shop & Garage Equipment	1,652,766	5,750,336	7,403,102	1,247,687	3,817,648	5,065,335	405,079	1,932,688	2,337,767
4	395000	Laboratory Equipment	301,001	1,256,578	1,557,579	193,475	834,242	1,027,717	107,526	422,336	529,862
4	396XXX	Power Operated Equipment	25,579,193	10,962,594	36,541,787	16,852,440	7,278,066	24,130,506	8,726,753	3,684,528	12,411,281
4	397XXX	Communications Equipment	11,570,521	46,985,181	58,555,702	6,070,609	31,193,462	37,264,071	5,499,912	15,791,719	21,291,631
4	398000	Miscellaneous Equipment	3,192	308,932	312,124	383	205,100	205,483	2,809	103,832	106,641
<b>TOTAL GENERAL PLANT</b>			<b>63,711,742</b>	<b>150,062,724</b>	<b>213,774,466</b>	<b>39,797,048</b>	<b>99,626,642</b>	<b>139,423,690</b>	<b>23,914,694</b>	<b>50,436,082</b>	<b>74,350,776</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,175,256,914</b>	<b>1,861,394,237</b>	<b>3,036,651,151</b>	<b>728,336,003</b>	<b>1,215,085,133</b>	<b>1,943,421,136</b>	<b>446,920,911</b>	<b>646,309,104</b>	<b>1,093,230,015</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
<b>GROSS ELECTRIC PLANT</b>			<b>1,175,256,914</b>	<b>1,861,394,237</b>	<b>3,036,651,151</b>	<b>728,336,003</b>	<b>1,215,085,133</b>	<b>1,943,421,136</b>	<b>446,920,911</b>	<b>646,309,104</b>	<b>1,093,230,015</b>



ELECTRIC UTILITY PLANT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
1	108X01	Steam Production Plant	0	266,634,542	266,634,542	0	173,739,068	173,739,068	0	92,895,474	92,895,474
1	108X02	Hydro Production Plant	0	103,315,746	103,315,746	0	67,320,540	67,320,540	0	35,995,206	35,995,206
1	108X03	Other Production Plant	0	68,226,125	68,226,125	0	44,456,143	44,456,143	0	23,769,982	23,769,982
1	108X04	Transmission Plant	0	170,719,056	170,719,056	0	111,240,537	111,240,537	0	59,478,519	59,478,519
E-ADP	108X05	Distribution Plant	339,598,150	0	339,598,150	209,966,744	0	209,966,744	129,631,406	0	129,631,406
E-ADP	108X06	General Plant - Non-Transportation	18,255,808	49,627,313	67,883,121	11,059,518	32,947,573	44,007,091	7,196,290	16,679,740	23,876,030
E-ADP	108X07	General Plant - Transportation	3,829,511	2,470,685	6,300,196	2,757,722	1,640,288	4,398,010	1,071,789	830,397	1,902,186
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>361,683,469</b>	<b>660,993,467</b>	<b>1,022,676,936</b>	<b>223,783,984</b>	<b>431,344,149</b>	<b>655,128,133</b>	<b>137,899,485</b>	<b>229,649,318</b>	<b>367,548,803</b>
<b>ACCUMULATED AMORTIZATION</b>											
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	37,955	5,130,850	5,168,805	37,955	3,343,262	3,381,217	0	1,787,588	1,787,588
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	18,219	503,728	521,947	18,219	328,229	346,448	0	175,499	175,499
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	56,376	13,030,503	13,086,879	56,376	8,650,951	8,707,327	0	4,379,552	4,379,552
4	111X32	Intangible Plant--PC Software (C-AAM)	0	1,180,821	1,180,821	0	783,947	783,947	0	396,874	396,874
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	95,686	95,686	0	63,526	63,526	0	32,160	32,160
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>223,228</b>	<b>19,942,020</b>	<b>20,165,248</b>	<b>223,228</b>	<b>13,170,202</b>	<b>13,393,430</b>	<b>0</b>	<b>6,771,818</b>	<b>6,771,818</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>813,350,217</b>	<b>1,180,458,750</b>	<b>1,993,808,967</b>	<b>504,328,791</b>	<b>770,570,782</b>	<b>1,274,899,573</b>	<b>309,021,426</b>	<b>409,887,968</b>	<b>718,909,394</b>

ALLOCATION RATIOS:

