



1407 W North Temple, Suite 330  
Salt Lake City, Utah 84116

October 31, 2018

***VIA ELECTRONIC FILING  
AND OVERSIGHT DELIVERY***

Utah Public Service Commission  
Heber M. Wells Building, 4<sup>th</sup> Floor  
160 East 300 South  
Salt Lake City, UT 84114

Attention: Gary Widerburg  
Commission Secretary

**RE: June 2018 Results of Operations**

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended June 30, 2018.

Also enclosed is the confidential Wind Resources Report for the twelve months ended June 30, 2018. This report is provided in compliance with the Commission's final order in Docket No. 07-035-93, and includes the name, nameplate capacity, actual generation and actual capacity by month for each wind resource. Such monthly information should remain confidential.

If there are any questions related to this report, or additional matters that the Commission or other parties wish to discuss, we are available at your convenience. Please don't hesitate to contact me at 801-220-4705 or Jana Saba at (801) 220-2823.

Sincerely,

A handwritten signature in blue ink that reads "Joelle Steward".

Joelle Steward  
Vice President, Regulation

Enclosures

cc: Division of Public Utilities  
Office of Consumer Services

**CERTIFICATE OF SERVICE**

I hereby certify that on this 31<sup>st</sup> day of October, 2018, a true and correct copy of the foregoing was served by electronic mail and overnight delivery to the following:

<b>Utah Office of Consumer Services</b>	
Cheryl Murray Utah Office of Consumer Services 160 East 300 South, 2 <sup>nd</sup> Floor Salt Lake City, UT 84111 <a href="mailto:cmurray@utah.gov">cmurray@utah.gov</a>	Robert Moore Assistant Attorney General 500 Heber M. Wells Building 160 East 300 South Salt Lake City, Utah 84111 <a href="mailto:rmoore@agutah.gov">rmoore@agutah.gov</a>
Michele Beck Utah Office of Consumer Services 160 East 300 South, 2 <sup>nd</sup> Floor Salt Lake City, UT 84111 <a href="mailto:mbeck@utah.gov">mbeck@utah.gov</a>	
<b>Division of Public Utilities</b>	
Chris Parker Division of Public Utilities 160 East 300 South, 4 <sup>th</sup> Floor Salt Lake City, UT 84111 <a href="mailto:chrisparker@utah.gov">chrisparker@utah.gov</a>	Erika Tedder Division of Public Utilities 160 East 300 South, 4 <sup>th</sup> Floor Salt Lake City, UT 84111 <a href="mailto:etedder@utah.gov">etedder@utah.gov</a>
William Powell Division of Public Utilities 160 East 300 South, 4 <sup>th</sup> Floor Salt Lake City, UT 84111 <a href="mailto:wpowell@utah.gov">wpowell@utah.gov</a>	

  
Jennifer Angell  
Supervisor, Regulatory Operations



*Utah Jurisdiction*  
RESULTS OF OPERATIONS

For Period Ended  
June 30, 2018

# **1. SUMMARY**

**Rocky Mountain Power**  
**State of Utah**  
**Results of Operations Summary**  
**Twelve Months Ended June 30, 2018**

	Unadjusted Results		Reporting and Ratemaking Adjustments (Type A)		Reporting and Ratemaking Results		Normalizing Adjustments (Type B)		Normalized Results	
	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated
1 Operating Revenues:										
2 General Business Revenues	4,673,972,720	1,948,495,194	3,372,639	3,372,639	4,677,345,359	1,951,867,833	(28,892,812)	(28,892,812)	4,648,452,547	1,922,975,022
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-
4 Special Sales	240,605,522	99,602,675	-	14,490,811	240,605,522	114,093,486	-	(1,654,366)	240,605,522	112,439,120
5 Other Operating Revenues	180,792,946	75,425,216	(8,804,775)	(3,609,095)	171,988,172	71,816,120	-	(1,015,665)	171,988,172	70,800,455
6 Total Operating Revenues	5,095,371,188	2,123,523,085	(5,432,136)	14,254,355	5,089,939,052	2,137,777,440	(28,892,812)	(31,562,843)	5,061,046,240	2,106,214,597
7										
8 Operating Expenses:										
9 Steam Production	1,092,146,749	476,722,390	(3,233,528)	(1,423,629)	1,088,913,221	475,298,762	6,414,354	(3,569,055)	1,095,327,575	471,729,707
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	40,890,510	18,002,903	-	-	40,890,510	18,002,903	-	(298,790)	40,890,510	17,704,114
12 Other Power Supply	957,930,041	422,366,422	(1,482,481)	(652,693)	956,447,560	421,713,729	4,991,622	(5,350,536)	961,439,182	416,363,193
13 Transmission	207,010,755	91,128,669	-	-	207,010,755	91,128,669	-	(1,508,886)	207,010,755	89,619,783
14 Distribution	194,654,912	81,499,190	(1,207)	(586)	194,653,705	81,498,603	-	-	194,653,705	81,498,603
15 Customer Accounting	84,269,485	32,423,622	(24,948)	(1,909)	84,244,537	32,421,713	(47,064)	(47,064)	84,197,473	32,374,649
16 Customer Service & Info	93,668,332	5,369,006	(724,350)	(403,300)	92,943,982	4,965,706	-	-	92,943,982	4,965,706
17 Sales	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	121,279,117	53,532,715	666,842	422,946	121,945,960	53,955,661	3,595,439	986,775	125,541,398	54,942,436
19										
20 Total O&M Expenses	2,791,849,901	1,181,044,917	(4,799,671)	(2,059,170)	2,787,050,230	1,178,985,746	14,954,351	(9,787,555)	2,802,004,581	1,169,198,192
21										
22 Depreciation	708,980,266	295,982,089	(11,201,108)	(4,922,235)	697,779,157	291,059,854	-	(3,844,651)	697,779,157	287,215,203
23 Amortization	50,065,059	18,061,060	9,849,202	7,945,246	59,914,261	26,006,306	-	(214,976)	59,914,261	25,791,329
24 Taxes Other Than Income	199,602,613	71,256,885	-	105,961	199,602,613	71,362,846	-	(861,884)	199,602,613	70,500,962
25 Income Taxes - Federal	198,104,795	57,830,762	975,959	4,707,771	199,080,754	62,538,533	(12,281,035)	(4,358,586)	186,799,719	58,179,948
26 Income Taxes - State	41,889,303	13,450,761	165,771	799,635	42,055,074	14,250,397	(2,085,986)	(800,527)	39,969,088	13,449,869
27 Income Taxes - Def Net	3,243,494	25,598,062	725,753	(1,172,838)	3,969,247	24,425,223	637,643	1,056,720	4,606,890	25,481,943
28 Investment Tax Credit Adj.	(3,461,979)	(2,905,545)	-	-	(3,461,979)	(2,905,545)	-	13,075	(3,461,979)	(2,892,470)
29 Misc Revenue & Expense	(384,164)	(183,988)	771,629	635,529	387,465	451,542	(900)	1,092	386,565	452,634
30										
31 Total Operating Expenses:	3,989,889,288	1,660,135,004	(3,512,466)	6,039,898	3,986,376,821	1,666,174,902	1,224,074	(18,797,292)	3,987,600,895	1,647,377,609
32										
33 Operating Rev For Return:	1,105,481,900	463,388,082	(1,919,669)	8,214,457	1,103,562,231	471,602,538	(30,116,885)	(12,765,551)	1,073,445,345	458,836,988

**Rocky Mountain Power**  
**State of Utah**  
**Results of Operations Summary**  
**Twelve Months Ended June 30, 2018**

	Unadjusted Results		Reporting and Ratemaking Adjustments (Type A)		Reporting and Ratemaking Results		Normalizing Adjustments (Type B)		Normalized Results		
	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	
34											
35	Rate Base:										
36	Electric Plant In Service	27,387,327,522	11,894,876,125	103,808,393	63,149,833	27,491,135,915	11,958,025,957	-	(143,772,292)	27,491,135,915	11,814,253,666
37	Plant Held for Future Use	24,807,111	11,269,505	(9,178,055)	(4,040,831)	15,629,057	7,228,674	-	(24,864)	15,629,057	7,203,810
38	Misc Deferred Debits	821,097,375	340,329,965	-	323,962	821,097,375	340,653,927	-	(4,133,334)	821,097,375	336,520,593
39	Elec Plant Acq Adj	34,381,646	21,250,582	-	-	34,381,646	21,250,582	-	(171,421)	34,381,646	21,079,160
40	Nuclear Fuel	1,465,322	636,419	-	963	1,465,322	637,382	-	(7,663)	1,465,322	629,719
41	Prepayments	62,160,450	16,339,923	-	17,204	62,160,450	16,357,127	-	(159,225)	62,160,450	16,197,901
42	Fuel Stock	202,995,500	88,054,516	-	-	202,995,500	88,054,516	-	(1,075,843)	202,995,500	86,978,674
43	Material & Supplies	236,628,008	102,774,761	-	56	236,628,008	102,774,817	-	(958,415)	236,628,008	101,816,403
44	Working Capital	37,648,315	23,072,641	10,470	59,046	37,658,785	23,131,687	(30,486)	(276,185)	37,628,299	22,855,502
45	Weatherization Loans	(927,123)	13,113	-	(3)	(927,123)	13,110	-	26	(927,123)	13,136
46	Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47											
48	Total Electric Plant:	28,807,584,128	12,498,617,551	94,640,808	59,510,229	28,902,224,936	12,558,127,780	(30,486)	(150,579,217)	28,902,194,451	12,407,548,563
49											
50	Rate Base Deductions:										
51	Accum Prov For Deprec	(9,377,260,788)	(3,830,915,600)	14,828,246	6,456,311	(9,362,432,541)	(3,824,459,289)	-	46,201,494	(9,362,432,541)	(3,778,257,795)
52	Accum Prov For Amort	(565,186,100)	(231,294,616)	32,882,861	283,131	(532,303,238)	(231,011,484)	-	2,301,618	(532,303,238)	(228,709,867)
53	Accum Def Income Tax	(4,554,818,748)	(2,029,681,006)	(13,207,861)	(16,160,297)	(4,568,026,609)	(2,045,841,303)	23,860	451,732	(4,568,002,749)	(2,045,389,570)
54	Unamortized ITC	(383,251)	(143,278)	-	-	(383,251)	(143,278)	-	1,710	(383,251)	(141,567)
55	Customer Adv For Const	(37,296,324)	(16,588,829)	-	(4,211,501)	(37,296,324)	(20,800,330)	-	182,966	(37,296,324)	(20,617,364)
56	Customer Service Deposits	-	-	(15,089,743)	(15,089,743)	(15,089,743)	(15,089,743)	-	-	(15,089,743)	(15,089,743)
57	Misc Rate Base Deductions	(541,205,373)	(174,443,475)	-	(142,410)	(541,205,373)	(174,585,884)	2,418,171	2,911,090	(538,787,202)	(171,674,795)
58											
59	Total Rate Base Deductions	(15,076,150,583)	(6,283,066,803)	19,413,504	(28,864,608)	(15,056,737,079)	(6,311,931,311)	2,442,032	52,050,610	(15,054,295,048)	(6,259,880,700)
60											
61	Total Rate Base:	13,731,433,545	6,215,550,748	114,054,312	30,645,722	13,845,487,857	6,246,196,470	2,411,546	(98,528,607)	13,847,899,403	6,147,667,863
62											
63	Earned Return on Rate Base		7.455%		0.095%		7.550%		-0.087%		7.464%
64											
65	Earned Return on Equity		9.470%		0.183%		9.653%		-0.167%		9.486%

**Rocky Mountain Power  
Utah Results of Operations  
Adjustment Summary  
Twelve Months Ended June 30, 2018**

	Utah Allocated Reconciled Unadjusted Results	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation & Amortization Adjustments	Tab 7 Tax Adjustments
1 Operating Revenues:						
2 General Business Revenues	1,948,495,194	13,752,083	(32,945,207)	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	99,602,675	14,490,811	-	-	-	-
5 Other Operating Revenues	75,425,216	(3,612,238)	-	-	-	-
6 Total Operating Revenues	2,123,523,085	24,630,656	(32,945,207)	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	476,722,390	-	2,777,184	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	18,002,903	-	-	-	-	-
12 Other Power Supply	422,366,422	-	(48,259)	466,142	-	-
13 Transmission	91,128,669	-	-	-	-	-
14 Distribution	81,499,190	-	(586)	-	-	-
15 Customer Accounting	32,423,622	-	(48,972)	-	-	-
16 Customer Service & Info	5,369,006	-	(403,300)	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	53,532,715	-	1,866,895	-	-	-
19						
20 Total O&M Expenses	1,181,044,917	-	4,142,961	466,142	-	-
21						
22 Depreciation	295,982,089	-	618,436	-	(1,980,474)	-
23 Amortization	18,061,060	-	-	-	128,043	-
24 Taxes Other Than Income	71,256,885	-	-	-	-	-
25 Income Taxes - Federal	58,605,798	6,582,894	(9,244,745)	(124,619)	464,801	(950,753)
26 Income Taxes - State	13,582,405	1,118,133	(1,570,259)	(21,167)	78,948	(161,489)
27 Income Taxes - Def Net	25,598,062	156	261,843	-	35,432	-
28 Investment Tax Credit Adj.	(2,905,545)	-	-	-	-	-
29 Misc Revenue & Expense	(183,988)	(386)	(10,335)	-	-	-
30						
31 Total Operating Expenses:	1,661,041,683	7,700,798	(5,802,099)	320,357	(1,273,250)	(1,112,242)
32						
33 Operating Rev For Return:	462,481,402	16,929,859	(27,143,108)	(320,357)	1,273,250	1,112,242
34						
35 Rate Base:						
36 Electric Plant In Service	11,894,876,125	-	-	-	-	-
37 Plant Held for Future Use	11,269,505	-	-	-	-	-
38 Misc Deferred Debits	340,329,965	-	-	-	-	-
39 Elec Plant Acq Adj	21,250,582	-	-	-	-	-
40 Nuclear Fuel	636,419	-	-	-	-	-
41 Prepayments	16,339,923	-	-	-	-	-
42 Fuel Stock	88,054,516	-	-	-	-	-
43 Material & Supplies	102,774,761	-	-	-	-	-
44 Working Capital	23,082,747	85,838	(74,368)	3,571	6,061	(12,397)
45 Weatherization Loans	13,113	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	12,498,627,657	85,838	(74,368)	3,571	6,061	(12,397)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	(3,830,915,600)	-	-	-	-	-
52 Accum Prov For Amort	(231,294,616)	-	-	-	-	-
53 Accum Def Income Tax	(2,029,681,006)	139	1,261	-	-	(15,168,613)
54 Unamortized ITC	(143,278)	-	-	-	-	-
55 Customer Adv For Const	(16,588,829)	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(174,443,475)	(378)	1,039,583	-	-	-
58						
59 Total Rate Base Deductions	(6,283,066,803)	(239)	1,040,844	-	-	(15,168,613)
60						
61 Total Rate Base:	6,215,560,854	85,598	966,476	3,571	6,061	(15,181,010)
62						
63 Return on Rate Base	7.441%	0.269%	-0.438%	-0.005%	0.020%	0.037%
64						
65 Return on Equity	9.442%	0.519%	-0.847%	-0.010%	0.040%	0.071%
66						
67 TAX CALCULATION:						
68 Operating Revenue	557,362,122	24,631,042	(37,696,269)	(466,142)	1,852,431	-
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	(9,527,351)	-	(3,971,139)	-	-	(26,348)
71 Interest	162,918,681	2,186	24,686	91	155	(387,755)
72 Schedule "M" Additions	419,848,215	78	38,465	-	(113,324)	-
73 Schedule "M" Deductions	524,647,101	463	875,854	-	2	3,971,139
74 Income Before Tax	299,171,906	24,628,470	(34,587,206)	(466,233)	1,738,950	(3,557,035)
75						
76 State Income Taxes	13,582,405	1,118,133	(1,570,259)	(21,167)	78,948	(161,489)
77 Taxable Income	285,589,501	23,510,337	(33,016,947)	(445,066)	1,660,002	(3,395,546)
78						
79 Federal Income Taxes + Other	58,605,798	6,582,894	(9,244,745)	(124,619)	464,801	(950,753)

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Adjustment Summary**  
**Twelve Months Ended June 30, 2018**

Tab 8 Factors

	Rate Base Adjustments	Normalized Allocation Factors	Utah Allocated Normalized Results
1 Operating Revenues:			
2 General Business Revenues	(6,327,049)	-	1,922,975,022
3 Interdepartmental	-	-	-
4 Special Sales	-	(1,654,366)	112,439,120
5 Other Operating Revenues	3,142	(1,015,665)	70,800,455
6 Total Operating Revenues	<u>(6,323,906)</u>	<u>(2,670,031)</u>	<u>2,106,214,597</u>
7			
8 Operating Expenses:			
9 Steam Production	(1,423,629)	(6,346,238)	471,729,707
10 Nuclear Production	-	-	-
11 Hydro Production	-	(298,790)	17,704,114
12 Other Power Supply	-	(6,421,112)	416,363,193
13 Transmission	-	(1,508,886)	89,619,783
14 Distribution	-	-	81,498,603
15 Customer Accounting	-	-	32,374,649
16 Customer Service & Info	-	-	4,965,706
17 Sales	-	-	-
18 Administrative & General	60,567	(517,740)	54,942,436
19			
20 Total O&M Expenses	<u>(1,363,062)</u>	<u>(15,092,766)</u>	<u>1,169,198,192</u>
21			
22 Depreciation	(3,560,197)	(3,844,651)	287,215,203
23 Amortization	7,817,203	(214,976)	25,791,329
24 Taxes Other Than Income	105,961	(861,884)	70,500,982
25 Income Taxes - Federal	(2,175,479)	5,022,050	58,179,948
26 Income Taxes - State	(369,514)	792,813	13,449,869
27 Income Taxes - Def Net	(1,197,255)	783,705	25,481,943
28 Investment Tax Credit Adj.	-	13,075	(2,892,470)
29 Misc Revenue & Expense	645,864	1,478	452,634
30			
31 Total Operating Expenses:	<u>(96,479)</u>	<u>(13,401,157)</u>	<u>1,647,377,609</u>
32			
33 Operating Rev For Return:	<u>(6,227,427)</u>	<u>10,731,126</u>	<u>458,836,988</u>
34			
35 Rate Base:			
36 Electric Plant In Service	63,149,833	(143,772,292)	11,814,253,666
37 Plant Held for Future Use	(4,040,831)	(24,864)	7,203,810
38 Misc Deferred Debits	323,962	(4,133,334)	336,520,593
39 Elec Plant Acq Adj	-	(171,421)	21,079,160
40 Nuclear Fuel	963	(7,663)	629,719
41 Prepayments	17,204	(159,225)	16,197,901
42 Fuel Stock	-	(1,075,843)	86,978,674
43 Material & Supplies	56	(958,415)	101,816,403
44 Working Capital	(22,949)	(213,000)	22,855,502
45 Weatherization Loans	(3)	26	13,136
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	<u>59,428,234</u>	<u>(150,516,032)</u>	<u>12,407,548,563</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	6,456,311	46,201,494	(3,778,257,795)
52 Accum Prov For Amort	283,131	2,301,618	(228,709,867)
53 Accum Def Income Tax	(991,684)	450,333	(2,045,389,570)
54 Unamortized ITC	-	1,710	(141,567)
55 Customer Adv For Const	(4,211,501)	182,966	(20,617,364)
56 Customer Service Deposits	(15,089,743)	-	(15,089,743)
57 Misc Rate Base Deductions	(142,410)	1,871,885	(171,674,795)
58			
59 Total Rate Base Deductions	<u>(13,695,895)</u>	<u>51,010,006</u>	<u>(6,259,880,700)</u>
60			
61 Total Rate Base:	<u>45,732,339</u>	<u>(99,506,026)</u>	<u>6,147,667,863</u>
62			
63 Return on Rate Base	-0.156%	0.297%	7.464%
64			
65 Return on Equity	-0.302%	0.574%	9.486%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(9,969,675)	17,342,769	553,056,277
69 Other Deductions	-	-	-
70 Interest (AFUDC)	(3,180)	163,087	(13,364,931)
71 Interest	1,169,078	(2,591,758)	161,135,364
72 Schedule "M" Additions	3,108,049	(4,860,114)	418,021,368
73 Schedule "M" Deductions	111,554	(2,551,526)	527,054,586
74 Income Before Tax	<u>(8,139,077)</u>	<u>17,462,852</u>	<u>296,252,626</u>
75			
76 State Income Taxes	(369,514)	792,813	13,449,869
77 Taxable Income	<u>(7,769,563)</u>	<u>16,670,038</u>	<u>282,802,756</u>
78			
79 Federal Income Taxes + Other	<u>(2,175,479)</u>	<u>5,022,050</u>	<u>58,179,948</u>



## **2. RESULTS OF OPERATIONS**

**Rocky Mountain Power  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	12 MONTHS ENDED JUN 30, 2018
FILE:	UT JAM Jun 2018 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	10/24/2018
TIME:	1:21:24 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	<b>2017 PROTOCOL</b>
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	28.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.462
FEDERAL/STATE COMBINED RATE	31.269%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.24%	5.29%	2.554%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.74%	9.80%	5.071%
	<u>100.00%</u>		<u>7.626%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 6/30/2017 to 6/30/2018. Prepaid pension is included in rate base, consistent with the Company's direct filing Docket No. 13-035-184. The prepaid pension amounts in rate base are provided for information purposes on page 8.10.

Due to the Tax Cuts and Jobs Act which was effective January 1, 2018, June 2018 Results includes a blended federal tax rate of 28%. The blended federal tax rate consists of a 50-50 split of 35% for July through December 2017 and 21% for January through June 2018.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2     General Business Revenues	2.3	4,673,972,720	1,948,495,194	4,648,452,547	1,922,975,022
3     Interdepartmental	2.3	0	0	0	0
4     Special Sales	2.3	240,605,522	99,602,675	240,605,522	112,439,120
5     Other Operating Revenues	2.4	180,792,946	75,425,216	171,988,172	70,800,455
6     Total Operating Revenues	2.4	<u>5,095,371,188</u>	<u>2,123,523,085</u>	<u>5,061,046,240</u>	<u>2,106,214,597</u>
7					
8 Operating Expenses:					
9     Steam Production	2.5	1,092,146,749	476,722,390	1,095,327,575	471,729,707
10     Nuclear Production	2.6	0	0	0	0
11     Hydro Production	2.7	40,890,510	18,002,903	40,890,510	17,704,114
12     Other Power Supply	2.8, .9	957,930,041	422,366,422	961,439,182	416,363,193
13     Transmission	2.10	207,010,755	91,128,669	207,010,755	89,619,783
14     Distribution	2.12	194,654,912	81,499,190	194,653,705	81,498,603
15     Customer Accounting	2.12	84,269,485	32,423,622	84,197,473	32,374,649
16     Customer Service & Infor	2.13	93,668,332	5,369,006	92,943,982	4,965,706
17     Sales	2.13	0	0	0	0
18     Administrative & General	2.14	121,279,117	53,532,715	125,541,398	54,942,436
19					
20     Total O & M Expenses	2.14	<u>2,791,849,901</u>	<u>1,181,044,917</u>	<u>2,802,004,581</u>	<u>1,169,198,192</u>
21					
22     Depreciation	2.16	708,980,266	295,982,089	697,779,157	287,215,203
23     Amortization	2.17	50,065,059	18,061,060	59,914,261	25,791,329
24     Taxes Other Than Income	2.17	199,602,613	71,256,885	199,602,613	70,500,962
25     Income Taxes - Federal	2.20	198,104,795	57,830,762	186,799,719	58,179,948
26     Income Taxes - State	2.20	41,889,303	13,450,761	39,969,088	13,449,869
27     Income Taxes - Def Net	2.19	3,243,494	25,598,062	4,606,890	25,481,943
28     Investment Tax Credit Adj.	2.17	(3,461,979)	(2,905,545)	(3,461,979)	(2,892,470)
29     Misc Revenue & Expense	2.4	(384,164)	(183,988)	386,565	452,634
30					
31     Total Operating Expenses	2.20	<u>3,989,889,288</u>	<u>1,660,135,004</u>	<u>3,987,600,895</u>	<u>1,647,377,609</u>
32					
33 Operating Revenue for Return		<u>1,105,481,900</u>	<u>463,388,082</u>	<u>1,073,445,345</u>	<u>458,836,988</u>
34					
35 Rate Base:					
36     Electric Plant in Service	2.30	27,387,327,522	11,894,876,125	27,491,135,915	11,814,253,666
37     Plant Held for Future Use	2.31	24,807,111	11,269,505	15,629,057	7,203,810
38     Misc Deferred Debits	2.33	821,097,375	340,329,965	821,097,375	336,520,593
39     Elec Plant Acq Adj	2.31	34,381,646	21,250,582	34,381,646	21,079,160
40     Pensions	2.31	1,465,322	636,419	1,465,322	629,719
41     Prepayments	2.32	62,160,450	16,339,923	62,160,450	16,197,901
42     Fuel Stock	2.32	202,995,500	88,054,516	202,995,500	86,978,674
43     Material & Supplies	2.32	236,628,008	102,774,761	236,628,008	101,816,403
44     Working Capital	2.33	37,648,315	23,072,641	37,628,299	22,855,502
45     Weatherization Loans	2.31	(927,123)	13,113	(927,123)	13,136
46     Miscellaneous Rate Base	2.34	0	0	0	0
47					
48     Total Electric Plant		<u>28,807,584,128</u>	<u>12,498,617,551</u>	<u>28,902,194,451</u>	<u>12,407,548,563</u>
49					
50 Rate Base Deductions:					
51     Accum Prov For Depr	2.38	(9,377,260,788)	(3,830,915,600)	(9,362,432,541)	(3,778,257,795)
52     Accum Prov For Amort	2.39	(565,186,100)	(231,294,616)	(532,303,238)	(228,709,867)
53     Accum Def Income Taxes	2.35	(4,554,818,748)	(2,029,681,006)	(4,568,002,749)	(2,045,389,570)
54     Unamortized ITC	2.35	(383,251)	(143,278)	(383,251)	(141,567)
55     Customer Adv for Const	2.34	(37,296,324)	(16,588,829)	(37,296,324)	(20,617,364)
56     Customer Service Deposits	2.34	0	0	(15,089,743)	(15,089,743)
57     Misc. Rate Base Deductions	2.34	(541,205,373)	(174,443,475)	(538,787,202)	(171,674,795)
58					
59     Total Rate Base Deductions		<u>(15,076,150,583)</u>	<u>(6,283,066,803)</u>	<u>(15,054,295,048)</u>	<u>(6,259,880,700)</u>
60					
61 Total Rate Base		<u>13,731,433,545</u>	<u>6,215,550,748</u>	<u>13,847,899,403</u>	<u>6,147,667,863</u>
62					
63 Return on Rate Base			7.455%		7.464%
64					
65 Return on Equity			9.470%		9.486%
66 Net Power Costs			665,410,362		656,789,223
67 100 Basis Points in Equity:					
68     Revenue Requirement Impact			46,789,900		46,278,886
69     Rate Base Decrease			(403,367,132)		(398,547,253)





2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
215	500	Operation Supervision & Engineering						
216		P	SG		15,543,025	6,843,143	15,543,025	6,729,569
217		P	SG		1,503,393	661,900	1,503,393	650,915
218				B2	17,046,418	7,505,043	17,046,418	7,380,483
219								
220	501	Fuel Related-Non NPC						
221		P	S		(2,386,449)	-	(2,386,449)	-
222		P	SE		51,430,223	22,309,181	51,430,223	22,036,610
223		P	SE		-	-	-	-
224		P	SE		-	-	-	-
225		P	SE		3,415,939	1,481,751	3,415,939	1,463,647
226				B2	52,459,713	23,790,933	52,459,713	23,500,257
227								
228	501NPC	Fuel Related-NPC						
229		P	S		(238,039)	-	(238,039)	-
230		P	SE		705,096,523	305,853,742	705,096,523	302,116,848
231		P	SE		-	-	-	-
232		P	SE		-	-	-	-
233		P	SE		47,108,126	20,434,361	47,108,126	20,184,695
234				B2	751,966,610	326,288,103	751,966,610	322,301,543
235								
236		Total Fuel Related		B2	804,426,323	350,079,036	804,426,323	345,801,800
237								
238	502	Steam Expenses						
239		P	SG		75,243,105	33,127,353	75,243,105	32,577,547
240		P	SG		8,258,834	3,636,125	8,258,834	3,575,777
241				B2	83,501,939	36,763,478	83,501,939	36,153,323
242								
243	503	Steam From Other Sources-Non-NPC						
244		P	SE		-	-	-	-
245				B2	-	-	-	-
246								
247	503NPC	Steam From Other Sources-NPC						
248		P	SE		4,863,550	2,109,690	4,863,550	2,083,914
249				B2	4,863,550	2,109,690	4,863,550	2,083,914
250								
251	505	Electric Expenses						
252		P	SG		1,108,729	488,141	1,108,729	480,040
253		P	SG		400,603	176,374	400,603	173,447
254				B2	1,509,332	664,515	1,509,332	653,486
255								
256	506	Misc. Steam Expense						
257		P	SG		8,261,242	3,637,185	8,587,738	3,718,181
258		P	SE		-	-	-	-
259		P	SG		2,436,925	1,072,907	2,436,925	1,055,100
260				B2	10,698,166	4,710,092	11,024,663	4,773,281
261								
262	507	Rents						
263		P	SG		549,075	241,742	549,075	237,730
264		P	SG		-	-	-	-
265				B2	549,075	241,742	549,075	237,730
266								
267	510	Maint Supervision & Engineering						
268		P	SG		5,071,079	2,232,649	7,925,408	3,431,415
269		P	SG		2,544,404	1,120,227	2,544,404	1,101,635
270				B2	7,615,483	3,352,876	10,469,812	4,533,050
271								
272								
273								
274	511	Maintenance of Structures						
275		P	SG		24,787,682	10,913,296	24,787,682	10,732,171
276		P	SG		3,690,773	1,624,940	3,690,773	1,597,972
277				B2	28,478,455	12,538,236	28,478,455	12,330,142
278								
279	512	Maintenance of Boiler Plant						
280		P	SG		76,600,619	33,725,027	76,600,619	33,165,301
281		P	SG		7,399,971	3,257,992	7,399,971	3,203,920
282				B2	84,000,590	36,983,019	84,000,590	36,369,221
283								
284	513	Maintenance of Electric Plant						
285		P	SG		35,999,921	15,849,719	35,999,921	15,586,665
286		P	SG		2,002,085	881,460	2,002,085	866,830
287				B2	38,002,006	16,731,179	38,002,006	16,453,496
288								
289	514	Maintenance of Misc. Steam Plant						
290		P	SG		9,627,823	4,238,851	9,627,823	4,168,499
291		P	SG		1,827,590	804,635	1,827,590	791,281
292				B2	11,455,413	5,043,485	11,455,413	4,959,780
293								
294		<b>Total Steam Power Generation</b>		<b>B2</b>	<b>1,092,146,749</b>	<b>476,722,390</b>	<b>1,095,327,575</b>	<b>471,729,707</b>



2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
358	537	Hydraulic Expenses						
359		P	DGP		-	-	-	-
360		P	SG		3,541,148	1,559,065	3,541,148	1,533,189
361		P	SG		303,371	133,565	303,371	131,349
362								
363				B2	<u>3,844,519</u>	<u>1,692,630</u>	<u>3,844,519</u>	<u>1,664,538</u>
364								
365	538	Electric Expenses						
366		P	DGP		-	-	-	-
367		P	SG		-	-	-	-
368		P	SG		-	-	-	-
369								
370				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
371								
372	539	Misc. Hydro Expenses						
373		P	DGP		-	-	-	-
374		P	SG		11,102,749	4,888,218	11,102,749	4,807,089
375		P	SG		7,197,015	3,168,636	7,197,015	3,116,047
376								
377								
378				B2	<u>18,299,764</u>	<u>8,056,854</u>	<u>18,299,764</u>	<u>7,923,137</u>
379								
380	540	Rents (Hydro Generation)						
381		P	DGP		-	-	-	-
382		P	SG		1,580,438	695,821	1,580,438	684,273
383		P	SG		98,293	43,275	98,293	42,557
384								
385				B2	<u>1,678,731</u>	<u>739,096</u>	<u>1,678,731</u>	<u>726,830</u>
386								
387	541	Maint Supervision & Engineering						
388		P	DGP		-	-	-	-
389		P	SG		389	171	389	168
390		P	SG		-	-	-	-
391								
392				B2	<u>389</u>	<u>171</u>	<u>389</u>	<u>168</u>
393								
394	542	Maintenance of Structures						
395		P	DGP		-	-	-	-
396		P	SG		820,852	361,397	820,852	355,399
397		P	SG		40,038	17,628	40,038	17,335
398								
399				B2	<u>860,890</u>	<u>379,025</u>	<u>860,890</u>	<u>372,734</u>
400								
401								
402								
403								
404	543	Maintenance of Dams & Waterways						
405		P	DGP		-	-	-	-
406		P	SG		1,098,802	483,771	1,098,802	475,742
407		P	SG		523,421	230,447	523,421	226,622
408								
409				B2	<u>1,622,223</u>	<u>714,218</u>	<u>1,622,223</u>	<u>702,364</u>
410								
411	544	Maintenance of Electric Plant						
412		P	DGP		-	-	-	-
413		P	SG		1,720,705	757,576	1,720,705	745,003
414		P	SG		371,172	163,416	371,172	160,704
415								
416				B2	<u>2,091,877</u>	<u>920,993</u>	<u>2,091,877</u>	<u>905,707</u>
417								
418	545	Maintenance of Misc. Hydro Plant						
419		P	DGP		-	-	-	-
420		P	SG		3,085,895	1,358,630	3,085,895	1,336,081
421		P	SG		771,043	339,468	771,043	333,834
422								
423				B2	<u>3,856,938</u>	<u>1,698,098</u>	<u>3,856,938</u>	<u>1,669,915</u>
424								
425		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b><u>40,890,510</u></b>	<b><u>18,002,903</u></b>	<b><u>40,890,510</u></b>	<b><u>17,704,114</u></b>















