

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/25/2011

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ELECTRIC RATE OF RETURN For Month Ended August 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	9,385,090	6,208,355	3,176,735
	Colstrip 3 AFUDC Reallocation Adj	0	-15,920	15,920
	Adjusted Net Operating Income	9,385,090	6,192,435	3,192,655
E-APL	Electric Net Rate Base	1,707,444,442	1,098,243,169	609,201,273
	RATE OF RETURN	0.550%	0.564%	0.524%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended August 31, 2011		E-ALL-1A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho		
1	Input	Production/Transmission Ratio	12/31/2010	100.000%	65.160%	34.840%	
2	Input	Number of Customers	08-31-2011	357,281	234,965	122,316	
		Percent		100.000%	65.765%	34.235%	
3	E-OPS	Direct Distribution Operating Expense		1,810,348	1,264,120	546,228	
		Percent		100.000%	69.827%	30.173%	
	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%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		57,557,639	50,620,200	3,943,320	2,994,119
		Direct O & M Accts 901 - 935		57,769,575	39,717,113	14,983,974	3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only		1,276,412	787,265	489,147	0

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended August 31, 2011		E-ALL-1A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho	
		Adjustments	0	0	0	0
		Total	116,603,626	91,124,578	19,416,441	6,062,607
		Percentage	100.000%	78.149%	16.652%	5.199%
		Direct Labor Accts 500 - 894	51,313,884	40,856,300	7,149,723	3,307,861
		Direct Labor Accts 901 - 935	5,118,749	3,938,893	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	678,123	358,982	223,040	96,101
	12/31/2010	Percentage	100.000%	52.937%	32.891%	14.172%
		Net Direct Plant	2,417,505,829	1,947,783,110	317,785,902	151,936,817
		Percentage	100.000%	80.570%	13.145%	6.285%
		Total Percentages	400.000%	289.532%	77.908%	32.560%
		Average (CD AA)	100.000%	72.383%	19.477%	8.140%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input	01-01-2011	Gas North/Oregon 4-Factor	6,937,439	0	3,943,320	2,994,119
		Direct O & M Accts 500 - 894	18,052,462	0	14,983,974	3,068,488
		Direct O & M Accts 901 - 935	489,147	0	489,147	0
		Direct O & M Accts 901 - 905 Utility 9 Only	25,479,048	0	19,416,441	6,062,607
Total		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		Percentage	13,643,715	0	9,385,883	4,257,832
		Percentage	100.000%	0.000%	68.793%	31.207%
	12/31/2010	Number of Customers at	319,141	0	223,040	96,101
		Percentage	100.000%	0.000%	69.888%	30.112%
		Net Direct Plant	464,005,775	0	312,301,546	151,704,229
		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%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended August 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
			Total	Electric	Gas North Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2011		
		Direct O & M Accts 500 - 894	54,563,520	50,620,200	3,943,320
		Direct O & M Accts 901 - 935	54,701,087	39,717,113	14,983,974
		Adjustments	0	0	0
		Total	109,264,607	90,337,313	18,927,294
		Percentage	100.000%	82.678%	17.322%
		Direct Labor Accts 500 - 894	48,006,023	40,856,300	7,149,723
		Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885
		Total	52,174,801	44,795,193	7,379,608
		Percentage	100.000%	85.856%	14.144%
		Number of Customers at	12/31/2010		
		Percentage	582,022	358,982	223,040
			100.000%	61.678%	38.322%
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546
		Percentage	100.000%	86.088%	13.912%
		Total Percentages	400.000%	316.300%	83.700%
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925%
10	E-PLT	Net Electric Distribution Plant	775,312,795	480,885,955	294,426,840
		Percent	100.000%	62.025%	37.975%
11		Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,260,049	4,043,976	2,216,073
		Percent	100.000%	64.600%	35.400%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 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	1,997,736,488 100.000%	1,278,241,830 63.985%	719,494,658 36.015%
13	E-PLT	Net Electric General Plant Percent	139,341,228 100.000%	90,859,577 65.207%	48,481,651 34.793%
14		Net Allocated Schedule M's Percent	-7,263,423 100.000%	-4,648,718 64.002%	-2,614,705 35.998%
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 For Month Ended August 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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	21,931,279	0	21,931,279	14,700,531	0	14,700,531	7,230,748	0	7,230,748
99	442200	Commercial - Firm & Int.	24,058,302	0	24,058,302	16,843,867	0	16,843,867	7,214,435	0	7,214,435
1	442300	Industrial	10,825,995	0	10,825,995	4,853,938	0	4,853,938	5,972,057	0	5,972,057
99	444000	Public Street & Highway Lighting	575,797	0	575,797	379,062	0	379,062	196,735	0	196,735
99	499XXX	Unbilled Revenue	4,915,009	0	4,915,009	3,862,575	0	3,862,575	1,052,434	0	1,052,434
99	448000	Interdepartmental Revenue	77,808	0	77,808	67,086	0	67,086	-10,722	0	10,722
		TOTAL SALES TO ULTIMATE CUSTOMERS	62,384,190	0	62,384,190	40,707,059	0	40,707,059	21,677,131	0	21,677,131
1	447XXX	Sales for Resale	0	9,846,953	9,846,953	0	6,416,275	6,416,275	0	3,430,678	3,430,678
		TOTAL SALES OF ELECTRICITY	62,384,190	9,846,953	72,231,143	40,707,059	6,416,275	47,123,334	21,677,131	3,430,678	25,107,809
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	43,817	0	43,817	26,653	0	26,653	17,164	0	17,164
1	453000	Sales of Water & Water Power	0	69,182	69,182	0	45,079	45,079	0	24,103	24,103
1	454000	Rent from Electric Property	223,495	1,268	224,763	151,846	826	152,672	71,649	442	72,091
1	456XXX	Other Electric Revenues	12,327	26,041,328	26,053,655	7,604	16,968,529	16,976,133	4,728	9,072,799	9,077,522
		TOTAL OTHER OPERATING REVENUE	279,639	26,111,778	26,391,417	186,103	17,014,434	17,200,537	93,536	9,097,344	9,190,880
		TOTAL ELECTRIC REVENUE	62,663,829	35,958,731	98,622,560	40,893,162	23,430,709	64,323,871	21,770,667	12,528,022	34,298,689
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	37,468	37,468	0	24,414	24,414	0	13,054	13,054
1	501000	Fuel	0	3,142,146	3,142,146	0	2,047,422	2,047,422	0	1,094,724	1,094,724
1	502000	Steam Expense	0	244,861	244,861	0	159,551	159,551	0	85,310	85,310
1	505000	Electric Expense	0	76,134	76,134	0	49,609	49,609	0	26,525	26,525
1	506000	Miscellaneous Steam Power Generation Expense	0	115,785	115,785	0	75,446	75,446	0	40,339	40,339
1	507000	Rent	0	-1,100	-1,100	0	-717	-717	0	-383	-383
		MAINTENANCE									
1	510000	Supervision & Engineering	0	11,000	11,000	0	7,168	7,168	0	3,832	3,832
1	511000	Structures	0	23,256	23,256	0	15,154	15,154	0	8,102	8,102
1	512000	Boiler Plant	0	306,956	306,956	0	200,013	200,013	0	106,943	106,943
1	513000	Electric Plant	0	28,990	28,990	0	18,890	18,890	0	10,100	10,100
1	514000	Miscellaneous Steam Plant	0	19,961	19,961	0	13,007	13,007	0	6,954	6,954
		TOTAL STEAM POWER GENERATION EXP	0	4,005,457	4,005,457	0	2,609,957	2,609,957	0	1,395,500	1,395,500