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-APL-1A
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Ref/Basis	Description (Accounts)	SYSTEM			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	813,350,217	1,180,458,750	1,993,808,967	504,328,791	770,570,782	1,274,899,573	309,021,426	409,887,968	718,909,394
	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)	572,355	0	572,355	0	0	0	572,355	0	572,355
99	ADFIT - KF Reserve (190420)	413,234	0	413,234	413,234	0	413,234	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	31,474	31,474	0	20,896	20,896	0	10,578	10,578
12	Deferred FIT - Electric Plant In Service (282900)	0	-267,629,074	-267,629,074	0	-171,130,059	-171,130,059	0	-96,499,015	-96,499,015
4	Deferred FIT - Common Plant (282900 from C-DTX)	0	-22,264,464	-22,264,464	0	-14,781,378	-14,781,378	0	-7,483,086	-7,483,086
99	ADFIT - WNP3 (283120)	-3,577,457	0	-3,577,457	-3,577,457	0	-3,577,457	0	0	0
1	Colstrip PCB (283200)	0	-464,570	-464,570	0	-302,714	-302,714	0	161,856	-161,856
99	ADFIT - Lancaster (283312)	-2,082,500	0	-2,082,500	-2,082,500	0	-2,082,500	0	0	0
99	Spokane River Relicensing (283322)	-258,015	0	-258,015	-239,333	0	-239,333	18,682	0	-18,682
99	Spokane River PM&Es (283323)	-238,979	0	-238,979	-151,974	0	-151,974	87,005	0	-87,005
1	ADFIT - Lake CDA CDR Fund (283324)	-36,307	-3,374,583	-3,410,890	-36,307	-2,198,878	-2,235,185	0	1,175,705	-1,175,705
1	ADFIT - CDA IPA Fund Deposit (283325)	0	-700,000	-700,000	0	-456,120	-456,120	0	-243,880	-243,880
99	ADFIT - MT Lease Payments (283365)	-1,950,129	0	-1,950,129	-1,292,633	0	-1,292,633	-657,496	0	-657,496
1	CDA Lake Settlement (283382)	-598,969	-13,864,848	-14,463,817	-499,189	-9,034,335	-9,533,474	-99,830	-4,830,513	-4,930,343
12	Electric portion of Bond Redemptions (283850)	0	-5,119,450	-5,119,450	0	-3,273,530	-3,273,530	0	-1,845,920	-1,845,920
	TOTAL ACCUM DEFERRED INCOME TAX	-7,756,767	-313,385,515	-321,142,282	-7,466,109	-201,156,118	-208,622,227	-290,658	-112,229,397	-112,520,055
	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)	5,904,864	0	5,904,864	4,238,286	0	4,238,286	1,666,578	0	1,666,578
99	Boulder Park Disallowed Accumulated Depr (108050)	964,699	0	964,699	0	0	0	964,699	0	964,699
99	Colstrip Disallowed AFUDC (111100)	-2,430,775	0	-2,430,775	-779,021	0	-779,021	-1,651,754	0	-1,651,754
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)	19,906,107	0	19,906,107	19,906,107	0	19,906,107	0	0	0
99	Lancaster Generation (182312)	5,950,000	0	5,950,000	5,950,000	0	5,950,000	0	0	0
99	Spokane River Relicensing (182322)	737,185	0	737,185	683,808	0	683,808	53,377	0	53,377
99	Spokane River PM&Es (182323)	682,799	0	682,799	434,212	0	434,212	248,587	0	248,587
99	CDA CDR Fund (182324)	103,735	0	103,735	103,735	0	103,735	0	0	0
99	CDA Lake Settlement (182382)	1,426,108	0	1,426,108	1,426,108	0	1,426,108	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)	5,571,798	0	5,571,798	3,693,235	0	3,693,235	1,878,563	0	1,878,563
99	CDA Lake Settlement (186382)	285,227	0	285,227	0	0	0	285,227	0	285,227
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
99	Nez Perce Settlement - Idaho (186800)	313,180	0	313,180	0	0	0	313,180	0	313,180
4	Gain on Sale of General Office Bldg (253850)	0	-89,876	-89,876	0	-59,669	-59,669	0	-30,207	-30,207
99	Colstrip 3 AFUDC Reallocation	0	0	0	-651,193	0	-651,193	651,193	0	651,193
	TOTAL OTHER ADJUSTMENTS	33,035,511	-89,876	32,945,635	30,868,551	-59,669	30,808,882	2,166,960	-30,207	2,136,753
	NET RATE BASE	838,628,961	866,983,359	1,705,612,320	527,731,233	569,354,995	1,097,086,228	310,897,728	297,628,364	608,526,092