2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
860	923	Outside Services						
861		PTD	S		2,491,639	2,052,050	2,490,750	2,051,160
862		CUST	CN		-	-	-	-
863		PTD	SO		19,859,877	8,625,551	19,860,349	8,534,940
864				B2	<u>22,351,517</u>	<u>10,677,600</u>	<u>22,351,099</u>	<u>10,586,101</u>
865								
866	924	Property Insurance						
867		PT	S		6,487,917	2,149,996	6,487,917	2,149,996
868		PT	SG		-	-	-	-
869		PTD	SO		5,453,284	2,368,473	5,453,284	2,343,537
870				B2	<u>11,941,201</u>	<u>4,518,468</u>	<u>11,941,201</u>	<u>4,493,532</u>
871								
872	925	Injuries & Damages						
873		PTD	S		(860,933)	-	(860,933)	-
874		PTD	SO		7,297,230	3,169,336	10,963,893	4,711,708
875				B2	<u>6,436,297</u>	<u>3,169,336</u>	<u>10,102,960</u>	<u>4,711,708</u>
876								
877	926	Employee Pensions & Benefits						
878		LABOR	S		(244,305)	280,912	(244,305)	280,912
879		CUST	CN		-	-	-	-
880		LABOR	SO		95,155,729	41,328,078	95,155,729	40,892,960
881				B2	<u>94,911,423</u>	<u>41,608,990</u>	<u>94,911,423</u>	<u>41,173,872</u>
882								
883	927	Franchise Requirements						
884		DMSC	S		-	-	-	-
885		DMSC	SO		-	-	-	-
886				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
887								
888	928	Regulatory Commission Expense						
889		DMSC	S		15,242,100	6,707,845	14,806,954	6,480,423
890		P	SE		939	407	939	402
891		DMSC	SO		2,779,372	1,207,138	3,143,711	1,351,003
892		FERC	SG		4,881,997	2,149,401	4,881,997	2,113,728
893				B2	<u>22,904,408</u>	<u>10,064,792</u>	<u>22,833,601</u>	<u>9,945,556</u>
894								
895	929	Duplicate Charges						
896		LABOR	S		-	-	-	-
897		LABOR	SO		(115,891,959)	(50,334,247)	(115,844,044)	(49,783,716)
898				B2	<u>(115,891,959)</u>	<u>(50,334,247)</u>	<u>(115,844,044)</u>	<u>(49,783,716)</u>
899								
900	930	Misc General Expenses						
901		PTD	S		33,084	250	304,469	174,388
902		CUST	CN		-	-	383,636	181,749
903		P	SG		-	-	-	-
904		LABOR	SO		2,197,819	954,558	2,197,819	944,508
905				B2	<u>2,230,902</u>	<u>954,808</u>	<u>2,885,924</u>	<u>1,300,645</u>
906								
907	931	Rents						
908		PTD	S		455,403	5,033	455,403	5,033
909		PTD	SO		2,469,452	1,072,534	2,469,452	1,061,242
910				B2	<u>2,924,856</u>	<u>1,077,566</u>	<u>2,924,856</u>	<u>1,066,274</u>
911								
912	935	Maintenance of General Plant						
913		G	S		520,679	105,161	520,679	105,161
914		CUST	CN		80,265	38,026	80,265	38,026
915		G	SO		21,429,078	9,307,087	21,429,078	9,209,098
916				B2	<u>22,030,023</u>	<u>9,450,274</u>	<u>22,030,023</u>	<u>9,352,285</u>
917								
918		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b><u>121,279,117</u></b>	<b><u>53,532,715</u></b>	<b><u>125,541,398</u></b>	<b><u>54,942,436</u></b>
919								
920		Summary of A&G Expense by Factor						
921		S			24,424,275	11,430,847	24,259,626	11,376,674
922		SE			939	407	939	402
923		SO			91,799,954	39,870,596	95,843,248	41,188,420
924		SG			4,881,997	2,149,401	4,881,997	2,113,728
925		CN			171,953	81,463	555,589	263,212
926		Total A&G Expense by Factor			<u>121,279,117</u>	<u>53,532,715</u>	<u>125,541,398</u>	<u>54,942,436</u>
927								
928		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b><u>2,791,849,901</u></b>	<b><u>1,181,044,917</u></b>	<b><u>2,802,004,581</u></b>	<b><u>1,169,198,192</u></b>













2017 PROTOCOL 13-Month Average					JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1252	SCHMDF	Deductions - Flow Through						
1253		SCHMDF	S		-	-	-	-
1254		SCHMDF	DGP		-	-	-	-
1255		SCHMDF	DGU		-	-	-	-
1256				B6	-	-	-	-
1257	SCHMDP	Deductions - Permanent						
1258		SCHMDP	S		-	-	-	-
1259		P	SE		1,529,926	663,645	1,529,926	655,536
1260		PTD	SNP		81,772	36,715	81,772	36,281
1261		BOOKDEPR	SCHMDEXP		(10,637)	(4,441)	(10,637)	(4,378)
1262		P	SG		18,553,426	8,168,535	18,553,426	8,032,963
1263		SCHMDP-SO	SO		-	-	-	-
1264				B6	20,154,487	8,864,454	20,154,487	8,720,402
1265								
1266	SCHMDT	Deductions - Temporary						
1267		GP	S		(13,868,883)	(895,371)	(13,868,883)	(895,371)
1268		CUST	BADDEBT		-	-	-	-
1269		SCHMDT-SNP	SNP		32,337,803	14,519,515	41,182,306	18,272,035
1270		CUST	CN		-	-	-	-
1271		SCHMDT	SG		282,619	124,429	282,619	122,364
1272		CUST	DGP		-	-	-	-
1273		P	SE		24,611,225	10,675,751	24,612,307	10,545,780
1274		SCHMDT-SG	SG		164,062,129	72,231,789	164,062,129	71,032,976
1275		SCHMDT-GPS	GPS		51,646,632	22,431,188	51,646,632	22,195,024
1276		SCHMDT-SO	SO		111,492,942	48,423,664	113,531,008	48,789,695
1277		TAXDEPR	TAXDEPR		775,878,069	348,869,281	775,878,069	348,869,281
1278		DPW	SNPD		(1,230,077)	(597,599)	(1,230,077)	(597,599)
1279				B6	1,145,212,459	515,782,647	1,156,096,110	518,334,184
1280								
1281	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,165,366,946	524,647,101	1,176,250,596	527,054,586
1282								
1283	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(74,495,067)	(104,798,886)	(88,135,112)	(109,033,219)
1284								
1285								
1286								
1287	40911	State Income Taxes						
1288		IBT			41,889,303	13,450,761	39,969,088	13,449,869
1289		IBT	IBT		-	-	-	-
1290		PTC	SG		-	-	-	-
1291		IBT	IBT		-	-	-	-
1292	Total State Tax Expense				41,889,303	13,450,761	39,969,088	13,449,869
1293								
1294								
1295	Calculation of Taxable Income:							
1296		Operating Revenues			5,095,371,188	2,123,523,085	5,061,046,240	2,106,214,597
1297		Operating Deductions:						
1298		O & M Expenses			2,791,849,901	1,181,044,917	2,802,004,581	1,169,198,192
1299		Depreciation Expense			708,980,266	295,982,089	697,779,157	287,215,203
1300		Amortization Expense			50,065,059	18,061,060	59,914,261	25,791,329
1301		Taxes Other Than Income			199,602,613	71,256,885	199,602,613	70,500,962
1302		Interest & Dividends (AFUDC-Equity)			(21,219,277)	(9,527,351)	(30,122,463)	(13,364,931)
1303		Misc Revenue & Expense			(384,164)	(183,988)	386,565	452,634
1304		Total Operating Deductions			3,728,894,398	1,556,633,612	3,729,564,713	1,539,793,388
1305		Other Deductions:						
1306		Interest Deductions			369,309,844	165,818,310	362,970,020	161,135,364
1307		Interest on PCRBS			-	-	-	-
1308		Schedule M Adjustments			(74,495,067)	(104,798,886)	(88,135,112)	(109,033,219)
1309								
1310		Income Before State Taxes			922,671,879	296,272,277	880,376,395	296,252,626
1311								
1312		State Income Taxes			41,889,303	13,450,761	39,969,088	13,449,869
1313								
1314	Total Taxable Income				880,782,576	282,821,515	840,407,306	282,802,756
1315								
1316	Tax Rate				28.0%	28.0%	28.0%	28.0%
1317								
1318	Federal Income Tax - Calculated				246,619,121	79,190,024	235,314,046	79,184,772
1319								
1320	Adjustments to Calculated Tax:							
1321	40910	P	SE		(26,671)	(11,569)	(26,671)	(11,428)
1322	40910	PTC	SG		(48,485,427)	(21,346,725)	(48,485,427)	(20,992,438)
1323	40910	P	SO		(2,229)	(968)	(2,229)	(958)
1324	40910	IRS Settle	LABOR		-	-	-	-
1325	Federal Income Tax Expense				198,104,795	57,830,762	186,799,719	58,179,948
1326								
1327	Total Operating Expenses				3,989,889,288	1,660,135,004	3,987,600,895	1,647,377,609

2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1328	310	Land and Land Rights						
1329		P	SG		2,328,228	1,025,051	2,328,228	1,008,039
1330		P	SG		33,837,468	14,897,654	33,837,468	14,650,402
1331		P	SG		54,063,408	23,802,548	54,063,408	23,407,503
1332		P	S		-	-	-	-
1333		P	SG		2,635,317	1,160,253	2,635,317	1,140,997
1334				B8	92,864,421	40,885,507	92,864,421	40,206,940
1335								
1336	311	Structures and Improvements						
1337		P	SG		227,830,172	100,307,006	227,830,172	98,642,235
1338		P	SG		314,753,819	138,576,962	314,753,819	136,277,034
1339		P	SG		415,255,024	182,824,722	415,255,024	179,790,426
1340		P	SG		65,288,043	28,744,428	65,288,043	28,267,364
1341				B8	1,023,127,058	450,453,119	1,023,127,058	442,977,060
1342								
1343	312	Boiler Plant Equipment						
1344		P	SG		596,184,958	262,482,916	596,184,958	258,126,552
1345		P	SG		496,736,894	218,698,823	496,736,894	215,069,132
1346		P	SG		3,160,456,495	1,391,457,174	3,160,456,495	1,368,363,503
1347		P	SG		339,752,277	149,583,057	339,752,277	147,100,464
1348				B8	4,593,130,625	2,022,221,969	4,593,130,625	1,988,659,652
1349								
1350	314	Turbogenerator Units						
1351		P	SG		110,512,067	48,655,253	110,512,067	47,847,733
1352		P	SG		110,286,247	48,555,830	110,286,247	47,749,961
1353		P	SG		696,858,809	306,806,688	696,858,809	301,714,693
1354		P	SG		67,848,358	29,871,661	67,848,358	29,375,888
1355				B8	985,505,480	433,889,431	985,505,480	426,688,275
1356								
1357	315	Accessory Electric Equipment						
1358		P	SG		86,233,817	37,966,244	86,233,817	37,336,128
1359		P	SG		133,612,763	58,825,818	133,612,763	57,849,500
1360		P	SG		198,945,776	87,590,045	198,945,776	86,136,335
1361		P	SG		68,689,961	30,242,194	68,689,961	29,740,272
1362				B8	487,482,317	214,624,301	487,482,317	211,062,235
1363								
1364								
1365								
1366	316	Misc Power Plant Equipment						
1367		P	SG		2,835,551	1,248,411	2,835,551	1,227,691
1368		P	SG		4,984,144	2,194,374	4,984,144	2,157,954
1369		P	SG		19,978,007	8,795,736	19,978,007	8,649,756
1370		P	SG		4,094,398	1,802,644	4,094,398	1,772,726
1371				B8	31,892,100	14,041,165	31,892,100	13,808,127
1372								
1373	317	Steam Plant ARO						
1374		P	S		-	-	-	-
1375				B8	-	-	-	-
1376								
1377	SP	Unclassified Steam Plant - Account 300						
1378		P	SG		32,585,606	14,346,496	32,585,606	14,108,391
1379				B8	32,585,606	14,346,496	32,585,606	14,108,391
1380								
1381								
1382		<b>Total Steam Production Plant</b>		<b>B8</b>	<b>7,246,587,608</b>	<b>3,190,461,988</b>	<b>7,246,587,608</b>	<b>3,137,510,679</b>
1383								
1384								
1385		Summary of Steam Production Plant by Factor						
1386		S			-	-	-	-
1387		DGP			-	-	-	-
1388		DGU			-	-	-	-
1389		SG			7,246,587,608	3,190,461,988	7,246,587,608	3,137,510,679
1390		SSGCH			-	-	-	-
1391		<b>Total Steam Production Plant by Factor</b>			<b>7,246,587,608</b>	<b>3,190,461,988</b>	<b>7,246,587,608</b>	<b>3,137,510,679</b>
1392	320	Land and Land Rights						
1393		P	SG		-	-	-	-
1394		P	SG		-	-	-	-
1395				B8	-	-	-	-
1396								
1397	321	Structures and Improvements						
1398		P	SG		-	-	-	-
1399		P	SG	B8	-	-	-	-
1400					-	-	-	-



2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1474								
1475								
1476	335	Misc. Power Plant Equipment						
1477		P	SG		1,135,441	499,902	1,135,441	491,605
1478		P	SG		157,300	69,255	157,300	68,105
1479		P	SG		1,052,615	463,436	1,052,615	455,744
1480		P	SG		18,279	8,048	18,279	7,914
1481				B8	2,363,635	1,040,640	2,363,635	1,023,369
1482								
1483	336	Roads, Railroads & Bridges						
1484		P	SG		4,178,030	1,839,465	4,178,030	1,808,936
1485		P	SG		816,656	359,550	816,656	353,583
1486		P	SG		17,272,372	7,604,524	17,272,372	7,478,313
1487		P	SG		1,160,877	511,101	1,160,877	502,618
1488				B8	23,427,936	10,314,640	23,427,936	10,143,450
1489								
1490	337	Hydro Plant ARO						
1491		P	S		-	-	-	-
1492				B8	-	-	-	-
1493								
1494	HP	Unclassified Hydro Plant - Acct 300						
1495		P	S		-	-	-	-
1496		P	SG		-	-	-	-
1497		P	SG		-	-	-	-
1498		P	SG		-	-	-	-
1499				B8	-	-	-	-
1500								
1501		<b>Total Hydraulic Production Plant</b>		B8	<b>1,049,812,014</b>	<b>462,201,730</b>	<b>1,049,812,014</b>	<b>454,530,682</b>
1502								
1503		Summary of Hydraulic Plant by Factor						
1504		S			-	-	-	-
1505		SG			1,049,812,014	462,201,730	1,049,812,014	454,530,682
1506		DGP			-	-	-	-
1507		DGU			-	-	-	-
1508		Total Hydraulic Plant by Factor			1,049,812,014	462,201,730	1,049,812,014	454,530,682
1509								
1510	340	Land and Land Rights						
1511		P	S		74,986	-	74,986	-
1512		P	SG		39,067,820	17,200,426	39,067,820	16,914,955
1513		P	SG		6,100,269	2,685,771	6,100,269	2,641,196
1514		P	SG		235,129	103,521	235,129	101,803
1515				B8	45,478,205	19,989,718	45,478,205	19,657,954
1516								
1517	341	Structures and Improvements						
1518		P	SG		170,005,821	74,848,624	170,005,821	73,606,380
1519		P	SG		-	-	-	-
1520		P	SG		53,364,325	23,494,762	53,364,325	23,104,825
1521		P	SG		4,273,000	1,881,278	4,273,000	1,850,055
1522				B8	227,643,146	100,224,664	227,643,146	98,561,260
1523								
1524	342	Fuel Holders, Producers & Accessories						
1525		P	SG		13,428,905	5,912,357	13,428,905	5,814,231
1526		P	SG		-	-	-	-
1527		P	SG		2,759,086	1,214,746	2,759,086	1,194,585
1528				B8	16,187,991	7,127,102	16,187,991	7,008,816
1529								
1530	343	Prime Movers						
1531		P	S		-	-	-	-
1532		P	SG		-	-	-	-
1533		P	SG		1,792,101,395	789,010,178	1,792,101,395	775,915,172
1534		P	SG		1,072,461,502	472,173,641	1,072,461,502	464,337,092
1535		P	SG		55,385,528	24,384,639	55,385,528	23,979,933
1536				B8	2,919,948,425	1,285,568,458	2,919,948,425	1,264,232,196
1537								
1538	344	Generators						
1539		P	S		-	-	-	-
1540		P	SG		56,867,487	25,037,102	56,867,487	24,621,568
1541		P	SG		400,389,216	176,279,739	400,389,216	173,354,068
1542		P	SG		17,708,104	7,796,364	17,708,104	7,666,969
1543				B8	474,964,807	209,113,205	474,964,807	205,642,605







2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1677	366	Underground Conduit						
1678		DPW	S		368,569,274	200,755,784	368,569,274	200,755,784
1679				B8	368,569,274	200,755,784	368,569,274	200,755,784
1680								
1681								
1682								
1683								
1684	367	Underground Conductors						
1685		DPW	S		860,621,340	541,579,972	860,621,340	541,579,972
1686				B8	860,621,340	541,579,972	860,621,340	541,579,972
1687								
1688	368	Line Transformers						
1689		DPW	S		1,340,514,994	527,386,931	1,340,514,994	527,386,931
1690				B8	1,340,514,994	527,386,931	1,340,514,994	527,386,931
1691								
1692	369	Services						
1693		DPW	S		778,435,455	304,858,970	778,435,455	304,858,970
1694				B8	778,435,455	304,858,970	778,435,455	304,858,970
1695								
1696	370	Meters						
1697		DPW	S		204,985,861	87,083,035	204,985,861	87,083,035
1698				B8	204,985,861	87,083,035	204,985,861	87,083,035
1699								
1700	371	Installations on Customers' Premises						
1701		DPW	S		8,810,705	4,262,620	8,810,705	4,262,620
1702				B8	8,810,705	4,262,620	8,810,705	4,262,620
1703								
1704	372	Leased Property						
1705		DPW	S		-	-	-	-
1706				B8	-	-	-	-
1707								
1708	373	Street Lights						
1709		DPW	S		62,532,147	22,022,260	62,532,147	22,022,260
1710				B8	62,532,147	22,022,260	62,532,147	22,022,260
1711								
1712	DP	Unclassified Dist Plant - Acct 300						
1713		DPW	S		61,591,744	24,895,901	61,591,744	24,895,901
1714				B8	61,591,744	24,895,901	61,591,744	24,895,901
1715								
1716	DS0	Unclassified Dist Sub Plant - Acct 300						
1717		DPW	S		-	-	-	-
1718				B8	-	-	-	-
1719								
1720								
1721		<b>Total Distribution Plant</b>		<b>B8</b>	<b>6,777,619,115</b>	<b>2,892,889,571</b>	<b>6,777,619,115</b>	<b>2,892,889,571</b>
1722								
1723		Summary of Distribution Plant by Factor						
1724		S			6,777,619,115	2,892,889,571	6,777,619,115	2,892,889,571
1725								
1726		Total Distribution Plant by Factor			6,777,619,115	2,892,889,571	6,777,619,115	2,892,889,571

2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1727	389	Land and Land Rights						
1728		G-SITUS	S		12,977,309	4,231,183	12,977,309	4,231,183
1729		CUST	CN		1,128,506	534,633	1,128,506	534,633
1730		G-DGU	SG		332	146	332	144
1731		G-SG	SG		1,228	540	1,228	531
1732		PTD	SO		7,516,302	3,264,484	7,516,302	3,230,114
1733				B8	21,623,677	8,030,986	21,623,677	7,996,605
1734								
1735	390	Structures and Improvements						
1736		G-SITUS	S		129,252,911	43,955,303	129,252,911	43,955,303
1737		G-DGP	SG		335,238	147,596	335,238	145,146
1738		G-DGU	SG		1,488,190	655,207	1,488,190	644,332
1739		CUST	CN		8,139,463	3,856,095	8,139,463	3,856,095
1740		G-SG	SG		5,830,954	2,567,200	5,830,954	2,524,593
1741		P	SE		1,012,244	439,087	1,012,244	433,722
1742		PTD	SO		96,229,588	41,794,477	96,229,588	41,354,448
1743				B8	242,288,589	93,414,964	242,288,589	92,913,639
1744								
1745	391	Office Furniture & Equipment						
1746		G-SITUS	S		8,428,759	1,766,082	8,428,759	1,766,082
1747		G-DGP	SG		-	-	-	-
1748		G-DGU	SG		-	-	-	-
1749		CUST	CN		5,811,145	2,753,047	5,811,145	2,753,047
1750		G-SG	SG		2,832,459	1,247,050	2,832,459	1,226,353
1751		P	SE		72,160	31,301	72,160	30,919
1752		PTD	SO		58,210,404	25,281,968	58,210,404	25,015,790
1753		G-SG	SG		-	-	-	-
1754		G-SG	SG		3,728	1,641	3,728	1,614
1755				B8	75,358,656	31,081,090	75,358,656	30,793,805
1756								
1757	392	Transportation Equipment						
1758		G-SITUS	S		84,632,685	34,346,324	84,632,685	34,346,324
1759		PTD	SO		9,334,981	4,054,373	9,334,981	4,011,687
1760		G-SG	SG		20,808,744	9,161,485	20,808,744	9,009,435
1761		CUST	CN		-	-	-	-
1762		G-DGU	SG		588,487	259,094	588,487	254,794
1763		P	SE		541,386	234,840	541,386	231,971
1764		G-DGP	SG		70,777	31,161	70,777	30,644
1765		G-SG	SG		314,649	138,531	314,649	136,231
1766		G-DGU	SG		44,655	19,660	44,655	19,334
1767				B8	116,336,365	48,245,469	116,336,365	48,040,420
1768								
1769	393	Stores Equipment						
1770		G-SITUS	S		8,727,661	3,446,820	8,727,661	3,446,820
1771		G-DGP	SG		-	-	-	-
1772		G-DGU	SG		-	-	-	-
1773		PTD	SO		228,758	99,354	228,758	98,308
1774		G-SG	SG		5,833,699	2,568,408	5,833,699	2,525,781
1775		G-DGU	SG		53,971	23,762	53,971	23,367
1776				B8	14,844,089	6,138,345	14,844,089	6,094,277

2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1777								
1778	394	Tools, Shop & Garage Equipment						
1779		G-SITUS	S		34,213,883	14,047,514	34,213,883	14,047,514
1780		G-DGP	SG		105,099	46,272	105,099	45,504
1781		G-SG	SG		22,207,925	9,777,504	22,207,925	9,615,229
1782		PTD	SO		3,385,328	1,470,317	3,385,328	1,454,837
1783		P	SE		124,355	53,942	124,355	53,283
1784		G-DGU	SG		-	-	-	-
1785		G-SG	SG		1,693,761	745,714	1,693,761	733,337
1786		G-SG	SG		89,913	39,586	89,913	38,929
1787				B8	61,820,265	26,180,850	61,820,265	25,988,635
1788								
1789	395	Laboratory Equipment						
1790		G-SITUS	S		19,958,331	7,195,377	19,958,331	7,195,377
1791		G-DGP	SG		-	-	-	-
1792		G-DGU	SG		-	-	-	-
1793		PTD	SO		4,803,211	2,086,133	4,803,211	2,064,169
1794		P	SE		1,148,361	498,131	1,148,361	492,045
1795		G-SG	SG		6,017,131	2,649,168	6,017,131	2,605,200
1796		G-SG	SG		223,587	98,439	223,587	96,805
1797		G-SG	SG		14,022	6,173	14,022	6,071
1798				B8	32,164,643	12,533,420	32,164,643	12,459,667
1799								
1800	396	Power Operated Equipment						
1801		G-SITUS	S		127,346,440	48,272,997	127,346,440	48,272,997
1802		G-DGP	SG		364,368	160,421	364,368	157,758
1803		G-SG	SG		41,624,160	18,325,908	41,624,160	18,021,758
1804		PTD	SO		5,247,162	2,278,950	5,247,162	2,254,956
1805		G-DGU	SG		1,084,013	477,259	1,084,013	469,338
1806		P	SE		403,876	175,192	403,876	173,051
1807		P	SG		-	-	-	-
1808		G-SG	SG		1,028,074	452,631	1,028,074	445,119
1809				B8	177,098,092	70,143,357	177,098,092	69,794,977
1810	397	Communication Equipment						
1811		G-SITUS	S		189,871,436	61,372,053	189,871,436	61,372,053
1812		G-DGP	SG		412,544	181,631	412,544	178,617
1813		G-DGU	SG		1,136,750	500,478	1,136,750	492,172
1814		PTD	SO		88,227,757	38,319,118	88,227,757	37,915,680
1815		CUST	CN		3,726,023	1,765,214	3,726,023	1,765,214
1816		G-SG	SG		168,001,152	73,966,026	168,001,152	72,738,430
1817		P	SE		342,988	148,780	342,988	146,962
1818		G-SG	SG		1,297,830	571,397	1,297,830	561,913
1819		G-SG	SG		16,633	7,323	16,633	7,201
1820				B8	453,033,113	176,832,021	453,033,113	175,178,243
1821								
1822	398	Misc. Equipment						
1823		G-SITUS	S		2,745,796	1,102,532	2,745,796	1,102,532
1824		G-DGP	SG		-	-	-	-
1825		G-DGU	SG		-	-	-	-
1826		CUST	CN		152,504	72,249	152,504	72,249
1827		PTD	SO		2,532,119	1,099,751	2,532,119	1,088,172
1828		P	SE		4,527	1,964	4,527	1,940
1829		G-SG	SG		2,555,961	1,125,315	2,555,961	1,106,639
1830		G-SG	SG		-	-	-	-
1831				B8	7,990,906	3,401,811	7,990,906	3,371,532
1832								
1833	399	Coal Mine						
1834		P	SE		1,854,828	804,579	147,693,756	63,283,211
1835	MP	P	SE		-	-	-	-
1836				B8	1,854,828	804,579	147,693,756	63,283,211
1837								
1838	399L	WIDCO Capital Lease						
1839		P	SE		-	-	-	-
1840					-	-	-	-
1841					-	-	-	-
1842		Remove Capital Leases			-	-	-	-
1843					-	-	-	-
1844					-	-	-	-



2017 PROTOCOL 13-Month Average					JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1907	303	Miscellaneous Intangible Plant							
1908		I-SITUS	S		16,010,634	4,256,931	16,010,634	4,256,931	
1909		I-SG	SG		159,328,623	70,147,764	159,328,623	68,983,539	
1910		PTD	SO		376,488,393	163,516,604	376,488,393	161,795,038	
1911		P	SE		14,653	6,356	14,653	6,279	
1912		CUST	CN		153,109,593	72,536,116	153,109,593	72,536,116	
1913		P	SG		-	-	-	-	
1914		I-DGP	SG		-	-	-	-	
1915				B8	<u>704,951,897</u>	<u>310,463,772</u>	<u>704,951,897</u>	<u>307,577,903</u>	
1916	303	Less Non-Regulated Plant							
1917		I-SITUS	S		-	-	-	-	
1918					<u>704,951,897</u>	<u>310,463,772</u>	<u>704,951,897</u>	<u>307,577,903</u>	
1919	IP	Unclassified Intangible Plant - Acct 300							
1920		I-SITUS	S		-	-	-	-	
1921		I-SG	SG		-	-	-	-	
1922		I-DGU	SG		-	-	-	-	
1923		PTD	SO		-	-	-	-	
1924					-	-	-	-	
1925					-	-	-	-	
1926		<b>Total Intangible Plant</b>			<b>B8</b>	<b><u>868,852,524</u></b>	<b><u>364,227,397</u></b>	<b><u>826,821,989</u></b>	<b><u>359,910,287</u></b>
1927									
1928		Summary of Intangible Plant by Factor							
1929		S			(15,070,580)	(27,824,283)	17,010,634	4,256,931	
1930		DGP			-	-	-	-	
1931		DGU			-	-	-	-	
1932		SG			354,310,465	155,992,604	280,198,715	121,315,922	
1933		SO			376,488,393	163,516,604	376,488,393	161,795,038	
1934		CN			153,109,593	72,536,116	153,109,593	72,536,116	
1935		SSGCT			-	-	-	-	
1936		SSGCH			-	-	-	-	
1937		SE			14,653	6,356	14,653	6,279	
1938		Total Intangible Plant by Factor				<u>868,852,524</u>	<u>364,227,397</u>	<u>826,821,989</u>	<u>359,910,287</u>
1939		Summary of Unclassified Plant (Account 106)							
1940		DP			61,591,744	24,895,901	61,591,744	24,895,901	
1941		DS0			-	-	-	-	
1942		GP			12,080,376	5,246,754	12,080,376	5,191,514	
1943		HP			-	-	-	-	
1944		NP			-	-	-	-	
1945		OP			(553,173)	(243,546)	(553,173)	(239,504)	
1946		TP			113,002,828	49,751,862	113,002,828	48,926,143	
1947		TS0			-	-	-	-	
1948		IP			-	-	-	-	
1949		MP			-	-	-	-	
1950		SP			32,585,606	14,346,496	32,585,606	14,108,391	
1951		Total Unclassified Plant by Factor				<u>218,707,382</u>	<u>93,997,467</u>	<u>218,707,382</u>	<u>92,882,444</u>
1952									
1953		<b>Total Electric Plant In Service</b>			<b>B8</b>	<b><u>27,387,327,522</u></b>	<b><u>11,894,876,125</u></b>	<b><u>27,491,135,915</u></b>	<b><u>11,814,253,666</u></b>

2017 PROTOCOL 13-Month Average					JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1954	Summary of Electric Plant by Factor							
1955	S				7,385,579,900	3,088,946,784	7,417,661,115	3,121,027,999
1956	SE				5,519,380	2,394,173	151,358,307	64,853,383
1957	DGU				-	-	-	-
1958	DGP				-	-	-	-
1959	SG				19,176,815,840	8,442,994,868	19,102,704,090	8,270,780,861
1960	SO				662,701,829	287,824,950	662,701,829	284,794,617
1961	CN				172,067,234	81,517,354	172,067,234	81,517,354
1962	DEU				-	-	-	-
1963	SSGCH				-	-	-	-
1964	SSGCT				-	-	-	-
1965	Less Capital Leases				(15,356,660)	(8,802,004)	(15,356,660)	(8,720,547)
1966					<u>27,387,327,522</u>	<u>11,894,876,125</u>	<u>27,491,135,915</u>	<u>11,814,253,666</u>
1967	105	Plant Held For Future Use						
1968		DPW	S		12,226,275	5,730,529	12,226,275	5,730,529
1969		P	SG		-	-	-	-
1970		T	SG		3,657,534	1,610,306	3,402,781	1,473,281
1971		P	SG		8,923,302	3,928,670	-	-
1972		P	SE		-	-	-	-
1973		G	SG		-	-	-	-
1974								
1975								
1976		<b>Total Plant Held For Future Use</b>		<b>B10</b>	<b><u>24,807,111</u></b>	<b><u>11,269,505</u></b>	<b><u>15,629,057</u></b>	<b><u>7,203,810</u></b>
1977								
1978	114	Electric Plant Acquisition Adjustments						
1979		P	S		11,763,784	11,763,784	11,763,784	11,763,784
1980		P	SG		144,704,699	63,709,275	144,704,699	62,651,908
1981		P	SG		-	-	-	-
1982		<b>Total Electric Plant Acquisition Adjustment</b>		<b>B15</b>	<b><u>156,468,483</u></b>	<b><u>75,473,059</u></b>	<b><u>156,468,483</u></b>	<b><u>74,415,691</u></b>
1983								
1984	115	Accum Provision for Asset Acquisition Adjustments						
1985		P	S		(841,817)	(841,817)	(841,817)	(841,817)
1986		P	SG		(121,245,019)	(53,380,659)	(121,245,019)	(52,494,714)
1987		P	SG		-	-	-	-
1988				B15	<u>(122,086,836)</u>	<u>(54,222,477)</u>	<u>(122,086,836)</u>	<u>(53,336,531)</u>
1989								
1990	128	Pensions						
1991		LABOR	SO		1,465,322	636,419	1,465,322	629,719
1992		<b>Total Pensions</b>		<b>B15</b>	<b><u>1,465,322</u></b>	<b><u>636,419</u></b>	<b><u>1,465,322</u></b>	<b><u>629,719</u></b>
1993								
1994	124	Weatherization						
1995		DMSC	S		897,306	15,269	897,306	15,269
1996		DMSC	SO		(4,965)	(2,157)	(4,965)	(2,134)
1997				B16	<u>892,340</u>	<u>13,113</u>	<u>892,340</u>	<u>13,136</u>
1998								
1999	182W	Weatherization						
2000		DMSC	S		(1,819,463)	-	(1,819,463)	-
2001		DMSC	SG		-	-	-	-
2002		DMSC	SGCT		-	-	-	-
2003		DMSC	SO		-	-	-	-
2004				B16	<u>(1,819,463)</u>	<u>-</u>	<u>(1,819,463)</u>	<u>-</u>
2005								
2006	186W	Weatherization						
2007		DMSC	S		-	-	-	-
2008		DMSC	CN		-	-	-	-
2009		DMSC	CNP		-	-	-	-
2010		DMSC	SG		-	-	-	-
2011		DMSC	SO		-	-	-	-
2012				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2013								
2014		<b>Total Weatherization</b>		<b>B16</b>	<b><u>(927,123)</u></b>	<b><u>13,113</u></b>	<b><u>(927,123)</u></b>	<b><u>13,136</u></b>