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended August 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
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	213,366	213,366	0	139,029	139,029	0	74,337	74,337
1	536000	Water for Power	0	208,249	208,249	0	135,695	135,695	0	72,554	72,554
1	537000	Hydraulic Expense	544,000	237,386	781,386	339,731	154,681	494,412	204,269	82,705	286,974
1	538000	Electric Expense	0	485,225	485,225	0	316,173	316,173	0	169,052	169,052
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	36,596	36,596	0	23,846	23,846	0	12,750	12,750
1	540000	Rent	0	173,448	173,448	0	113,019	113,019	0	60,429	60,429
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	43,948	43,948	0	28,637	28,637	0	15,311	15,311
1	542000	Structures	0	42,271	42,271	0	27,544	27,544	0	14,727	14,727
1	543000	Reservoirs, Dams, & Waterways	0	-27,510	-27,510	0	-17,926	-17,926	0	-9,584	-9,584
1	544000	Electric Plant	0	325,009	325,009	0	211,776	211,776	0	113,233	113,233
1	545000	Miscellaneous Hydraulic Plant	0	37,763	37,763	0	24,606	24,606	0	13,157	13,157
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>989,943</b>	<b>1,775,751</b>	<b>2,765,694</b>	<b>629,325</b>	<b>1,157,080</b>	<b>1,786,405</b>	<b>360,618</b>	<b>618,671</b>	<b>979,289</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	28,143	28,143	0	18,338	18,338	0	9,805	9,805
1	547000	Fuel	0	6,133,245	6,133,245	0	3,996,422	3,996,422	0	2,136,823	2,136,823
1	548000	Generation Expense	0	219,631	219,631	0	143,112	143,112	0	76,519	76,519
1	549000	Miscellaneous Other Power Generation Expense	0	42,896	42,896	0	27,951	27,951	0	14,945	14,945
1	550000	Rent	0	75,216	75,216	0	49,011	49,011	0	26,205	26,205
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	21,361	21,361	0	13,919	13,919	0	7,442	7,442
1	552000	Structures	0	523	523	0	341	341	0	182	182
1	553000	Generating & Electric Equipment	0	209,070	209,070	0	136,230	136,230	0	72,840	72,840
1	554000	Miscellaneous Other Power Generation Plant	0	22,079	22,079	0	14,387	14,387	0	7,692	7,692
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>6,752,164</b>	<b>6,752,164</b>	<b>0</b>	<b>4,399,711</b>	<b>4,399,711</b>	<b>0</b>	<b>2,352,453</b>	<b>2,352,453</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,680,007	14,607,082	16,287,089	0	9,517,975	9,517,975	1,680,007	5,089,107	6,769,114
1	556000	System Control & Load Dispatching	0	51,963	51,963	0	33,859	33,859	0	18,104	18,104
E-557	557XXX	Other Expense	6,239,211	25,702,890	31,942,101	3,130,551	16,748,003	19,878,554	3,108,660	8,954,887	12,063,547
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>7,919,218</b>	<b>40,361,935</b>	<b>48,281,153</b>	<b>3,130,551</b>	<b>26,299,837</b>	<b>29,430,388</b>	<b>4,788,667</b>	<b>14,062,098</b>	<b>18,850,765</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>8,909,161</b>	<b>52,895,307</b>	<b>61,804,468</b>	<b>3,759,876</b>	<b>34,466,585</b>	<b>38,226,461</b>	<b>5,149,285</b>	<b>18,428,722</b>	<b>23,578,007</b>



ELECTRIC OPERATING STATEMENT For Month Ended August 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>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	5,900	167,760	173,660	0	109,312	109,312	5,900	58,448	64,348
1	561000	Load Dispatching	0	160,289	160,289	0	104,444	104,444	0	55,845	55,845
1	562000	Station Expense	0	44,538	44,538	0	29,021	29,021	0	15,517	15,517
1	563000	Overhead Line Expense	0	47,134	47,134	0	30,713	30,713	0	16,421	16,421
1	565000	Transmission of Electricity by Others	0	1,451,913	1,451,913	0	946,067	946,067	0	505,846	505,846
1	566000	Miscellaneous Transmission Expense	0	49,294	49,294	0	32,120	32,120	0	17,174	17,174
1	567000	Rent	0	9,795	9,795	0	6,382	6,382	0	3,413	3,413
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	79,262	79,262	0	51,647	51,647	0	27,615	27,615
1	569000	Structures	0	37,117	37,117	0	24,185	24,185	0	12,932	12,932
1	570000	Station Equipment	375	42,455	42,830	375	27,664	28,039	0	14,791	14,791
1	571000	Overhead Lines	1,053	335,182	336,235	540	218,405	218,945	513	116,777	117,290
1	572000	Underground Lines	0	-10	-10	0	-7	-7	0	-3	-3
1	573000	Service Miscellaneous	0	4,893	4,893	0	3,188	3,188	0	1,705	1,705
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>7,328</b>	<b>2,429,622</b>	<b>2,436,950</b>	<b>915</b>	<b>1,583,141</b>	<b>1,584,056</b>	<b>6,413</b>	<b>846,481</b>	<b>852,894</b>
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	1,974,787	1,974,787	0	1,286,771	1,286,771	0	688,016	688,016
1	403X40	Depreciation Expense--Transmission Plant	0	850,781	850,781	0	554,369	554,369	0	296,412	296,412
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	-1,010,084	0	-1,010,084	0	0	0	-1,010,084	0	-1,010,084
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	19,820	0	19,820	15,064	0	15,064	4,756	0	4,756
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
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	-410,180	0	-410,180	-284,999	0	-284,999	-125,181	0	-125,181
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	1,325,360	1,325,360	0	863,605	863,605	0	461,755	461,755
<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>			<b>-1,029,207</b>	<b>4,329,210</b>	<b>3,300,003</b>	<b>73,603</b>	<b>2,820,914</b>	<b>2,894,517</b>	<b>-1,102,810</b>	<b>1,508,296</b>	<b>405,486</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>			<b>7,887,282</b>	<b>59,654,139</b>	<b>67,541,421</b>	<b>3,834,394</b>	<b>38,870,640</b>	<b>42,705,034</b>	<b>4,052,888</b>	<b>20,783,499</b>	<b>24,836,387</b>