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%	63.943%	36.057%
E-ALL	13	Net Electric General Plant	100.000%	65.204%	34.796%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMMON AMORTIZATION EXPENSE For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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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	7,166	7,166	0	0
99		Utility 1	0	0	0	0
7		Utility 7	0	0	0	0
9		Utility 9	808	639	169	0
		<b>TOTAL</b>	<b>7,974</b>	<b>7,805</b>	<b>169</b>	<b>0</b>
99	404X31	Mainframe Software				
		Utility 0	13,184	13,184	0	0
99		Utility 1	0	0	0	0
7		Utility 7	557,350	403,427	108,555	45,368
8		Utility 8	21,578	0	15,229	6,349
9		Utility 9	0	0	0	0
		<b>TOTAL</b>	<b>592,112</b>	<b>416,611</b>	<b>123,784</b>	<b>51,717</b>
99	404X32	PC Software				
		Utility 0	4,129	4,129	0	0
99		Utility 1	257	0	257	0
7		Utility 7	42,167	30,522	8,213	3,432
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		<b>TOTAL</b>	<b>46,553</b>	<b>34,651</b>	<b>8,470</b>	<b>3,432</b>
99	404X50	Leasehold Improvements				
		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
7		Utility 7	858	621	167	70
		<b>TOTAL</b>	<b>858</b>	<b>621</b>	<b>167</b>	<b>70</b>
		<b>TOTAL</b>	<b>647,497</b>	<b>459,688</b>	<b>132,590</b>	<b>55,219</b>

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 Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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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	765,939	554,410	149,182	62,347
8	Utility 8	12,466	0	8,798	3,668
9	Utility 9	61,120	48,331	12,789	0
9	Utility 9 - Washington	14,317	11,321	2,996	0
9	Utility 9 - Idaho	34,614	27,371	7,243	0
	Total	888,456	641,433	181,008	66,015
7	403X70 Utility 7	536	388	104	44
9	Utility 9	1,213	959	254	0
	Total	1,749	1,347	358	44

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 Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Electric Copy

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	41,137,418	41,137,418		
99	108X06	Utility 1 - Allocated	625,415		625,415	
99	108X06	Utility 1 - Washington	2,292,785		2,292,785	
99	108X06	Utility 1 - Idaho	784,016		784,016	
99	108X06	Utility 2 - Oregon	2,285,055			2,285,055
7	108X06	Utility 7	19,211,592	13,905,926	3,741,842	1,563,824
8	108X06	Utility 8	1,079,982	0	762,197	317,785
9	108X06	Utility 9	16,237,467	12,839,777	3,397,690	0
Total			83,653,730	67,883,121	11,603,945	4,166,664

Accumulated Depreciation - General Plant, Transportation

99	108X07	Utility 0	5,724,977	5,724,977	0	0
99	108X07	Utility 1 - Allocated	225,013	0	225,013	0
99	108X07	Utility 1 - Washington	421,466	0	421,466	0
99	108X07	Utility 1 - Idaho	193,288	0	193,288	0
99	108X07	Utility 2 - Oregon	956,026	0	0	956,026
7	108X07	Utility 7	15,440	11,176	3,007	1,257
9	108X07	Utility 9	713,301	564,043	149,258	0
Total			8,249,511	6,300,196	992,032	957,283