2017 PROTOCOL 13-Month Average					JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2136								
2137	1869	Misc Deferred Debits-Trojan						
2138		P	S		-	-	-	-
2139		P	SG		-	-	-	-
2140					-	-	-	-
2141					-	-	-	-
2142		<b>Total Miscellaneous Rate Base</b>		<b>B15</b>	-	-	-	-
2143								
2144		<b>Total Rate Base Additions</b>			<b>1,420,256,606</b>	<b>603,741,426</b>	<b>1,411,058,536</b>	<b>593,294,897</b>
2145	235	Customer Service Deposits						
2146		CUST	S		-	-	(15,089,743)	(15,089,743)
2147		CUST	CN		-	-	-	-
2148		<b>Total Customer Service Deposits</b>		<b>B15</b>	-	-	<b>(15,089,743)</b>	<b>(15,089,743)</b>
2149								
2150	2281	Prop Ins	PTD	S	(6,077,700)	(4,993,368)	(6,077,700)	(4,993,368)
2151	2282	Inj & Dam	PTD	SO	(149,580)	(64,965)	2,269,474	975,301
2152	2282	Inj & Dam	PTD	S	(8,683,550)	-	(8,683,550)	-
2153	2283	Pen & Ben	PTD	SO	(158,358,201)	(68,778,204)	(158,358,201)	(68,054,080)
2154	254	Reg Liab	PTD	SO	(4,796,622)	(2,083,271)	(4,796,622)	(2,061,338)
2155	25335	Reg Liab	PTD	SE	(115,119,099)	(49,935,869)	(115,119,099)	(49,325,757)
2156				<b>B15</b>	<b>(293,184,753)</b>	<b>(125,855,677)</b>	<b>(290,765,699)</b>	<b>(123,459,241)</b>
2157								
2158	22841	Accum Misc. Operating Provisions						
2159		P	S		-	-	-	-
2160		P	SG		(727,575)	(320,330)	(727,575)	(315,013)
2161				<b>B15</b>	<b>(727,575)</b>	<b>(320,330)</b>	<b>(727,575)</b>	<b>(315,013)</b>
2162								
2163	254105	ARO	P	S	262,109	-	262,109	-
2164	230	ARO	P	TROJD	(2,446,382)	(1,074,231)	(2,446,382)	(1,057,233)
2165	254105	ARO	P	TROJD	(2,998,131)	(1,316,509)	(2,998,131)	(1,295,677)
2166	254	Reg Liab	P	S	(172,939,869)	(16,131,739)	(172,939,869)	(16,131,739)
2167				<b>B15</b>	<b>(178,122,273)</b>	<b>(18,522,479)</b>	<b>(178,122,273)</b>	<b>(18,484,649)</b>
2168								
2169	252	Customer Advances for Construction						
2170		DPW	S		(579,490)	(423,474)	(12,256,711)	(9,776,116)
2171		DPW	SE		-	-	-	-
2172		T	SG		(36,716,834)	(16,165,355)	(25,039,613)	(10,841,248)
2173		DPW	SO		-	-	-	-
2174		CUST	CN		-	-	-	-
2175		<b>Total Customer Advances for Construction</b>		<b>B20</b>	<b>(37,296,324)</b>	<b>(16,588,829)</b>	<b>(37,296,324)</b>	<b>(20,617,364)</b>
2176								
2177	25398	SO2 Emissions						
2178		P	SE		-	-	(882)	(378)
2179					-	-	(882)	(378)
2180								
2181	25399	Other Deferred Credits						
2182		P	S		(2,584,429)	(782,419)	(2,584,429)	(782,419)
2183		LABOR	SO		(53,428,709)	(23,205,180)	(53,428,709)	(22,960,867)
2184		P	SG		(7,686,568)	(3,384,173)	(7,686,568)	(3,328,006)
2185		P	SE		(5,471,068)	(2,373,216)	(5,471,068)	(2,344,221)
2186				<b>B15</b>	<b>(69,170,773)</b>	<b>(29,744,988)</b>	<b>(69,170,773)</b>	<b>(29,415,513)</b>



2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2256								
2257								
2258	108SP	Steam Prod Plant Accumulated Depr						
2259		P	S		11,878,883	9,025,509	11,878,883	9,025,509
2260		P	SG		(747,854,275)	(329,258,510)	(747,854,275)	(323,793,888)
2261		P	SG		(752,691,088)	(331,388,018)	(752,691,088)	(325,888,053)
2262		P	SG		(1,302,853,169)	(573,608,399)	(1,302,853,169)	(564,088,362)
2263		P	SG		-	-	-	-
2264		P	SG		(228,224,163)	(100,480,468)	(228,224,163)	(98,812,819)
2265				B17	(3,019,743,812)	(1,325,709,886)	(3,019,743,812)	(1,303,557,613)
2266								
2267	108NP	Nuclear Prod Plant Accumulated Depr						
2268		P	SG		-	-	-	-
2269		P	SG		-	-	-	-
2270		P	SG		-	-	-	-
2271				B17	-	-	-	-
2272								
2273								
2274	108HP	Hydraulic Prod Plant Accum Depr						
2275		P	S		2,155,268	-	2,155,268	-
2276		P	SG		(167,405,970)	(73,703,985)	(167,405,970)	(72,480,738)
2277		P	SG		(30,585,644)	(13,465,970)	(30,585,644)	(13,242,479)
2278		P	SG		(156,000,635)	(68,682,547)	(141,172,389)	(61,122,545)
2279		P	SG		(44,407,208)	(19,551,204)	(44,407,208)	(19,226,717)
2280				B17	(396,244,189)	(175,403,706)	(381,415,943)	(166,072,479)
2281								
2282	108OP	Other Production Plant - Accum Depr						
2283		P	S		-	-	-	-
2284		P	SG		-	-	-	-
2285		P	SG		(651,734,891)	(286,939,938)	(651,734,891)	(282,177,666)
2286		P	SG		(351,074,922)	(154,568,089)	(351,074,922)	(152,002,760)
2287		P	SG		(35,189,631)	(15,492,972)	(35,189,631)	(15,235,839)
2288				B17	(1,037,999,444)	(457,000,998)	(1,037,999,444)	(449,416,266)
2289								
2290	108EP	Experimental Plant - Accum Depr						
2291		P	SG		-	-	-	-
2292		P	SG		-	-	-	-
2293					-	-	-	-
2294								
2295		<b>Total Production Plant Accum Depreciation</b>		B17	<b>(4,453,987,446)</b>	<b>(1,958,114,590)</b>	<b>(4,439,159,200)</b>	<b>(1,919,046,358)</b>
2296								
2297		Summary of Prod Plant Depreciation by Factor						
2298		S			14,034,152	9,025,509	14,034,152	9,025,509
2299		DGP			-	-	-	-
2300		DGU			-	-	-	-
2301		SG			(4,468,021,597)	(1,967,140,099)	(4,453,193,351)	(1,928,071,867)
2302		SSGCH			-	-	-	-
2303		SSGCT			-	-	-	-
2304		Total of Prod Plant Depreciation by Factor			<b>(4,453,987,446)</b>	<b>(1,958,114,590)</b>	<b>(4,439,159,200)</b>	<b>(1,919,046,358)</b>
2305								
2306								
2307	108TP	Transmission Plant Accumulated Depr						
2308		T	SG		(348,226,812)	(153,314,148)	(348,226,812)	(150,769,631)
2309		T	SG		(415,426,303)	(182,900,132)	(415,426,303)	(179,864,584)
2310		T	SG		(918,256,525)	(404,281,670)	(918,256,525)	(397,571,907)
2311		<b>Total Trans Plant Accum Depreciation</b>		B17	<b>(1,681,909,640)</b>	<b>(740,495,950)</b>	<b>(1,681,909,640)</b>	<b>(728,206,122)</b>

2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2312	108360	Land and Land Rights						
2313		DPW	S		(9,816,090)	(3,067,523)	(9,816,090)	(3,067,523)
2314				B17	(9,816,090)	(3,067,523)	(9,816,090)	(3,067,523)
2315								
2316	108361	Structures and Improvements						
2317		DPW	S		(26,023,328)	(11,498,626)	(26,023,328)	(11,498,626)
2318				B17	(26,023,328)	(11,498,626)	(26,023,328)	(11,498,626)
2319								
2320	108362	Station Equipment						
2321		DPW	S		(278,317,993)	(113,434,824)	(278,317,993)	(113,434,824)
2322				B17	(278,317,993)	(113,434,824)	(278,317,993)	(113,434,824)
2323								
2324	108363	Storage Battery Equipment						
2325		DPW	S		-	-	-	-
2326				B17	-	-	-	-
2327								
2328	108364	Poles, Towers & Fixtures						
2329		DPW	S		(633,111,282)	(151,784,773)	(633,111,282)	(151,784,773)
2330				B17	(633,111,282)	(151,784,773)	(633,111,282)	(151,784,773)
2331								
2332	108365	Overhead Conductors						
2333		DPW	S		(324,822,937)	(84,043,673)	(324,822,937)	(84,043,673)
2334				B17	(324,822,937)	(84,043,673)	(324,822,937)	(84,043,673)
2335								
2336	108366	Underground Conduit						
2337		DPW	S		(163,550,226)	(79,742,638)	(163,550,226)	(79,742,638)
2338				B17	(163,550,226)	(79,742,638)	(163,550,226)	(79,742,638)
2339								
2340	108367	Underground Conductors						
2341		DPW	S		(385,892,284)	(222,176,069)	(385,892,284)	(222,176,069)
2342				B17	(385,892,284)	(222,176,069)	(385,892,284)	(222,176,069)
2343								
2344	108368	Line Transformers						
2345		DPW	S		(524,078,628)	(127,969,374)	(524,078,628)	(127,969,374)
2346				B17	(524,078,628)	(127,969,374)	(524,078,628)	(127,969,374)
2347								
2348	108369	Services						
2349		DPW	S		(305,201,708)	(102,947,534)	(305,201,708)	(102,947,534)
2350				B17	(305,201,708)	(102,947,534)	(305,201,708)	(102,947,534)
2351								
2352	108370	Meters						
2353		DPW	S		(97,000,742)	(41,739,269)	(97,000,742)	(41,739,269)
2354				B17	(97,000,742)	(41,739,269)	(97,000,742)	(41,739,269)
2355								
2356								
2357								
2358	108371	Installations on Customers' Premises						
2359		DPW	S		(7,269,942)	(3,397,847)	(7,269,942)	(3,397,847)
2360				B17	(7,269,942)	(3,397,847)	(7,269,942)	(3,397,847)
2361								
2362	108372	Leased Property						
2363		DPW	S		-	-	-	-
2364				B17	-	-	-	-
2365								
2366	108373	Street Lights						
2367		DPW	S		(31,305,789)	(12,617,444)	(31,305,789)	(12,617,444)
2368				B17	(31,305,789)	(12,617,444)	(31,305,789)	(12,617,444)
2369								
2370	108D00	Unclassified Dist Plant - Acct 300						
2371		DPW	S		-	-	-	-
2372				B17	-	-	-	-
2373								
2374	108DS	Unclassified Dist Sub Plant - Acct 300						
2375		DPW	S		-	-	-	-
2376				B17	-	-	-	-
2377								
2378	108DP	Unclassified Dist Sub Plant - Acct 300						
2379		DPW	S		4,028,245	2,514,158	4,028,245	2,514,158
2380				B17	4,028,245	2,514,158	4,028,245	2,514,158
2381								
2382								
2383		<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(2,782,362,704)</b>	<b>(951,905,435)</b>	<b>(2,782,362,704)</b>	<b>(951,905,435)</b>
2384								
2385		Summary of Distribution Plant Depr by Factor						
2386		S			(2,782,362,704)	(951,905,435)	(2,782,362,704)	(951,905,435)
2387								
2388		<b>Total Distribution Depreciation by Factor</b>			<b>(2,782,362,704)</b>	<b>(951,905,435)</b>	<b>(2,782,362,704)</b>	<b>(951,905,435)</b>



2017 PROTOCOL 13-Month Average				JUNE 2018 UNADJUSTED RESULTS		JUNE 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2460								
2461	111HP	Accum Prov for Amort-Hydro						
2462		P	SG		-	-	-	-
2463		P	SG		-	-	-	-
2464		P	SG		(2,051,578)	(903,250)	(2,051,578)	(888,259)
2465		P	SG		-	-	-	-
2466				B18	<u>(2,051,578)</u>	<u>(903,250)</u>	<u>(2,051,578)</u>	<u>(888,259)</u>
2467								
2468								
2469	111IP	Accum Prov for Amort-Intangible Plant						
2470		I-SITUS	S		23,987,752	25,015,951	(1,040,034)	(11,835)
2471		I-DGP	SG		-	-	-	-
2472		I-DGU	SG		(465,099)	(204,770)	(465,099)	(201,371)
2473		P	SE		(11,949)	(5,183)	(11,949)	(5,120)
2474		I-SG	SG		(73,046,740)	(32,160,357)	(73,046,740)	(31,626,600)
2475		I-SG	SG		(89,328,154)	(39,328,591)	(31,417,506)	(13,602,645)
2476		I-SG	SG		(5,521,761)	(2,431,071)	(5,521,761)	(2,390,723)
2477		CUST	CN		(123,417,973)	(58,469,625)	(123,417,973)	(58,469,625)
2478		P	SG		-	-	-	-
2479		P	SG		(464,724)	(204,604)	(464,724)	(201,209)
2480		PTD	SO		(278,741,292)	(121,063,040)	(278,741,292)	(119,788,442)
2481				B18	<u>(547,009,940)</u>	<u>(228,851,291)</u>	<u>(514,127,078)</u>	<u>(226,297,570)</u>
2482	111IP	Less Non-Regulated Plant						
2483		NUTIL	OTH		-	-	-	-
2484					<u>(547,009,940)</u>	<u>(228,851,291)</u>	<u>(514,127,078)</u>	<u>(226,297,570)</u>
2485								
2486	111390	Accum Amtr - Capital Lease						
2487		G-SITUS	S		213,423	-	213,423	-
2488		P	SG		490,164	215,805	490,164	212,223
2489		PTD	SO		4,670,230	2,028,376	4,670,230	2,007,021
2490				B9	<u>5,373,817</u>	<u>2,244,181</u>	<u>5,373,817</u>	<u>2,219,244</u>
2491								
2492		Remove Capital Lease Amtr			<u>(5,373,817)</u>	<u>(2,244,181)</u>	<u>(5,373,817)</u>	<u>(2,219,244)</u>
2493								
2494		<b>Total Accum Provision for Amortization</b>		<b>B18</b>	<b><u>(565,186,100)</u></b>	<b><u>(231,294,616)</u></b>	<b><u>(532,303,238)</u></b>	<b><u>(228,709,867)</u></b>
2495								
2496								
2497								
2498								
2499		Summary of Amortization by Factor						
2500		S			11,583,734	24,999,099	(13,444,052)	(28,687)
2501		DGP			-	-	-	-
2502		DGU			-	-	-	-
2503		SE			(11,949)	(5,183)	(11,949)	(5,120)
2504		SO			(277,578,204)	(120,557,887)	(277,578,204)	(119,288,607)
2505		CN			(123,417,973)	(58,469,625)	(123,417,973)	(58,469,625)
2506		SSGCT			-	-	-	-
2507		SSGCH			-	-	-	-
2508		SG			(170,387,892)	(75,016,838)	(112,477,244)	(48,698,584)
2509		Less Capital Lease			<u>(5,373,817)</u>	<u>(2,244,181)</u>	<u>(5,373,817)</u>	<u>(2,219,244)</u>
2510		<b>Total Provision For Amortization by Factor</b>			<b><u>(565,186,100)</u></b>	<b><u>(231,294,616)</u></b>	<b><u>(532,303,238)</u></b>	<b><u>(228,709,867)</u></b>



# **3. REVENUE ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 3 Adjustment Summary**  
**Twelve Months Ended June 30, 2018**

		Type A 3.2	Type A 3.4	Type A 3.5	Type A 3.6	Type A 3.7
	Total Adjustments	Revenue Normalizing	REC Revenue Reallocation	Wheeling Revenue	REC and NPC Accruals	2017 Protocol Adjustment
1 Operating Revenues:						
2 General Business Revenues	13,752,083	33,093,544	-	-	5,151,351	4,400,000
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	14,490,811	-	-	-	-	-
5 Other Operating Revenues	(3,612,238)	-	(542,836)	(3,069,402)	-	-
6 Total Operating Revenues	24,630,656	33,093,544	(542,836)	(3,069,402)	5,151,351	4,400,000
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19						
20 Total O&M Expenses	-	-	-	-	-	-
21						
22 Depreciation	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	6,582,894	8,844,720	(145,081)	(820,341)	1,376,772	1,175,963
26 Income Taxes - State	1,118,133	1,502,313	(24,643)	(139,338)	233,851	199,742
27 Income Taxes - Def Net	156	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	(386)	-	-	-	-	-
30						
31 Total Operating Expenses:	7,700,798	10,347,033	(169,723)	(959,680)	1,610,622	1,375,705
32						
33 Operating Rev For Return:	16,929,859	22,746,511	(373,113)	(2,109,722)	3,540,729	3,024,295
34						
35 Rate Base:						
36 Electric Plant In Service	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	85,838	115,331	(1,892)	(10,697)	17,952	15,334
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	85,838	115,331	(1,892)	(10,697)	17,952	15,334
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	139	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(378)	-	-	-	-	-
58						
59 Total Rate Base Deductions	(239)	-	-	-	-	-
60						
61 Total Rate Base:	85,598	115,331	(1,892)	(10,697)	17,952	15,334
62						
63 Return on Rate Base	0.269%	0.366%	-0.006%	-0.034%	0.057%	0.049%
64						
65 Return on Equity	0.519%	0.707%	-0.012%	-0.066%	0.110%	0.094%
66						
67 TAX CALCULATION:						
68 Operating Revenue	24,631,042	33,093,544	(542,836)	(3,069,402)	5,151,351	4,400,000
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	2,186	2,946	(48)	(273)	459	392
72 Schedule "M" Additions	78	-	-	-	-	-
73 Schedule "M" Deductions	463	-	-	-	-	-
74 Income Before Tax	24,628,470	33,090,598	(542,787)	(3,069,129)	5,150,892	4,399,608
75						
76 State Income Taxes	1,118,133	1,502,313	(24,643)	(139,338)	233,851	199,742
77 Taxable Income	23,510,337	31,588,285	(518,145)	(2,929,790)	4,917,042	4,199,866
78						
79 Federal Income Taxes + Other	6,582,894	8,844,720	(145,081)	(820,341)	1,376,772	1,175,963

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 3 Adjustment Summary**  
**Twelve Months Ended June 30, 2018**

	Type A 3.8 NTUA Contract Reallocation Adjustment	Type B 3.1 Temperature Normalizing	Type B 3.3 SO2 Emission Allowances	Type B 3.6 REC and NPC Accruals
1 Operating Revenues:				
2 General Business Revenues	-	(23,741,461)	-	(5,151,351)
3 Interdepartmental	-	-	-	-
4 Special Sales	14,490,811	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	14,490,811	(23,741,461)	-	(5,151,351)
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19				
20 Total O&M Expenses	-	-	-	-
21				
22 Depreciation	-	-	-	-
23 Amortization	-	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	3,872,875	(6,345,243)	2	(1,376,772)
26 Income Taxes - State	657,824	(1,077,766)	0	(233,851)
27 Income Taxes - Def Net	-	-	156	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	(386)	-
30				
31 Total Operating Expenses:	4,530,699	(7,423,009)	(228)	(1,610,622)
32				
33 Operating Rev For Return:	9,960,112	(16,318,452)	228	(3,540,729)
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	-	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	50,500	(82,739)	0	(17,952)
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	50,500	(82,739)	0	(17,952)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	-	-
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	-	-	139	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	(378)	-
58				
59 Total Rate Base Deductions	-	-	(239)	-
60				
61 Total Rate Base:	50,500	(82,739)	(239)	(17,952)
62				
63 Return on Rate Base	0.160%	-0.265%	0.000%	-0.058%
64				
65 Return on Equity	0.310%	-0.513%	0.000%	-0.111%
66				
67 TAX CALCULATION:				
68 Operating Revenue	14,490,811	(23,741,461)	386	(5,151,351)
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	1,290	(2,113)	(6)	(459)
72 Schedule "M" Additions	-	-	78	-
73 Schedule "M" Deductions	-	-	463	-
74 Income Before Tax	14,489,521	(23,739,347)	6	(5,150,892)
75				
76 State Income Taxes	657,824	(1,077,766)	0	(233,851)
77 Taxable Income	13,831,697	(22,661,581)	6	(4,917,042)
78				
79 Federal Income Taxes + Other	3,872,875	(6,345,243)	2	(1,376,772)

Rocky Mountain Power  
 Utah Results of Operations - June 2018  
 Temperature Normalization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	B	(19,797,169)	UT	100.000%	(19,797,169)	
Commercial	442	B	(3,261,007)	UT	100.000%	(3,261,007)	
Industrial	442	B	-	UT	100.000%	-	
Irrigation	442	B	(683,285)	UT	100.000%	(683,285)	
Other Sales to Public Authorities	445	B	-	UT	100.000%	-	
Total			<u>(23,741,461)</u>			<u>(23,741,461)</u>	3.1.1

**Description of Adjustment:**

This adjustment normalizes general business revenue by comparing unadjusted sales to temperature normalized sales. Revenue recorded during the twelve months ended June 2018 is restated to reflect normal temperature patterns over a 20-year rolling time period. This revenue adjustment corresponds with temperature adjustments made to system peak, energy and net power costs.

Rocky Mountain Power  
Utah Results of Operations - June 2018  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended June 2018  
Table 1 Summary  
(\$000)

	A	B	C	Ref 3.2 D	Ref 3.1 E	F	G
	Total Revenue <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	JAM Model Beginning Point	Type A Normalizing Adjustments <sup>3</sup>	Type B Temperature Normalization	Total Adjustments	Total Adjusted Revenue
Residential	\$761,087	(\$4,206)	\$756,881	\$9,768	(\$19,797)	(\$10,029)	\$746,852
Commercial	\$725,685	(\$3,487)	\$722,197	\$12,996	(\$3,261)	\$9,735	\$731,933
Industrial	\$334,724	(\$2,926)	\$331,798	\$12,757	\$0	\$12,757	\$344,555
Situs Contracts	\$110,163	\$0	\$110,163	(\$2,623)	\$0	(\$2,623)	\$107,540
Irrigation	\$19,165	(\$61)	\$19,104	\$30	(\$683)	(\$654)	\$18,451
Public St & Hwy	\$8,398	(\$46)	\$8,351	\$165	\$0	\$165	\$8,516
Other Sales Pub Auth	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Utah</b>	<b>\$1,959,222</b>	<b>(\$10,727)</b>	\$1,948,495	<b>\$33,094</b>	<b>(\$23,741)</b>	\$9,352	<b>\$1,957,847</b>
Source / Formula	<b>Page 3.1.4</b>	<b>Page 3.1.4</b>	A + B	<b>Page 3.1.4</b>	<b>Page 3.1.4</b>	D + E	<b>Page 3.1.4</b>

1 All revenues are as booked in the Company's revenue reporting system.

2 Reflects property insurance reserve revenue recognized under GAAP but netted against expense in regulatory results. Also includes Blue Sky, solar feed-in revenue, and Demand-side Management revenue.

3 Includes removal of revenue accounting adjustments, deferred net power cost, STEP revenue, buy-through and normalization of special contract revenue, and out of period revenue adjustments.

**Rocky Mountain Power**  
**Utah Results of Operations - June 2018**  
**Summary of Energy Adjustments (MWh) - State of Utah**  
**Historical 12 Months Ended June 2018**  
**Table 1 (MWh)**

	A	B	A + B
	Total MWhs <sup>1</sup>	Total Adjustment MWhs <sup>2</sup>	Total Utah Adjusted MWhs
Residential	6,956,898	(166,195)	6,790,703
Commercial	8,863,991	(64,767)	8,799,223
Industrial	5,349,989	44,877	5,394,866
Situs Contracts	2,387,617	(78,549)	2,309,068
Irrigation	253,692	(10,010)	243,681
Public St & Hwy	71,712	-	71,712
Other Sales Pub Auth	-	-	-
<b>Total Utah</b>	<b>23,883,898</b>	<b>(274,645)</b>	<b>23,609,254</b>

1. All MWhs are as booked in the Company's revenue reporting system.
2. Includes weather normalization and pass-through MWh's for special contracts.

Rocky Mountain Power  
Utah Results of Operations - June 2018  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended June 2018  
Table 1 Detail

	305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1 Adjustments			Total Adjustment	Adjusted Actual
				Normalization <sup>3</sup> Type A	Unbilled Type A	Temperature Type B		
<b>Residential</b>								
1	729,201,360.38	-	729,201,360.38	0	(7,270,623)	(18,799,846)	(26,070,469)	703,130,892
2	351,758.59	-	351,758.59	0	(3,507)	(9,559)	(13,066)	338,693
2E	59,327	-	59,327	-	(592)	-	(592)	58,735
3	18,569,963	-	18,569,963	-	(185,155)	(456,523)	(641,678)	17,928,285
135	12,240,025	-	12,240,025	-	(122,041)	(315,565)	(437,606)	11,802,419
136	63,086	-	63,086	-	(629)	-	(629)	62,457
6	8,947,266	-	8,947,266	-	(89,210)	(92,439)	(181,649)	8,765,617
6-135	281,825	-	281,825	-	(2,810)	(2,912)	(5,722)	276,103
6A	849,001	-	849,001	-	(8,465)	-	(8,465)	840,536
6B	4,138	-	4,138	-	(41)	-	(41)	4,097
7	669,276	-	669,276	-	(6,673)	-	(6,673)	662,603
23	10,827,944	-	10,827,944	-	(107,962)	(120,228)	(228,190)	10,599,754
23-135	129,432	-	129,432	-	(1,291)	(97)	(1,388)	128,044
PTLD	105	-	105	-	(1)	-	(1)	104
<b>Subtotal</b>	<b>782,194,506</b>	<b>-</b>	<b>782,194,506</b>	<b>-</b>	<b>(7,799,000)</b>	<b>(19,797,169)</b>	<b>(27,596,169)</b>	<b>754,598,337</b>
Rev Adj - Deferred NPC	(188,009)	-	(188,009)	188,009	-	-	188,009	-
Rev Accounting Adj	(8,317,989)	-	(8,317,989)	8,317,989	-	-	8,317,989	-
Income Tax Deferral Adj	(9,040,394)	-	(9,040,394)	9,040,394	-	-	9,040,394	-
Solar Feed-In Rev	2,022,033	(2,022,033)	-	-	-	-	-	-
DSM	1,688,441	(1,688,441)	-	-	-	-	-	-
DST (DSM&STEP)	-	-	-	(7,778,248)	-	-	(7,778,248)	(7,778,248)
Blue Sky	1,269,498	(1,269,510)	(12)	-	-	-	-	(12)
Rev Adj - Property Insurance	(773,961)	773,961	-	-	-	-	-	-
<b>Subtotal</b>	<b>(13,340,383)</b>	<b>(4,206,022)</b>	<b>(17,546,405)</b>	<b>9,768,146</b>	<b>-</b>	<b>-</b>	<b>9,768,146</b>	<b>(7,778,259)</b>
Unbilled	(7,799,000)	-	(7,799,000)	-	7,799,000	-	7,799,000	-
AGA/Revenue Credit	32,168	-	32,168	-	-	-	-	32,168
<b>Total</b>	<b>761,087,291</b>	<b>(4,206,022)</b>	<b>756,881,269</b>	<b>9,768,146</b>	<b>-</b>	<b>(19,797,169)</b>	<b>(10,029,023)</b>	<b>746,852,245</b>
<b>Commercial</b>								
6	424,392,987	-	424,392,987	-	(1,192,460)	(1,719,590)	(2,912,050)	421,480,937
6-135	10,156,281	-	10,156,281	-	(28,537)	(41,152)	(69,689)	10,086,592
6A	33,226,462	-	33,226,462	-	(93,360)	(161,333)	(254,693)	32,971,769
6A-135	1,131,746	-	1,131,746	-	(3,180)	(5,495)	(8,675)	1,123,071
6B	337,122	-	337,122	-	(947)	(1,282)	(2,229)	334,893
7	1,760,104	-	1,760,104	-	(4,946)	-	(4,946)	1,755,158
8	69,045,598	-	69,045,598	-	(194,004)	(294,545)	(488,549)	68,557,048
8-135	7,730,975	-	7,730,975	-	(21,722)	(32,980)	(54,702)	7,676,273
9	58,685,999	-	58,685,999	-	(164,896)	11,002	(153,894)	58,532,105
9A	1,718,432	-	1,718,432	-	(4,828)	-	(4,828)	1,713,604
15M	1,117,448	-	1,117,448	-	(3,140)	-	(3,140)	1,114,308
15T	332,466	-	332,466	-	(934)	-	(934)	331,532
23	123,458,856	-	123,458,856	-	(346,894)	(1,008,416)	(1,355,310)	122,103,546
23-135	883,441	-	883,441	-	(2,482)	(7,216)	(9,698)	873,743
31	6,288,356	-	6,288,356	-	(17,669)	-	(17,669)	6,270,687
PTLD	455	-	455	-	(1)	-	(1)	454
<b>Subtotal</b>	<b>740,266,728</b>	<b>-</b>	<b>740,266,728</b>	<b>-</b>	<b>(2,080,000)</b>	<b>(3,261,007)</b>	<b>(5,341,007)</b>	<b>734,925,721</b>
Rev Adj - Deferred NPC	(199,855)	-	(199,855)	199,855	-	-	199,855	-
Rev Accounting Adj	(7,135,969)	-	(7,135,969)	7,135,969	-	-	7,135,969	-
Income Tax Deferral Adj	(11,756,066)	-	(11,756,066)	11,756,066	-	-	11,756,066	-
Solar Feed-In Rev	2,163,349	(2,163,349)	-	-	-	-	-	-
DSM	1,805,836	(1,805,836)	-	-	-	-	-	-
DST (DSM&STEP)	-	-	-	(6,095,662)	-	-	(6,095,662)	(6,095,662)
Blue Sky	244,313	(244,314)	(0)	-	-	-	-	(0)
Rev Adj - Property Insurance	(726,067)	726,067	-	-	-	-	-	-
<b>Subtotal</b>	<b>(15,604,459)</b>	<b>(3,487,432)</b>	<b>(19,091,891)</b>	<b>12,996,228</b>	<b>-</b>	<b>-</b>	<b>12,996,228</b>	<b>(6,095,663)</b>
Unbilled	(2,080,000)	-	(2,080,000)	-	2,080,000	-	2,080,000	-
AGA/Revenue Credit	3,102,592	-	3,102,592	-	-	-	-	3,102,592
<b>Total</b>	<b>725,684,861</b>	<b>(3,487,432)</b>	<b>722,197,429</b>	<b>12,996,228</b>	<b>-</b>	<b>(3,261,007)</b>	<b>9,735,221</b>	<b>731,932,650</b>
<b>Industrial</b>								
6	56,210,136	-	56,210,136	-	(1,118,057)	-	(1,118,057)	55,092,080
6-135	208,664	-	208,664	-	(4,150)	-	(4,150)	204,514
6A	7,765,262	-	7,765,262	-	(154,456)	-	(154,456)	7,610,806
6A-135	566,060	-	566,060	-	(11,259)	-	(11,259)	554,801
6B	-	-	-	-	-	-	-	-
7	209,949	-	209,949	-	(4,176)	-	(4,176)	205,773
8	74,697,574	-	74,697,574	-	(1,485,782)	-	(1,485,782)	73,211,792
9	201,847,160	-	201,847,160	-	(4,014,868)	-	(4,014,868)	197,832,292
9A	1,680,742	-	1,680,742	-	(33,431)	-	(33,431)	1,647,311
15M	2,126	-	2,126	-	(42)	-	(42)	2,084
15T	1,416	-	1,416	-	(28)	-	(28)	1,388
21	278,939	-	278,939	-	(5,548)	-	(5,548)	273,391
23	5,292,418	-	5,292,418	-	(105,270)	-	(105,270)	5,187,148
23-135	17,774	-	17,774	-	(354)	-	(354)	17,420
31	3,437,558	-	3,437,558	-	(68,375)	-	(68,375)	3,369,183
Contract 1	32,486,478	-	32,486,478	(293,539)	137,306	-	(156,234)	32,330,245
Contract 2	37,336,334	-	37,336,334	(1,482,982)	(482,515)	-	(1,965,497)	35,370,836
Contract 3	40,340,106	-	40,340,106	(1,457,286)	956,005	-	(501,280)	39,838,826
<b>Subtotal</b>	<b>462,378,696</b>	<b>-</b>	<b>462,378,696</b>	<b>(3,233,807)</b>	<b>(6,395,000)</b>	<b>-</b>	<b>(9,628,807)</b>	<b>452,749,889</b>

Rocky Mountain Power  
Utah Results of Operations - June 2018  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended June 2018  
Table 1 Detail

	305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1 Adjustments			Total Adjustment	Adjusted Actual
				Normalization <sup>3</sup> Type A	Unbilled Type A	Temperature Type B		
Rev Adj - Deferred NPC	(260,894)	-	(260,894)	260,894	-	-	260,894	-
Rev Accounting Adj	(3,633,786)	-	(3,633,786)	3,633,786	-	-	3,633,786	-
Income Tax Deferral Adj	(10,826,377)	-	(10,826,377)	10,826,377	-	-	10,826,377	-
Solar Feed-In Rev	1,957,952	(1,957,952)	-	-	-	-	-	-
DSM	1,405,189	(1,405,189)	-	-	-	-	-	-
DST (DSM&STEP)	-	-	-	(1,352,825)	-	-	(1,352,825)	(1,352,825)
Blue Sky	68,014	(68,014)	-	-	-	-	-	-
Rev Adj - Property Insurance	(505,107)	505,107	-	-	-	-	-	-
<b>Subtotal</b>	<b>(11,795,008)</b>	<b>(2,926,048)</b>	<b>(14,721,057)</b>	<b>13,368,232</b>	-	-	<b>13,368,232</b>	<b>(1,352,825)</b>
Unbilled	(6,395,000)	-	(6,395,000)	-	6,395,000	-	6,395,000	-
AGA/Revenue Credit	698,218	-	698,218	-	-	-	-	698,218
<b>Total</b>	<b>444,886,906</b>	<b>(2,926,048)</b>	<b>441,960,857</b>	<b>10,134,425</b>	-	-	<b>10,134,425</b>	<b>452,095,282</b>
<b>Irrigation</b>								
10	18,609,818	-	18,609,818	-	47,537	(662,888)	(615,351)	17,994,467
10-135	572,614	-	572,614	-	1,463	(20,397)	(18,934)	553,680
<b>Subtotal</b>	<b>19,182,432</b>	-	<b>19,182,432</b>	-	<b>49,000</b>	<b>(683,285)</b>	<b>(634,285)</b>	<b>18,548,147</b>
Rev Adj - Deferred NPC	(588)	-	(588)	588	-	-	588	-
Rev Accounting Adj	(60,816)	-	(60,816)	60,816	-	-	60,816	-
Income Tax Deferral Adj	(303,136)	-	(303,136)	303,136	-	-	303,136	-
Solar Feed-In Rev	48,916	(48,916)	-	-	-	-	-	-
DSM	31,032	(31,032)	-	-	-	-	-	-
DST (DSM&STEP)	-	-	-	(334,807)	-	-	(334,807)	(334,807)
Blue Sky	-	-	-	-	-	-	-	-
Rev Adj - Property Insurance	(19,103)	19,103	-	-	-	-	-	-
<b>Subtotal</b>	<b>(303,694)</b>	<b>(60,845)</b>	<b>(364,540)</b>	<b>29,733</b>	-	-	<b>29,733</b>	<b>(334,807)</b>
Unbilled	49,000	-	49,000	-	(49,000)	-	(49,000)	-
AGA/Revenue Credit	237,443	-	237,443	-	-	-	-	237,443
<b>Total</b>	<b>19,165,181</b>	<b>(60,845)</b>	<b>19,104,336</b>	<b>29,733</b>	-	<b>(683,285)</b>	<b>(653,552)</b>	<b>18,450,784</b>
<b>Public Street &amp; Highway Lighting</b>								
7	22,957	-	22,957	-	702	-	702	23,659
11	4,189,732	-	4,189,732	-	128,041	-	128,041	4,317,773
12E	3,015,369	-	3,015,369	-	92,152	-	92,152	3,107,521
12F	142,966	-	142,966	-	4,369	-	4,369	147,335
12P	404,943	-	404,943	-	12,375	-	12,375	417,318
15M	74,150	-	74,150	-	2,266	-	2,266	76,416
15T	461,187	-	461,187	-	14,095	-	14,095	475,282
<b>Subtotal</b>	<b>8,311,305</b>	-	<b>8,311,305</b>	-	<b>254,000</b>	-	<b>254,000</b>	<b>8,565,305</b>
Rev Adj - Deferred NPC	(191)	-	(191)	191	-	-	191	-
Rev Accounting Adj	(120,114)	-	(120,114)	120,114	-	-	120,114	-
Income Tax Deferral Adj	(98,357)	-	(98,357)	98,357	-	-	98,357	-
Solar Feed-In Rev	27,038	(27,038)	-	-	-	-	-	-
DSM	19,222	(19,222)	-	-	-	-	-	-
DST (DSM&STEP)	-	-	-	(53,663)	-	-	(53,663)	(53,663)
Blue Sky	-	-	-	-	-	-	-	-
Rev Adj - Property Insurance	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>(172,402)</b>	<b>(46,261)</b>	<b>(218,663)</b>	<b>165,000</b>	-	-	<b>165,000</b>	<b>(53,663)</b>
Unbilled	254,000	-	254,000	-	(254,000)	-	(254,000)	-
AGA/Revenue Credit	4,662	-	4,662	-	-	-	-	4,662
<b>Total</b>	<b>8,397,565</b>	<b>(46,261)</b>	<b>8,351,304</b>	<b>165,000</b>	-	-	<b>165,000</b>	<b>8,516,304</b>
<b>Other Sales to Public Authorities</b>								
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,959,221,803</b>	<b>(10,726,608)</b>	<b>1,948,495,194</b>	<b>33,093,531</b>	-	<b>(23,741,461)</b>	<b>9,352,071</b>	<b>1,957,847,265</b>
	Ref 3.1.1	Ref 3.1.1	Ref 2.3, Ln 99	Ref 3.2	Ref 3.2	Ref 3.1	Ref 3.1.1	Ref 3.1.1

<sup>1</sup> All revenues are as booked in the Company's revenue reporting system.