ELECTRIC OPERATING STATEMENT For Month Ended August 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>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	39,894	101,903	141,797	23,157	71,156	94,313	16,737	30,747	47,484
3	582000	Station Expense	53,421	1,921	55,342	34,785	1,341	36,126	18,636	580	19,216
3	583000	Overhead Line Expense	192,683	33,166	225,849	190,005	23,159	213,164	2,678	10,007	12,685
3	584000	Underground Line Expense	-31,461	0	-31,461	-42,074	0	-42,074	10,613	0	10,613
3	585000	Street Light & Signal System Operation Expense	19,148	0	19,148	5,061	0	5,061	14,087	0	14,087
3	586000	Meter Expense	170,620	2,488	173,108	146,742	1,737	148,479	23,878	751	24,629
3	587000	Customer Installations Expense	42,990	12,269	55,259	17,959	8,567	26,526	25,031	3,702	28,733
3	588000	Miscellaneous Distribution Expense	202,460	324,189	526,649	168,891	226,371	395,262	33,569	97,818	131,387
3	589000	Rent	0	15,437	15,437	0	10,779	10,779	0	4,658	4,658
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	20,510	63,451	83,961	6,760	44,306	51,066	13,750	19,145	32,895
3	591000	Structures	36,675	0	36,675	23,387	0	23,387	13,288	0	13,288
3	592000	Station Equipment	62,376	8,961	71,337	4,331	6,257	10,588	58,045	2,704	60,749
3	593000	Overhead Lines	549,539	0	549,539	363,588	0	363,588	185,951	0	185,951
3	594000	Underground Lines	110,016	0	110,016	65,686	0	65,686	44,330	0	44,330
3	595000	Line Transformers	258,730	25,374	284,104	184,679	17,718	202,397	74,051	7,656	81,707
3	596000	Street Light & Signal System Maintenance Exp	47,713	0	47,713	41,311	0	41,311	6,402	0	6,402
3	597000	Meters	5,798	0	5,798	4,585	0	4,585	1,213	0	1,213
3	598000	Miscellaneous Distribution Expense	29,236	19,738	48,974	25,267	13,782	39,049	3,969	5,956	9,925
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>1,810,348</b>	<b>608,897</b>	<b>2,419,245</b>	<b>1,264,120</b>	<b>425,173</b>	<b>1,689,293</b>	<b>546,228</b>	<b>183,724</b>	<b>729,952</b>
99	403X50	Depreciation Expense--Distribution Plant	2,494,180	430	2,494,610	1,599,076	300	1,599,376	895,104	130	895,234
E-OTX		Taxes Other Than FIT--Distribution	3,455,123	0	3,455,123	2,997,995	0	2,997,995	457,128	0	457,128
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>7,759,651</b>	<b>609,327</b>	<b>8,368,978</b>	<b>5,861,191</b>	<b>425,473</b>	<b>6,286,664</b>	<b>1,898,460</b>	<b>183,854</b>	<b>2,082,314</b>

<b>ELECTRIC OPERATING STATEMENT</b>	<b>Report ID:</b>
For Month Ended August 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
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	46,663	46,663	0	30,688	30,688	0	15,975	15,975
2	902000	Meter Reading Expenses	259,780	8,318	268,098	217,477	5,470	222,947	42,303	2,848	45,151
E-903	903XXX	Customer Records & Collection Expenses	158,535	527,003	685,538	109,289	346,584	455,873	49,246	180,419	229,665
2	904000	Uncollectible Accounts	0	238,216	238,216	0	156,663	156,663	0	81,553	81,553
2	905000	Misc Customer Accounts	0	15,279	15,279	0	10,048	10,048	0	5,231	5,231
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>418,315</b>	<b>835,479</b>	<b>1,253,794</b>	<b>326,766</b>	<b>549,453</b>	<b>876,219</b>	<b>91,549</b>	<b>286,026</b>	<b>377,575</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,468,688	23,639	2,492,327	1,830,157	15,546	1,845,703	638,531	8,093	646,624
2	909000	Advertising	2,539	74,410	76,949	1,542	48,936	50,478	997	25,474	26,471
2	910000	Misc Customer Service & Info Exp	0	5,975	5,975	0	3,929	3,929	0	2,046	2,046
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,471,227</b>	<b>104,024</b>	<b>2,575,251</b>	<b>1,831,699</b>	<b>68,411</b>	<b>1,900,110</b>	<b>639,528</b>	<b>35,613</b>	<b>675,141</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	1,430	1,430	0	940	940	0	490	490
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>1,430</b>	<b>1,430</b>	<b>0</b>	<b>940</b>	<b>940</b>	<b>0</b>	<b>490</b>	<b>490</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	50,455	1,880,011	1,930,466	38,617	1,248,139	1,286,756	11,838	631,872	643,710
4	921000	Office Supplies & Expenses	4,530	289,143	293,673	4,509	191,962	196,471	21	97,181	97,202
4	922000	Admin Exp Transferred--Credit	0	-6,352	-6,352	0	-4,217	-4,217	0	-2,135	-2,135
4	923000	Outside Services Employed	8,186	1,526,116	1,534,302	8,186	1,013,188	1,021,374	0	512,928	512,928
4	924000	Property Insurance Premium	0	100,463	100,463	0	66,697	66,697	0	33,766	33,766
4	925XXX	Injuries and Damages	0	328,109	328,109	0	217,832	217,832	0	110,277	110,277
4	926XXX	Employee Pensions and Benefits	28,280	36,765	65,045	20,881	24,408	45,289	7,399	12,357	19,756
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	151,061	325,347	476,408	90,955	211,996	302,951	60,106	113,351	173,457
4	930000	Miscellaneous General Expenses	1,699	132,791	134,490	222	88,160	87,938	1,921	44,631	46,552
4	931000	Rents	2,526	79,235	81,761	2,044	52,604	54,648	482	26,631	27,113
4	935000	Maintenance of General Plant	46,984	592,841	639,825	20,746	393,587	414,333	26,238	199,254	225,492
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>294,200</b>	<b>5,284,469</b>	<b>5,578,669</b>	<b>185,716</b>	<b>3,504,356</b>	<b>3,690,072</b>	<b>108,484</b>	<b>1,780,113</b>	<b>1,888,597</b>

ELECTRIC OPERATING STATEMENT For Month Ended August 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	279,346	652,272	931,618	167,772	433,044	600,816	111,574	219,228	330,802
4	404X31	Amortization - Mainframe Software	20,395	416,512	436,907	20,395	276,522	296,917	0	139,990	139,990
4	404X32	Amortization - PC Software	0	34,209	34,209	0	22,711	22,711	0	11,498	11,498
4	404X50	Amortization - Leasehold Imp	0	622	622	0	413	413	0	209	209
		TOTAL ADMIN & GENERAL EXPENSES	593,941	6,388,084	6,982,025	373,883	4,237,046	4,610,929	220,058	2,151,038	2,371,096
		TOTAL EXPENSES BEFORE FIT	19,130,416	67,592,483	86,722,899	12,227,933	44,151,963	56,379,896	6,902,483	23,440,520	30,343,003
		NET OPERATING INCOME BEFORE FIT			11,899,661			7,943,975			3,955,686
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,973,152			1,965,420			1,007,732
E-FIT		DEFERRED FEDERAL INCOME TAX			-445,987			-221,594			-224,393
E-FIT		AMORTIZED ITC - NOXON			-12,594			-8,206			-4,388
		ELECTRIC NET OPERATING INCOME			9,385,090			6,208,355			3,176,735

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.765%	34.235%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.827%	30.173%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Month Ended August 31, 2011 Average of Monthly Averages Basis	Report ID: E-555-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	5000/5551	Purchased Power	0	11,854,288	11,854,288	0	7,724,254	7,724,254	0	4,130,034	4,130,034
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	1,680,007	0	1,680,007	0	0	0	1,680,007	0	1,680,007
1	555550	Non Monetary - Exchange Power	0	-13,738	-13,738	0	-8,952	-8,952	0	-4,786	-4,786
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,716,603	2,716,603	0	1,770,139	1,770,139	0	946,464	946,464
1	555710	Intercompany Purchase	0	49,929	49,929	0	32,534	32,534	0	17,395	17,395
TOTAL ACCOUNT 555			1,680,007	14,607,082	16,287,089	0	9,517,975	9,517,975	1,680,007	5,089,107	6,769,114