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 Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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
<b>389XXX Land &amp; Land Rights</b>														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	3,939,110	0	0	2,851,246	2,851,246	0	0	767,220	767,220	0	320,644	320,644
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	298,015	0	0	235,655	235,655	0	0	62,360	62,360	0	0	0
<b>TOTAL ACCOUNT</b>			<b>6,218,979</b>	<b>372,214</b>	<b>447,642</b>	<b>3,109,675</b>	<b>3,929,531</b>	<b>575,660</b>	<b>91,489</b>	<b>829,580</b>	<b>1,496,729</b>	<b>472,075</b>	<b>320,644</b>	<b>792,719</b>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	3,988,987	1,245	1,589,741	2,398,001	3,988,987	0	0	0	0	0	0	0
99		Utility 1	1,746,462	0	0	0	0	1,746,462	0	0	1,746,462	0	0	0
99		Utility 2	3,285,536	0	0	0	0	0	0	0	0	3,285,536	0	3,285,536
7		Utility 7	48,110,753	0	0	34,824,007	34,824,007	0	0	9,370,531	9,370,531	0	3,916,215	3,916,215
9		Utility 9 - Wa	7,154,242	5,657,217	0	0	5,657,217	1,497,025	0	0	1,497,025	0	0	0
9		Utility 9 - Idaho	4,710,481	0	3,724,813	0	3,724,813	0	985,668	0	985,668	0	0	0
9		Utility 9 - Allocated	5,242,236	0	0	4,145,298	4,145,298	0	0	1,096,938	1,096,938	0	0	0
<b>TOTAL ACCOUNT</b>			<b>74,238,697</b>	<b>5,658,462</b>	<b>5,314,554</b>	<b>41,367,306</b>	<b>52,340,322</b>	<b>3,243,487</b>	<b>985,668</b>	<b>10,467,469</b>	<b>14,696,624</b>	<b>3,285,536</b>	<b>3,916,215</b>	<b>7,201,751</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		Utility 0	3,118,921	933,849	0	2,185,072	3,118,921	0	0	0	0	0	0	0
7		Utility 7	40,450,958	0	0	29,279,617	29,279,617	0	0	7,878,633	7,878,633	0	3,292,708	3,292,708
8		Utility 8	403,567	0	0	0	0	0	0	284,817	284,817	0	118,750	118,750
<b>TOTAL ACCOUNT</b>			<b>43,973,446</b>	<b>933,849</b>	<b>0</b>	<b>31,464,689</b>	<b>32,398,538</b>	<b>0</b>	<b>0</b>	<b>8,163,450</b>	<b>8,163,450</b>	<b>0</b>	<b>3,411,458</b>	<b>3,411,458</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	16,154,618	7,323,369	2,650,841	6,180,408	16,154,618	0	0	0	0	0	0	0
99		Utility 1	6,499,158	0	0	0	0	4,072,090	1,343,534	1,083,534	6,499,158	0	0	0
99		Utility 2	2,360,202	0	0	0	0	0	0	0	0	2,360,202	0	2,360,202
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	1,288,635	1,018,988	0	0	1,018,988	269,647	0	0	269,647	0	0	0
9		Utility 9 - Idaho	747,958	0	591,448	0	591,448	0	156,510	0	156,510	0	0	0
9		Utility 9 - Allocated	1,181,834	0	0	934,535	934,535	0	0	247,299	247,299	0	0	0
<b>TOTAL ACCOUNT</b>			<b>28,728,512</b>	<b>8,342,357</b>	<b>3,242,289</b>	<b>7,474,040</b>	<b>19,058,686</b>	<b>4,341,737</b>	<b>1,500,044</b>	<b>1,427,460</b>	<b>7,269,241</b>	<b>2,360,202</b>	<b>40,383</b>	<b>2,400,585</b>