<sup>2</sup> Reflects property insurance reserve revenue recognized under GAAP but netted against expense in regulatory results. Also includes Blue Sky, solar feed-in revenue, and Demand-side Management revenue.

<sup>3</sup> Includes removal of revenue accounting adjustments, deferred net power cost, STEP revenue, buy-through and normalization of special contract revenue, and out of period revenue adjustments.



**Rocky Mountain Power  
Utah Results of Operations - June 2018  
Revenue Normalization**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	A	9,768,158	UT	100.000%	9,768,158	
Commercial	442	A	12,996,229	UT	100.000%	12,996,229	
Industrial	442	A	12,757,436	UT	100.000%	12,757,436	
Special Contracts	442	A	(2,623,012)	UT	100.000%	(2,623,012)	
Irrigation	442	A	29,733	UT	100.000%	29,733	
Public Street & Highway	444	A	165,000	UT	100.000%	165,000	
			<u>33,093,544</u>			<u>33,093,544</u>	3.1.1

**Description of Adjustment:**

Included in general business revenue are a number of items that need to be adjusted for reporting and ratemaking regulatory results. These items include removal of revenue accounting adjustments, deferred net power cost, STEP revenue, buy-through and normalization of special contract revenue and out-of-period revenue.

**Rocky Mountain Power  
Utah Results of Operations - June 2018  
SO2 Emission Allowances**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Remove 12 ME Dec 2017 Allowance Sales	4118	B	182	SE	42.848%	78	3.3.2
Add 12 ME Dec 2017 Amortization	4118	B	(1,082)	SE	42.848%	(463)	3.3.1
<b>Adjustment to Rate Base:</b>							
Regulatory Deferred Sales	25398	B	(882)	SE	42.848%	(378)	3.3.1
<b>Adjustment to Tax:</b>							
Deferred Income Tax Balance	190	B	323	SE	42.848%	139	3.3.1
Schedule M Addition	SCHMAT	B	182	SE	42.848%	78	3.3.1
Schedule M Deduction	SCHMDT	B	1,082	SE	42.848%	463	3.3.1
Deferred Income Tax Expense	41010	B	409	SE	42.848%	175	3.3.1
Deferred Income Tax Expense	41110	B	(45)	SE	42.848%	(19)	3.3.1

**Description of Adjustment:**

The Environmental Protection Agency (EPA) has established guidelines that govern the volume of sulfur dioxide (SO2) that can be emitted from power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. The Public Service Commission of Utah ruled in Docket No. 97-035-01 that all proceeds from the sale of these allowances should be amortized over four years. This adjustment replaces the sales from the twelve months ended June 2018 with the four-year amortization amount.

Rocky Mountain Power  
Results of Operations - June 2018  
SO2 Emission Allowance Sales

Beginning of the Period  
Ending of the Period  
Jun-17  
Jun-18

Description	Date Booked	Sales to Date	Accumulated Amortization Jun-18	End Unamort Balance Jun-18	Current Period Amortization 12 ME Jun-18	Beg Unamort. Balance Jun-17	Unrealized Gain SCHMAT 12 ME Jun-18	Realized Gain SCHMDT 12 ME Jun-18	D.I.T. Expense 12 ME Jun-18	Accumulated Deferred Income Tax Jun-17	Accumulated Deferred Income Tax Jun-18
Sep 2013 Sale	Sep-13	15,950	15,950	0	678	678	0	678	257	257	(0)
Apr 2014 Sale	Apr-14	1,117	1,117	0	220	220	0	220	83	83	0
Apr 2015 Sale	Apr-15	320	260	60	80	140	0	80	30	53	23
Apr 2016 Sale	Apr-16	188	108	80	48	128	0	48	18	49	30
Apr 2017 Sale	Apr-17	177	55	122	44	166	0	44	17	63	46
Apr 2018 Sale	Apr-18	182	11	170	11	0	182	11	(42)	0	42
Totals			17,502	432	1,082	1,332	182	1,082	364	505	141

Ref 3.3

Ref 3.3

Ref 3.3

SO2 Credit Unamortized Balance	
Beginning Balance	1,332
Ending Balance	432
Average Balance	<u>882</u>
	Ref. 3.3

SO2 Sales	
12 Months Ended June 2018	
	<u>182</u>
	Ref. 3.3

Deferred Income Tax	
Ref. 3.3	409
Ref. 3.3	<u>(45)</u>
	364

DIT Unamort Balance	
Beginning Balance	505
Ending Balance	141
Average Balance	<u>323</u>
	Ref. 3.3

Rocky Mountain Power  
 Results of Operations - June 2018  
 SO2 Emission Allowance Sales  
 SAP Account 301947 - Actuals for 12 Months Ended June 2018

Year	Month	Amount	Accumulated Amount
2017	7	-	-
2017	8	-	-
2017	9	-	-
2017	10	-	-
2017	11	-	-
2017	12	-	-
2018	1	-	-
2018	2	-	-
2018	3	-	-
2018	4	(182)	(182)
2018	5	-	(182)
2018	6	(0)	<b>(182)</b>

Ref. 3.3

GL Account Balance  
 Account Number 301947

G/L Account Balance Display				
Account number 301947 Emissions/Allow Rev				
Company code 1000 PacifiCorp				
Business area				
Fiscal year 2019				
All documents in currency * Display currency USD				
Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2				
3				
4	32.33	214.17	181.84-	181.84-
5				181.84-
6		0.05	0.05-	181.89-
7				181.89-
8				181.89-
9				181.89-
10				181.89-
11				181.89-
12				181.89-
13				181.89-
14				181.89-
15				181.89-
16				181.89-
Total	32.33	214.22	181.89-	181.89-

**Rocky Mountain Power  
Utah Results of Operations - June 2018  
REC Revenue Reallocation**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
<b>Add June 2018 REC Revenue Reallocated According to RPS Eligibility:</b>							
<u>OR/CA/WA RPS Eligible:</u>							
Reallocate Increm. Rev. - Non-RPS States	456	A	149,423	SG	43.296%	64,695	3.4.2
Adjustment for CA RPS Banking	456	A	(6,298)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(109,007)	OR	0.000%	-	3.4.2
Adjustment for WA RPS Banking	456	A	(34,118)	WA	0.000%	-	
			<u>(0)</u>			<u>64,695</u>	
<u>OR/CA RPS Eligible</u>							
Reallocate Increm. Rev. - Non-RPS States	456	A	599,574	SG	43.296%	259,594	3.4.2
Adjustment for CA RPS Banking	456	A	(32,749)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(566,825)	OR	0.000%	-	3.4.2
			<u>-</u>			<u>259,594</u>	
<u>CA RPS Eligible</u>							
Reallocate Increm. Rev. - Non-RPS States	456	A	2,202	SG	43.296%	953	3.4.2
Adjustment for CA RPS Banking	456	A	(2,202)	CA	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	(38,112)	OR	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	38,112	OTHER	0.000%	-	3.4.2
			<u>-</u>			<u>953</u>	
Remove June 2018 REC Deferrals	456	A	(1,714,378)	SG	43.296%	(742,264)	3.4.1
Retain 10% Incentive on REC Revenue	456	A	(118,776)	UT	100.000%	(118,776)	3.4.1

**Description of Adjustment:**

Renewable energy credits (RECs) represent the environmental attributes of power produced from renewable energy facilities. RECs can be detached and sold separately from the electricity. RECs may also be applied to meet renewable portfolio standards (RPS) in various states. Currently, California (CA), Oregon (OR), and Washington (WA) have renewable portfolio standards. As such, the Company does not sell RECs that are eligible for CA, OR, or WA RPS compliance. Instead, the Company uses these RECs to comply with current year or future year RPS requirements. This adjustment restates REC revenue for the 12 months ended June 2018 and reallocates the OR, CA, and WA amounts to the Company's other jurisdictions.

This adjustment reflects actual REC revenue for the twelve months ended June 2018 and also includes the 10 percent incentive under paragraph 39 of Docket No. 11-035-200 Stipulation. REC deferrals are also removed for all states. The Utah deferral is added back on a type A basis as part of adjustment 3.6.

Rocky Mountain Power  
Utah Results of Operations - June 2018  
REC Revenue  
Unadjusted Data

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
July-17	(193,505)	211,901	(18,654)	(258)
August-17	(200,912)	193,505	(431,346)	(438,753)
September-17	(367)	200,912	(195,850)	4,695
October-17	(161,239)	367	(3,375)	(164,246)
November-17	(389,862)	161,239	(160,720)	(389,344)
December-17	(221,994)	389,862	(418,616)	(250,748)
January-18	(233,370)	221,994	(213,146)	(224,521)
February-18	(162,349)	233,370	(23,839)	47,182
March-18	(437,477)	162,349	(161,700)	(436,828)
April-18	(140,885)	437,477	(435,753)	(139,160)
May-18	(485)	140,885	(140,365)	34
June-18	(632)	485	-	(147)
<b>12 ME June 2018 Total</b>	<b>(2,143,077)</b>	<b>2,354,346</b>	<b>(2,203,363)</b>	<b>(1,992,094)</b>

Ref 3.4.2

## REC deferrals included in unadjusted results:

FERC Account 4562700  
Amount Yr. Ended June 2018 **(1,714,378) Ref 3.4**

## 10 Percent Incentive Details:

Total Utah-allocated Base Year REC Revenues (Excl. LJ indemnity loss)  
Less: 10 Percent Incentive to be retained by the Company  
Base Year REC Revenues (Excluding LJ indemnity loss)

Utah	Ref
Allocated	
1,187,759	Ref. 3.4.2
<b>118,776</b>	<b>Ref. 3.4</b>
1,068,983	

Rocky Mountain Power  
Utah Results of Operations - June 2018  
REC Revenue  
Adjustment to Reallocate June 2018 Revenue

June 2018 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources	\$ 269,432
June 2018 - Unadjusted REC CA/OR RPS Eligible Resources	\$ 1,578,421
June 2018 - Unadjusted REC Revenues CA RPS Eligible Resources	\$ 144,241
Total June 2018 Unadjusted REC Revenue	\$ 1,992,094 Ref 3.4.1

Reallocate June 2018 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SG Factor Amounts		SG	100.000%	1.5036%	26.0251%	8.1455%	15.0120%	43.2968%	5.9835%	0.0335%	
<b>June 2018 REC Rev - Eligible for CA/OR/WA RPS</b>	A	SG	269,432	4,051	70,120	21,947	40,447	116,655	16,121	90	
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	149,423	2,247	38,888	12,171	22,431	64,696	8,941	50	
Adjustment for RPS/Commission order	A	Situs	(149,423)	(6,298)	(109,007)	(34,118)					
<b>June 2018 REC Revenues - Reallocated Totals</b>			<b>269,432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,878</b>	<b>181,351</b>	<b>25,062</b>	<b>140</b>	
			Ref 3.4	Ref 3.4	Ref 3.4	Ref 3.4					
<b>June 2018 REC Rev - Eligible for CA/OR RPS</b>	A	SG	1,578,421	23,733	410,786	128,571	236,952	683,406	94,445	529	
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	599,574	9,015	156,040	48,838	90,008	259,596	35,875	201	
Adjustment for RPS/Commission order	A	Situs	(599,574)	(32,749)	(566,825)						
<b>June 2018 REC Revenues - Reallocated Totals</b>			<b>1,578,421</b>	<b>-</b>	<b>-</b>	<b>177,409</b>	<b>326,960</b>	<b>943,002</b>	<b>130,320</b>	<b>729</b>	
			Ref 3.4	Ref 3.4	Ref 3.4						
<b>June 2018 REC Rev - Eligible for CA RPS Only</b>	A	SG	144,241	2,169	37,539	11,749	21,653	62,452	8,631	48	-
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	2,202	33	573	179	331	953	132	1	
Adjustment for RPS/Commission order	A	Situs	(2,202)	(2,202)	(38,112)						38,112
<b>June 2018 REC Revenue - Reallocated Totals</b>			<b>144,241</b>	<b>-</b>	<b>-</b>	<b>11,929</b>	<b>21,984</b>	<b>63,405</b>	<b>8,762</b>	<b>49</b>	<b>38,112</b>
			Ref 3.4	Ref 3.4	Ref 3.4						Ref 3.4
<b>Reallocated REC Revenue for 12 ME June 2018</b>	A	SG	751,199	11,295	195,500	61,189	112,770	325,245	44,948	252	-
			Ref 3.4								
	A	Situs	(751,199)	(41,248)	(713,945)	(34,118)	-	-	-	-	38,112
<b>June 2018 REC Revenue - Total Reallocated</b>			<b>1,992,094</b>	<b>-</b>	<b>-</b>	<b>189,338</b>	<b>411,822</b>	<b>1,187,759</b>	<b>164,145</b>	<b>919</b>	<b>38,112</b>
			Ref 3.4.1					Ref 3.4.1			

**Rocky Mountain Power  
Utah Results of Operations - June 2018  
Wheeling Revenue**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenue	456	A	(6,971,621)	SG	43.296%	(3,018,460)	3.5.1

**Adjustment Detail:**

Actual Wheeling Revenue 12 ME June 2018			116,521,066				3.5.1
Total Adjustments			<u>(6,971,621)</u>				Above
Adjusted Wheeling Revenue 12 ME June 2018			<u>109,549,445</u>				3.5.1

**Description of Adjustment:**

This adjustment reflects a normalized level of wheeling revenue for the twelve months ended June 2018 by removing out-of-period and one-time adjustments.



Rocky Mountain Power  
Results of Operations - June 2018  
Wheeling Revenue

Customer	Total	
Bonneville Power Administration	(4,484,736)	
Basin Electric Power Cooperative	(671,780)	
Black Hills, Inc.	(3,617,769)	
Bonneville Power Administration	(17,755,723)	
Cargill Power Markets, LLC	(350,923)	
Constellation	(1,475,913)	
Coral Power/Shell	(2,235,583)	
Deseret Generation & Transmission Cooperative	(4,207,068)	
Foot Creek III, LLC	(6,404)	
Fall River Rural Electric Cooperative	(151,308)	
Fall River Rural Electric Cooperative	(71,069)	
Foot Creek III, LLC	(1,220,302)	
Idaho Power Company	(3,579,895)	
Pacific Gas & Electric Company	(6,441,490)	
Portland General Electric	(1,221)	
Powerex Corporation	(21,597,181)	
Iberdrola Renewables Inc.	(5,351,757)	
Publick Service Co of Colorado	81	
Puget Sound Energy	159	
Rainbow Energy Marketing	(16,502)	
Sierra Pacific Power	(34,615)	
State of South Dakota	(152,537)	
TransAlta Energy	(264,941)	
Tri-State Generation and Trans.	(708,997)	
Utah Associated Municipal Power Systems	(21,003,440)	
Utah Municipal Power Agency	(3,690,997)	
Warm Springs	(119,700)	
Western Area Power Administration	(74,065)	
Western Area Power Administration	(3,192,359)	
NextEra Energy Resources, LLC	(3,515,264)	
Southern Calif Edison Com	(3,997,013)	
PPL Energy Plus, LLC	2,222	
US Bureau of Reclamation	(52,333)	
Moon Lake Electric Association	(19,262)	
Eugene Water & Electric Board	(975,332)	
SCL	273	
Enel	1,265	
Avista	(5,771)	
JPM	19,857	
Municipal Energy Nebraska	(16,954)	
Cryg Energy, Inc.( Raser Power Systems LLC/Intermountain)	(467,545)	
Nevada	(119,166)	
Sacramento Municipal Utility District	(791,700)	
Macquarie Energy, LLC	(13,752)	
Salt River Project	(968,327)	
Black Hills/Colorado Electric Utility Company, L.P.	(22,348)	
Eagle Energy Partners	(4,965)	
The Energy Authority	(32,750)	
Southern California PPA	(57,499)	
Tenaska Power Services Co	(105,942)	
Los Angeles Dept Water & Power	(47,635)	
Simplet	(21,271)	
Powder River Energy Corp	516	
Idaho Power Company	97	
Brookfield Energy Marketing LP	(244,977)	
Obsidian	(123,914)	
Public Service Co of New Mexico	2	
Constellation	(8,304)	
Constellation NewEnergy, Inc.	(2,064,668)	
City of Anaheim	(612,845)	
Energy Keepers	(2,970)	
Tucson Electric Power Co	51	
Westar Energy	(8,709)	
Calpine Energy Solutions	(614,799)	
Evergreen Bio	(157,726)	
APS	(9,762)	
3 Phases	(156)	
Cowlitz Revenue	(170,774)	
Accruals and Adjustments	1,187,116	
<b>Total</b>	<b>(116,521,066)</b>	
	Ref 3.5	
<b>Type</b>		
A	Remove refunds and other out of period adjustments	6,739,850
A	Reverse Deferral Fee	123,914
A	Reverse unreserved use charges: Constellation	23,679
A	Reverse unreserved use charges: Southern California Edison	78,704
A	Reverse unreserved use charges: SCPPA	5,473
	<b>Type A adjustments (Remove out of period and one-time adj's)</b>	<b>6,971,621</b>
		Ref 3.5
<b>Wheeling Revenue Totals</b>		<b>(109,549,445)</b>
		Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	A	2,001,011	UT	100.000%	2,001,011	
Commercial & Industrial	442	A	3,128,261	UT	100.000%	3,128,261	
Public Street & Highway	444	A	22,079	UT	100.000%	22,079	
Other Sales to Public Authorities	445	A	-	UT	100.000%	-	
			<u>5,151,351</u>			<u>5,151,351</u>	
Residential	440	B	(2,001,011)	UT	100.000%	(2,001,011)	
Commercial & Industrial	442	B	(3,128,261)	UT	100.000%	(3,128,261)	
Public Street & Highway	444	B	(22,079)	UT	100.000%	(22,079)	
Other Sales to Public Authorities	445	B	-	UT	100.000%	-	
			<u>(5,151,351)</u>			<u>(5,151,351)</u>	
Net Adjustment			<u>-</u>			<u>-</u>	

**Adjustment Detail:**

(1) Schedule 98 REC Revenue July 2017 - December 2017	(330,847)
(2) Net Power Cost Accrual July 2017 - December 2017	5,482,198
<b>Total Adjustment</b>	<u><u>5,151,351</u></u>

**Allocation to FERC Accounts per column "C" ratio on page 3.1.1:**

<u>Account Name</u>	<u>Account</u>	<u>Amount (\$000)</u>	<u>Percent</u>
Residential	440	756,881	38.84%
Commercial & Industrial	442	1,183,263	60.73%
Public Street & Highway	444	8,351	0.43%
Other Sales to Public Authorities	445	-	0.00%
		<u>1,948,495</u>	<u>100.00%</u>

**Description of Adjustment:**

This adjustment reflects the impact of the REC and net power cost deferrals on Utah results assuming the best estimate for the recovery of each mechanism for July - December 2017, excluding carrying charges. The items below are adjusted on a Type A basis:

- (1) Renewable Energy Credit Deferral.
- (2) Net Power Cost Deferral.

An adjustment is also included to align the Type B REC and net power cost recoveries with the Type B adjustments made to normalize revenue, jurisdictional allocation factors, and net power cost. The amounts included in the EBA and RBA are calculated based on unadjusted net power cost allocated to Utah customers using unadjusted factors. The Type B revenue, net power costs, and factors included in the Utah June 2018 Results of Operations report are normalized for temperature, and hydro production. Therefore, the revenue credited to customers from the EBA and RBA do not align with the Type B revenue and expenses included in the Utah June 2018 Results of Operations report, and adding the accruals to the Report without accounting for these differences will not produce a meaningful result.

Amounts for January - June 2018 have not been finalized and are not included.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	A	1,583,071	UT	100.000%	1,583,071	
Commercial	442	A	1,539,516	UT	100.000%	1,539,516	
Industrial (includes Irrigation)	442	A	1,271,732	UT	100.000%	1,271,732	
Street & Highway Lighting	445	A	5,681	UT	100.000%	5,681	
			<u>4,400,000</u>			<u>4,400,000</u>	3.7.1

**Description of Adjustment:**

This adjustment reflects the July 2017 - June 2018 deferral of the 2017 Protocol Equalization Adjustment, which was approved as part of the stipulation in Docket No. 15-035-86. Per the 2017 Protocol stipulation, the Company began deferring the Equalization Adjustment on January 1, 2017 to a regulatory asset. The deferral is credited to general business revenues and was normalized out of results in the revenue accounting adjustments included in adjustment 3.2. This adjustment adds the deferral back into Utah's results of operation.

**Rocky Mountain Power**  
**Results of Operations - June 2018**  
**2017 Protocol Equalization Adjustment**  
**GL Account 187306**

The deferral of the 2017 Protocol Equalization Adjustment began 1/1/2017. The deferral is credited to revenue accounts.

Accrual

<u>Account</u>	<u>Description</u>		
187306	Deferral of Account 187306	<b>4,400,000</b>	<b>Ref 3.7.2</b>

Spread to Revenue Accounts

440	Residential Sales	35.979%
442	Commercial Sales	34.989%
442	Industrial (includes Irrigation)	28.903%
445	Street & Highway Lighting	0.129%
		<u>100.000%</u>

Reduce Revenue Accounts for Savings:

440	Residential Sales	<b>1,583,071</b>	<b>Ref 3.7</b>
442	Commercial Sales	<b>1,539,516</b>	<b>Ref 3.7</b>
442	Industrial (includes Irrigation)	<b>1,271,732</b>	<b>Ref 3.7</b>
445	Street & Highway Lighting	<b>5,681</b>	<b>Ref 3.7</b>
		<u><b>4,400,000</b></u>	

**Rocky Mountain Power**  
**Results of Operations - June 2018**  
**2017 Protocol Deferral**  
**GL Account 187306**

Per the 2017 Protocol stipulation, the Equalization Adjustment is deferred on a monthly basis of \$366,667 per month until the rate effective date of the next general rate case.

	<u>Beg Balance</u>	<u>Deferral</u>	<u>Amortization</u>	<u>End Balance</u>
2017 January	-	366,667		366,667
February	366,667	366,667		733,334
March	733,334	366,667		1,100,001
April	1,100,001	366,667		1,466,668
May	1,466,668	366,667		1,833,335
June	1,833,335	366,667		2,200,002
July	2,200,002	366,667		2,566,669
August	2,566,669	366,667		2,933,336
September	2,933,336	366,667		3,300,003
October	3,300,003	366,667		3,666,670
November	3,666,670	366,667		4,033,337
December	4,033,337	366,663		4,400,000
2018 January	4,400,000	366,663		4,766,663
February	4,766,663	366,663		5,133,326
March	5,133,326	366,675		5,500,001
April	5,500,001	366,667		5,866,668
May	5,866,668	366,667		6,233,335
June	6,233,335	366,667		6,600,002
Amortization 12 ME June 2018		<b>4,400,000</b>		
		<b>Ref 3.7.1</b>		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
NTUA Revenues	447	A	(14,490,811)	FERC	0.000%	-	
NTUA Revenues	447	A	14,490,811	UT	100.000%	14,490,811	
			-			14,490,811	

**Description of Adjustment:**

This adjustment corrects the allocation factor on revenues booked for the NTUA Contract in the year ended June 2018 to be consistent with the treatment of loads.

## **4. O&M ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 4 Adjustment Summary**  
**Twelve Months Ended June 30, 2018**

		Type A 4.1	Type A 4.5	Type B 4.2	Type B 4.3	Type B 4.4
	Total Adjustments	Misc. General Expense & Revenue	Remove Non- Recurring Entries	Insurance Expense	Generation Expense Normalization	Revenue Sensitive Items and Uncollectible Expense
1 Operating Revenues:						
2 General Business Revenues	(32,945,207)	(32,945,207)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(32,945,207)	(32,945,207)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	2,777,184	-	-	-	2,777,184	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(48,259)	(469)	-	-	(47,790)	-
13 Transmission	-	-	-	-	-	-
14 Distribution	(586)	(586)	-	-	-	-
15 Customer Accounting	(48,972)	(1,909)	-	-	-	(47,064)
16 Customer Service & Info	(403,300)	(403,300)	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	1,866,895	362,379	-	1,575,740	-	(71,224)
19						
20 Total O&M Expenses	4,142,961	(43,885)	-	1,575,740	2,729,393	(118,288)
21						
22 Depreciation	618,436	-	618,436	-	-	-
23 Amortization	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	(9,244,745)	(8,790,580)	905,474	(662,509)	(729,677)	32,547
26 Income Taxes - State	(1,570,259)	(1,493,117)	153,799	(112,530)	(123,939)	5,528
27 Income Taxes - Def Net	261,843	-	(11,016)	273,869	-	(1,010)
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	(10,335)	(10,335)	-	-	-	-
30						
31 Total Operating Expenses:	(5,802,099)	(10,337,917)	1,666,693	1,074,570	1,875,778	(81,223)
32						
33 Operating Rev For Return:	(27,143,108)	(22,607,290)	(1,666,693)	(1,074,570)	(1,875,778)	81,223
34						
35 Rate Base:						
36 Electric Plant In Service	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	(74,368)	(115,114)	11,807	8,925	20,908	(894)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(74,368)	(115,114)	11,807	8,925	20,908	(894)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	1,261	-	-	10,115	-	(8,854)
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	1,039,583	-	-	1,039,583	-	-
58						
59 Total Rate Base Deductions	1,040,844	-	-	1,049,698	-	(8,854)
60						
61 Total Rate Base:	966,476	(115,114)	11,807	1,058,623	20,908	(9,748)
62						
63 Return on Rate Base	-0.438%	-0.364%	-0.027%	-0.019%	-0.031%	0.001%
64						
65 Return on Equity	-0.847%	-0.703%	-0.052%	-0.036%	-0.059%	0.003%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(37,696,269)	(32,890,988)	(618,436)	(1,575,740)	(2,729,393)	118,288
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	(3,971,139)	-	(3,971,139)	-	-	-
71 Interest	24,686	(2,940)	302	27,039	534	(249)
72 Schedule "M" Additions	38,465	-	35,233	-	-	3,232
73 Schedule "M" Deductions	875,854	-	(0)	875,854	-	-
74 Income Before Tax	(34,587,206)	(32,888,047)	3,387,634	(2,478,634)	(2,729,927)	121,769
75						
76 State Income Taxes	(1,570,259)	(1,493,117)	153,799	(112,530)	(123,939)	5,528
77 Taxable Income	(33,016,947)	(31,394,930)	3,233,836	(2,366,104)	(2,605,989)	116,240
78						
79 Federal Income Taxes + Other	(9,244,745)	(8,790,580)	905,474	(662,509)	(729,677)	32,547



Rocky Mountain Power  
 Utah Results of Operations - June 2018  
 Miscellaneous General Expense & Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Residential	440	A	(9,300,356)	UT	100.000%	(9,300,356)	
Commercial and Industrial	442	A	(23,543,666)	UT	100.000%	(23,543,666)	
Street & Highway Lighting	444	A	(101,186)	UT	100.000%	(101,186)	
			<u>(32,945,207)</u>			<u>(32,945,207)</u>	4.1.1
Gain on Property Sales	421	A	(202,206)	SG	43.296%	(87,548)	
Gain on Property Sales	421	A	(112,640)	UT	100.000%	(112,640)	
Gain on Property Sales	421	A	442,861	SO	42.975%	190,318	
Loss on Property Sales	421	A	84	SG	43.296%	36	
Loss on Property Sales	421	A	83	OR	0.000%	-	
Loss on Property Sales	421	A	(2,416)	SO	42.975%	(1,038)	
			<u>125,765</u>			<u>(10,872)</u>	4.1.2
<b>Adjustment to Expense:</b>							
Other Expenses	557	A	(1,066)	SG	43.296%	(461)	
Oper Superv & Eng	580	A	(1,207)	SNPD	48.582%	(586)	
Customer Records	903	A	(4,029)	CN	47.375%	(1,909)	
Customer Records	903	A	(20,919)	OR	0.000%	-	
Customer Service Expense	908	A	(302)	CN	47.375%	(143)	
Informational Advertising	909	A	1,451	CA	0.000%	-	
Informational Advertising	909	A	(399,475)	CN	47.375%	(189,252)	
Informational Advertising	909	A	500	ID	0.000%	-	
Informational Advertising	909	A	(116,874)	OR	0.000%	-	
Informational Advertising	909	A	(213,904)	UT	100.000%	(213,904)	
Informational Advertising	909	A	125	WA	0.000%	-	
Informational Advertising	909	A	4,130	WY	0.000%	-	
Office Supplies and Expense	921	A	(36,095)	SO	42.975%	(15,512)	
Outside Services	923	A	(889)	UT	100.000%	(889)	
Outside Services	923	A	472	SO	42.975%	203	
Regulatory Commission Expense	928	A	364,339	SO	42.975%	156,574	
Regulatory Commission Expense	928	A	(207,724)	WY	0.000%	-	
Regulatory Commission Expense	928	A	(156,198)	UT	100.000%	(156,198)	
Duplicate Charges	929	A	47,916	SO	42.975%	20,592	
Advertising	930	A	383,636	CN	47.375%	181,749	
Advertising	930	A	97,247	OR	0.000%	-	
Advertising	930	A	174,138	UT	100.000%	174,138	
			<u>(84,728)</u>			<u>(45,599)</u>	4.1.2

**Description of Adjustment:**

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates certain items such as gains and losses on property sales to reflect the appropriate allocation. This adjustment also includes an estimated removal of the tax deferred revenues for January - June 2018.