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 August 31, 2011 Average of Monthly Averages Basis	Report ID: E-557-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	391,808	391,808	0	255,302	255,302	0	136,506	136,506
1	557010	Other Power Supply Expense - Financial	0	-263,849	-263,849	0	-171,924	-171,924	0	-91,925	-91,925
1	557150	Fuel - Economic Dispatch	0	19,402,776	19,402,776	0	12,642,849	12,642,849	0	6,759,927	6,759,927
1	557160	Power Supply Expense - Miscellaneous	0	39,760	39,760	0	25,908	25,908	0	13,852	13,852
99	557161	Unbilled Add-Ons	73,425	0	73,425	0	0	0	73,425	0	73,425
1	557170	Broker Fees - Power	0	76,848	76,848	0	50,074	50,074	0	26,774	26,774
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	3,089,093	0	3,089,093	3,089,093	0	3,089,093	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	1,574,811	0	1,574,811	0	0	0	1,574,811	0	1,574,811
99	557390	Idaho PCA Amortization	1,433,657	0	1,433,657	0	0	0	1,433,657	0	1,433,657
1	557395	Optional Renewable Power Expense Offset	0	-13,780	-13,780	0	-8,979	-8,979	0	-4,801	-4,801
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,314,642	1,314,642	0	856,621	856,621	0	458,021	458,021
1	557711	Turbine Gas Bookout Offset	0	-1,314,642	-1,314,642	0	-856,621	-856,621	0	-458,021	-458,021
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,069,327	6,069,327	0	3,954,773	3,954,773	0	2,114,554	2,114,554
TOTAL ACCOUNT 557			6,239,211	25,702,890	31,942,101	3,130,551	16,748,003	19,878,554	3,108,660	8,954,887	12,063,547

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 August 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	158,535	527,003	685,538	109,289	346,584	455,873	49,246	180,419	229,665
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			158,535	527,003	685,538	109,289	346,584	455,873	49,246	180,419	229,665

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.765%	34.235%
E-ALL	12	Net Electric Plant	100.000%	63.985%	36.015%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended August 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	26,222	23,639	49,861	10,717	15,546	26,263	15,505	8,093	23,598
99	908600	Public Purpose Tariff Rider Expense Offset	2,167,774	0	2,167,774	1,579,438	0	1,579,438	588,336	0	588,336
99	908610	Limited Income Tax Refund Program	54,007	0	54,007	54,007	0	54,007	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	220,685	0	220,685	185,995	0	185,995	34,690	0	34,690
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,468,688</b>	<b>23,639</b>	<b>2,492,327</b>	<b>1,830,157</b>	<b>15,546</b>	<b>1,845,703</b>	<b>638,531</b>	<b>8,093</b>	<b>646,624</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.765%	34.235%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



FEDERAL INCOME TAXES--ELECTRIC For Month Ended August 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	1,707,444,442	1,098,243,169	609,201,273
	Interest Deduction for FIT Calculation	54,950,898	34,847,256	20,103,642

- 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 August 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	98,622,560	64,323,871	34,298,689	
E-OPS	Operating & Maintenance Expense	76,069,807	47,967,151	28,102,656	
E-OPS	Book Depreciation & Amortization	5,872,609	4,551,145	1,321,464	
E-OTX	Taxes Other than FIT	4,780,483	3,861,600	918,883	
	Net Operating Income Before FIT	11,899,661	7,943,975	3,955,686	0
E-INT	Less: Monthly Interest Expense	4,579,242	2,903,938	1,675,304	
E-SCM	Add: Schedule M Additions	11,419,305	5,496,971	5,922,334	
E-SCM	Less: Schedule M Deductions	10,202,195	4,893,627	5,308,568	
	Taxable Net Operating Income	8,537,529	5,643,381	2,894,148	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	2,988,135	1,975,183	1,012,952	
1	Production Tax Credit	(14,983)	(9,763)	(5,220)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	2,973,152	1,965,420	1,007,732	
E-DTE	Deferred FIT	-445,987	-221,594	-224,393	
1	411400 Amortized Investment Tax Credit - Noxon	(12,594)	(8,206)	(4,388)	
	Total Net FIT/Deferred FIT	2,514,571	1,735,620	778,951	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Month Ended August 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
E-OPS	Schedule M Additions:									
997000	Book Depreciation (403.XX, 404.XX & 406.XX )	2,804,344	4,013,535	6,817,879	1,792,057	2,628,814	4,420,871	1,012,287	1,384,721	2,397,008
12	997001 Contributions In Aid of Construction	0	450,096	450,096	0	287,994	287,994	0	162,102	162,102
2	997002 Injuries and Damages	0	40,000	40,000	0	26,306	26,306	0	13,694	13,694
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	37,046	37,046	0	24,595	24,595	0	12,451	12,451
99	997007 Idaho PCA	3,008,872	0	3,008,872	0	0	0	3,008,872	0	3,008,872
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	30,374	30,374	0	20,165	20,165	0	10,209	10,209
12	997016 Redemption Expense Amortization	0	133,983	133,983	0	85,729	85,729	0	48,254	48,254
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	-357,531	0	-357,531	-288,466	0	-288,466	-69,065	0	-69,065
1	997019 CSS Temporary Service Fees	19,385	0	19,385	3,870	0	3,870	15,515	0	15,515
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	33,947	33,947	0	19,108	19,108
99	997033 BPA Residential Exchange	112,323	0	112,323	80,609	0	80,609	31,714	0	31,714
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	196,967	0	196,967	156,882	0	156,882	40,085	0	40,085
1	997080 Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
1	997081 Deferred Compensation	0	-218,848	-218,848	0	-145,293	-145,293	0	-73,555	-73,555
1	997082 Meal Disallowances	0	22,984	22,984	0	15,259	15,259	0	7,725	7,725
1	997083 Paid Time Off	0	-27,281	-27,281	0	-18,112	-18,112	0	-9,169	-9,169
1	997084 Customer Uncollectibles	0	-74,503	-74,503	0	-48,997	-48,997	0	-25,506	-25,506
	TOTAL SCHEDULE M ADDITIONS	6,117,478	5,301,827	11,419,305	2,027,933	3,469,038	5,496,971	4,089,545	1,832,789	5,922,334

ELECTRIC SCHEDULE M ITEMS For Month Ended August 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	-3,089,093	0	-3,089,093	-3,089,093	0	-3,089,093	0	0	0
1	997044 Non-Monetary Power Costs	0	13,738	13,738	0	8,952	8,952	0	4,786	4,786
1	997045 Section 199 Manufacturing Deduction	0	267,639	267,639	0	174,394	174,394	0	93,245	93,245
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)	-21,965	0	-21,965	0	0	0	-21,965	0	-21,965
11	997049 Tax Depreciation	0	12,493,160	12,493,160	0	8,070,581	8,070,581	0	4,422,579	4,422,579
99	997050 CS2 Levelized Return	-12,245	0	-12,245	0	0	0	-12,245	0	-12,245
99	997051 Wind Generation AFUDC - ID	10,816	0	10,816	0	0	0	10,816	0	10,816
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	-166,667	-166,667	0	-108,600	-108,600	0	-58,067	-58,067
1	997073 DSIT Amortization - ID	949,883	0	949,883	0	0	0	949,883	0	949,883
TOTAL SCHEDULE M DEDUCTIONS		-2,363,054	12,565,249	10,202,195	-3,224,129	8,117,756	4,893,627	861,075	4,447,493	5,308,568