COMMON GENERAL PLANT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	395,329	10,739	14,745	369,845	395,329	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	145,220	114,833	0	0	114,833	30,387	0	0	30,387	0	0	0
9		Utility 9 - Idaho	193,975	0	153,386	0	153,386	0	40,589	0	40,589	0	0	0
9		Utility 9 - Allocated	1,281,757	0	0	1,013,549	1,013,549	0	0	268,208	268,208	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,157,779</b>	<b>125,572</b>	<b>168,131</b>	<b>1,383,394</b>	<b>1,677,097</b>	<b>114,658</b>	<b>40,589</b>	<b>268,208</b>	<b>423,455</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,327,224	1,216,530	397,722	1,712,972	3,327,224	0	0	0	0	0	0	0
99		Utility 1	1,879,650	0	0	0	0	1,015,355	445,475	418,820	1,879,650	0	0	0
99		Utility 2	905,916	0	0	0	0	0	0	0	0	905,916	0	905,916
7		Utility 7	5,271,483	0	0	3,815,657	3,815,657	0	0	1,026,727	1,026,727	0	429,099	429,099
8		Utility 8	1,116,000	0	0	0	0	0	0	787,617	787,617	0	328,383	328,383
9		Utility 9 - Wa	39,401	31,156	0	0	31,156	8,245	0	0	8,245	0	0	0
9		Utility 9 - Idaho	9,305	0	7,358	0	7,358	0	1,947	0	1,947	0	0	0
9		Utility 9 - Allocated	280,376	0	0	221,707	221,707	0	0	58,669	58,669	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>12,829,355</b>	<b>1,247,686</b>	<b>405,080</b>	<b>5,750,336</b>	<b>7,403,102</b>	<b>1,023,600</b>	<b>447,422</b>	<b>2,291,833</b>	<b>3,762,855</b>	<b>905,916</b>	<b>757,482</b>	<b>1,663,398</b>
	395000	Laboratory Equipment												
99		Utility 0	1,127,659	182,826	104,126	840,707	1,127,659	0	0	0	0	0	0	0
99		Utility 1	236,462	0	0	0	0	76,951	25,096	134,415	236,462	0	0	0
99		Utility 2	229,575	0	0	0	0	0	0	0	0	229,575	0	229,575
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	82,522	0	0	0	0	0	0	58,240	58,240	0	24,282	24,282
9		Utility 9 - Wa	13,467	10,649	0	0	10,649	2,818	0	0	2,818	0	0	0
9		Utility 9 - Idaho	4,299	0	3,399	0	3,399	0	900	0	900	0	0	0
9		Utility 9 - Allocated	200,354	0	0	158,430	158,430	0	0	41,924	41,924	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,250,002</b>	<b>193,475</b>	<b>107,525</b>	<b>1,256,577</b>	<b>1,557,577</b>	<b>79,769</b>	<b>25,996</b>	<b>303,852</b>	<b>409,617</b>	<b>229,575</b>	<b>53,233</b>	<b>282,808</b>

COMMON GENERAL PLANT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A Electric Copy
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				***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
<b>396XXX Power Operated Equipment</b>															
99		Utility 0	34,721,207	16,329,863	8,316,991	10,074,353	34,721,207	0	0	0	0	0	0	0	
99		Utility 1	4,340,909	0	0	0	0	2,962,105	839,512	539,292	4,340,909	0	0	0	
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
7		Utility 7	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099	
9		Utility 9 - Wa	660,861	522,576	0	0	522,576	138,285	0	0	138,285	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	616,140	0	0	487,213	487,213	0	0	128,927	128,927	0	0	0	
<b>TOTAL ACCOUNT</b>			<b>41,455,182</b>	<b>16,852,439</b>	<b>8,726,753</b>	<b>10,962,594</b>	<b>36,541,786</b>	<b>3,100,390</b>	<b>947,944</b>	<b>776,129</b>	<b>4,824,463</b>	<b>43,834</b>	<b>45,099</b>	<b>88,933</b>	
<b>397XXX Communication Equipment</b>															
99		Utility 0	41,662,361	5,703,497	2,308,764	33,650,100	41,662,361	0	0	0	0	0	0	0	
99		Utility 1	778,846	0	0	0	0	447,712	331,134	0	778,846	0	0	0	
99		Utility 2	986,446	0	0	0	0	0	0	0	0	986,446	0	986,446	
7		Utility 7	10,417,445	0	0	7,540,459	7,540,459	0	0	2,029,006	2,029,006	0	847,980	847,980	
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499	
9		Utility 9 - Wa	464,258	367,112	0	0	367,112	97,146	0	0	97,146	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	7,328,008	0	0	5,794,622	5,794,622	0	0	1,533,386	1,533,386	0	0	0	
<b>TOTAL ACCOUNT</b>			<b>66,599,041</b>	<b>6,070,609</b>	<b>5,499,912</b>	<b>46,985,181</b>	<b>58,555,702</b>	<b>544,858</b>	<b>1,175,583</b>	<b>4,215,973</b>	<b>5,936,414</b>	<b>986,446</b>	<b>1,120,479</b>	<b>2,106,925</b>	
<b>398000 Miscellaneous Equipment</b>															
99		Utility 0	13,251	0	2,299	10,952	13,251	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
7		Utility 7	405,598	0	0	293,584	293,584	0	0	78,998	78,998	0	33,016	33,016	
9		Utility 9 - Wa	484	383	0	0	383	101	0	0	101	0	0	0	
9		Utility 9 - Idaho	645	0	510	0	510	0	135	0	135	0	0	0	
9		Utility 9 - Allocated	5,559	0	0	4,396	4,396	0	0	1,163	1,163	0	0	0	
<b>TOTAL ACCOUNT</b>			<b>427,904</b>	<b>383</b>	<b>2,809</b>	<b>308,932</b>	<b>312,124</b>	<b>101</b>	<b>135</b>	<b>80,161</b>	<b>80,397</b>	<b>2,367</b>	<b>33,016</b>	<b>35,383</b>	
<b>TOTAL GENERAL PLANT</b>			<b>278,878,897</b>	<b>39,797,046</b>	<b>23,914,695</b>	<b>150,062,724</b>	<b>213,774,465</b>	<b>13,024,260</b>	<b>5,214,870</b>	<b>28,824,115</b>	<b>47,063,245</b>	<b>8,343,178</b>	<b>9,698,009</b>	<b>18,041,187</b>	