**Rocky Mountain Power**  
**Results of Operations - June 2018**  
**Miscellaneous General Expense & Revenue**

**Revenues that need to be adjusted in results:**

	Tax Cuts and Jobs Act (TCJA)	Account	Factor	
Residential	(9,300,356)	<b>440</b>	<b>UT</b>	<b>Ref 4.1</b>
Commercial & Industrial	(23,543,666)	<b>442</b>	<b>UT</b>	<b>Ref 4.1</b>
Street & Highway Lighting	(101,186)	<b>444</b>	<b>UT</b>	<b>Ref 4.1</b>
	<u>(32,945,207)</u>			

**Rocky Mountain Power**  
**Results of Operations - June 2018**  
**Miscellaneous General Expense & Revenue**

<b>Description</b>	<b>FERC</b>	<b>2017P Factor</b>	<b>Amount</b>	
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>				
Gain on Property Sales	421	SG	(202,206)	
Gain on Property Sales	421	UT	(112,640)	
Gain on Property Sales	421	SO	442,861	
Loss on Property Sales	421	SG	84	
Loss on Property Sales	421	OR	83	
Loss on Property Sales	421	SO	(2,416)	
			<u>125,765</u>	<b>Ref 4.1</b>
<b>Non Regulated Flights</b>				
Other Expenses	557	SG	(1,066)	
Oper Superv & Eng	580	SNPD	(1,207)	
Customer Service Expense	908	CN	(302)	
			<u>(2,575)</u>	
<b>Informational &amp; Instructional Advertising</b>				
Blue Sky	909	CN	(3,525)	
Blue Sky	909	OR	(19,442)	
Blue Sky	903	CN	(4,029)	
Blue Sky	903	OR	(20,919)	
Blue Sky	929	SO	47,916	
DSM	909	CN	(703)	
Sponsorships	909	OR	(560)	
Sponsorships	909	UT	(44,795)	
Campaign	909	CN	(383,636)	
Campaign	930	CN	383,636	
Campaign	909	UT	(174,138)	
Campaign	930	UT	174,138	
Campaign	909	OR	(97,247)	
Campaign	930	OR	97,247	
Remove system allocation	909	CN	(11,610)	
Remove system allocation	909	OR	(125)	
Add situs allocation	909	ID	500	
Add situs allocation	909	UT	5,029	
Add situs allocation	909	WY	4,130	
Add situs allocation	909	WA	125	
Add situs allocation	909	CA	1,451	
Add situs allocation	909	OR	500	
Total			<u>(46,058)</u>	
<b>FERC 921 - Office Supplies &amp; Expenses</b>				
Expense removal	921	SO	(36,095)	
<b>FERC 923 - Outside Services</b>				
Legal Services	923	UT	(889)	
Legal Services	923	SO	472	
			<u>(418)</u>	
<b>FERC 928 - Regulatory Commission Expense</b>				
Reclassify EverPower Wind Holdings costs	928	SO	208,141	
Reclassify EverPower Wind Holdings costs	928	WY	(208,141)	
Reclassify Glen Canyon Solar Project	928	SO	104,825	
Reclassify Glen Canyon Solar Project	928	UT	(104,825)	
Reclassify EIM Congestion Offset Dispute	928	SO	38,575	
Reclassify EIM Congestion Offset Dispute	928	OR	(38,575)	
Regulatory Commission Expense	928	WY	418	
			<u>418</u>	
<b>Total Expense</b>			<u><b>(84,728)</b></u>	<b>Ref 4.1</b>

**Rocky Mountain Power  
Utah Results of Operations - June 2018  
Injuries and Damages**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adjust Injuries & Damages Expense to 3 year avg.	925	B	3,666,663	SO	42.975%	1,575,740	4.2.1
<b>Adjustment to Rate Base:</b>							
Remove Injuries & Damages Reserve	2282	B	14,357,540	SO	42.975%	6,170,121	4.2.1
Remove Injuries & Damages Reserve - Receivable	2282	B	(11,938,487)	SO	42.975%	(5,130,538)	4.2.1
<b>Adjustment to Tax:</b>							
Schedule M Deduction	SCHMDT	B	2,038,066	SO	42.975%	875,854	
Deferred Income Tax Expense	41010	B	637,279	SO	42.975%	273,869	
Deferred Income Tax Balance	190	B	(4,213,943)	SO	42.975%	(1,810,933)	
Deferred Income Tax Balance	190	B	3,980,847	SO	42.975%	1,710,760	
Deferred Income Tax Balance	283	B	(705,587)	SO	42.975%	(303,224)	
Deferred Income Tax Balance	283	B	962,220	SO	42.975%	413,512	

**Description of Adjustment:**

This adjustment normalizes injuries and damage expense to reflect a three-year average of gross expense net of insurance using the cash method, consistent with the Utah Commission ruling in Docket No. 07-035-93. For property insurance, during the period twelve months ended June 2018, the Company continued to accrue \$179,353 per month for property damages, consistent with the amount included in the stipulation of 11-035-200. This level of accrual took the Utah Property Insurance Reserve balance from \$4.0 million at the beginning of the period to \$6.0 million at the end, which is deemed adequate at this point. No changes in the level of accrual to this reserve are being planned at this time.

In addition, this adjustment eliminates the injuries and damages reserve, to be consistent with the cash basis method as the reserve is set up to record the difference between the cash and accrual basis. This treatment was included in the Company's rebuttal filing in Docket No. 13-035-184.

**Rocky Mountain Power**  
**Results of Operations - June 2018**  
**Insurance Expense**  
**Injuries & Damages - Three Year Average**

	July 15 - June 16 Cash	July 16 - June 17 Cash	July 17 - June 18 Cash	Total Cash
Cash paid on claims	14,544,253	28,597,944	33,315,744	76,457,941
Remove amounts not requested consistent with Utah Docket No. 13-035-184	<u>(8,034,441)</u>	<u>(13,358,394)</u>	<u>(4,825,510)</u>	<u>(26,218,345)</u>
Net Paid	<u>6,509,812</u>	<u>15,239,550</u>	<u>28,490,234</u>	<u>50,239,596</u>
Third Party Insurance Claim Proceeds	(27,163,318)	(13,632,709)	(24,047,364)	(64,843,391)
Remove amounts not requested consistent with Utah Docket No. 13-035-184	<u>27,163,318</u>	<u>13,632,709</u>	<u>6,397,364</u>	<u>47,193,391</u>
Net Reimbursement from Commercial Insurance	<u>-</u>	<u>-</u>	<u>(17,650,000)</u>	<u>(17,650,000)</u>
Net Paid				<u>32,589,596</u>
Three-Year Average				10,863,199

**Adjustment Detail:**

Included in Unadjusted Results

Injuries & Damages Accrual	4,700,124
Provision for Claims Receivable from Outside Insurance	<u>2,496,412</u>
Net Accrued Expense	<u>7,196,536</u>
Three-Year Average - Cash Basis	<u>10,863,199</u> Above
Regulatory Adjustment	<u><b>3,666,663</b></u> Ref 4.2

Injuries & Damages Reserve

	<b>13 MA Balance</b>
	<b>Jun-18</b>
Injuries & Damages Reserve	<u>(14,357,540) Ref 4.2</u>
Injuries & Damages Insurance Receivable	<u>11,938,487 Ref 4.2</u>
	<u>(2,419,053)</u>

Rocky Mountain Power  
 Utah Results of Operations - June 2018  
 Generation Expense Normalization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Generation Overhaul Expense - Steam	510	B	2,854,329	SG	43.296%	1,235,821	4.3.1
Generation Overhaul Expense - Other	553	B	(110,379)	SG	43.296%	(47,790)	4.3.1
			<u>2,743,949</u>			<u>1,188,031</u>	
<u>Generation O&amp;M - Coal</u>							
Non NPC, Non-Overhaul Expense	506	B	3,560,025	SG	43.296%	1,541,362	4.3.1
Total			<u>6,303,974</u>			<u>2,729,393</u>	

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses in the twelve months ended June 2018 using a four-year average methodology. In this adjustment, overhaul expenses from June 2015 - June 2018 are restated in constant dollars to a June 2018 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the twelve months ended June 2018 are subtracted from the four-year average which results in this adjustment. This adjustment also normalizes coal O&M to a 4-year average using the same methodology.

**Rocky Mountain Power  
Results of Operations - June 2018  
Generation Expense Normalization**

**FUNCTION: STEAM**

Period	Overhaul Expense	Restate to Constant		
		Dollars (1)	Constant Dollars	
12 Months Ended June 2015	24,325,448	3.16%	25,094,875	
12 Months Ended June 2016	37,637,047	3.14%	38,818,041	
12 Months Ended June 2017	25,793,838	2.45%	26,425,059	
12 Months Ended June 2018	26,306,886	0.00%	26,306,886	
4 Year Average - Steam			29,161,215	
12 Months Ended June 2018 Overhaul Expense - Steam			26,306,886	Ref. 4.3.2
<b>Adjustment</b>			<b>2,854,329</b>	<b>Ref. 4.3</b>

**FUNCTION: OTHER**

Period	Overhaul Expense	Restate to Constant		
		Dollars (1)	Constant Dollars	
12 Months Ended June 2015	11,658,263	2.71%	11,974,179	
12 Months Ended June 2016	3,483,578	2.50%	3,570,495	
12 Months Ended June 2017	939,978	1.90%	957,798	
12 Months Ended June 2018	5,647,997	0.00%	5,647,997	
4 Year Average			5,537,617	
12 Months Ended June 2018 Overhaul Expense - Other			5,647,997	Ref. 4.3.2
<b>Adjustment</b>			<b>(110,379)</b>	<b>Ref. 4.3</b>

**FUNCTION: Steam O&M - Coal**

Period	O&M Expense	Restate to Constant		
		Dollars (1)	Constant Dollars	
12 Months Ended June 2015	279,191,182	3.16%	288,022,152	
12 Months Ended June 2016	268,466,533	3.14%	276,890,608	
12 Months Ended June 2017	273,460,860	2.45%	280,152,934	
12 Months Ended June 2018	276,941,864	0.00%	276,941,864	
4 Year Average - Steam			280,501,890	
12 Months Ended June 2018 Overhaul Expense - Steam			276,941,864	Above
<b>Adjustment</b>			<b>3,560,025</b>	<b>Ref. 4.3</b>

**Total Adjustment** 6,303,974 **Ref. 4.3**

(1) Ref. 4.3.3

**Rocky Mountain Power**  
**Results of Operations - June 2018**  
**Generation Expense Normalization**

<b><u>Existing Units</u></b>	Yr. Ended June 2015	Yr. Ended June 2016	Yr. Ended June 2017	Yr. Ended June 2018	
<b><u>Steam Production</u></b>					
Blundell	126,000	1,394,000	(26,000)	272,814	
Dave Johnston	5,111,000	1,493,146	4,705,191	5,262,270	
Gadsby	(20,000)	-	54,808	70,424	
Hunter	4,592,343	8,073,225	132,669	8,450,624	
Huntington	7,843,441	6,968,000	-	-	
Jim Bridger	486,000	7,135,508	11,305,813	6,745,315	
Naughton	5,179,663	5,297,168	4,644,357	109,439	
Wyodak	-	4,506,000	127,000	-	
Cholla	-	-	-	3,205,000	
Colstrip	463,000	1,069,000	1,352,000	34,000	
Craig	-	1,110,000	3,498,000	819,000	
Hayden	544,000	591,000	-	1,338,000	
<b>Subtotal - Steam</b>	<b>24,325,448</b>	<b>37,637,047</b>	<b>25,793,838</b>	<b>26,306,886</b>	<b>Ref 4.3.1</b>
<b>Total Steam Production</b>	<b>24,325,448</b>	<b>37,637,047</b>	<b>25,793,838</b>	<b>26,306,886</b>	
<b><u>Other Production</u></b>					
Hermiston	2,374,000	1,428,000	603,000	1,368,000	
Currant Creek	(7,020)	1,451,455	214,051	9,809	
Lake Side	4,854,469	259,095	10,013	3,834,517	
Gadsby Peakers	-	-	-	-	
Chehalis	4,436,814	345,028	112,914	435,670	
<b>Total - Other Production</b>	<b>11,658,263</b>	<b>3,483,578</b>	<b>939,978</b>	<b>5,647,997</b>	<b>Ref 4.3.1</b>
<b>Grand Total</b>	<b>35,983,711</b>	<b>41,120,625</b>	<b>26,733,816</b>	<b>31,954,883</b>	



**Rocky Mountain Power  
Results of Operations - June 2018  
Generation Expense Normalization**

<b>STEAM:</b>	<b><u>June15</u></b>	<b><u>June16</u></b>	<b><u>June17</u></b>	<b><u>June18</u></b>
Percentage Change to June 2018	3.16%	3.14%	2.45%	0.00%
<b>OTHER:</b>	<b><u>June15</u></b>	<b><u>June16</u></b>	<b><u>June17</u></b>	<b><u>June18</u></b>
Percentage Change to June 2018	2.71%	2.50%	1.90%	0.00%

Rocky Mountain Power  
 Utah Results of Operations - June 2018  
 Revenue Sensitive Items and Uncollectible Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	B	(47,064)	UT	100.000%	(47,064)	4.4.1
Regulatory Commission Expense	928	B	(71,224)	UT	100.000%	(71,224)	4.4.1

**Description of Adjustment:**

This adjusts the Company's actual June 2018 uncollectible accounts expense to the June 2018 adjusted revenue by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenue) to the normalized level of general business revenue. This adjustment also reflects the impact to regulatory fees based on the normalized level of general business revenue.

**Rocky Mountain Power**  
**Results of Operations - June 2018**  
**Revenue Sensitive Items and Uncollectible**

Unadjusted Revenue	1,948,495,194	
Normalized Revenue	<u>1,924,753,734</u>	
Incremental Change	<u>(23,741,461)</u>	
Uncollectible Expense	3,862,577	
Uncollectible %	<u>0.198%</u>	
<b>Uncollectible Expense</b>	<b><u>(47,064)</u></b>	<b>Ref. 4.4</b>
PUC Fees %	<u>0.300%</u>	
<b>PUC Fees Expense</b>	<b><u>(71,224)</u></b>	<b>Ref. 4.4</b>

Rocky Mountain Power  
 Utah Results of Operations - June 2018  
 Remove Non-Recurring Entries

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Removal of prior period FERC audit correction	403SP	A	1,035,802	SG	43.296%	448,465	
Removal of prior period FERC audit correction	403TP	A	368,870	SG	43.296%	159,707	
Removal of prior period FERC audit correction	419	A	(8,844,503)	SNP	44.369%	(3,924,187)	
			<u>(7,439,831)</u>			<u>(3,316,015)</u>	

**Description of Adjustment:**

This adjustment removes items that have been identified and corrected as part of FERC audit and are related to a prior period.

# **5. NET POWER COST ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 5 Adjustment Summary**  
**Twelve Months Ended June 30, 2018**

	Total Adjustments	Type A 5.1 Net Power Cost	Type B 5.1 Net Power Cost
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	466,142	(652,224)	1,118,366
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19			
20 Total O&M Expenses	466,142	(652,224)	1,118,366
21			
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(124,619)	174,366	(298,984)
26 Income Taxes - State	(21,167)	29,617	(50,784)
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	320,357	(448,242)	768,598
32			
33 Operating Rev For Return:	<u>(320,357)</u>	<u>448,242</u>	<u>(768,598)</u>
34			
35 Rate Base:			
36 Electric Plant In Service	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	-	-	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	3,571	(4,996)	8,567
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	3,571	(4,996)	8,567
49			
50 Rate Base Deductions:	-	-	-
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	-	-	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	-	-	-
60			
61 Total Rate Base:	<u>3,571</u>	<u>(4,996)</u>	<u>8,567</u>
62			
63 Return on Rate Base	-0.005%	0.007%	-0.013%
64			
65 Return on Equity	-0.010%	0.014%	-0.024%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(466,142)	652,224	(1,118,366)
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	91	(128)	219
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	<u>(466,233)</u>	<u>652,352</u>	<u>(1,118,585)</u>
75			
76 State Income Taxes	<u>(21,167)</u>	<u>29,617</u>	<u>(50,784)</u>
77 Taxable Income	<u>(445,066)</u>	<u>622,735</u>	<u>(1,067,801)</u>
78			
79 Federal Income Taxes + Other	<u>(124,619)</u>	<u>174,366</u>	<u>(298,984)</u>

**Rocky Mountain Power  
Utah Results of Operations - June 2018  
Net Power Cost Study**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Type B Normalized NPC	555NPC	B	5,102,001	SG	43.296%	2,208,982	
Remove Contract Buy-through	555NPC	A	(1,481,415)	SG	43.296%	(641,399)	5.1.2
Utah Subscriber Solar	555NPC	B	(1,502,115)	UT	100.000%	(1,502,115)	5.1.3
Utah Subscriber Solar	555NPC	B	<u>1,502,115</u>	SG	43.296%	<u>650,361</u>	5.1.3
			<u>-</u>			<u>(851,753)</u>	
Oregon Black Cap Solar	555NPC	B	(111,821)	OR	0.000%	-	5.1.3
Oregon Black Cap Solar	555NPC	B	<u>111,821</u>	SG	43.296%	<u>48,414</u>	5.1.3
			<u>-</u>			<u>48,414</u>	
Oregon Old Mill Solar	555NPC	B	590,273	OR	0.000%	-	5.1.3
Oregon Old Mill Solar	555NPC	B	<u>(590,273)</u>	SG	43.296%	<u>(255,567)</u>	5.1.3
			<u>-</u>			<u>(255,567)</u>	
Mead - Phoenix Amortization	555NPC	B	73,240	OR	0.000%	-	5.1.3
Mead - Phoenix Amortization	555NPC	B	<u>(73,240)</u>	SG	43.296%	<u>(31,710)</u>	5.1.3
			<u>-</u>			<u>(31,710)</u>	
			<u>3,620,586</u>			<u>476,967</u>	5.1.1

**Description of Adjustment:**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements for the twelve months ended June 2018.

Additional adjustments are made to remove contract buy-throughs of economic curtailments to be consistent with the treatment of loads, re-allocate Utah subscriber solar market cost from situs Utah to system, includes the Oregon Black Cap solar benefit at the market cost allocated system and assigns the benefit situs to Oregon, and re-allocates the Oregon Old Mill solar excess above market from a system to an Oregon situs cost.

Rocky Mountain Power  
Results of Operations - June 2018  
Net Power Cost Adjustment

Description	FERC Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC / NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type A & B Adjustments	(5) Normalized NPC (3) + (4)	2017 Protocol Factor
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales PPL	447.12	-	-	-	-	-	SG
Existing Firm Sales UPL	447.122	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	226,406,274	-	226,406,274	-	226,406,274	SG
Non-firm Sales	447.5	-	-	-	-	-	SE
Transmission Services	447.9	79,720	(79,720)	-	-	-	S
On-system Wholesale Sales	447.1	14,119,527	(14,119,527)	-	-	-	S
<b>Total Revenue Adjustments</b>		<b>240,605,522</b>	<b>(14,199,248)</b>	<b>226,406,274</b>	<b>-</b>	<b>226,406,274</b>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand PPL	555.66	-	-	-	-	-	SG
Existing Firm Demand UPL	555.68	-	-	-	-	-	SG
Existing Firm Energy	555.65, 555.69	-	-	-	-	-	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	611,845,142	-	611,845,142	950,422	612,795,564	SG
Post-merger Firm - Situs	555.27	2,745,942	-	2,745,942	(950,422)	1,795,519	Situs
Secondary Purchases	555.7, 555.25	24,638,635	-	24,638,635	-	24,638,635	SE
NPC Deferral Mechanism	555.57	3,043,982	(3,043,982)	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	590,752	(590,752)	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	3,620,586	3,620,586	SG
<b>Total Purchased Power Adjustment</b>		<b>642,864,453</b>	<b>(3,634,734)</b>	<b>639,229,719</b>	<b>3,620,586</b>	<b>642,850,305</b>	
<b>Wheeling (Account 565)</b>							
Existing Firm PPL	565.26	-	-	-	-	-	SG
Existing Firm UPL	565.27	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	134,164,064	-	134,164,064	-	134,164,064	SG
Non-firm	565.25	1,870,964	-	1,870,964	-	1,870,964	SE
<b>Total Wheeling Expense Adjustment</b>		<b>136,035,027</b>	<b>-</b>	<b>136,035,027</b>	<b>-</b>	<b>136,035,027</b>	
<b>Fuel Expense (Accounts 501, 503 and 547)</b>							
Fuel - Overburden Amortization - Idaho	501.12	(62,404)	-	(62,404)	-	(62,404)	ID
Fuel - Overburden Amortization - Wyoming	501.12	(175,635)	-	(175,635)	-	(175,635)	WY
Fuel Consumed - Coal	501.1	702,190,915	-	702,190,915	-	702,190,915	SE
Fuel Consumed - Gas	501.35	2,905,608	-	2,905,608	-	2,905,608	SE
Steam From Other Sources	503	4,863,550	-	4,863,550	-	4,863,550	SE
Natural Gas Consumed	547.1	213,810,003	-	213,810,003	-	213,810,003	SE
Simple Cycle Combustion Turbines	547.1	2,894,926	-	2,894,926	-	2,894,926	SE
Cholla/APS Exchange	501.1	47,108,126	-	47,108,126	-	47,108,126	SE
Fuel Regulatory Costs Deferral and Amort	501.15	(2,386,449)	2,386,449	-	-	-	S
Fuel Regulatory Costs Deferral and Amort	501.15	37,031,920	(37,031,920)	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	14,398,303	(14,398,303)	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	3,415,939	(3,415,939)	-	-	-	SE
<b>Total Fuel Expense</b>		<b>1,025,994,801</b>	<b>(52,459,713)</b>	<b>973,535,088</b>	<b>-</b>	<b>973,535,088</b>	
<b>Net Power Cost</b>		<b>1,564,288,759</b>	<b>(41,895,199)</b>	<b>1,522,393,560</b>	<b>3,620,586</b>	<b>1,526,014,146</b>	

Ref 5.1



**Rocky Mountain Power  
Results of Operations - June 2018  
Net Power Cost Adjustment  
Special Contract Buy-Through**

**Remove Curtailment Buy-Through**

	<u>Amount</u>	<u>Kwh</u>
Jul-17	246,639	8,526
Aug-17	-	-
Sep-17	-	-
Oct-17	-	-
Nov-17	-	-
Dec-17	227,836	5,350
Jan-18	284,680	5,971
Feb-18	383,125	4,513
Mar-18	110,397	3,302
Apr-18	-	-
May-18	-	-
Jun-18	228,737	8,029
Total	<u>1,481,415</u>	<u>35,693</u>

**Ref 5.1**

Rocky Mountain Power  
Results of Operations - June 2018  
Net Power Cost Adjustment

	Total	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18
<b>Utah Subscriber Solar</b>													
<b>Total Energy Impact</b>	<b>1,502,115</b> Ref 5.1	166,009	220,461	168,759	133,147	66,027	59,576	66,159	86,403	121,559	126,702	91,538	195,776
<b>Oregon Black Cap Solar</b>													
<b>Total Energy Impact</b>	<b>111,821</b> Ref 5.1	17,624	24,843	14,583	8,732	4,875	4,031	3,194	5,028	5,850	7,287	5,878	9,897
<b>Old Mill Solar</b>													
<b>Total Energy Impact</b>	<b>590,273</b> Ref 5.1	72,466	37,592	50,836	40,541	23,353	18,130	19,390	35,707	39,867	64,787	88,651	98,953
<b>Mead-Phoenix Amortization</b>													
<b>Total Energy Impact</b>	<b>73,240</b> Ref 5.1	-	-	-	-	-	-	12,207	12,207	12,207	12,207	12,207	12,207

# **6. DEPRECIATION & AMORTIZATION ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 6 Adjustment Summary**  
**Twelve Months Ended June 30, 2018**

	Total Adjustments	Type A 6.1 Depreciation Allocation Correction
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Rocky Mountain Power  
 Utah Results of Operations - June 2018  
 Depreciation Allocation Correction

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove system allocated deferral	403SP	A	(2,622,112)	SG	43.296%	(1,135,280)	6.1.1
Remove system allocated give-back reversal	403SP	A	(1,876,195)	SG	43.296%	(812,325)	6.1.2
Add Situs allocated deferral	407	A	128,043	UT	100.000%	128,043	6.1.1
Add Situs allocated deferral	407	A	2,051,878	ID	0.000%	-	6.1.1
Add Situs allocated deferral	407	A	442,191	WY	0.000%	-	6.1.1
Add Situs allocated give-back reversal	407	A	1,876,195	OR	0.000%	-	6.1.2
			-			(1,819,562)	

**Description of Adjustment:**

The Stipulation in the Company's general rate case Docket No.11-035-200 established a regulatory asset to track and defer any aggregate net increase in Utah allocated depreciation expense in excess of \$2.0 million annually between the depreciation expense that would have been booked beginning in 2014 under the depreciation rates in effect as of the date of the stipulation and the depreciation expense booked beginning in 2014 under the depreciation rates approved by the Commission in Docket No.13-035-02 until the new depreciation rates were reflected in customer rates. The reduction in expense due to the deferral was booked on a System Generation (SG) factor but should be situs to each state. This adjustment corrects the allocation. Also, a reversing entry that was made to correct an Oregon reserve give-back on the Hunter and Colstrip plants that is incorrectly allocated system-wide and should be situs assigned to Oregon. This adjustment corrects that allocation.

**Rocky Mountain Power  
Utah Results of Operations - June 2018  
Depreciation Allocation Correction Adjustment**

Actual	<u>Account</u> 403SP	<u>Amount</u> <b>2,622,112</b>	<u>Factor</u> SG	<b>Ref. 6.1</b>
<u>Correct</u>				
Utah Depn	407	<b>128,043</b>	UT	<b>Ref. 6.1</b>
Idaho Depn	407	<b>2,051,878</b>	ID	<b>Ref. 6.1</b>
Wyoming Depn	407	<b>442,191</b>	WYP	<b>Ref. 6.1</b>
		<u><u>2,622,112</u></u>		

Calendar							Actual	Correct
<u>Year</u>	<u>Period</u>	<u>Account Number</u>	<u>Amount</u>	<u>Description</u>	<u>FERC Account</u>	<u>FERC Location</u>	<u>Allocation</u>	<u>Allocation</u>
2017	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	7	565131	(155,510)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	7	565131	533,973	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	8	565131	(156,224)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	8	565131	440,470	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	9	565131	(155,577)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	9	565131	386,801	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	10	565131	(155,800)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	10	565131	283,876	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	11	565131	(155,981)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	11	565131	298,452	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	12	565131	(156,962)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	12	565131	297,592	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	1	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	1	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	1	565131	(158,054)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	1	565131	315,138	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	2	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	2	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	2	565131	(158,661)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	2	565131	311,759	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	3	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	3	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	3	565131	(157,644)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	3	565131	270,478	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	4	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	4	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	4	565131	(158,973)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	4	565131	301,084	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	5	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	5	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	5	565131	(159,644)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	5	565131	302,772	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	6	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	6	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	6	565131	(160,063)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	6	565131	198,578	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
			<u><u>2,622,112</u></u>					

Rocky Mountain Power  
Utah Results of Operations - June 2018  
Depreciation Allocation Correction Adjustment

Actual	<u>Account</u> 403SP	<u>Amount</u> <b>1,876,195</b>	<u>Factor</u> SG	<b>Ref. 6.1</b>
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<u>Correct</u> Oregon Give-Back	407	<u>1,876,195</u> <u>1,876,195</u>	OR	<b>Ref. 6.1</b>
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Calendar							Actual	Correct
Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Allocation	Allocation
2017	7	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	7	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	8	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	8	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	9	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	9	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	10	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	10	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	11	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	11	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	12	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	12	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	1	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	1	565131	15,067	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	1	565131	38,159	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	1	565131	25,160	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	1	565131	53,075	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	2	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	2	565131	15,067	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	2	565131	38,159	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	2	565131	25,160	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	2	565131	53,075	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	3	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	3	565131	12,506	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	3	565131	38,159	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	3	565131	25,160	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	3	565131	53,075	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	3	565131	2,561	OR - Reverse give-back - Hunter 1&2 Comr	4032000	108	SG	OR
2018	4	565131	(32,855)	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	4	565131	(8,079)	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	4	565131	(24,652)	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	4	565131	(16,254)	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	4	565131	(34,287)	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	4	565131	(1,655)	OR - Reverse give-back - Hunter 1&2 Comr	4032000	108	SG	OR
2018	5	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	5	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	5	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	5	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	5	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	5	565131	2,480	OR - Reverse give-back - Hunter 1&2 Comr	4032000	108	SG	OR
2018	6	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	6	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	6	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	6	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	6	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	6	565131	2,480	OR - Reverse give-back - Hunter 1&2 Comr	4032000	108	SG	OR
			<u>1,876,195</u>					

# **7. TAX ADJUSTMENTS**



**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 7 Adjustment Summary**  
**Twelve Months Ended June 30, 2018**

		Type A 7.2	Type A 7.3
	Total Adjustments	PowerTax ADIT Balance	AFUDC - Equity
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19			
20 Total O&M Expenses	-	-	-
21			
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(950,753)	103,548	(1,054,301)
26 Income Taxes - State	(161,489)	17,588	(179,078)
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	(1,112,242)	121,136	(1,233,379)
32			
33 Operating Rev For Return:	1,112,242	(121,136)	1,233,379
34			
35 Rate Base:			
36 Electric Plant In Service	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	-	-	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	(12,397)	1,350	(13,748)
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(12,397)	1,350	(13,748)
49			
50 Rate Base Deductions:	-	-	-
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	(15,168,613)	(15,168,613)	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	(15,168,613)	(15,168,613)	-
60			
61 Total Rate Base:	(15,181,010)	(15,167,263)	(13,748)
62			
63 Return on Rate Base	0.037%	0.017%	0.020%
64			
65 Return on Equity	0.071%	0.032%	0.038%
66			
67 TAX CALCULATION:			
68 Operating Revenue	-	-	-
69 Other Deductions	-	-	-
70 Interest (AFUDC)	(26,348)	-	(26,348)
71 Interest	(387,755)	(387,404)	(351)
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	3,971,139	-	3,971,139
74 Income Before Tax	(3,557,035)	387,404	(3,944,439)
75			
76 State Income Taxes	(161,489)	17,588	(179,078)
77 Taxable Income	(3,395,546)	369,816	(3,765,361)
78			
79 Federal Income Taxes + Other	(950,753)	103,548	(1,054,301)

Rocky Mountain Power  
Utah Results of Operations - June 2018  
Interest True-Up

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Interest	427	A	(4,633,758)	UT	100.000%	(4,633,758)	Below
<b>Adjustment Detail:</b>							
			<b>Total Company</b>				
Interest June 2018 - Unadjusted			360,044,173			161,658,069	2.18
Interest June 2018 - Normalized			353,704,349			157,024,311	Below
Adjustment:			<u>(6,339,824)</u>			<u>(4,633,758)</u>	
Rate Base			13,847,899,403			6,147,667,863	2.2
Other & Non-Regulated			-			-	
Adjusted Rate Base			<u>13,847,899,403</u>			<u>6,147,667,863</u>	2.2
Weighted Cost of Debt			2.554%			2.554%	2.1
Normalized Interest			<u>353,704,349</u>			<u>157,024,311</u>	2.18

**Description of Adjustment:**

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.1 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
ADIT Balance	282	A	4,296,138,252	DITBAL	44.1239%	1,895,622,409	
Exchange Normalization	282	A	5,831,770	NUTIL	0.0000%	-	
Cholla SHL	190	A	(27,316,657)	SG	43.2964%	(11,827,126)	
Accel Amort of Pollution Cntrl Facilities	281	A	241,203,380	SG	43.2964%	104,432,351	
California	282	A	(98,044,940)	CA	0.0000%	-	
Idaho	282	A	(254,773,443)	ID	0.0000%	-	
Other	282	A	(79,323,518)	OTHER	0.0000%	-	
Oregon	282	A	(1,180,567,244)	OR	0.0000%	-	
Utah	282	A	(2,008,216,000)	UT	100.0000%	(2,008,216,000)	
Washington	282	A	(278,062,207)	WA	0.0000%	-	
Wyoming	282	A	(642,011,628)	WYP	0.0000%	-	
PP&E Adjustment - 13 Mo Avg - SNP	282	A	(7,173,174)	SNP	44.3687%	(3,182,641)	
PP&E Adjustment - 13 Mo Avg - CIAC	282	A	78,518	CIAC	48.5822%	38,146	
PP&E Adjustment - 13 Mo Avg - OTHER	282	A	17,542,200	OTHER	0.0000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	A	16,183,529	SG	43.2964%	7,006,884	
PP&E Adjustment - 13 Mo Avg - SNPD	282	A	(758,470)	SNPD	48.5822%	(368,482)	
PP&E Adjustment - 13 Mo Avg - SO	282	A	(730,369)	SO	42.9748%	(313,875)	
			<u>(0)</u>			<u>(16,808,333)</u>	7.2.1

**Description of Adjustment:**

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted	Adjustment	Adjusted Utility	2017 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	27,316,657	(27,316,657)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(241,203,380)	241,203,380	0	SG
Exchange Normalization	105.160	(5,831,770)	5,831,770	0	NUTIL
RA - Solar ITC Basis Adjustment	100.110	(36,113)	36,113	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	24,367,063	(24,367,063)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	1,957,789	(1,957,789)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(941,693,675)	941,693,675	0	DITBAL
Solar ITC Basis Adjustment	105.116	(7,051)	7,051	0	DITBAL
Book Depreciation	105.120	2,629,819,226	(2,629,819,226)	0	DITBAL
Repair Deduction	105.122	(422,801,726)	422,801,726	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(193,345,553)	193,345,553	0	DITBAL
Tax Depreciation	105.125	(5,553,872,952)	5,553,872,952	0	DITBAL
Fixed Assets - State Modification	105.129	27,885,930	(27,885,930)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(7,736,502)	7,736,502	0	DITBAL
CIAC	105.130	271,228,972	(271,228,972)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	318,855	(318,855)	0	DITBAL
PP&E FIN 48 Balances	105.136	(2,024,895)	0	(2,024,895)	DITBAL
Capitalized Depreciation	105.137	(20,205,895)	20,205,895	0	DITBAL
Reimbursements	105.140	26,155,432	(26,155,432)	0	DITBAL
AFUDC - Debt	105.141a	(198,788,023)	198,788,023	0	DITBAL
AFUDC - Equity	105.141b	(90,345,436)	90,345,436	0	DITBAL
Avoided Costs	105.142	194,240,439	(194,240,439)	0	DITBAL
Capitalization of Test Energy	105.146	4,244,967	(4,244,967)	0	DITBAL
§1031 Exchange	105.147	(140,097)	140,097	0	DITBAL
Mine Safety Sec 179E Election -PPW	105.148	(383,411)	383,411	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(929,233)	929,233	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(69,140,060)	69,140,060	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(226,647)	226,647	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	238,305	(238,305)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	5,593,465	(5,593,465)	0	DITBAL
Coal Mine Development	105.165	(3,918,104)	3,918,104	0	DITBAL
Coal Mine Extension	105.170	(4,747,748)	4,747,748	0	DITBAL
Removal Costs	105.175	(225,914,389)	225,914,389	0	DITBAL
Book Gain/Loss on Land Sales	105.470	20,497,122	(20,497,122)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(9,656,694)	9,656,694	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	241,203,379	(241,203,379)	0	DITBAL
Rounding	**	113	(113)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(98,044,940)	(98,044,940)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(254,773,443)	(254,773,443)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(79,323,518)	(79,323,518)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(1,180,567,244)	(1,180,567,244)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(2,008,216,000)	(2,008,216,000)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(278,062,207)	(278,062,207)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(642,011,628)	(642,011,628)	WYP
PP&E Adjustment - 13 Mo Avg - SNP	**	0	(7,173,174)	(7,173,174)	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	17,542,200	17,542,200	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	16,183,529	16,183,529	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(758,470)	(758,470)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(730,369)	(730,369)	SO
		(4,517,881,640)	(0)	(4,517,881,640)	
			Ref. 7.2		
Repair Deduction	***	0	0	0	SG
			Ref. 7.2		
		(4,517,881,640)	(0)	(4,517,881,640)	

\*\*Derived from jurisdictional reports from the Company's tax fixed asset system.  
\*\*\*Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
AFUDC - Equity	419	A	(58,683)	SNP	44.369%	(26,037)	7.3.1
Schedule M Deduction	SCHMDT	A	8,844,503	SNP	44.369%	3,924,187	7.3.1

**Description of Adjustment:**

This adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax schedule m with regulatory income.