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.765%	34.235%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.827%	30.173%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	62.025%	37.975%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.600%	35.400%
E-ALL	12	Net Electric Plant	100.000%	63.985%	36.015%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended August 31, 2011 Average of Monthly Averages Basis	Report ID: E-DTE-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	1,385,358	1,385,358	0	886,657	886,657	0	498,701	498,701
99	410100	Deferred Federal Income Tax Expense - Washington	-958,290	0	-958,290	-958,290	0	-958,290	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-686,837	0	-686,837	0	0	0	-686,837	0	-686,837
	410100	Total	-1,645,127	1,385,358	-259,769	-958,290	886,657	-71,633	-686,837	498,701	-188,136
14	411100	Deferred Federal Income Tax Expense - Allocated	0	97,962	97,962	0	62,698	62,698	0	35,264	35,264
99	411100	Deferred Federal Income Tax Expense - Washington	-212,659	0	-212,659	-212,659	0	-212,659	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-71,521	0	-71,521	0	0	0	-71,521	0	-71,521
	411100	Total	-284,180	97,962	-186,218	-212,659	62,698	-149,961	-71,521	35,264	-36,257
Total Deferred Federal Income Tax Expense			-1,929,307	1,483,320	-445,987	-1,170,949	949,355	-221,594	-758,358	533,965	-224,393

E-ALL	14	Net Allocated Schedule M's	100.000%	64.002%	35.998%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended August 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	100,762	100,762	0	65,657	65,657	0	35,105	35,105
1	408150	R&P Property Tax--Production	0	914,706	914,706	0	596,022	596,022	0	318,684	318,684
1	408180	R&P Property Tax--Transmission	0	291,786	291,786	0	190,128	190,128	0	101,658	101,658
1	409100	State Income Tax--Montana & Oregon	0	18,106	18,106	0	11,798	11,798	0	6,308	6,308
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,325,360</b>	<b>1,325,360</b>	<b>0</b>	<b>863,605</b>	<b>863,605</b>	<b>0</b>	<b>461,755</b>	<b>461,755</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,419,767	0	1,419,767	1,419,767	0	1,419,767	0	0	0
99	408120	Municipal Occupation & License Tax	1,538,342	0	1,538,342	1,287,145	0	1,287,145	251,197	0	251,197
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	42,731	0	42,731	0	0	0	42,731	0	42,731
<b>TOTAL DISTRIBUTION</b>			<b>3,455,123</b>	<b>0</b>	<b>3,455,123</b>	<b>2,997,995</b>	<b>0</b>	<b>2,997,995</b>	<b>457,128</b>	<b>0</b>	<b>457,128</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>3,455,123</b>	<b>1,325,360</b>	<b>4,780,483</b>	<b>2,997,995</b>	<b>863,605</b>	<b>3,861,600</b>	<b>457,128</b>	<b>461,755</b>	<b>918,883</b>

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT  
For Month Ended August 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324/182325	CDA Lake CDR/IPA Fund	0	11,625,000	11,625,000	0	7,574,850	7,574,850	0	4,050,150	4,050,150
99	182381	CDA Settlement	0	39,536,159	39,536,159	0	25,761,761	25,761,761	0	13,774,398	13,774,398
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)	1,185,681	26,973,600	28,159,281	1,185,681	17,907,773	19,093,454	0	9,065,827	9,065,827
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,142,606	2,142,606	0	1,422,476	1,422,476	0	720,130	720,130
TOTAL INTANGIBLE PLANT			1,920,025	126,328,056	128,248,081	1,920,025	82,673,490	84,593,515	0	43,654,566	43,654,566
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,433,325	1,433,325	0	777,070	777,070
1	311XXX	Structures & Improvements	0	125,241,521	125,241,521	0	81,607,375	81,607,375	0	43,634,146	43,634,146
1	312000	Boiler Plant	0	169,712,919	169,712,919	0	110,584,938	110,584,938	0	59,127,981	59,127,981
1	313000	Generators	0	6,770	6,770	0	4,411	4,411	0	2,359	2,359
1	314000	Turbogenerator Units	0	49,377,721	49,377,721	0	32,174,523	32,174,523	0	17,203,198	17,203,198
1	315000	Accessory Electric Equipment	0	26,937,717	26,937,717	0	17,552,616	17,552,616	0	9,385,101	9,385,101
1	316000	Miscellaneous Power Plant Equipment	0	15,670,721	15,670,721	0	10,211,042	10,211,042	0	5,459,679	5,459,679
TOTAL STEAM PRODUCTION PLANT			0	389,177,764	389,177,764	0	253,588,230	253,588,230	0	135,589,534	135,589,534
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,296,191	57,296,191	0	37,334,198	37,334,198	0	19,961,993	19,961,993
1	331XXX	Structures & Improvements	0	42,839,268	42,839,268	0	27,914,067	27,914,067	0	14,925,201	14,925,201
1	332XXX	Reservoirs, Dams, & Waterways	0	120,230,133	120,230,133	0	78,341,955	78,341,955	0	41,888,178	41,888,178
1	333000	Waterwheels, Turbines, & Generators	0	154,971,951	154,971,951	0	100,979,723	100,979,723	0	53,992,228	53,992,228
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	418,486,251	418,486,251	0	272,685,641	272,685,641	0	145,800,610	145,800,610
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	16,446,687	16,446,687	0	10,716,661	10,716,661	0	5,730,026	5,730,026
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	1,623,008	1,623,008	0	1,057,552	1,057,552	0	565,456	565,456
TOTAL OTHER PRODUCTION PLANT			0	278,316,718	278,316,718	0	181,351,174	181,351,174	0	96,965,544	96,965,544
TOTAL PRODUCTION PLANT			0	1,085,980,733	1,085,980,733	0	707,625,045	707,625,045	0	378,355,688	378,355,688



ELECTRIC UTILITY PLANT  
For Month Ended August 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	19,179,579	19,179,579	0	12,497,414	12,497,414	0	6,682,165	6,682,165
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	195,095,264	195,095,264	0	127,124,074	127,124,074	0	67,971,190	67,971,190
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	137,188,657	137,188,657	0	89,392,129	89,392,129	0	47,796,528	47,796,528
1	356000	Overhead Conductors & Devices	0	109,470,688	109,470,688	0	71,331,100	71,331,100	0	38,139,588	38,139,588
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>501,461,964</b>	<b>501,461,964</b>	<b>0</b>	<b>326,752,615</b>	<b>326,752,615</b>	<b>0</b>	<b>174,709,349</b>	<b>174,709,349</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	1,836,893	0	1,836,893	139,196	0	139,196	1,697,697	0	1,697,697
99	361000	Structures & Improvements	15,334,833	0	15,334,833	10,805,480	0	10,805,480	4,529,353	0	4,529,353
99	362000	Station Equipment	100,095,709	0	100,095,709	65,465,226	0	65,465,226	34,630,483	0	34,630,483
99	364000	Poles, Towers, & Fixtures	237,411,501	0	237,411,501	144,781,576	0	144,781,576	92,629,925	0	92,629,925
99	365000	Overhead Conductors & Devices	156,222,692	0	156,222,692	94,899,056	0	94,899,056	61,323,636	0	61,323,636
99	366000	Underground Conduit	79,611,186	0	79,611,186	49,538,087	0	49,538,087	30,073,099	0	30,073,099
99	367000	Underground Conductors & Devices	133,041,387	0	133,041,387	85,870,785	0	85,870,785	47,170,602	0	47,170,602
99	368000	Line Transformers	185,197,651	0	185,197,651	122,540,744	0	122,540,744	62,656,907	0	62,656,907
99	369XXX	Services	122,202,628	0	122,202,628	76,505,348	0	76,505,348	45,697,280	0	45,697,280
99	370000	Meters	46,598,330	0	46,598,330	17,541,155	0	17,541,155	29,057,175	0	29,057,175
99	373XXX	Street Light & Signal Systems	34,086,590	0	34,086,590	20,519,592	0	20,519,592	13,566,998	0	13,566,998
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,116,036,385</b>	<b>0</b>	<b>1,116,036,385</b>	<b>691,947,183</b>	<b>0</b>	<b>691,947,183</b>	<b>424,089,202</b>	<b>0</b>	<b>424,089,202</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	10,986,595	41,369,352	52,355,947	5,661,411	27,465,113	33,126,524	35,825,184	13,904,239	49,730,423
4	391XXX	Office Furniture & Equipment	950,913	31,954,410	32,905,323	950,913	21,214,533	22,165,446	0	10,739,877	10,739,877
4	392XXX	Transportation Equipment	11,459,093	7,517,696	18,976,789	8,227,405	4,990,898	13,218,403	3,231,688	2,526,698	5,758,386
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	5,800,919	7,453,685	1,247,687	3,851,230	5,098,917	405,079	1,949,689	2,354,768
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	10,986,073	36,565,266	16,852,440	7,293,654	24,146,094	8,726,753	3,692,419	12,419,172
4	397XXX	Communications Equipment	11,638,730	47,072,995	58,711,725	6,138,582	31,251,761	37,390,343	5,500,148	15,821,234	21,321,382
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>63,685,041</b>	<b>150,760,024</b>	<b>214,445,065</b>	<b>39,770,082</b>	<b>100,089,579</b>	<b>139,859,661</b>	<b>23,914,959</b>	<b>50,670,445</b>	<b>74,585,404</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,181,641,451</b>	<b>1,864,530,777</b>	<b>3,046,172,228</b>	<b>733,637,290</b>	<b>1,217,140,729</b>	<b>1,950,778,019</b>	<b>448,004,161</b>	<b>647,390,048</b>	<b>1,095,394,209</b>
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
<b>GROSS ELECTRIC PLANT</b>			<b>1,181,641,451</b>	<b>1,864,530,777</b>	<b>3,046,172,228</b>	<b>733,637,290</b>	<b>1,217,140,729</b>	<b>1,950,778,019</b>	<b>448,004,161</b>	<b>647,390,048</b>	<b>1,095,394,209</b>