ALLOCATION RATIOS:

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



COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>											
E-PLT		Plant in Service	1,109,793,910	0	1,109,793,910	686,787,693	0	686,787,693	423,006,217	0	423,006,217
E-PLT	360200	Less Land and Land Rights	4,396,985	0	4,396,985	3,340,938	0	3,340,938	1,056,047	0	1,056,047
		Depreciable Distribution Plant	1,105,396,925	0	1,105,396,925	683,446,755	0	683,446,755	421,950,170	0	421,950,170
		Percentage		0.000%	100.000%	61.828%			38.172%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
108X05		Accumulated Depreciation		0	339,598,149	209,966,744		209,966,744	129,631,406		129,631,406
<b>JURISDICTIONAL ALLOCATION:</b>											
99	108X05	Accumulated Depreciation	339,598,150	0	339,598,150	209,966,744	0	209,966,744	129,631,406	0	129,631,406
<b>GENERAL PLANT - NON TRANSPORTATION</b>											
E-PLT		General Plant In Service	63,711,742	150,062,724	213,774,466	39,797,048	99,626,642	139,423,690	23,914,694	50,436,082	74,350,776
E-PLT	389XXX	Less: General Land and Land Rights	819,856	3,109,675	3,929,531	372,214	2,064,513	2,436,727	447,642	1,045,162	1,492,804
E-PLT	392XXX	Less: General Transportation Plant	11,584,645	7,474,040	19,058,685	8,342,356	4,962,015	13,304,371	3,242,289	2,512,025	5,754,314
		Depreciable Non Transport General Plant	51,307,241	139,479,009	190,786,250	31,082,478	92,600,114	123,682,592	20,224,763	46,878,895	67,103,658
		Percentage		73.107%	100.000%	16.292%			10.601%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		49,627,313	67,883,121	11,059,518			7,196,290		
C-DEP	403X60	Common Depreciation Expense		440,645	602,741	98,199			63,897		
C-DEP	403X60	Washington Depreciation Expense			11,321	11,321			0		
C-DEP	403X60	Idaho Depreciation Expense			27,371	0			27,371		
	403X60	Depreciation Expense		202,775	273,387	53,100			17,512		
<b>JURISDICTIONAL ALLOCATION:</b>											
4	108X06	Accumulated Depreciation--Elec Gen Plant (C-ADP)	18,255,808	49,627,313	67,883,121	11,059,518	32,947,573	44,007,091	7,196,290	16,679,740	23,876,030
4	403X60	Depreciation Expense (C-DEP)	162,096	440,645	602,741	98,199	292,544	390,743	63,897	148,101	211,998
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	38,692	0	38,692	11,321	0	11,321	27,371	0	27,371
4	403X60	Depreciation Expense	70,612	202,775	273,387	53,100	134,622	187,722	17,512	68,153	85,665
		Total Depreciation Expense	271,400	643,420	914,820	162,620	427,166	589,786	108,780	216,254	325,034

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>GENERAL PLANT--TRANSPORTATION</b>											
E-PLT	392XXX	Transportation General Plant	11,584,645	7,474,040	19,058,685	8,342,356	4,962,015	13,304,371	3,242,289	2,512,025	5,754,314
		Percentage		39.216%	100.000%	43.772%			17.012%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,470,685	6,300,196	2,757,722			1,071,789		
C-DEP	403X70	Depreciation Expense		528	1,347	590			229		
	403X70	Depreciation Expense		4,750	10,574	3,504			2,320		
<b>JURISDICTIONAL ALLOCATION:</b>											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,829,511	2,470,685	6,300,196	2,757,722	1,640,288	4,398,010	1,071,789	830,397	1,902,186
4	403X70	Depreciation Expense (C-DEP)	819	528	1,347	590	351	941	229	177	406
4	403X70	Depreciation Expense	5,824	4,750	10,574	3,504	3,154	6,658	2,320	1,597	3,917
	403X70	Total Depreciation Expense	6,643	5,278	11,921	4,094	3,505	7,599	2,549	1,774	4,323