Rocky Mountain Power  
 Results of Operations - June 2018  
 AFUDC Equity for 12 Months Ended June 30, 2018

	Equity SAP Accts 382000 & 382060	4.5 Adjustment	Equity Adjusted AFUDC
Jun-18 12 months Account 419	(21,219,277)	(8,844,503)	(30,063,780)
Jun-18 12 months AFUDC-Equity SCHMDT	(21,107,077)	(8,844,503)	(29,951,580)
Jun-18 12 months AFUDC-Intangible Basis - Equity	(170,883)		(170,883)
Total	<u>(21,277,960)</u>	<u>(8,844,503)</u>	<u>(30,122,463)</u>
Adjustment to Account 419	<u>(58,683)</u>	-	<u>(58,683)</u>

# **8. RATE BASE ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 8 Adjustment Summary**  
**Twelve Months Ended June 30, 2018**

		Type A 8.2	Type A 8.3	Type A 8.4	Type A 8.5	Type A 8.6
	Total Adjustments	Trapper Mine Rate Base	Bridger Mine Rate Base	Customer Advances for Construction	FERC 105 (PFHU)	Customer Service Deposits
1	Operating Revenues:					
2	General Business Revenues	(6,327,049)	-	-	-	-
3	Interdepartmental	-	-	-	-	-
4	Special Sales	-	-	-	-	-
5	Other Operating Revenues	3,142	(1)	(13)	-	-
6	Total Operating Revenues	(6,323,906)	(1)	(13)	-	-
7						
8	Operating Expenses:					
9	Steam Production	(1,423,629)	-	-	-	-
10	Nuclear Production	-	-	-	-	-
11	Hydro Production	-	-	-	-	-
12	Other Power Supply	-	-	-	-	-
13	Transmission	-	-	-	-	-
14	Distribution	-	-	-	-	-
15	Customer Accounting	-	-	-	-	-
16	Customer Service & Info	-	-	-	-	-
17	Sales	-	-	-	-	-
18	Administrative & General	60,567	(15)	(257)	-	-
19						
20	Total O&M Expenses	(1,363,062)	(15)	(257)	-	-
21						
22	Depreciation	(3,560,197)	(2)	(39)	-	-
23	Amortization	7,817,203	(2)	(33)	-	-
24	Taxes Other Than Income	105,961	(27)	(450)	-	-
25	Income Taxes - Federal	(2,175,479)	(23,990)	(407,419)	28,750	27,585
26	Income Taxes - State	(369,514)	(4,075)	(69,202)	4,883	4,685
27	Income Taxes - Def Net	(1,197,255)	(41)	(691)	-	-
28	Investment Tax Credit Adj.	-	-	-	-	-
29	Misc Revenue & Expense	645,864	-	-	-	645,864
30						
31	Total Operating Expenses:	(96,479)	(28,152)	(478,091)	33,633	32,270
32						
33	Operating Rev For Return:	(6,227,427)	28,151	478,078	(33,633)	(32,270)
34						
35	Rate Base:					
36	Electric Plant In Service	63,149,833	3,517,803	59,741,617	-	-
37	Plant Held for Future Use	(4,040,831)	-	-	-	(4,040,831)
38	Misc Deferred Debits	323,962	(81)	(1,376)	-	-
39	Elec Plant Acq Adj	-	-	-	-	-
40	Nuclear Fuel	963	(0)	(4)	-	-
41	Prepayments	17,204	(4)	(73)	-	-
42	Fuel Stock	-	-	-	-	-
43	Material & Supplies	56	(0)	(0)	-	-
44	Working Capital	(22,949)	(318)	(5,403)	375	360
45	Weatherization Loans	(3)	0	0	-	-
46	Misc Rate Base	-	-	-	-	-
47						
48	Total Electric Plant:	59,428,234	3,517,399	59,734,760	375	(4,040,471)
49						
50	Rate Base Deductions:					
51	Accum Prov For Deprec	6,456,311	18	306	-	-
52	Accum Prov For Amort	283,131	47	788	-	-
53	Accum Def Income Tax	(991,684)	69	1,170	-	-
54	Unamortized ITC	-	-	-	-	-
55	Customer Adv For Const	(4,211,501)	-	-	(4,211,501)	-
56	Customer Service Deposits	(15,089,743)	-	-	-	(15,089,743)
57	Misc Rate Base Deductions	(142,410)	36	605	-	-
58						
59	Total Rate Base Deductions	(13,695,895)	170	2,869	(4,211,501)	-
60						
61	Total Rate Base:	45,732,339	3,517,569	59,737,629	(4,211,126)	(4,040,471)
62						
63	Return on Rate Base	-0.156%	-0.004%	-0.066%	0.005%	0.004%
64						
65	Return on Equity	-0.302%	-0.008%	-0.127%	0.009%	0.018%
66						
67	TAX CALCULATION:					
68	Operating Revenue	(9,969,675)	45	767	-	(645,864)
69	Other Deductions					
70	Interest (AFUDC)	(3,180)	213	3,589	-	-
71	Interest	1,169,078	89,781	1,524,720	(107,561)	(103,202)
72	Schedule "M" Additions	3,108,049	(125)	(2,098)	-	-
73	Schedule "M" Deductions	111,554	(319)	(5,372)	-	-
74	Income Before Tax	(8,139,077)	(89,754)	(1,524,268)	107,561	103,202
75						
76	State Income Taxes	(369,514)	(4,075)	(69,202)	4,883	4,685
77	Taxable Income	(7,769,563)	(85,679)	(1,455,067)	102,678	98,517
78						
79	Federal Income Taxes + Other	(2,175,479)	(23,990)	(407,419)	28,750	27,585



**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 8 Adjustment Summary**  
**Twelve Months Ended June 30, 2018**

	Type A 8.7 Klamath Hydroelectric Settlement Agreement	Type A 8.8 Carbon Plant Closure	Type A 8.9 Deer Creek Mine Closure
1 Operating Revenues:			
2 General Business Revenues	-	-	(6,327,049)
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	3,157	-	-
6 Total Operating Revenues	3,157	-	(6,327,049)
7			
8 Operating Expenses:			
9 Steam Production	-	-	(1,423,629)
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	60,839	-	-
19			
20 Total O&M Expenses	60,839	-	(1,423,629)
21			
22 Depreciation	(1,087,289)	(2,472,867)	-
23 Amortization	4,372,597	3,444,641	-
24 Taxes Other Than Income	106,437	-	-
25 Income Taxes - Federal	(122,062)	(298,336)	(1,310,400)
26 Income Taxes - State	(20,732)	(50,674)	(222,577)
27 Income Taxes - Def Net	(1,241,697)	45,174	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	2,068,094	667,939	(2,956,606)
32			
33 Operating Rev For Return:	(2,064,937)	(667,939)	(3,370,443)
34			
35 Rate Base:			
36 Electric Plant In Service	(109,587)	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	325,420	-	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	967	-	-
41 Prepayments	17,281	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	56	-	-
44 Working Capital	19,791	(3,890)	(32,955)
45 Weatherization Loans	(3)	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	253,925	(3,890)	(32,955)
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	6,455,986	-	-
52 Accum Prov For Amort	282,297	-	-
53 Accum Def Income Tax	(992,924)	-	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	(143,051)	-	-
58			
59 Total Rate Base Deductions	5,602,309	-	-
60			
61 Total Rate Base:	5,856,233	(3,890)	(32,955)
62			
63 Return on Rate Base	-0.040%	-0.011%	-0.054%
64			
65 Return on Equity	-0.078%	-0.021%	-0.104%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(3,449,428)	(971,774)	(4,903,420)
69 Other Deductions			
70 Interest (AFUDC)	(6,982)	-	-
71 Interest	151,728	(99)	(842)
72 Schedule "M" Additions	3,254,754	(144,483)	-
73 Schedule "M" Deductions	117,243	2	-
74 Income Before Tax	(456,663)	(1,116,159)	(4,902,579)
75			
76 State Income Taxes	(20,732)	(50,674)	(222,577)
77 Taxable Income	(435,930)	(1,065,486)	(4,680,001)
78			
79 Federal Income Taxes + Other	(122,062)	(298,336)	(1,310,400)

**Rocky Mountain Power  
Utah Results of Operations - June 2018  
Cash Working Capital**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Cash Working Capital	CWC	A	(136,590)	UT	100.000%	(136,590)	Below
<b>Adjustment Detail:</b>							
Cash Working Capital June 2018 - Unadjusted			28,230,899			14,703,948	2.33
Cash Working Capital June 2018 - Normalized			<u>28,210,883</u>			<u>14,567,358</u>	8.1.1
Adjustment:			(20,016)			(136,590)	

**Description of Adjustment:**

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days for Utah are calculated using the Company's 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.1 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

Rocky Mountain Power  
Update Cash Working Capital  
12 Months Ended Jun 30, 2018

	<u>Total</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyoming</u>	<u>Wy-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wy-UPL</u>	<u>FERC</u>
Lead/Lag Study as of 12/15										
Revenue Lag Days	41.52	41.17	40.25	41.27	37.72	37.72	40.88	37.54	37.72	35.62
Expense Lag Days	35.72	40.25	36.80	35.20	36.83	36.83	36.81	36.86	36.83	35.10
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.52
O&M Expense	2,802,508,136	46,499,952	723,258,301	206,699,796	406,980,524	339,727,777	1,164,798,192	168,210,119	67,252,747	781,931
Taxes Other than Income	199,602,613	4,817,685	76,873,455	13,026,748	24,854,800	20,988,106	70,500,962	9,489,318	3,866,693	39,645
Federal Income Tax	186,799,719	7,691,087	51,605,246	9,848,050	21,090,720	14,446,642	58,179,948	14,288,705	6,644,078	(414,354)
State Income Tax	39,969,088	1,430,267	10,909,881	2,343,927	4,819,463	3,484,309	13,449,869	2,920,119	1,335,154	(67,620)
Total	3,228,879,556	60,438,992	862,646,883	231,918,522	457,745,507	378,646,834	1,306,928,970	194,908,261	79,098,672	339,602
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,846,245	165,586	2,363,416	635,393	1,254,097	1,037,389	3,580,627	533,995	216,709	930
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.52
Cash Working Capital	<b>28,210,883</b>	152,208	8,153,741	3,856,837	1,115,014	922,339	<b>14,567,358</b>	365,241	192,675	484
	<b>Ref. 2.33</b>						<b>Ref. 2.33</b>			

Rocky Mountain Power  
Utah Results of Operations - June 2018  
Trapper Mine Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	A	8,109,982	SE	42.848%	3,474,931	8.2.1

**Description of Adjustment:**

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This adjustment reflects the net plant balance.

Rocky Mountain Power  
Results of Operations - June 2018  
Trapper Mine Rate Base

Trapper Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18
<b>Property, Plant, and Equipment</b>													
Lands and Leases	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	122,168,407	122,183,827	122,189,493	122,701,420	122,709,193	126,302,867	126,322,483	127,906,723	128,548,021	129,574,591	129,763,904	129,913,890	130,204,633
Total Property, Plant, and Equipment	142,749,334	142,764,754	142,770,420	143,282,347	143,290,120	146,886,666	146,906,282	148,490,522	149,131,820	150,158,390	150,347,703	150,497,689	150,788,432
Accumulated Depreciation	(113,635,125)	(114,179,743)	(114,748,139)	(115,278,612)	(115,764,806)	(116,168,175)	(116,676,314)	(117,278,354)	(117,803,380)	(118,320,427)	(118,973,843)	(119,493,388)	(120,049,556)
<b>Total Property, Plant, and Equipment</b>	<b>29,114,209</b>	<b>28,585,011</b>	<b>28,022,281</b>	<b>28,003,735</b>	<b>27,525,314</b>	<b>30,718,491</b>	<b>30,229,968</b>	<b>31,212,168</b>	<b>31,328,440</b>	<b>31,837,963</b>	<b>31,373,860</b>	<b>31,004,301</b>	<b>30,738,876</b>
<b>Other</b>													
Inventories	6,421,734	6,324,050	6,030,037	5,938,960	5,822,419	6,410,423	6,377,274	6,288,107	5,917,842	5,761,355	5,825,615	6,076,798	5,671,013
Prepaid Expenses	209,701	130,156	99,310	(11,790)	380,110	361,872	485,891	379,239	322,916	242,771	132,770	7,378,988	6,680,252
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	70,000	70,000	70,000
<b>Total Other</b>	<b>7,191,435</b>	<b>7,014,206</b>	<b>6,689,347</b>	<b>6,487,170</b>	<b>6,762,529</b>	<b>7,332,295</b>	<b>7,423,165</b>	<b>7,227,346</b>	<b>6,800,758</b>	<b>6,564,126</b>	<b>6,528,385</b>	<b>14,025,786</b>	<b>12,921,265</b>
<b>Total Rate Base</b>	<b>36,305,644</b>	<b>35,599,217</b>	<b>34,711,628</b>	<b>34,490,905</b>	<b>34,287,843</b>	<b>38,050,786</b>	<b>37,653,133</b>	<b>38,439,514</b>	<b>38,129,198</b>	<b>38,402,089</b>	<b>37,902,245</b>	<b>45,030,087</b>	<b>43,660,141</b>
<b>PacifiCorp Share (21.40%)</b>	<b>7,769,408</b>	<b>7,618,232</b>	<b>7,428,288</b>	<b>7,381,054</b>	<b>7,337,598</b>	<b>8,142,868</b>	<b>8,057,770</b>	<b>8,226,056</b>	<b>8,159,648</b>	<b>8,218,047</b>	<b>8,111,080</b>	<b>9,636,439</b>	<b>9,343,270</b>

June 2018 13 Mth. Avg. Balance **8,109,982**

Ref 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	A	137,728,946	SE	42.848%	59,013,530	8.3.1

**Description of Adjustment:**

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. This adjustment adds the Company's portion of the Bridger Mine plant investment to rate base. This adjustment reflects the net plant balance rather than the plant balance to recognize the depreciation of the investment over time.

Rocky Mountain Power  
Results of Operations - June 2018  
Bridger Mine Rate Base  
(\$000's)

<b>Bridger Total</b>	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Description</b>	<b>Jun-17</b>	<b>Jul-17</b>	<b>Aug-17</b>	<b>Sep-17</b>	<b>Oct-17</b>	<b>Nov-17</b>	<b>Dec-17</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>
Structure, Equipment, Mine Dev.	481,066	483,093	483,327	483,876	484,152	484,508	486,536	487,309	488,217	488,729	485,959	481,808	450,708
Materials & Supplies	18,284	17,859	17,480	17,152	17,818	18,391	18,342	17,865	17,837	17,951	17,782	17,072	17,074
Pit Inventory	59,582	58,729	52,132	54,210	54,777	54,498	51,373	46,502	41,908	39,500	41,999	43,307	45,462
Deferred Long Wall Costs	1,104	2,237	1,125	759	1,663	1,874	2,060	2,277	2,289	2,255	1,815	1,532	1,527
Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	(332,910)	(336,754)	(340,810)	(344,674)	(346,501)	(348,316)	(347,202)	(349,341)	(351,807)	(354,271)	(353,778)	(351,712)	(322,901)
Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>227,127</b>	<b>225,164</b>	<b>213,254</b>	<b>211,322</b>	<b>211,909</b>	<b>210,955</b>	<b>211,109</b>	<b>204,612</b>	<b>198,445</b>	<b>194,164</b>	<b>193,777</b>	<b>192,006</b>	<b>191,870</b>
<b>PacifiCorp Share (66.67%)</b>	<b>151,418</b>	<b>150,109</b>	<b>142,170</b>	<b>140,881</b>	<b>141,273</b>	<b>140,637</b>	<b>140,739</b>	<b>136,408</b>	<b>132,296</b>	<b>129,443</b>	<b>129,184</b>	<b>128,004</b>	<b>127,914</b>

<b>June 2018 - 13 Mth. Avg. Balance</b>	<b>137,729</b>	Ref 8.3
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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	A	(129,623)	CA	0.000%	-	8.4.1
Customer Advances	252	A	(1,108,643)	OR	0.000%	-	8.4.1
Customer Advances	252	A	(234,882)	WA	0.000%	-	8.4.1
Customer Advances	252	A	(241,387)	ID	0.000%	-	8.4.1
Customer Advances	252	A	(9,352,642)	UT	100.000%	(9,352,642)	8.4.1
Customer Advances	252	A	(610,044)	WY	0.000%	-	8.4.1
Customer Advances	252	A	11,677,221	SG	43.296%	5,055,815	8.4.1
			<u>-</u>			<u>(4,296,827)</u>	

**Description of Adjustment:**

Customer advances for construction are booked into FERC account 252 and do not reflect the proper allocation factor. This adjustment corrects the allocation of customer advances for construction.



Rocky Mountain Power  
Results of Operations - June 2018  
Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(129,623)	(129,623)	Page 8.4
252OR	(425,529)	(1,534,172)	(1,108,643)	Page 8.4
252WA	(7,160)	(242,042)	(234,882)	Page 8.4
252IDU	-	(241,387)	(241,387)	Page 8.4
252UT	(423,474)	(9,776,116)	(9,352,642)	Page 8.4
252WYP	276,674	(333,371)	(610,044)	Page 8.4
252SG	(36,716,834)	(25,039,613)	11,677,221	Page 8.4
<b>Total</b>	<b>(37,296,324)</b>	<b>(37,296,324)</b>	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b> Remove Plant Held for Future Use	105	A	(9,178,055)	SG	43.296%	(3,973,766)	8.5.1

**Description of Adjustment:**

This adjustment removes certain wind and transmission Plant Held for Future Use (PHFU) assets from FERC account 105. In the Company's rebuttal testimony in Docket No. 11-035-200 and in direct testimony in Docket No.13-035-184, the Company agreed to make an adjustment to remove these specific assets from rate base. The Company continues to assess these projects for appropriate inclusion in regulated results.

Rocky Mountain Power  
 Utah Results of Operations - June 2018  
 FERC 105 (Plant Held for Future Use)

Primary Account		Secondary Account		Location		Allocation Code	Total Balance
1050000	Plant Held for Future Use	3401000	Land owned in fee	507100	Wild Horse Wind Plant Common	SG	6,763,094
1050000	Plant Held for Future Use	3401000	Land owned in fee	508100	Twelve Mile Ranch Wind Plant Common	SG	2,160,207
1050000	Plant Held for Future Use	3501000	Land owned in fee	85051	Populus Substation(Non Shared)	SG	254,753
<b>Overall Result</b>							<b>\$9,178,055</b>

Ref. 8.5

Rocky Mountain Power  
 Utah Results of Operations - June 2018  
 Customer Service Deposits

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Utah Customer Service Deposit Interest	4311	A	645,864	UT	100.000%	645,864	8.6.1
<b>Adjustment to Rate Base:</b>							
Utah Customer Service Deposits	235	A	(15,089,743)	UT	100.000%	(15,089,743)	8.6.1

**Description of Adjustment:**

The Utah Commission requires the Company to include customer service deposits as a reduction to rate base. This adjustment also includes the interest expense on customer service deposits. This treatment was stipulated in Utah Docket No. 97-035-01 and has been upheld in subsequent dockets.

**Rocky Mountain Power  
Utah Results of Operations - June 2018  
Utah Customer Service Deposits**

**Customer Service Deposits - Interest Expense**

GL 585100

<b>Month</b>	<b>Interest</b>	
Jul-17	64,997	
Aug-17	50,919	
Sep-17	55,232	
Oct-17	52,768	
Nov-17	67,919	
Dec-17	43,897	
Jan-18	52,004	
Feb-18	46,219	
Mar-18	53,192	
Apr-18	47,318	
May-18	53,427	
Jun-18	57,972	
<b>Interest Expense</b>	<b>645,864</b>	<b>Ref. 8.6</b>

**Customer Service Deposits - Balances**

GL Accounts 230140, 115050

<b>Month</b>	<b>Balance</b>	
Jun-17	15,459,868	
Jul-17	15,169,043	
Aug-17	15,015,925	
Sep-17	14,922,744	
Oct-17	15,153,503	
Nov-17	15,070,521	
Dec-17	15,091,412	
Jan-18	14,718,795	
Feb-18	14,340,425	
Mar-18	14,747,571	
Apr-18	15,091,675	
May-18	15,402,559	
Jun-18	15,982,612	
<b>13-Month Average</b>	<b>15,089,743</b>	<b>Ref. 8.6</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b><u>Klamath Relicensing Process Costs</u></b>							
<b>Adjustment to Rate Base:</b>							
Remove Klamath Relicensing Costs	302	A	(74,111,750)	SG	43.296%	(32,087,711)	8.7.1
Remove Klamath Relicensing Costs	302	A	32,081,215	UT	100.000%	32,081,215	8.7.1
<b>Adjustment to Amortization Reserve:</b>							
Remove Klamath Relicensing Costs	111IP	A	57,910,648	SG	43.296%	25,073,219	8.7.1
Remove Klamath Relicensing Costs	111IP	A	(25,027,786)	UT	100.000%	(25,027,786)	8.7.1
<b>Adjustment to Amortization Expense:</b>							
Remove Klamath Relicensing Costs	404IP	A	(8,272,903)	SG	43.296%	(3,581,868)	8.7.1
Remove Klamath Relicensing Costs	404IP	A	3,601,751	UT	100.000%	3,601,751	8.7.1
<b><u>Klamath Existing Plant</u></b>							
<b>Adjustment to Depreciation Reserve:</b>							
Existing Klamath: Remove Accelerated	108HP	A	14,828,246	SG	43.296%	6,420,095	8.7.1
<b>Adjustment to Depreciation Expense:</b>							
Existing Klamath: Remove Accelerated	403HP	A	(2,490,779)	SG	43.296%	(1,078,417)	8.7.1
<b><u>Klamath Relicensing Process Costs Regulatory Asset</u></b>							
<b>Adjustment to Amortization Expense:</b>							
Add Back Amortization of Regulatory Asset	404IP	A	4,405,353	UT	100.000%	4,405,353	8.7.2
<b>Adjustment To Tax:</b>							
<b><u>Klamath Relicensing &amp; Settlement Process Costs</u></b>							
Schedule M Addition	SCHMAT	A	4,405,354	UT	100.000%	4,405,354	
Deferred Tax Expense	41110	A	(1,592,813)	UT	100.000%	(1,592,813)	
<b><u>Klamath Plant:</u></b>							
Schedule M Addition	SCHMAT	A	(2,490,779)	SG	43.296%	(1,078,417)	
Deferred Tax Expense	41110	A	668,205	SG	43.296%	289,309	
Deferred Tax Balance	282	A	(1,918,289)	SG	43.296%	(830,550)	
<b><u>Remove Klamath Relicensing &amp; Settlement Process Costs</u></b>							
Schedule M Addition	SCHMAT	A	(8,272,903)	SG	43.296%	(3,581,868)	
Deferred Tax Expense	41110	A	2,918,527	SG	43.296%	1,263,617	
Deferred Tax Balance	282	A	(9,542,386)	SG	43.296%	(4,131,508)	
Schedule M Addition	SCHMAT	A	3,601,751	UT	100.000%	3,601,751	
Deferred Tax Expense	41110	A	(1,268,166)	UT	100.000%	(1,268,166)	
Deferred Tax Balance	282	A	4,084,585	UT	100.000%	4,084,585	

**Description of Adjustment:**

This adjustment removes the accelerated depreciation associated with the existing Klamath facilities that was booked starting January 1, 2011. Consistent with the stipulation in 11-035-200, beginning in June 2012, depreciation expense for the Klamath facilities is set to fully depreciate the assets by December 31, 2022.

This adjustment also removes the allocated Klamath relicensing process costs and the associated amortization expense and reserve. The stipulation approved by the Utah Commission in Docket No. 11-035-200 authorized recovery of the Utah portion of the Klamath-related relicensing and process costs starting October 12, 2012. This adjustment reflects amortization of these costs into results, for the twelve months ended June 2018.

**Rocky Mountain Power  
Results of Operations - June 2018  
Klamath Hydroelectric Settlement Agreement**

**Adjusts the Klamath Plant Depreciation Expense and Reserve to December 2022**

	12 Months Ended June 2018	13 Mth. Avg. June 2018	
Accelerated Deprecation Expense (1)	2,490,779		Ref 8.7
Accelerated Deprecation Reserve		(14,828,246)	Ref 8.7

**Remove Klamath Relicensing & Settlement Process Costs in the Year Ended June 2018**

	Factor	12 Months Ended June 2018	13 Mth. Avg. June 2018	
Gross EPIS	SG		74,111,750	Ref 8.7
Amortization Reserve	SG		(57,910,648)	Ref 8.7
Amortization Expense	SG	8,272,903		Ref 8.7
Gross EPIS	UT		(32,081,215)	Ref 8.7
Amortization Reserve	UT		25,027,786	Ref 8.7
Amortization Expense	UT	(3,601,751)		Ref 8.7

(1) This adjusts depreciation expense per the settlement in Docket No. 11-035-200. Existing depreciation rates were used for the period prior to June 1, 2012, with depreciation rates revised on June 1 to fully amortize by December 31, 2022.

Booked Depreciation:	8,630,141
Corrected Depreciation:	<u>6,139,361</u>
Difference:	<u>2,490,779</u>

**Rocky Mountain Power**  
**Results of Operations - June 2018**  
**Klamath Hydroelectric Settlement Agreement**  
**Regulatory Asset Amortization**  
**Account 187390**

		<u>Amortization</u> <u>Expense</u>		
	Base Period Amount (below)	<b>4,405,353</b>	<b>Ref 8.7</b>	
<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u> <sup>(1)</sup>	<u>Interest</u>	<u>End Balance</u>
Jun-17				21,062,205
Jul-17	21,062,205	(373,620)	72,890	20,761,475
Aug-17	20,761,475	(373,620)	71,840	20,459,694
Sep-17	20,459,694	(373,620)	70,786	20,156,860
Oct-17	20,156,860	(373,620)	69,729	19,852,969
Nov-17	19,852,969	(373,620)	68,668	19,548,016
Dec-17	19,548,016	(373,620)	67,603	19,241,999
Jan-18	19,241,999	(373,620)	66,534	18,934,913
Feb-18	18,934,913	(373,620)	65,462	18,626,755
Mar-18	18,626,755	(354,706)	64,419	18,336,468
Apr-18	18,336,468	(353,895)	61,894	18,044,467
May-18	18,044,467	(353,895)	60,898	17,751,470
Jun-18	17,751,470	(353,895)	59,900	17,457,475
	<b>Base Period Amortization =</b>	<b>(4,405,353)</b>		

(1) Annual amortization needed to fully amortize the relicensing/process costs by 12/31/2022.



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove system allocation of amortization	403SP	A	(5,616,693)	SG	43.296%	(2,431,825)	8.8.1
<u>Correct Allocation</u>							
Add situs allocation deferral	407	A	3,444,641	UT	100.000%	3,444,641	8.8.1
Add situs allocation deferral	407	A	478,639	ID	0.000%	-	8.8.1
Add situs allocation deferral	407	A	1,693,414	WY	0.000%	-	8.8.1
			-			1,012,816	

**Description of Adjustment:**

The Company began amortizing the unrecovered plant regulatory asset on May 1, 2015. The amortization expense is booked to 403SP, which is allocated system-wide in unadjusted results. This adjustment corrects the allocation in the unadjusted data and reflects the correct state specific balances for Utah, Wyoming and Idaho. The accounting detail is provided on page 8.8.2.

**Rocky Mountain Power  
Results of Operations - June 2018  
Carbon Plant Closure**

On January 1, 2014 new depreciation rates for the Carbon plant became effective in Utah, Idaho, and Wyoming. The difference in the depreciation in these rates due to the retirement of the Carbon Plant was deferred. Amortization of unrecovered plant began in Utah in May 2015, after the plant was retired. Amortization of closure costs will begin in Utah with the next Utah general rate case. Deferral and amortization of depreciation expense was booked on a company system factor, but needs to be allocated situs to Utah, Idaho, and Wyoming, as appropriate. The accounting detail is provided on page 8.8.2.

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	<u>Ref</u>
<u>Actual</u>				
UT, ID, WY amortization expense	403SP	<b>5,616,693</b>	<b>SG</b>	<b>8.8</b>
<u>Correct</u>				
Utah amortization expense	407	<b>3,444,641</b>	<b>UT</b>	<b>8.8</b>
Idaho amortization expense	407	<b>478,639</b>	<b>ID</b>	<b>8.8</b>
Wyoming amortization expense	407	<b>1,693,414</b>	<b>WY</b>	<b>8.8</b>
		<u><b>5,616,693</b></u>		<b>8.8.2</b>

Rocky Mountain Power  
Results of Operations - June 2018  
Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended June 2018

Year	Posting period	Account Number	Amount	Text	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2017	7	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	8	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	9	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	10	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	11	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	12	565131	44,602	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	1	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	1	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	1	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	1	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	2	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	2	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	2	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	2	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	3	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	3	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	3	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	4	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	5	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	6	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID

5,616,693

Ref 8.8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	A	(2,322,027)	UT	100.000%	(2,322,027)	8.9.1
Commercial & Industrial	442	A	(3,973,387)	UT	100.000%	(3,973,387)	8.9.1
Public Street & Highway	444	A	(31,635)	UT	100.000%	(31,635)	8.9.1
Total			<u>(6,327,049)</u>			<u>(6,327,049)</u>	

**Adjustment to Expense:**

Remove base period amortization

Wyoming Deer Creek closure cost amortization	506	A	(3,233,528)	SG	43.296%	(1,400,001)	8.9.2
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**Description of Adjustment:**

The Utah order in Docket No. 14-035-147 approved closure of the Deer Creek mine and ruled on several issues. That Utah order is reflected in unadjusted results for the period twelve months ended June 2018. The closure of the mine resulted in some assets being sold, the return on which had been built into rates. Until rates are re-set, the Company will accrue a regulatory liability for these by reducing revenues. This adjustment also removes the allocation of the closure costs approved in Wyoming that have not yet been approved in Utah, but are incorrectly included in unadjusted results on an SG factor.

**Rocky Mountain Power**  
**Results of Operations - June 2018**  
**Deer Creek Mine Closure**  
**Savings in Company Postretirement Benefits due to Sales of Assets and the UMWA Settlement**

The closure of the Deer Creek mine resulted in some assets being sold, the return on which had been built into rates. In addition, there have been savings on the postretirement plan due to the UMWA settlement. Until rates are re-set, the Company will accrue a regulatory liability for these by reducing revenues.

Accrual		
<u>Account</u>	<u>Description</u>	
186860	Return Offset for Assets Sold	(416,760)
186861	Return Offset for Reduction in Fuel Inventory	(1,687,457)
186862	Return Offset for Sale of Fossil Rock	(1,333,902)
186854	Savings in PBOP expense due to settlement	(2,888,930)
		<u>(6,327,049)</u>

Spread to Revenue Accounts

440	Residential Sales	36.70%
442	Commercial & Industrial Sales	62.80%
444	Public Street and Highway Lighting	0.50%
445	Other Sales to Public Authorities	0.00%
		<u>100.000%</u>

Reduce revenue accounts for savings:

440	Residential Sales	(2,322,027)	Ref 8.9
442	Commercial & Industrial Sales	(3,973,387)	Ref 8.9
444	Public Street and Highway Lighting	(31,635)	Ref 8.9
445	Other Sales to Public Authorities	-	Ref 8.9
		<u>(6,327,049)</u>	

**Rocky Mountain Power  
Results of Operations - June 2018  
Deer Creek Mine Closure  
Amortization of Closure Costs**

Deer Creek Closure costs in Wyoming are being recovered on an SG factor which impacts Utah unadjusted results. These amounts should be removed from results.