ELECTRIC UTILITY PLANT  
For Month Ended August 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
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	267,516,453	267,516,453	0	174,313,721	174,313,721	0	93,202,732	93,202,732
1	108X02	Hydro Production Plant	0	104,042,543	104,042,543	0	67,794,121	67,794,121	0	36,248,422	36,248,422
1	108X03	Other Production Plant	0	68,782,006	68,782,006	0	44,818,355	44,818,355	0	23,963,651	23,963,651
1	108X04	Transmission Plant	0	171,543,582	171,543,582	0	111,777,798	111,777,798	0	59,765,784	59,765,784
E-ADP	108X05	Distribution Plant	340,723,590	0	340,723,590	211,061,228	0	211,061,228	129,662,362	0	129,662,362
E-ADP	108X06	General Plant - Non-Transportation	18,491,139	50,405,390	68,896,529	11,212,221	33,464,138	44,676,359	7,278,918	16,941,252	24,220,170
E-ADP	108X07	General Plant - Transportation	3,748,283	2,459,025	6,207,308	2,691,178	1,632,547	4,323,725	1,057,105	826,478	1,883,583
TOTAL ACCUMULATED DEPRECIATION			362,963,012	664,748,999	1,027,712,011	224,964,627	433,800,680	658,765,307	137,998,385	230,948,319	368,946,704
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	39,893	5,206,968	5,246,861	39,893	3,392,860	3,432,753	0	1,814,108	1,814,108
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	18,451	511,532	529,983	18,451	333,314	351,765	0	178,218	178,218
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	77,149	13,447,065	13,524,214	77,149	8,927,506	9,004,655	0	4,519,559	4,519,559
4	111X32	Intangible Plant--PC Software (C-AAM)	0	1,215,251	1,215,251	0	806,805	806,805	0	408,446	408,446
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	96,308	96,308	0	63,939	63,939	0	32,369	32,369
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			246,171	20,477,556	20,723,727	246,171	13,524,711	13,770,882	0	6,952,845	6,952,845
NET ELECTRIC UTILITY PLANT			818,432,268	1,179,304,222	1,997,736,490	508,426,492	769,815,338	1,278,241,830	310,005,776	409,488,884	719,494,660

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 August 31, 2011 Average of Monthly Averages Basis	Report ID: E-APL-1A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	818,432,268	1,179,304,222	1,997,736,490	508,426,492	769,815,338	1,278,241,830	310,005,776	409,488,884	719,494,660
	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)	569,343	0	569,343	0	0	0	569,343	0	569,343
99	ADFIT - KF Reserve (190420)	408,565	0	408,565	408,565	0	408,565	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	25,755	25,755	0	17,099	17,099	0	8,656	8,656
12	Deferred FIT - Electric Plant In Service (282900)	0	-268,304,115	-268,304,115	0	-171,674,388	-171,674,388	0	-96,629,727	-96,629,727
4	Deferred FIT - Common Plant (282900 from C-DTX)	0	-23,440,922	-23,440,922	0	-15,562,428	-15,562,428	0	-7,878,494	-7,878,494
99	ADFIT - WNP3 (283120)	-3,540,765	0	-3,540,765	-3,540,765	0	-3,540,765	0	0	0
1	Colstrip PCB (283200)	0	-458,592	-458,592	0	-298,819	-298,819	0	-159,773	-159,773
99	ADFIT - Lancaster (283312)	-2,042,833	0	-2,042,833	-2,042,833	0	-2,042,833	0	0	0
99	Spokane River Relicensing (283322)	-255,718	0	-255,718	-237,205	0	-237,205	18,513	0	-18,513
99	Spokane River PM&Es (283323)	-236,841	0	-236,841	-150,623	0	-150,623	-86,218	0	-86,218
1	ADFIT - Lake CDA CDR Fund (283324)	-35,985	-3,368,751	-3,404,736	-35,985	-2,195,078	-2,231,063	0	-1,173,673	-1,173,673
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)	-1,919,874	0	-1,919,874	-1,272,898	0	-1,272,898	-646,976	0	-646,976
1	CDA Lake Settlement (283382)	-593,628	-13,837,636	-14,431,264	-494,702	-5,016,617	-9,511,319	-98,926	-4,821,039	-4,919,965
12	Electric portion of Bond Redemptions (283850)	0	-5,078,423	-5,078,423	0	-3,249,429	-3,249,429	0	-1,828,994	-1,828,994
	TOTAL ACCUM DEFERRED INCOME TAX	-7,647,736	-315,162,704	-322,810,440	-7,366,446	-202,435,780	-209,802,226	-281,290	-112,726,924	-113,008,214
	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)	5,920,490	0	5,920,490	4,249,502	0	4,249,502	1,670,988	0	1,670,988
99	Boulder Park Disallowed Accumulated Depr (108050)	973,305	0	973,305	0	0	0	973,305	0	973,305
99	Colstrip Disallowed AFUDC (111100)	-2,439,029	0	-2,439,029	-781,666	0	-781,666	-1,657,363	0	-1,657,363
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)	19,701,938	0	19,701,938	19,701,938	0	19,701,938	0	0	0
99	Lancaster Generation (182312)	5,836,667	0	5,836,667	5,836,667	0	5,836,667	0	0	0
99	Spokane River Relicensing (182322)	730,623	0	730,623	677,729	0	677,729	52,894	0	52,894
99	Spokane River PM&Es (182323)	676,690	0	676,690	430,353	0	430,353	246,337	0	246,337
99	CDA CDR Fund (182324)	102,813	0	102,813	102,813	0	102,813	0	0	0
99	CDA Lake Settlement (182382)	1,413,432	0	1,413,432	1,413,432	0	1,413,432	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)	5,485,355	0	5,485,355	3,636,849	0	3,636,849	1,848,506	0	1,848,506
99	CDA Lake Settlement (186382)	282,646	0	282,646	0	0	0	282,646	0	282,646
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
99	Nez Perce Settlement - Idaho (186800)	286,413	0	286,413	0	0	0	286,413	0	286,413
4	Gain on Sale of General Office Bldg (253850)	0	-73,535	-73,535	0	-48,820	-48,820	0	-24,715	-24,715
99	Colstrip 3 AFUDC Reallocation	0	0	0	-1,278,506	0	-1,278,506	1,278,506	0	1,278,506
	TOTAL OTHER ADJUSTMENTS	32,591,927	-73,535	32,518,392	29,852,385	-48,820	29,803,565	2,739,542	-24,715	2,714,827
	NET RATE BASE	843,376,459	864,067,983	1,707,444,442	530,912,431	567,330,738	1,098,243,169	312,464,028	296,737,245	609,201,273