**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 Month Ended July 31, 2011  
Average of Monthly Averages Basis

Report ID:  
C-IPL-1A 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	1,848,022	0	0	1,848,022	1,848,022	0	0	0	0	0	0	0
99		Utility 1	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	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
		<b>TOTAL ACCOUNT</b>	<b>3,175,511</b>	<b>0</b>	<b>0</b>	<b>2,001,473</b>	<b>2,001,473</b>	<b>964,981</b>	<b>168,450</b>	<b>40,607</b>	<b>1,174,038</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,839,330	1,016,918	0	822,412	1,839,330	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	35,763,907	0	0	25,886,989	25,886,989	0	0	6,965,736	6,965,736	0	2,911,182	2,911,182
8		Utility 8	1,294,675	0	0	0	0	0	0	913,717	913,717	0	380,958	380,958
		<b>TOTAL ACCOUNT</b>	<b>38,944,352</b>	<b>1,016,918</b>	<b>0</b>	<b>26,709,401</b>	<b>27,726,319</b>	<b>0</b>	<b>0</b>	<b>7,879,453</b>	<b>7,879,453</b>	<b>46,440</b>	<b>3,292,140</b>	<b>3,338,580</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	256,846	0	0	256,846	256,846	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	2,605,214	0	0	1,885,732	1,885,732	0	0	507,418	507,418	0	212,064	212,064
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		<b>TOTAL ACCOUNT</b>	<b>2,972,256</b>	<b>0</b>	<b>0</b>	<b>2,142,578</b>	<b>2,142,578</b>	<b>0</b>	<b>0</b>	<b>590,010</b>	<b>590,010</b>	<b>1,231</b>	<b>238,437</b>	<b>239,668</b>
	<b>TOTAL</b>		<b>45,092,119</b>	<b>1,016,918</b>	<b>0</b>	<b>30,853,452</b>	<b>31,870,370</b>	<b>964,981</b>	<b>168,450</b>	<b>8,510,070</b>	<b>9,643,501</b>	<b>47,671</b>	<b>3,530,577</b>	<b>3,578,248</b>

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 Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A 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	5,130,851	5,130,851	0	0
		Total	5,130,851	5,130,851	0	0
Accum Amort 111X30						
99		Utility 0	476,873	476,873	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	37,356	0	0	37,356
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	33,960	26,854	7,106	0
		Total	548,189	503,727	7,106	37,356
Accum Amort 111X31						
99		Utility 0	470,838	470,838	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	37,926	0	0	37,926
7		Utility 7	17,351,678	12,559,665	3,379,586	1,412,427
8		Utility 8	283,748	0	200,255	83,493
9		Utility 9	0	0	0	0
		Total	18,144,190	13,030,503	3,579,841	1,533,846
Accum Amort 111X32						
99		Utility 0	184,349	184,349	0	0
99		Utility 1	11,821	0	11,821	0
99		Utility 2 - Oregon	372	0	0	372
7		Utility 7	1,376,666	996,472	268,133	112,061
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		Total	1,662,836	1,180,821	343,209	138,806

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A Electric Copy
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	42,640	0	0	42,640
7		Utility 7	118,135	85,510	23,009	9,616
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0
		<b>Total</b>	<b>173,645</b>	<b>95,687</b>	<b>25,702</b>	<b>52,256</b>
		Accum Amort 111X70				
99		Utility 0	432	432	0	0
		<b>Total</b>	<b>432</b>	<b>432</b>	<b>0</b>	<b>0</b>
<b>TOTAL Accumulated Amortization - Common Plant</b>			<b>25,660,143</b>	<b>19,942,021</b>	<b>3,955,858</b>	<b>1,762,264</b>

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 Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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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	-28,791,758	-20,840,338	5,607,771	-2,343,649
9	282900	Utility 9	-1,800,981	-1,424,126	-376,855	0
		Total	-30,592,739	-22,264,464	-5,984,626	-2,343,649

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%