	<u>Monthly Amort</u>	<u>Annual Amort</u>	<u>Allocator</u>	<u>Ref</u>
Wyoming closure cost amortization in unadjusted results	269,461	<b>3,233,528</b>	<b>SG</b>	<b>8.9</b>

Rocky Mountain Power  
 Utah Results of Operations - June 2018  
 (Informational) Prepaid Pension Asset in Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Net Prepaid Balance	128	A	1,465,322	SO	42.975%	629,719	
Net Prepaid Balance	182M	A	(72,969)	CA	0.000%	-	
Net Prepaid Balance	182M	A	(816,070)	OR	0.000%	-	
Net Prepaid Balance	182M	A	75,630	UT	100.000%	75,630	
Net Prepaid Balance	182M	A	451,701,820	SO	42.975%	194,117,838	
Net Prepaid Balance	2283	A	<u>(156,530,485)</u>	SO	42.975%	<u>(67,268,623)</u>	
			<u>295,823,249</u>			<u>127,554,565</u>	
<b>Adjustment to Tax:</b>							
Deferred Tax Balance	190	A	55,921,849	SO	42.975%	24,032,289	
Deferred Tax Balance	190	A	(10,952)	OR	0.000%	-	
Deferred Tax Balance	190	A	(992)	CA	0.000%	-	
Deferred Tax Balance	283	A	(144,033,432)	SO	42.975%	(61,898,043)	
Deferred Tax Balance	283	A	276,700	OR	0.000%	-	
Deferred Tax Balance	283	A	24,769	CA	0.000%	-	
Deferred Tax Balance	283	A	<u>(28,703)</u>	UT	100.000%	<u>(28,703)</u>	
			<u>(87,850,761)</u>			<u>(37,894,457)</u>	
Net Prepaid Pension Asset in Rate Base			<u>207,972,488</u>			<u>89,660,108</u>	

**Description of Adjustment:**

This shows the pension and post-retirement benefit asset included in rate base. This is provided for informational purposes only, and is not an adjustment included in the results of operations.

# **9. REPORTING AND RATEMAKING FACTORS**



Utah Results of Operations  
June 2018  
2017 Protocol 13-Month Average  
Reporting and Ratemaking Factors

Utah Results of Operations

June 2018

13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR										Page Ref.	
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated			
Situs	S	-	-	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%					Pg 9.17
System Generation (Pac. Power Costs on SG)	SG-P	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%					Pg 9.17
System Generation (R.M.P. Costs on SG)	SG-U	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%					Pg 9.17
Divisional Generation - Pac. Power	DGP	3.1459%	53.7327%	16.8853%	0.0000%	0.0000%	26.2360%	0.0000%					Pg 9.17
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.9273%	11.2411%	4.7679%	0.0637%					Pg 9.17
System Capacity	SC	1.5044%	25.9755%	8.1846%	44.2436%	5.7119%	14.3463%	0.0337%					Pg 9.17
System Energy	SE	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%					Pg 9.17
System Energy (Pac. Power Costs on SE)	SE-P	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%					Pg 9.17
System Energy (R.M.P. Costs on SE)	SE-U	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%					Pg 9.17
Divisional Energy - Pac. Power	DEP	3.1103%	51.3418%	15.9949%	0.0000%	0.0000%	29.5530%	0.0000%					Pg 9.17
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	82.2191%	12.2297%	5.4898%	0.0615%					Pg 9.17
System Overhead	SO	2.1336%	26.9130%	7.8399%	43.4978%	5.7167%	13.8751%	0.0240%	0.0000%		0.0000%		Pg 9.8
System Overhead (Pac. Power Costs on SO)	SO-P	2.1336%	26.9130%	7.8399%	43.4978%	5.7167%	13.8751%	0.0240%					Pg 9.8
System Overhead (R.M.P. Costs on SO)	SO-U	2.1336%	26.9130%	7.8399%	43.4978%	5.7167%	13.8751%	0.0240%					Pg 9.8
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Gross Plant-System	GPS	2.1336%	26.9130%	7.8399%	43.4978%	5.7167%	13.8751%	0.0240%	0.0000%		0.0000%		Pg 9.7
System Gross Plant - Pac. Power	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
System Gross Plant - R.M.P.	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
System Net Plant	SNP	1.9232%	25.7712%	7.6241%	44.9101%	5.7381%	13.9963%	0.0248%	0.0122%		0.0000%		Pg 9.7
Seasonal System Capacity Combustion Turbine	SSCCT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Energy Combustion Turbine	SSECT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Capacity Cholla	SSCCH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Energy Cholla	SSECH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Generation Cholla	SSGCH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Capacity Purchases	SSCP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Energy Purchases	SSEP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Generation Contracts	SSGC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Generation Combustion Turbine	SSGCT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Mid-Columbia	MC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Distribution	SNPD	3.1971%	25.9952%	6.4795%	48.5822%	5.0237%	10.7222%	0.0000%					Pg 9.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.9273%	11.2411%	4.7679%	0.0637%					Pg 9.17
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	82.2191%	12.2297%	5.4898%	0.0615%					Pg 9.17
Division Net Plant General-Mine - Pac. Power	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%					Pg 9.7
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Steam - Pac. Power	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Steam - R.M.P.	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Hydro - R.M.P.	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.4908%	25.4627%	8.0016%	43.8847%	5.8779%	14.9257%	0.0333%	0.3234%		0.0000%		Pg 9.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.4908%	25.4627%	8.0016%	43.8847%	5.8779%	14.9257%	0.0333%	0.3234%		0.0000%		Pg 9.4
Customer - System	CN	2.4415%	31.4238%	7.0388%	47.3753%	4.1463%	7.5743%	0.0000%	0.0000%		0.0000%		Pg 9.11
Customer - Pac. Power	CNP	5.1249%	65.9613%	14.7751%	0.0000%	0.0000%	14.1386%	0.0000%	0.0000%		0.0000%		Pg 9.11
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.4794%	7.9188%	1.6018%	0.0000%	0.0000%		0.0000%		Pg 9.11
Washington Business Tax	WB TAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%		Situs
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Excise Tax - superfund	EXCTAX	3.4445%	27.9983%	5.9483%	33.8851%	7.2260%	11.7586%	-0.1602%	10.4604%		-0.5610%		Pg 9.12
Interest	INT	1.9232%	25.7712%	7.6241%	44.9101%	5.7381%	13.9963%	0.0248%	0.0122%		0.0000%		Pg 9.8
CIAC	CIAC	3.1971%	25.9952%	6.4795%	48.5822%	5.0237%	10.7222%	0.0000%					Pg 9.11

Utah Results of Operations

June 2018

13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR										Page Ref.	
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated			
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.11
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bad Debt Expense	BADDEBT	4.4884%	37.3777%	14.5776%	31.2112%	6.2330%	6.1120%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.10
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%				10.9460%				0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%				11.6100%				1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%				15.5000%				1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%				16.7100%				2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%				20.6776%				2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%		17.3435%				0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		0.0000%	Situs
Non-Regulated	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		100.0000%	Situs
System Net Steam Plant	SNPPS	1.4914%	25.4735%	8.0050%	44.1169%	5.9099%	14.9700%	0.0333%	0.0000%	0.0000%		0.0000%	Pg 9.4
System Net Transmission Plant	SNPT	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%					Pg 9.5
System Net Production Plant	SNPP	1.4929%	25.5005%	8.0132%	44.0628%	5.9022%	14.9677%	0.0334%	0.0273%			0.0000%	Pg 9.5
System Net Hydro Plant	SNPPH	1.4908%	25.4627%	8.0016%	43.8847%	5.8779%	14.9257%	0.0333%	0.3234%			0.0000%	Pg 9.4
System Net Nuclear Plant	SNPPN	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%					Pg 9.4
System Net Other Production Plant	SNPPO	1.4956%	25.5472%	8.0273%	44.0260%	5.8968%	14.9737%	0.0334%	0.0000%			0.0000%	Pg 9.5
System Net General Plant	SNPG	2.3561%	28.7486%	7.0027%	40.4893%	6.4211%	14.9684%	0.0138%					Pg 9.6
System Net Intangible Plant	SNPI	1.8606%	26.6696%	8.1131%	43.2885%	6.4815%	13.5611%	0.0256%					Pg 9.7
Trojan Plant Allocator	TROJP	1.4916%	25.3492%	7.9559%	43.9284%	5.9813%	15.2602%	0.0333%					Pg 9.13
Trojan Decommissioning Allocator	TROJD	1.4909%	25.3146%	7.9433%	43.9110%	5.9962%	15.3108%	0.0332%					Pg 9.13
Income Before Taxes	IBT	3.4294%	27.9763%	5.9649%	33.9943%	7.2113%	11.7807%	-0.1583%	10.3569%			-0.5555%	Pg 9.8
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%			5.6810%	Pg 9.9
DIT Balance	DITBAL	2.1597%	25.9338%	6.1766%	44.1239%	5.6261%	14.1731%	0.2509%	0.0000%			1.5560%	Pg 9.10
Tax Depreciation	TAXDEPR	2.1242%	26.0500%	6.9073%	44.9644%	5.6522%	13.6099%	0.0220%	0.0000%			0.6699%	Pg 9.14
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.2940%	27.6018%	8.2518%	41.7123%	5.5943%	14.5207%	0.0252%	0.0000%			0.0000%	Pg 9.13
SCHMDT Amortization Expense	SCHMAEXP	1.3646%	21.6222%	5.3228%	43.4059%	7.9406%	12.7674%	0.0164%	7.5602%			0.0000%	Pg 9.13
System Generation Cholla Transaction	SGCT	1.4961%	25.5538%	8.0302%	44.0418%	5.8989%	14.9791%						Not Used

13-MONTH AVERAGE FACTORS

CALCULATION OF INTERNAL FACTORS

June 2018

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
<b>STEAM :</b>										
STEAM PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	7,246,587,608	108,381,297	1,851,162,253	581,721,924	3,190,461,988	427,327,189	1,085,111,381	2,421,576	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0

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**2017 PROTOCOL FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	7,246,587,608	108,381,297	1,851,162,253	581,721,924	3,190,461,988	427,327,189	1,085,111,381	2,421,576	0	0
LESS ACCUMULATED DEPRECIATION										
S	11,878,883	-	-	-	9,025,509	1,247,697	1,605,678	-	-	-
DGP	(747,854,275)	(11,185,046)	(191,041,588)	(60,034,219)	(329,258,510)	(44,100,545)	(111,984,458)	(249,909)	0	0
DGU	(752,691,088)	(11,257,386)	(192,277,166)	(60,422,496)	(331,388,018)	(44,385,769)	(112,708,727)	(251,525)	0	0
SG	(1,302,853,169)	(19,485,712)	(332,817,698)	(104,586,916)	(573,608,399)	(76,828,517)	(195,090,555)	(435,371)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(228,224,163)	(3,413,363)	(58,300,538)	(18,320,761)	(100,480,468)	(13,458,250)	(34,174,518)	(76,265)	0	0
	(3,019,743,812)	(45,341,507)	(774,436,991)	(243,364,392)	(1,325,709,886)	(177,525,386)	(452,352,580)	(1,013,070)	0	0
TOTAL NET STEAM PLANT	4,226,843,796	63,039,791	1,076,725,262	338,357,532	1,864,752,102	249,801,803	632,758,800	1,408,505	0	0
SNPPS										
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.4914%	25.4735%	8.0050%	44.1169%	5.9099%	14.9700%	0.0333%	0.0000%	0.0000%
<b>NUCLEAR:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
NUCLEAR PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0	0	0
SNPPN										
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>HYDRO:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>
HYDRO PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,049,812,014	15,701,182	268,177,586	84,273,964	462,201,730	61,906,823	157,199,916	350,813	0	0
	1,049,812,014	15,701,182	268,177,586	84,273,964	462,201,730	61,906,823	157,199,916	350,813	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
S	2,155,268	-	-	-	-	-	-	-	2,155,268	-
DGP	(167,405,970)	(2,503,754)	(42,764,351)	(13,438,563)	(73,703,985)	(9,871,836)	(25,067,540)	(55,942)	0	0
DGU	(30,585,644)	(457,445)	(7,813,193)	(2,455,271)	(13,465,970)	(1,803,618)	(4,579,925)	(10,221)	0	0
SG	(187,831,175)	(2,806,246)	(47,930,939)	(15,062,147)	(82,608,555)	(11,064,505)	(28,096,082)	(62,700)	0	0
	(383,467,521)	(5,767,445)	(98,508,483)	(30,955,981)	(169,778,510)	(22,739,959)	(57,743,548)	(128,863)	2,155,268	0
TOTAL NET HYDRO PRODUCTION PLANT	666,344,494	9,933,736	169,669,104	53,317,983	292,423,219	39,166,864	99,456,369	221,951	2,155,268	0
SNPPH										
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4908%	25.4627%	8.0016%	43.8847%	5.8779%	14.9257%	0.0333%	0.3234%	0.0000%
<b>OTHER:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)										
S	74,986	-	74,986	-	-	-	-	-	-	-

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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	4,026,572,565	60,222,160	1,028,599,880	323,234,282	1,772,782,916	237,444,716	602,943,061	1,345,551	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	4,026,647,551	60,222,160	1,028,674,866	323,234,282	1,772,782,916	237,444,716	602,943,061	1,345,551	0	0
LESS ACCUMULATED DEPRECIATION										
S	0	0	0	0	0	0	0	0	0	0
DGP	(651,734,891)	(9,747,467)	(166,487,607)	(52,318,208)	(286,939,938)	(38,432,439)	(97,591,444)	(217,789)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(351,074,922)	(5,250,741)	(89,683,128)	(28,182,641)	(154,568,089)	(20,702,690)	(52,570,315)	(117,318)	0	0
SSGCT	(35,189,631)	(526,303)	(8,989,295)	(2,824,858)	(15,492,972)	(2,075,113)	(5,269,331)	(11,759)	0	0
	(1,037,999,444)	(15,524,511)	(265,160,030)	(83,325,707)	(457,000,998)	(61,210,242)	(155,431,090)	(346,866)	0	0
TOTAL NET OTHER PRODUCTION PLANT	2,988,648,106	44,697,649	763,514,835	239,908,575	1,315,781,918	176,234,473	447,511,971	998,685	0	0
<b>SNPPO</b>										
<b>SYSTEM NET PLANT PRODUCTION OTHER</b>	100.0000%	1.4956%	25.5472%	8.0273%	44.0260%	5.8968%	14.9737%	0.0334%	0.0000%	0.0000%
<b>PRODUCTION:</b>										
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>
TOTAL PRODUCTION PLANT										
S	74,986	0	74,986	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	12,322,972,187	184,304,639	3,147,939,719	989,230,170	5,425,446,633	726,678,728	1,845,254,358	4,117,939	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,323,047,173	184,304,639	3,148,014,705	989,230,170	5,425,446,633	726,678,728	1,845,254,358	4,117,939	0	0
LESS ACCUMULATED DEPRECIATION										
S	14,034,152	-	-	-	9,025,509	1,247,697	1,605,678	-	2,155,268	-
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(4,455,244,929)	(66,633,463)	(1,138,105,504)	(357,646,080)	(1,961,514,903)	(262,723,284)	(667,132,896)	(1,488,799)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,441,210,777)	(66,633,463)	(1,138,105,504)	(357,646,080)	(1,952,489,395)	(261,475,587)	(665,527,218)	(1,488,799)	2,155,268	0
TOTAL NET PRODUCTION PLANT	7,881,836,395	117,671,176	2,009,909,201	631,584,090	3,472,957,239	465,203,141	1,179,727,140	2,629,140	2,155,268	0
<b>SNPP</b>										
<b>SYSTEM NET PRODUCTION PLANT</b>	100.0000%	1.4929%	25.5005%	8.0132%	44.0628%	5.9022%	14.9677%	0.0334%	0.0273%	0.0000%
<b>TRANSMISSION:</b>										
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
TRANSMISSION PLANT										
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SG	6,201,315,114	92,748,010	1,584,144,301	497,812,371	2,730,258,877	365,688,059	928,591,217	2,072,279		
	6,201,315,114	92,748,010	1,584,144,301	497,812,371	2,730,258,877	365,688,059	928,591,217	2,072,279		
LESS ACCUMULATED DEPRECIATION										
DGP	(348,226,812)	(5,208,144)	(88,955,570)	(27,954,008)	(153,314,148)	(20,534,739)	(52,143,836)	(116,366)		
DGU	(415,426,303)	(6,213,192)	(106,121,879)	(33,348,467)	(182,900,132)	(24,497,455)	(62,206,356)	(138,822)		
SG	(918,256,525)	(13,733,614)	(234,571,347)	(73,713,309)	(404,281,670)	(54,149,070)	(137,500,684)	(306,852)		
	(1,681,909,640)	(25,154,950)	(429,648,796)	(135,015,785)	(740,495,950)	(99,181,264)	(251,850,856)	(562,040)		
TOTAL NET TRANSMISSION PLANT	4,519,405,474	67,593,060	1,154,495,505	362,796,587	1,989,762,928	266,506,795	676,740,361	1,510,239		
<b>SNPT</b>										
<b>SYSTEM NET PLANT TRANSMISSION</b>	100.0000%	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%		

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**2017 PROTOCOL FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
<b>DISTRIBUTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
DISTRIBUTION PLANT - PACIFIC POWER										
S	3,411,052,453	261,577,542	2,049,535,880	497,529,032	0	0	602,409,999	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,632,205,690)	(133,844,589)	(1,010,959,489)	(238,655,665)	0	0	(248,745,946)	0		
	1,778,846,762	127,732,952	1,038,576,390	258,873,367	0	0	353,664,053	0		
<b>DNPDP</b>										
<b>DIVISION NET PLANT DISTRIBUTION PACIFIC POWER</b>	100.0000%	7.1807%	58.3848%	14.5529%	0.0000%	0.0000%	19.8816%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER										
S	3,366,566,663	0	0	0	2,892,889,571	343,725,802	129,951,290	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,150,157,014)	0	0	0	(951,905,435)	(143,016,221)	(55,235,358)	0		
	2,216,409,649	0	0	0	1,940,984,135	200,709,582	74,715,932	0		
<b>DNPDU</b>										
<b>DIVISION NET PLANT DISTRIBUTION R.M.P.</b>	100.0000%	0.0000%	0.0000%	0.0000%	87.5733%	9.0556%	3.3710%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	3,995,256,411	127,732,952	1,038,576,390	258,873,367	1,940,984,135	200,709,582	428,379,984	0		
<b>DNPD &amp; SNPD</b>										
<b>DIVISION NET PLANT DISTRIBUTION</b>	100.0000%	3.1971%	25.9952%	6.4795%	48.5822%	5.0237%	10.7222%	0.0000%		
<b>GENERAL:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
GENERAL PLANT										
S	622,956,379	18,370,903	198,964,851	47,583,431	223,881,497	42,855,912	91,299,786	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	3,649,898	53,629	885,268	275,795	1,583,237	235,499	615,285	1,184		
SG	298,218,074	4,460,204	76,180,690	23,939,542	131,296,754	17,585,752	44,655,477	99,655		
SO	286,213,436	6,106,582	77,028,734	22,438,745	124,496,409	16,361,896	39,712,484	68,586		
CN	18,957,641	462,848	5,957,204	1,334,396	8,981,238	786,046	1,435,909	0		
DEU	0	0	0	0	0	0	0	0		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
Remove Capital Lease	(15,356,660)	(147,774)	(3,467,701)	(850,315)	(8,800,964)	(625,304)	(1,460,925)	(3,677)		
	1,214,638,769	29,306,392	355,549,046	94,721,595	481,438,170	77,199,801	176,258,016	165,748		
LESS ACCUMULATED DEPRECIATION										
S	(244,836,176)	(7,646,271)	(82,158,970)	(24,742,624)	(80,987,729)	(16,459,523)	(32,841,059)	0		
DGP	(895,925)	(13,400)	(228,867)	(71,921)	(394,450)	(52,832)	(134,157)	(299)		
DGU	(3,017,981)	(45,137)	(770,952)	(242,269)	(1,328,729)	(177,969)	(451,916)	(1,009)		
SE	(1,635,198)	(24,026)	(396,611)	(123,560)	(709,309)	(105,506)	(275,655)	(530)		
SG	(101,434,918)	(1,517,079)	(25,911,850)	(8,142,718)	(44,658,848)	(5,981,560)	(15,188,968)	(33,896)		
SO	(113,289,193)	(2,417,111)	(30,489,565)	(8,881,719)	(49,278,251)	(6,476,377)	(15,719,022)	(27,148)		
CN	(7,376,667)	(180,100)	(2,318,026)	(519,231)	(3,494,718)	(305,861)	(558,731)	0		
SSGCT	(98,060)	(1,467)	(25,050)	(7,872)	(43,173)	(5,783)	(14,684)	(33)		
SSGCH	(2,541,461)	(38,011)	(649,224)	(204,017)	(1,118,932)	(149,869)	(380,561)	(849)		
	(475,125,580)	(11,882,602)	(142,949,115)	(42,935,929)	(182,014,139)	(29,715,279)	(65,564,752)	(63,764)		
TOTAL NET GENERAL PLANT	739,513,188	17,423,790	212,599,931	51,785,665	299,424,031	47,484,522	110,693,264	101,983		
<b>SNPG</b>										
<b>SYSTEM NET GENERAL PLANT</b>	100.0000%	2.3561%	28.7486%	7.0027%	40.4893%	6.4211%	14.9684%	0.0138%		
<b>MINING:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
GENERAL MINING PLANT										

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**2017 PROTOCOL FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
SE	147,693,756	2,170,110	35,822,534	11,160,105	64,065,963	9,529,507	24,897,626	47,911			
LESS ACCUMULATED DEPRECIATION											
SE	0	0	0	0	0	0	0	0			
	147,693,756	2,170,110	35,822,534	11,160,105	64,065,963	9,529,507	24,897,626	47,911			
<b>SNPM</b>											
<b>SYSTEM NET PLANT MINING</b>	100.0000%	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%			
<b>INTANGIBLE:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>			
INTANGIBLE PLANT											
S	17,010,634	475,914	4,615,263	2,027,060	4,256,931	4,362,270	1,273,197	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	14,653	215	3,554	1,107	6,356	945	2,470	5			
CN	153,109,593	3,738,148	48,112,797	10,777,122	72,536,116	6,348,428	11,596,981	0			
SG	280,198,715	4,190,704	71,577,591	22,493,033	123,363,354	16,523,160	41,957,240	93,633			
SO	376,488,393	8,032,667	101,324,468	29,516,179	163,763,985	21,522,624	52,238,251	90,218			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
	826,821,989	16,437,648	225,633,674	64,814,502	363,926,743	48,757,427	107,068,139	183,856			
LESS ACCUMULATED AMORTIZATION											
S	(1,040,034)	(242)	(102,191)	(388)	(11,835)	(896,623)	(28,756)	0			
DGP	0	0	0	0	0	0	0	0			
DGU	(465,099)	(6,956)	(118,811)	(37,336)	(204,770)	(27,427)	(69,644)	(155)			
SE	(11,949)	(176)	(2,898)	(903)	(5,183)	(771)	(2,014)	(4)			
CN	(123,417,973)	(3,013,231)	(38,782,573)	(8,687,180)	(58,469,625)	(5,117,316)	(9,348,048)	0			
SG	(109,986,007)	(1,644,971)	(28,096,251)	(8,829,159)	(48,423,643)	(6,485,813)	(16,469,416)	(36,754)			
SO	(278,741,292)	(5,947,158)	(75,017,753)	(21,852,939)	(121,246,194)	(15,934,738)	(38,675,715)	(66,795)			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	(464,724)	(6,950)	(118,715)	(37,306)	(204,604)	(27,404)	(69,588)	(155)			
	(514,127,078)	(10,619,684)	(142,239,192)	(39,445,210)	(228,565,855)	(28,490,091)	(64,663,182)	(103,863)			
TOTAL NET INTANGIBLE PLANT	312,694,911	5,817,964	83,394,482	25,369,292	135,360,888	20,267,336	42,404,957	79,993			
<b>SNPI</b>											
<b>SYSTEM NET INTANGIBLE PLANT</b>	100.0000%	1.8606%	26.6696%	8.1131%	43.2885%	6.4815%	13.5611%	0.0256%			
<b>GROSS PLANT:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
PRODUCTION PLANT	12,323,047,173	184,304,639	3,148,014,705	989,230,170	5,425,446,633	726,678,728	1,845,254,358	4,117,939	0	0	
TRANSMISSION PLANT	6,201,315,114	92,748,010	1,584,144,301	497,812,371	2,730,258,877	365,688,059	928,591,217	2,072,279	0	0	
DISTRIBUTION PLANT	6,777,619,115	261,577,542	2,049,535,880	497,529,032	2,892,889,571	343,725,802	732,361,289	0	0	0	
GENERAL PLANT	1,362,332,524	31,476,502	391,371,580	105,881,700	545,504,133	86,729,308	201,155,642	213,659	0	0	
INTANGIBLE PLANT	826,821,989	16,437,648	225,633,674	64,814,502	363,926,743	48,757,427	107,068,139	183,856	0	0	
TOTAL GROSS PLANT	27,491,135,915	586,544,341	7,398,700,139	2,155,267,775	11,958,025,957	1,571,579,324	3,814,430,645	6,587,734	0	0	
<b>GPS</b>											
<b>GROSS PLANT-SYSTEM FACTOR</b>	100.0000%	2.1336%	26.9130%	7.8399%	43.4978%	5.7167%	13.8751%	0.0240%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,441,210,777)	(66,633,463)	(1,138,105,504)	(357,646,080)	(1,952,489,395)	(261,475,587)	(665,527,218)	(1,488,799)	2,155,268	0	
TRANSMISSION PLANT	(1,681,909,640)	(25,154,950)	(429,648,796)	(135,015,785)	(740,495,950)	(99,181,264)	(251,850,856)	(562,040)	0	0	
DISTRIBUTION PLANT	(2,782,362,704)	(133,844,589)	(1,010,959,489)	(238,655,665)	(951,905,435)	(143,016,221)	(303,981,304)	0	0	0	
GENERAL PLANT	(475,125,580)	(11,882,602)	(142,949,115)	(42,935,929)	(182,014,139)	(29,715,279)	(65,564,752)	(63,764)	0	0	
INTANGIBLE PLANT	(514,127,078)	(10,619,684)	(142,239,192)	(39,445,210)	(228,565,855)	(28,490,091)	(64,663,182)	(103,863)	0	0	

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**2017 PROTOCOL FACTOR**

	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC-UPL</u>	<u>OTHER</u>	<u>Non-Regulated</u>	<u>Page Ref.</u>
	(9,894,735,780)	(248,135,288)	(2,863,902,095)	(813,698,670)	(4,055,470,773)	(561,878,442)	(1,351,587,313)	(2,218,467)	2,155,268	0
NET PLANT	17,596,400,135	338,409,052	4,534,798,044	1,341,569,106	7,902,555,184	1,009,700,882	2,462,843,332	4,369,267	2,155,268	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.9232%	25.7712%	7.6241%	44.9101%	5.7381%	13.9963%	0.0248%	0.0122%	0.0000%
NON-REGULATED RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-REGULATED	100.0000%	1.9232%	25.7712%	7.6241%	44.9101%	5.7381%	13.9963%	0.0248%	0.0122%	0.0000%
TOTAL GROSS PLANT (LESS SO FACTOR)	26,826,851,536	572,371,327	7,219,921,025	2,103,188,781	11,669,077,189	1,533,604,334	3,722,260,328	6,428,551	0	0
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1336%	26.9130%	7.8399%	43.4978%	5.7167%	13.8751%	0.0240%	0.0000%	0.0000%
IBT										
INCOME BEFORE TAXES	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Regulated</u>
INCOME BEFORE STATE TAXES	926,323,219	31,906,864	259,354,913	55,100,932	313,885,385	66,936,091	108,922,524	(1,483,516)	96,897,045	(5,197,020)
Interest Synchronization	9,265,671	178,195	2,387,872	706,425	4,161,219	531,674	1,296,850	2,301	1,135	-
	935,588,890	32,085,059	261,742,785	55,807,357	318,046,605	67,467,765	110,219,375	(1,481,216)	96,898,180	(5,197,020)
INCOME BEFORE TAXES (FACTOR)	100.0000%	3.4294%	27.9763%	5.9649%	33.9943%	7.2113%	11.7807%	-0.1583%	10.3569%	-0.5555%
See Calculation of EXCTAX										
<u>DITEXP:</u>	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Regulated</u>
Pacific Power										
Production	S	0								
Transmission	S	0								
Distribution	S	0								
General	S	0								
Mining Plant	S	0								
Non-Regulated	NUTIL	0								
Total Pacific Power	(2,237,372)	(310,620)	(3,336,323)	(686,903)	(112,575)	47	(1,178,268)	19	0	3,387,251
Rocky Mountain Power										
Production	S	0								
Transmission	S	0								
Distribution	S	0								
General	S	0								
Mining Plant	S	0								
Non-Regulated	NUTIL	0								
Total Rocky Mountain Power	(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	0



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**2017 PROTOCOL  
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
PC (Post Merger)											
Prod / Other Prod	S	0									
Cholla Unit 4	S	0									
Gadsby Unit 4, 5 & 6	S	0									
Hydro-PPL	S	0									
Hydro-UPL	S	0									
Transmission	S	0									
Distribution	S	0									
General/ Intangibles	S	0									
Mining	S	0									
WCA - CAEE 2007+	S	0									
WCA - CAGE 2007+	S	0									
WCA - CAGW 2007+	S	0									
WCA_CAGW 2007+ -Marengo	S	0									
WCA CAGW 2007+ -Goodnoe	S	0									
WCA - General 2007+	S	0									
WCA - JBG 2007+	S	0									
Non-Regulated	NUTIL	0									
<b>Total PC (Post Merger)</b>		<b>787,409,056</b>	<b>15,103,064</b>	<b>215,054,452</b>	<b>25,493,720</b>	<b>333,076,941</b>	<b>39,729,977</b>	<b>115,897,793</b>	<b>2,540,410</b>	<b>0</b>	<b>40,512,699</b>
<b>Total Deferred Taxes</b>		<b>772,750,304</b>	<b>14,791,952</b>	<b>211,718,410</b>	<b>24,805,331</b>	<b>322,777,412</b>	<b>38,139,096</b>	<b>114,126,241</b>	<b>2,491,912</b>	<b>0</b>	<b>43,899,950</b>
<b>Percentage of Total (DITEXP)</b>		<b>100.0000%</b>	<b>1.9142%</b>	<b>27.3980%</b>	<b>3.2100%</b>	<b>41.7699%</b>	<b>4.9355%</b>	<b>14.7688%</b>	<b>0.3225%</b>	<b>0.0000%</b>	<b>5.6810%</b>

<b>DITBAL:</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Pacific Power											
Production	S	31,745,956	1,295,647	17,231,169	5,203,916	1,329,419	0	6,685,806	0	0	0
Transmission	S	16,190,286	609,175	8,864,737	2,373,004	700,716	0	3,642,655	0	0	0
Distribution	S	12,670,641	1,955,363	6,601,573	3,109,620	(839,605)	11,149	1,832,543	0	0	0
General	S	(544,337)	(2,319)	(257,847)	(9,136)	(161,459)	(6,924)	(106,487)	(167)	0	0
Mining Plant	S	4,627	74	1,168	359	1,938	282	795	12	0	0
Non-Regulated Plant	NUTIL	(970,541)	0	0	0	0	0	0	0	0	(970,541)
<b>Total Pacific Power</b>		<b>59,096,631</b>	<b>3,857,939</b>	<b>32,440,800</b>	<b>10,677,762</b>	<b>1,031,009</b>	<b>4,507</b>	<b>12,055,311</b>	<b>(155)</b>	<b>0</b>	<b>(970,541)</b>
Rocky Mountain Power											
Production	S	52,514,328	0	0	0	42,134,576	7,502,053	2,517,773	359,927	0	0
Transmission	S	37,005,301	0	0	0	31,327,291	4,131,499	1,360,872	185,640	0	0
Distribution	S	27,178,492	109,569	778,387	221,780	21,303,166	3,277,595	1,487,996	0	0	0
General	S	(759,626)	(6,965)	(187,586)	(25,427)	(265,486)	(136,335)	(135,968)	(1,861)	0	0
Mining Plant	S	11,916	190	3,008	923	4,992	727	2,046	31	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
<b>Total Rocky Mountain Power</b>		<b>115,950,410</b>	<b>102,794</b>	<b>593,808</b>	<b>197,277</b>	<b>94,504,538</b>	<b>14,775,539</b>	<b>5,232,719</b>	<b>543,737</b>	<b>0</b>	<b>0</b>

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**13-MONTH AVERAGE FACTORS**