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%	63.985%	36.015%
E-ALL	13	Net Electric General Plant	100.000%	65.207%	34.793%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMMON AMORTIZATION EXPENSE For Month Ended August 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	557,213	403,328	108,528	45,357
8		Utility 8	21,578	0	15,229	6,349
9		Utility 9	0	0	0	0
		<b>TOTAL</b>	<b>591,975</b>	<b>416,512</b>	<b>123,757</b>	<b>51,706</b>
99	404X32	PC Software				
		Utility 0	4,129	4,129	0	0
99		Utility 1	192	0	192	0
7		Utility 7	41,557	30,080	8,094	3,383
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		<b>TOTAL</b>	<b>45,878</b>	<b>34,209</b>	<b>8,286</b>	<b>3,383</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>646,685</b>	<b>459,147</b>	<b>132,379</b>	<b>55,159</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 August 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	775,414	561,268	151,027	63,119
8	Utility 8	12,466	0	8,798	3,668
9	Utility 9	57,801	45,706	12,095	0
9	Utility 9 - Washington	14,323	11,326	2,997	0
9	Utility 9 - Idaho	34,620	27,376	7,244	0
	Total	894,624	645,676	182,161	66,787
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 August 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	41,507,038	41,507,038		
99	108X06	Utility 1 - Allocated	628,425		628,425	
99	108X06	Utility 1 - Washington	2,313,447		2,313,447	
99	108X06	Utility 1 - Idaho	772,797		772,797	
99	108X06	Utility 2 - Oregon	2,306,899			2,306,899
7	108X06	Utility 7	19,982,268	14,463,765	3,891,946	1,626,557
8	108X06	Utility 8	1,092,448	0	770,995	321,453
9	108X06	Utility 9	16,346,160	12,925,726	3,420,434	0
Total			84,949,482	68,896,529	11,798,044	4,254,909

Accumulated Depreciation - General Plant, Transportation

99	108X07	Utility 0	5,633,657	5,633,657	0	0
99	108X07	Utility 1 - Allocated	227,727	0	227,727	0
99	108X07	Utility 1 - Washington	401,493	0	401,493	0
99	108X07	Utility 1 - Idaho	196,430	0	196,430	0
99	108X07	Utility 2 - Oregon	964,308	0	0	964,308
7	108X07	Utility 7	16,952	12,270	3,302	1,380
9	108X07	Utility 9	709,935	561,381	148,554	0
Total			8,150,502	6,207,308	977,506	965,688

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 August 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
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	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>
	390XXX	Structures & Improvements												
99		Utility 0	3,996,960	1,245	1,597,206	2,398,509	3,996,960	0	0	0	0	0	0	0
99		Utility 1	1,743,477	0	0	0	0	1,746,462	0	2,985	1,743,477	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	48,112,878	0	0	34,825,545	34,825,545	0	0	9,370,945	9,370,945	0	3,916,388	3,916,388
9		Utility 9 - Wa	7,157,970	3,660,165	0	0	5,660,165	1,497,805	0	0	1,497,805	0	0	0
9		Utility 9 - Idaho	4,714,484	0	3,727,978	0	3,727,978	0	986,506	0	986,506	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>74,253,541</b>	<b>5,661,410</b>	<b>5,325,184</b>	<b>41,369,352</b>	<b>52,355,946</b>	<b>3,244,267</b>	<b>986,506</b>	<b>10,464,898</b>	<b>14,695,671</b>	<b>3,285,536</b>	<b>3,916,388</b>	<b>7,201,924</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	3,135,985	950,913	0	2,185,072	3,135,985	0	0	0	0	0	0	0
7		Utility 7	41,127,528	0	0	29,769,338	29,769,338	0	0	8,010,409	8,010,409	0	3,347,781	3,347,781
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>44,667,080</b>	<b>950,913</b>	<b>0</b>	<b>31,954,410</b>	<b>32,905,323</b>	<b>0</b>	<b>0</b>	<b>8,295,226</b>	<b>8,295,226</b>	<b>0</b>	<b>3,466,531</b>	<b>3,466,531</b>
	392XXX	Transportation Equipment												
99		Utility 0	16,066,645	7,208,417	2,640,240	6,217,988	16,066,645	0	0	0	0	0	0	0
99		Utility 1	6,524,081	0	0	0	0	4,086,000	1,343,534	1,094,547	6,524,081	0	0	0
99		Utility 2	2,412,796	0	0	0	0	0	0	0	0	2,412,796	0	2,412,796
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	1,189,517	0	0	940,611	940,611	0	0	248,906	248,906	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>28,725,739</b>	<b>8,227,405</b>	<b>3,231,688</b>	<b>7,517,696</b>	<b>18,976,789</b>	<b>4,355,647</b>	<b>1,500,044</b>	<b>1,440,080</b>	<b>7,295,771</b>	<b>2,412,796</b>	<b>40,383</b>	<b>2,453,179</b>

COMMON GENERAL PLANT For Month Ended August 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
	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	3,357,012	1,216,530	397,722	1,742,760	3,357,012	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	5,300,211	0	0	3,836,452	3,836,452	0	0	1,032,322	1,032,322	0	431,437	431,437
8		Utility 8	1,116,057	0	0	0	0	0	0	787,657	787,657	0	328,400	328,400
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>12,887,928</b>	<b>1,247,686</b>	<b>405,080</b>	<b>5,800,919</b>	<b>7,453,685</b>	<b>1,023,600</b>	<b>447,422</b>	<b>2,297,468</b>	<b>3,768,490</b>	<b>905,916</b>	<b>759,837</b>	<b>1,665,753</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	154,415	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 August 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
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	4,324,188	0	0	0	0	2,962,105	822,791	539,292	4,324,188	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	645,834	0	0	510,693	510,693	0	0	135,141	135,141	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>41,468,155</b>	<b>16,852,439</b>	<b>8,726,753</b>	<b>10,986,074</b>	<b>36,565,266</b>	<b>3,100,390</b>	<b>931,223</b>	<b>782,343</b>	<b>4,813,956</b>	<b>43,834</b>	<b>45,099</b>	<b>88,933</b>
	397XXX	Communication Equipment												
99		Utility 0	41,742,231	5,971,471	2,309,000	33,661,760	41,742,231	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	10,519,824	0	0	7,614,564	7,614,564	0	0	2,048,946	2,048,946	0	856,314	856,314
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	7,330,599	0	0	5,796,671	5,796,671	0	0	1,533,928	1,533,928	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>66,783,881</b>	<b>6,138,583</b>	<b>5,500,148</b>	<b>47,072,995</b>	<b>58,711,726</b>	<b>544,858</b>	<b>1,175,583</b>	<b>4,236,455</b>	<b>5,956,896</b>	<b>986,446</b>	<b>1,128,813</b>	<b>2,115,259</b>
	398000	Miscellaneous Equipment												
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>279,840,988</b>	<b>39,770,080</b>	<b>23,914,960</b>	<b>150,760,024</b>	<b>214,445,064</b>	<b>13,038,950</b>	<b>5,198,987</b>	<b>28,998,271</b>	<b>47,236,208</b>	<b>8,395,772</b>	<b>9,763,944</b>	<b>18,159,716</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 August 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	1,116,036,385	0	1,116,036,385	691,947,183	0	691,947,183	424,089,202	0	424,089,202
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	1,111,639,400	0	1,111,639,400	688,606,245	0	688,606,245	423,033,155	0	423,033,155
		Percentage		0.000%	100.000%	61.945%			38.055%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
108X05		Accumulated Depreciation		0	340,723,590	211,061,228		211,061,228	129,662,362		129,662,362
99	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	340,723,590	0	340,723,590	211,061,228	0	211,061,228	129,662,362	0	129,662,362
<b>GENERAL PLANT - NON TRANSPORTATION</b>											
E-PLT		General Plant In Service	63,685,041	150,760,024	214,445,065	39,770,082	100,089,579	139,859,661	23,914,959	50,670,445	74,585,404
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	11,459,093	7,517,696	18,976,789	8,227,405	4,990,998	13,218,403	3,231,688	2,526,698	5,758,386
		Depreciable Non Transport General Plant	51,406,092	140,132,653	191,538,745	31,170,463	93,034,068	124,204,531	20,235,629	47,098,585	67,334,214
		Percentage		73.161%	100.000%	16.274%			10.565%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		50,405,390	68,896,529	11,212,221			7,278,918		
C-DEP	403X60	Common Depreciation Expense		444,068	606,974	98,779			64,127		
C-DEP	403X60	Washington Depreciation Expense			11,326	11,326			0		
C-DEP	403X60	Idaho Depreciation Expense			27,376	0			27,376		
		Depreciation Expense		202,933	274,129	53,672			17,524		
4	108X06	JURISDICTIONAL ALLOCATION: Accumulated Depreciation--Elec Gen Plant (C-ADP)	18,491,139	50,405,390	68,896,529	11,212,221	33,464,138	44,676,359	7,278,918	16,941,252	24,220,170
4	403X60	Depreciation Expense (C-DEP)	162,906	444,068	606,974	98,779	294,817	393,596	64,127	149,251	213,378
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	38,702	0	38,702	11,326	0	11,326	27,376	0	27,376
4	403X60	Depreciation Expense	71,196	202,933	274,129	53,672	134,727	188,399	17,524	68,206	85,730
		Total Depreciation Expense	272,804	647,001	919,805	163,777	429,544	593,321	109,027	217,457	326,484

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended August 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	11,459,093	7,517,696	18,976,789	8,227,405	4,990,998	13,218,403	3,231,688	2,526,698	5,758,386
		Percentage		39.615%	100.000%	43.355%			17.030%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,459,025	6,207,308	2,691,178			1,057,105		
C-DEP	403X70	Depreciation Expense		534	1,347	584			229		
	403X70	Depreciation Expense		4,738	10,466	3,411			2,318		
<b>JURISDICTIONAL ALLOCATION:</b>											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,748,283	2,459,025	6,207,308	2,691,178	1,632,547	4,323,725	1,057,105	826,478	1,883,583
4	403X70	Depreciation Expense (C-DEP)	813	534	1,347	584	355	939	229	179	408
4	403X70	Depreciation Expense	5,729	4,738	10,467	3,411	3,145	6,556	2,318	1,592	3,910
	403X70	Total Depreciation Expense	6,542	5,272	11,814	3,995	3,500	7,495	2,547	1,771	4,318

**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 August 31, 2011  
Average of Monthly Averages Basis

Report ID:  
C-IPL-1A Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated
	303000	Intangible Plant											
99		Utility 0	1,848,022	0	0	1,848,022	1,848,022	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
7		Utility 7	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
		TOTAL ACCOUNT	3,175,511	0	0	2,001,473	2,001,473	964,981	168,450	40,607	1,174,038	0	0
	303100	Misc Intangible Plant--Mainframe Software											
99		Utility 0	2,008,093	1,185,681	0	822,412	2,008,093	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	36,128,909	0	0	26,151,188	26,151,188	0	0	7,036,828	7,036,828	2,940,893	2,940,893
8		Utility 8	1,294,675	0	0	0	0	0	0	913,717	913,717	380,958	380,958
		TOTAL ACCOUNT	39,478,117	1,185,681	0	26,973,600	28,159,281	0	0	7,950,545	7,950,545	46,440	3,321,851
	303110	Misc Intangible Plant--PC Software											
99		Utility 0	256,846	0	0	256,846	256,846	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	2,605,251	0	0	1,885,759	1,885,759	0	0	507,425	507,425	212,067	212,067
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	26,373	26,373
		TOTAL ACCOUNT	2,972,293	0	0	2,142,605	2,142,605	0	0	590,017	590,017	1,231	238,440
		TOTAL	45,625,921	1,185,681	0	31,117,678	32,303,359	964,981	168,450	8,581,169	9,714,600	47,671	3,560,291

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 August 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Electric Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
<b>Accum Amort 111X20</b>						
99		Utility 0	5,206,968	5,206,968	0	0
		<b>Total</b>	<b>5,206,968</b>	<b>5,206,968</b>	<b>0</b>	<b>0</b>
<b>Accum Amort 111X30</b>						
99		Utility 0	484,039	484,039	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	38,004	0	0	38,004
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	34,768	27,493	7,275	0
		<b>Total</b>	<b>556,811</b>	<b>511,532</b>	<b>7,275</b>	<b>38,004</b>
<b>Accum Amort 111X31</b>						
99		Utility 0	484,022	484,022	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	38,700	0	0	38,700
7		Utility 7	17,908,960	12,963,043	3,488,128	1,457,789
8		Utility 8	305,326	0	215,484	89,842
9		Utility 9	0	0	0	0
		<b>Total</b>	<b>18,737,008</b>	<b>13,447,065</b>	<b>3,703,612</b>	<b>1,586,331</b>
<b>Accum Amort 111X32</b>						
99		Utility 0	188,478	188,478	0	0
99		Utility 1	12,046	0	12,046	0
99		Utility 2 - Oregon	393	0	0	393
7		Utility 7	1,418,528	1,026,773	276,287	115,468
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		<b>Total</b>	<b>1,709,073</b>	<b>1,215,251</b>	<b>351,588</b>	<b>142,234</b>
<b>Accum Amort 111X50</b>						
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	43,043	0	0	43,043
7		Utility 7	118,993	86,131	23,176	9,686

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended August 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Electric Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0
		Total	174,906	96,308	25,869	52,729
99		Accum Amort 111X70 Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			26,385,198	20,477,556	4,088,344	1,819,298

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 August 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	-30,410,493	-22,012,027	-5,923,052	-2,475,414
9	282900	Utility 9	-1,807,012	-1,428,895	-378,117	0
		Total	-32,217,505	-23,440,922	-6,301,169	-2,475,414

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%