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR										
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.	
PacifiCorp												
Prod / Other Prod	S	441,655,341	7,903,058	125,866,487	35,503,842	180,440,347	24,162,085	66,251,026	1,528,497	0	0	
Cholla Unit 4	S	35,585,802	488,791	8,357,867	0	14,626,826	1,684,377	5,589,425	91,219	0	4,747,297	
Gadsby Unit 4, 5 & 6	S	6,223,481	98,469	1,593,324	0	2,705,353	355,107	941,820	20,364	0	509,045	
Hydro-PPL	S	36,608,841	706,781	10,875,404	3,054,940	14,527,646	1,912,008	5,414,892	117,172	0	0	
Hydro-UPL	S	11,188,726	227,525	3,344,737	974,106	4,420,593	578,410	1,610,177	33,180	0	0	
Transmission	S	274,836,361	5,096,077	80,242,695	22,293,486	111,185,531	14,761,106	40,388,253	869,213	0	0	
Distribution	S	978,438,516	35,157,408	277,930,080	62,909,238	459,054,829	48,243,395	95,136,613	0	0	6,954	
General/ Intangibles	S	52,676,925	1,251,436	16,834,974	3,921,321	19,984,386	2,955,433	7,625,392	103,981	0	3	
Mining	S	3,014	46	756	232	1,284	192	503	2	0	0	
WCA - CAEE 2007+	S	(3,227)	(44)	(733)	0	(1,246)	(187)	(486)	(1)	0	(531)	
WCA - CAGE 2007+	S	1,827,657,691	29,472,121	480,426,992	0	771,506,749	102,190,174	284,602,807	5,961,260	0	153,497,590	
WCA - CAGW 2007+	S	431,160,037	7,064,847	116,908,758	94,294,682	183,917,903	24,474,694	67,737,182	1,415,840	0	(64,653,868)	
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0	
WCA_CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	
WCA - General 2007+	S	186,066,742	4,122,208	51,837,189	12,711,778	78,219,919	10,401,345	26,642,981	326,481	0	1,804,843	
WCA - JBG 2007+	S	154,857,649	2,485,212	41,174,333	33,834,905	66,774,227	8,884,789	24,124,637	376,601	0	(22,797,054)	
Oregon Extra Book Depreciation	S	(71,224,374)	0	(71,224,374)	0	0	0	0	0	0	0	
Non-Regulated Plant	NUTIL	(1,512,308)	0	0	0	0	0	0	0	0	(1,512,308)	
<b>Total PC (Post Merger)</b>		<b>4,364,219,215</b>	<b>94,073,933</b>	<b>1,144,168,489</b>	<b>269,498,529</b>	<b>1,907,364,344</b>	<b>240,602,925</b>	<b>626,065,219</b>	<b>10,843,807</b>	<b>0</b>	<b>71,601,972</b>	
<b>Total Deferred Taxes</b>		<b>4,539,266,256</b>	<b>98,034,665</b>	<b>1,177,203,097</b>	<b>280,373,567</b>	<b>2,002,899,891</b>	<b>255,382,970</b>	<b>643,353,249</b>	<b>11,387,388</b>	<b>0</b>	<b>70,631,431</b>	
<b>Percentage of Total (DITBAL)</b>		<b>100.0000%</b>	<b>2.1597%</b>	<b>25.9338%</b>	<b>6.1766%</b>	<b>44.1239%</b>	<b>5.6261%</b>	<b>14.1731%</b>	<b>0.2509%</b>	<b>0.0000%</b>	<b>1.5560%</b>	

**OPRV-WY**

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
<b>Total Interstate Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0.0000%	0.0000%	0.0000%

**OPRV-ID**

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
<b>Total Interstate Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0.0000%	0.0000%	0.0000%

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**2017 PROTOCOL  
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
<b>BADDEBT</b>											
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
Account 904 Balance	12,420,751	557,497	4,642,595	1,810,648	3,876,667	774,188	759,156	0	0	0	
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	4.4884%	37.3777%	14.5776%	31.2112%	6.2330%	6.1120%	0.0000%	0.0000%	0.0000%	
<b>Customer Factors</b>											
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
Total Electric Customers	1,936,096	47,270	608,394	136,279	917,231	80,277	146,646	0	0	0	
<b>CN</b>											
Customer System factor - CN	100.0000%	2.4415%	31.4238%	7.0388%	47.3753%	4.1463%	7.5743%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers	922,350	47,270	608,394	136,279	0	0	130407.5833	0	0	0	
<b>CNP</b>											
Customer Service Pacific Power factor - CNP	100.0000%	5.1249%	65.9613%	14.7751%	0.0000%	0.0000%	14.1386%	0.0000%	0.0000%	0.0000%	
Rocky Mountain Power Customers	1,013,746	0	0	0	917,231	80,277	16,238	0	0	0	
<b>CNU</b>											
Customer Service R.M.P. factor - CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.4794%	7.9188%	1.6018%	0.0000%	0.0000%	0.0000%	
<b>CIAC</b>											
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
TOTAL NET DISTRIBUTION PLANT	3,995,256,411	127,732,952	1,038,576,390	258,873,367	1,940,984,135	200,709,582	428,379,984	0	0	0	
CIAC FACTOR: Same as (SNPD Factor)	100.0000%	3.1971%	25.9952%	6.4795%	48.5822%	5.0237%	10.7222%	0.0000%	0.0000%	0.0000%	

**IDSIT**

	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0	0
Idaho State Income Tax Allocation		0.0000%	0.0000%	0.0000%
Property	0	0	0	0
		0.0000%	0.0000%	0.0000%
Sales	0	0	0	0
		0.0000%	0.0000%	0.0000%

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**DESCRIPTION**

**2017 PROTOCOL  
FACTOR**  
Average

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	0.0000%	0.0000%								
Idaho - PPL Factor	0.0000%	0.0000%								
Idaho - UPL Factor	0.0000%	0.0000%								
	0.0000%	0.0000%								

**EXCTAX**

**Excise Tax (Superfund)**

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Total Taxable Income	884,268,145	30,458,293	247,580,200	52,599,350	299,634,989	63,897,192	103,977,442	(1,416,165)	92,497,919	(4,961,075)
Less Other Electric Items:										
419 OTH	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH										
Total Taxable Income Excluding Other	884,268,145	30,458,293	247,580,200	52,599,350	299,634,989	63,897,192	103,977,442	(1,416,165)	92,497,919	(4,961,075)
<b>Excise Tax (Superfund) Factor - EXCTAX</b>	100.0000%	3.4445%	27.9983%	5.9483%	33.8851%	7.2260%	11.7586%	-0.1602%	10.4604%	-0.5610%

**Trojan Allocators**

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Premerger										
Dec 1991 Plant	16,918,976									
Dec 1992 Plant	17,094,202									
Average	17,006,589	254,354	4,344,383	1,365,209	7,487,507	1,002,869	2,546,584	5,683	0	0
Dec 1991 Reserve	(7,851,432)									
Dec 1992 Reserve	(8,434,030)									
Average	(8,142,731)	(121,784)	(2,080,085)	(653,660)	(3,585,008)	(480,172)	(1,219,301)	(2,721)	0	0
Postmerger										
Dec 1991 Plant	4,284,960									
Dec 1992 Plant	3,485,613									
Average	3,885,287	58,109	992,508	311,893	1,710,579	229,113	581,787	1,298	0	0
Dec 1991 Reserve	(129,394)									
Dec 1992 Reserve	(240,609)									
Average	(185,002)	(2,767)	(47,259)	(14,851)	(81,451)	(10,909)	(27,702)	(62)	0	0
Net Plant	12,564,143	187,912	3,209,548	1,008,590	5,531,627	740,900	1,881,368	4,199	0	0
<b>Division Net Plant Nuclear Pacific Power</b>	<b>DNPPNP</b>	100.0000%	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%	0.0000%
<b>Division Net Plant Nuclear Rocky Mountain Power</b>	<b>DNPPNP</b>	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>System Net Nuclear Plant</b>	<b>SNNP</b>	100.0000%	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%	0.0000%
<b>Account 182.22</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>

**Utah Results of Operations**  
**June 2018**  
**13-MONTH AVERAGE FACTORS**  
**DESCRIPTION**

**2017 PROTOCOL**  
**FACTOR**

			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Pre-merger	(101)	SG	17,094,202	255,664	4,366,764	1,372,242	7,526,081	1,008,035	2,559,703	5,712	0	0
		(108) SG	(8,434,030)	(126,141)	(2,154,498)	(677,044)	(3,713,258)	(497,350)	(1,262,920)	(2,818)	0	0
Post-merger	(101)	SG	3,485,613	52,131	890,410	279,809	1,534,614	205,545	521,939	1,165	0	0
		(108) SG	(240,609)	(3,599)	(61,464)	(19,315)	(105,933)	(14,189)	(36,029)	(80)	0	0
		(107) SG	1,778,549	26,600	454,336	142,774	783,043	104,880	266,322	594	0	0
		(120) SE	1,975,759	29,030	479,212	149,293	857,036	127,480	333,066	641	0	0
		(228) SG	7,220,849	107,996	1,844,587	579,656	3,179,130	425,809	1,081,257	2,413	0	0
		(228) SG	1,472,376	22,021	376,123	118,195	648,244	86,825	220,475	492	0	0
		(228) SNNP	3,531,000	52,810	902,004	283,452	1,554,597	208,221	528,736	1,180	0	0
		(228) SE	1,743,025	25,611	422,764	131,707	756,082	112,464	293,832	565	0	0
Total Acct 182.22			29,626,734	442,125	7,520,239	2,360,769	13,019,636	1,767,721	4,506,381	9,864	0	0
Revised Study	(228)	SNNP	112,680	1,685	28,784	9,045	49,610	6,645	16,873	38	0	0
		(228) SE	941,950	13,840	228,466	71,176	408,595	60,777	158,790	306	0	0
December 1993 Adj.			1,054,630	15,526	257,251	80,221	458,205	67,421	175,663	343	0	0
Adjusted Acct 182.22			30,681,364	457,651	7,777,489	2,440,990	13,477,841	1,835,142	4,682,044	10,207	0	0
<b>TROJP</b>			100.0000%	1.4916%	25.3492%	7.9559%	43.9284%	5.9813%	15.2602%	0.0333%	0.0000%	0.0000%
Trojan Plant Allocator												
<b>Account 228.42</b>			<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Plant - Premerger		SG	7,220,849	107,996	1,844,587	579,656	3,179,130	425,809	1,081,257	2,413	0	0
- Postmerger		SG	1,472,376	22,021	376,123	118,195	648,244	86,825	220,475	492	0	0
Storage Facility		SE	1,743,025	25,611	422,764	131,707	756,082	112,464	293,832	565	0	0
Transition Costs		SNNP	3,531,000	52,810	902,004	283,452	1,554,597	208,221	528,736	1,180	0	0
Total Acct 228.42			13,967,250	208,439	3,545,478	1,113,010	6,138,053	833,319	2,124,300	4,650	0	0
Transition Costs		SNNP	112,680	1,685	28,784	9,045	49,610	6,645	16,873	38	0	0
Storage Facility		SE	941,950	13,840	228,466	71,176	408,595	60,777	158,790	306	0	0
December 1993 Adj.			1,054,630	15,526	257,251	80,221	458,205	67,421	175,663	343	0	0
Adjusted Acct 228.42			15,021,880	223,964	3,802,729	1,193,232	6,596,258	900,740	2,299,963	4,994	0	0
<b>TROJD</b>			100.0000%	1.4909%	25.3146%	7.9433%	43.9110%	5.9962%	15.3108%	0.0332%	0.0000%	0.0000%
Trojan Decommissioning Allocator												
<b>SCHMA</b>			<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Amortization Expense :												
Amortization of Limited Term Plant		Acct 404	44,591,775	746,097	9,857,093	2,805,262	20,026,804	1,945,057	4,797,868	8,239	4,405,353	0
Amortization of Other Electric Plant		Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions		Acct 406	5,083,195	71,514	1,221,464	383,841	2,406,817	281,966	715,996	1,598	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	10,239,291	0	1,876,195	0	3,572,684	2,530,517	2,135,605	0	124,290	0
Total Amortization Expense :			59,914,261	817,611	12,954,752	3,189,104	26,006,306	4,757,540	7,649,469	9,837	4,529,643	0
<b>Schedule M Amortization Factor</b>			100.0000%	1.3646%	21.6222%	5.3228%	43.4059%	7.9406%	12.7674%	0.0164%	7.5602%	0.0000%
<b>SCHMD</b>			<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Depreciation Expense :												
Steam		Acct 403.1	235,608,329	3,523,802	60,186,845	18,913,527	103,731,502	13,893,690	35,280,230	78,733	0	0
Nuclear		Acct 403.2	0	0	0	0	0	0	0	0	0	0

Utah Results of Operations  
June 2018  
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR									Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	
Hydro	Acct 403.3	34,854,566	521,291	8,903,702	2,797,960	15,345,453	2,055,354	5,219,158	11,647	0	0
Other	Acct 403.4	127,526,190	1,907,305	32,576,943	10,237,202	56,146,077	7,520,148	19,095,901	42,615	0	0
Transmission	Acct 403.5	108,349,229	1,620,491	27,678,131	8,697,766	47,703,017	6,389,293	16,224,323	36,207	0	0
Distribution	Acct 403.6	151,814,676	7,567,447	51,672,704	13,806,850	52,345,800	6,805,091	19,616,785	0	0	0
General	Acct 403.7&8	39,626,168	866,863	11,580,996	3,125,908	15,788,006	2,372,002	5,885,757	6,637	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
<hr/>											
Total Depreciation Expense :		697,779,157	16,007,199	192,599,320	57,579,213	291,059,854	39,035,577	101,322,156	175,839	0	0
<b>Schedule M Depreciation Factor</b>		100.0000%	2.2940%	27.6018%	8.2518%	41.7123%	5.5943%	14.5207%	0.0252%	0.0000%	0.0000%
<hr/>											
<b>Tax Depreciation by Function</b>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>Other</u>	<u>Non-Regulated</u>
Current Total M Difference		908,819,688	19,305,599	236,747,444	62,774,529	408,645,745	51,368,285	123,689,432	200,192	-	6,088,462
<b>Tax Depr factor</b>		100.0000%	2.1242%	26.0500%	6.9073%	44.9644%	5.6522%	13.6099%	0.0220%	0.0000%	0.6699%

Utah Results of Operations  
June 2018  
COINCIDENTAL PEAKS

			FORECAST LOADS (CP)								
			Non-FERC				FERC				
Month	Day	Hour	CA	OR	WA	UT	ID	WY			Total
Jul-17	6	17	142	2,314	812	4,967	675	1,295	4		10,210
Aug-17	1	17	152	2,548	787	4,946	593	1,306	3		10,334
Sep-17	5	17	134	2,223	717	4,627	533	1,216	4		9,454
Oct-17	31	8	109	1,983	638	2,998	382	1,180	2		7,293
Nov-17	7	18	112	2,056	666	3,254	384	1,168	2		7,643
Dec-17	12	18	127	2,340	728	3,500	428	1,211	3		8,336
Jan-18	2	18	123	2,204	728	3,400	464	1,243	3		8,164
Feb-18	23	8	155	2,608	784	3,208	433	1,245	3		8,436
Mar-18	6	8	138	2,339	649	3,079	457	1,207	3		7,872
Apr-18	3	8	123	2,196	584	2,912	437	1,192	2		7,447
May-18	24	18	96	1,784	619	3,635	443	1,148	2		7,727
Jun-18	27	17	125	1,914	640	4,927	744	1,230	4		9,584
			1,535	26,509	8,353	45,453	5,974	14,641	34		102,500

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
			Non-FERC				FERC				
Month	Day	Hour	CA	OR	WA	UT	ID	WY			Total
Jul-17	6	17	-	-	-	-	-	-			-
Aug-17	1	17	-	-	-	-	(72)	-			(72)
Sep-17	5	17	-	-	-	-	(72)	-			(72)
Oct-17	31	8	-	-	-	-	-	-			-
Nov-17	7	18	-	-	-	-	-	-			-
Dec-17	12	18	-	-	-	(105)	-	-			(105)
Jan-18	2	18	-	-	-	(97)	-	-			(97)
Feb-18	23	8	-	-	-	-	-	-			-
Mar-18	6	8	-	-	-	-	-	-			-
Apr-18	3	8	-	-	-	-	-	-			-
May-18	24	18	-	-	-	-	-	-			-
Jun-18	27	17	-	-	-	(98)	-	-			(98)
			-	-	-	(300)	(145)	-	-	-	(445)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								
			Non-FERC				FERC				
Month	Day	Hour	CA	OR	WA	UT	ID	WY			Total
Jul-17	6	17	142	2,314	812	4,967	675	1,295	4		10,210
Aug-17	1	17	152	2,548	787	4,946	521	1,306	3		10,262
Sep-17	5	17	134	2,223	717	4,627	461	1,216	4		9,381
Oct-17	31	8	109	1,983	638	2,998	382	1,180	2		7,293
Nov-17	7	18	112	2,056	666	3,254	384	1,168	2		7,643
Dec-17	12	18	127	2,340	728	3,394	428	1,211	3		8,230
Jan-18	2	18	123	2,204	728	3,303	464	1,243	3		8,067
Feb-18	23	8	155	2,608	784	3,208	433	1,245	3		8,436
Mar-18	6	8	138	2,339	649	3,079	457	1,207	3		7,872
Apr-18	3	8	123	2,196	584	2,912	437	1,192	2		7,447
May-18	24	18	96	1,784	619	3,635	443	1,148	2		7,727
Jun-18	27	17	125	1,914	640	4,829	744	1,230	4		9,486
			1,535	26,509	8,353	45,153	5,829	14,641	34		102,055

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)								
			Non-FERC				FERC				
Month	Day	Hour	CA	OR	WA	UT	ID	WY			Total
Jul-17	6	17	-	-	-	-	-	-			-
Aug-17	1	17	-	-	-	-	-	-			-
Sep-17	5	17	-	-	-	-	-	-			-
Oct-17	31	8	-	-	-	-	-	-			-
Nov-17	7	18	-	-	-	-	-	-			-
Dec-17	12	18	-	-	-	-	-	-			-
Jan-18	2	18	-	-	-	-	-	-			-
Feb-18	23	8	-	-	-	-	-	-			-
Mar-18	6	8	-	-	-	-	-	-			-
Apr-18	3	8	-	-	-	-	-	-			-
May-18	24	18	-	-	-	-	-	-			-
Jun-18	27	17	-	-	-	-	-	-			-
			-	-	-	-	-	-	-	-	-

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)								
			Non-FERC				FERC				
Month	Day	Hour	CA	OR	WA	UT	ID	WY			Total
Jul-17	6	17	142	2,314	812	4,967.3	675	1,295	4		10,210
Aug-17	1	17	152	2,548	787	4,945.8	521	1,306	3		10,262
Sep-17	5	17	134	2,223	717	4,627.1	461	1,216	4		9,381
Oct-17	31	8	109	1,983	638	2,998.4	382	1,180	2		7,293
Nov-17	7	18	112	2,056	666	3,254.0	384	1,168	2		7,643
Dec-17	12	18	127	2,340	728	3,394.1	428	1,211	3		8,230
Jan-18	2	18	123	2,204	728	3,303.2	464	1,243	3		8,067
Feb-18	23	8	155	2,608	784	3,207.7	433	1,245	3		8,436
Mar-18	6	8	138	2,339	649	3,079.3	457	1,207	3		7,872
Apr-18	3	8	123	2,196	584	2,911.8	437	1,192	2		7,447
May-18	24	18	96	1,784	619	3,635.2	443	1,148	2		7,727
Jun-18	27	17	125	1,914	640	4,828.9	744	1,230	4		9,486
			1,535	26,509	8,353	45,153	5,829	14,641	34		102,055

Utah Results of Operations  
June 2018  
ENERGY

		FORECAST LOADS (MWh)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY	FERC	Total
2017	Jul	87,153	1,263,887	414,293	2,697,042	484,042	882,581	1,856	5,830,853
2017	Aug	83,453	1,285,598	398,658	2,552,884	384,840	868,768	1,733	5,575,934
2017	Sep	66,905	1,094,516	354,999	2,074,483	294,357	798,232	1,485	4,684,976
2017	Oct	60,978	1,102,513	352,976	1,915,770	270,886	808,615	1,392	4,513,129
2017	Nov	67,484	1,183,408	381,410	1,903,910	256,857	814,012	1,487	4,608,568
2017	Dec	81,756	1,408,496	451,107	2,154,175	293,158	880,076	1,778	5,270,547
2018	Jan	75,613	1,297,220	416,625	2,129,326	304,232	867,711	1,748	5,092,476
2018	Feb	69,394	1,190,430	358,563	1,880,546	251,275	790,333	1,503	4,542,044
2018	Mar	73,387	1,233,456	352,031	2,000,253	294,938	841,976	1,567	4,797,609
2018	Apr	62,320	1,074,682	313,247	1,880,211	275,124	775,872	1,414	4,382,869
2018	May	67,754	1,056,338	314,366	2,016,080	309,974	796,430	1,458	4,562,400
2018	Jun	68,259	1,079,224	337,310	2,351,442	400,420	793,265	1,664	5,031,583
		864,455	14,269,767	4,445,585	25,556,120	3,820,103	9,917,872	19,085	58,892,987

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY	FERC	Total
2017	Jul	-	-	-	(5,971)	(1,373)	-	-	(7,345)
2017	Aug	-	-	-	(4,513)	(14,145)	-	-	(18,658)
2017	Sep	-	-	-	(3,302)	(5,801)	-	-	(9,103)
2017	Oct	-	-	-	-	(578)	-	-	(578)
2017	Nov	-	-	-	-	-	-	-	-
2017	Dec	-	-	-	(8,029)	-	-	-	(8,029)
2018	Jan	-	-	-	(8,526)	(721)	-	-	(9,248)
2018	Feb	-	-	-	-	(1,443)	-	-	(1,443)
2018	Mar	-	-	-	-	-	-	-	-
2018	Apr	-	-	-	-	-	-	-	-
2018	May	-	-	-	-	-	-	-	-
2018	Jun	-	-	-	(5,350)	-	-	-	(5,350)
		-	-	-	(35,693)	(24,061)	-	-	(59,754)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY	FERC	Total
2017	Jul	87,153	1,263,887	414,293	2,691,070.42	482,668	882,581	1,856	5,823,509
2017	Aug	83,453	1,285,598	398,658	2,548,370	370,695	868,768	1,733	5,557,275
2017	Sep	66,905	1,094,516	354,999	2,071,181	288,556	798,232	1,485	4,675,873
2017	Oct	60,978	1,102,513	352,976	1,915,770	270,308	808,615	1,392	4,512,551
2017	Nov	67,484	1,183,408	381,410	1,903,910	256,857	814,012	1,487	4,608,568
2017	Dec	81,756	1,408,496	451,107	2,146,146	293,158	880,076	1,778	5,262,517
2018	Jan	75,613	1,297,220	416,625	2,120,800	303,511	867,711	1,748	5,083,228
2018	Feb	69,394	1,190,430	358,563	1,880,546	249,832	790,333	1,503	4,540,601
2018	Mar	73,387	1,233,456	352,031	2,000,253	294,938	841,976	1,567	4,797,609
2018	Apr	62,320	1,074,682	313,247	1,880,211	275,124	775,872	1,414	4,382,869
2018	May	67,754	1,056,338	314,366	2,016,080	309,974	796,430	1,458	4,562,400
2018	Jun	68,259	1,079,224	337,310	2,346,091	400,420	793,265	1,664	5,026,233
		864,455	14,269,767	4,445,585	25,520,427	3,796,042	9,917,872	19,085	58,833,233

+ plus

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY	FERC	Total
2017	Jul	-	-	-	-	-	-	-	-
2017	Aug	-	-	-	-	-	-	-	-
2017	Sep	-	-	-	-	-	-	-	-
2017	Oct	-	-	-	-	-	-	-	-
2017	Nov	-	-	-	-	-	-	-	-
2017	Dec	-	-	-	-	-	-	-	-
2018	Jan	-	-	-	-	-	-	-	-
2018	Feb	-	-	-	-	-	-	-	-
2018	Mar	-	-	-	-	-	-	-	-
2018	Apr	-	-	-	-	-	-	-	-
2018	May	-	-	-	-	-	-	-	-
2018	Jun	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY	FERC	Total
2017	Jul	87,153	1,263,887	414,293	2,691,070	482,668	882,581	1,856	5,823,509
2017	Aug	83,453	1,285,598	398,658	2,548,370	370,695	868,768	1,733	5,557,275
2017	Sep	66,905	1,094,516	354,999	2,071,181	288,556	798,232	1,485	4,675,873
2017	Oct	60,978	1,102,513	352,976	1,915,770	270,308	808,615	1,392	4,512,551
2017	Nov	67,484	1,183,408	381,410	1,903,910	256,857	814,012	1,487	4,608,568
2017	Dec	81,756	1,408,496	451,107	2,146,146	293,158	880,076	1,778	5,262,517
2018	Jan	75,613	1,297,220	416,625	2,120,800	303,511	867,711	1,748	5,083,228
2018	Feb	69,394	1,190,430	358,563	1,880,546	249,832	790,333	1,503	4,540,601
2018	Mar	73,387	1,233,456	352,031	2,000,253	294,938	841,976	1,567	4,797,609
2018	Apr	62,320	1,074,682	313,247	1,880,211	275,124	775,872	1,414	4,382,869
2018	May	67,754	1,056,338	314,366	2,016,080	309,974	796,430	1,458	4,562,400
2018	Jun	68,259	1,079,224	337,310	2,346,091	400,420	793,265	1,664	5,026,233
		864,455	14,269,767	4,445,585	25,520,427	3,796,042	9,917,872	19,085	58,833,233



**Utah Results of Operations  
June 2018**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	864,455	14,269,767	4,445,585	25,520,427	3,796,042	9,917,872	19,085	<b>58,833,233 Ref Page 9.15</b>
System Energy Factor	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%	100.00%
Divisional Energy - Pacific	3.1103%	51.3418%	15.9949%	0.0000%	0.0000%	29.5530%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	82.2191%	12.2297%	5.4898%	0.0615%	100.00%
System Generation Factor	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%	100.00%
Divisional Generation - Pacific	3.1459%	53.7327%	16.8853%	0.0000%	0.0000%	26.2360%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.9273%	11.2411%	4.7679%	0.0637%	100.00%
System Capacity (mwh)								
Accord	1,535.3	26,509.4	8,352.8	45,152.9	5,829.2	14,641.1	34.4	<b>102,055 Ref Page 9.15</b>
Modified Accord	1,535.3	26,509.4	8,352.8	45,152.9	5,829.2	14,641.1	34.4	<b>102,055 Ref Page 9.15</b>
Rolled-In	1,535.3	26,509.4	8,352.8	45,152.9	5,829.2	14,641.1	34.4	<b>102,055 Ref Page 9.15</b>
Rolled-In with Hydro Adj.	1,535.3	26,509.4	8,352.8	45,152.9	5,829.2	14,641.1	34.4	<b>102,055 Ref Page 9.15</b>
Rolled-In with Off-Sys Adj.	1,535.3	26,509.4	8,352.8	45,152.9	5,829.2	14,641.1	34.4	<b>102,055 Ref Page 9.15</b>
System Capacity Factor								
Accord	1.5044%	25.9755%	8.1846%	44.2436%	5.7119%	14.3463%	0.0337%	100.00%
Modified Accord	1.5044%	25.9755%	8.1846%	44.2436%	5.7119%	14.3463%	0.0337%	100.00%
Rolled-In	1.5044%	25.9755%	8.1846%	44.2436%	5.7119%	14.3463%	0.0337%	100.00%
Rolled-In with Hydro Adj.	1.5044%	25.9755%	8.1846%	44.2436%	5.7119%	14.3463%	0.0337%	100.00%
Rolled-In with Off-Sys Adj.	1.5044%	25.9755%	8.1846%	44.2436%	5.7119%	14.3463%	0.0337%	100.00%
System Energy (mwh)								
Accord	864,455	14,269,767	4,445,585	25,520,427	3,796,042	9,917,872	19,085	58,833,233
Modified Accord	864,455	14,269,767	4,445,585	25,520,427	3,796,042	9,917,872	19,085	58,833,233
Rolled-In	864,455	14,269,767	4,445,585	25,520,427	3,796,042	9,917,872	19,085	58,833,233
Rolled-In with Hydro Adj.	864,455	14,269,767	4,445,585	25,520,427	3,796,042	9,917,872	19,085	58,833,233
Rolled-In with Off-Sys Adj.	864,455	14,269,767	4,445,585	25,520,427	3,796,042	9,917,872	19,085	58,833,233
System Energy Factor								
Accord	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%	100.00%
Modified Accord	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%	100.00%
Rolled-In	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%	100.00%
Rolled-In with Hydro Adj.	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%	100.00%
Rolled-In with Off-Sys Adj.	1.4693%	24.2546%	7.5562%	43.3776%	6.4522%	16.8576%	0.0324%	100.00%
System Generation Factor								
Accord	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%	100.00%
Modified Accord	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%	100.00%
Rolled-In	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%	100.00%
Rolled-In with Hydro Adj.	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%	100.00%
Rolled-In with Off-Sys Adj.	1.4956%	25.5453%	8.0275%	44.0271%	5.8969%	14.9741%	0.0334%	100.00%

Utah Results of Operations  
 June 2018  
 2017 Protocol Adjustment

	<b>Total</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>
<b>2017 Protocol Baseline ECD</b>	(9,578,038)	(324,482)	(8,238,000)	-	-	835,542	(1,851,098)	-
<b>2017 Protocol Equalization Adjustment</b>	9,074,482	324,482	2,600,000	-	4,400,000	150,000	1,600,000	-
<b>2017 Protocol Adjustment</b>	<b>(503,555)</b>	<b>-</b>	<b>(5,638,000)</b>	<b>-</b>	<b>4,400,000</b>	<b>985,542</b>	<b>(251,098)</b>	<b>-</b>

# **10. NORMALIZED FACTORS**

Utah Results of Operations  
June 2018  
2017 Protocol 13-Month Average  
Normalized Factors

Utah Results of Operations

June 2018

13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR										Page Ref.	
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated			
Situs	S	-	-	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%					Pg 10.19
System Generation (Pac. Power Costs on SG)	SG-P	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%					Pg 10.19
System Generation (R.M.P. Costs on SG)	SG-U	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%					Pg 10.19
Divisional Generation - Pac. Power	DGP	3.1209%	54.0177%	16.9069%	0.0000%	0.0000%	25.9546%	0.0000%					Pg 10.19
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.5496%	11.5473%	4.8384%	0.0646%					Pg 10.19
System Capacity	SC	1.5162%	26.4268%	8.3397%	43.4460%	5.8242%	14.4132%	0.0339%					Pg 10.19
System Energy	SE	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%					Pg 10.19
System Energy (Pac. Power Costs on SE)	SE-P	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%					Pg 10.19
System Energy (R.M.P. Costs on SE)	SE-U	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%					Pg 10.19
Divisional Energy - Pac. Power	DEP	3.0684%	51.9599%	15.8333%	0.0000%	0.0000%	29.1384%	0.0000%					Pg 10.19
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	82.0320%	12.3741%	5.5319%	0.0620%					Pg 10.19
System Overhead	SO	2.1392%	27.2577%	7.9239%	42.9748%	5.7787%	13.9018%	0.0240%	0.0000%		0.0000%		Pg 10.8
System Overhead (Pac. Power Costs on SO)	SO-P	2.1392%	27.2577%	7.9239%	42.9748%	5.7787%	13.9018%	0.0240%					Pg 10.8
System Overhead (R.M.P. Costs on SO)	SO-U	2.1392%	27.2577%	7.9239%	42.9748%	5.7787%	13.9018%	0.0240%					Pg 10.8
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Gross Plant-System	GPS	2.1392%	27.2577%	7.9239%	42.9748%	5.7787%	13.9018%	0.0240%	0.0000%		0.0000%		Pg 10.7
System Gross Plant - Pac. Power	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
System Gross Plant - R.M.P.	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
System Net Plant	SNP	1.9290%	26.1285%	7.7109%	44.3687%	5.8021%	14.0237%	0.0249%	0.0122%		0.0000%		Pg 10.7
Seasonal System Capacity Combustion Turbine	SSCCT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Energy Combustion Turbine	SSECT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Capacity Cholla	SSCCH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Energy Cholla	SSECH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Generation Cholla	SSGCH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Capacity Purchases	SSCP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Energy Purchases	SSEP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Generation Contracts	SSGC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Seasonal System Generation Combustion Turbine	SSGCT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Mid-Columbia	MC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Distribution	SNPD	3.1971%	25.9952%	6.4795%	48.5822%	5.0237%	10.7222%	0.0000%					Pg 10.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.5496%	11.5473%	4.8384%	0.0646%					Pg 10.19
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	82.0320%	12.3741%	5.5319%	0.0620%					Pg 10.19
Division Net Plant General-Mine - Pac. Power	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%					Pg 10.7
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Steam - Pac. Power	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Steam - R.M.P.	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Division Net Plant Hydro - R.M.P.	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.4987%	25.9409%	8.1192%	43.1563%	5.9646%	14.9634%	0.0334%	0.3234%		0.0000%		Pg 10.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.4987%	25.9409%	8.1192%	43.1563%	5.9646%	14.9634%	0.0334%	0.3234%		0.0000%		Pg 10.4
Customer - System	CN	2.4415%	31.4238%	7.0388%	47.3753%	4.1463%	7.5743%	0.0000%	0.0000%		0.0000%		Pg 10.11
Customer - Pac. Power	CNP	5.1249%	65.9613%	14.7751%	0.0000%	0.0000%	14.1386%	0.0000%	0.0000%		0.0000%		Pg 10.11
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.4794%	7.9188%	1.6018%	0.0000%	0.0000%		0.0000%		Pg 10.11
Washington Business Tax	WB TAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%		Situs
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%					Not Used
Excise Tax - superfund	EXCTAX	3.5784%	27.2958%	5.8644%	33.6507%	7.3059%	12.0580%	-0.1692%	11.0063%		-0.5903%		Pg 10.12
Interest	IINT	1.9290%	26.1285%	7.7109%	44.3687%	5.8021%	14.0237%	0.0249%	0.0122%		0.0000%		Pg 10.8
CIAC	CIAC	3.1971%	25.9952%	6.4795%	48.5822%	5.0237%	10.7222%	0.0000%					Pg 10.11

Utah Results of Operations

June 2018

13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	13-MONTH AVERAGE FACTORS										Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated		
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 10.11
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bad Debt Expense	BADDEBT	4.5055%	37.5199%	14.6331%	30.9496%	6.2567%	6.1352%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 10.10
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%			10.9460%				0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%			11.6100%				1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%			15.5000%				1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%			16.7100%				2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%			20.6776%				2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%				0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		0.0000%	Situs
Non-Regulated	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
System Net Steam Plant	SNPPS	1.4994%	25.9519%	8.1226%	43.3882%	5.9967%	15.0077%	0.0334%	0.0000%	0.0000%	0.0000%	Pg 10.4
System Net Transmission Plant	SNPT	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%				Pg 10.5
System Net Production Plant	SNPP	1.5009%	25.9794%	8.1310%	43.3334%	5.9891%	15.0054%	0.0334%	0.0273%		0.0000%	Pg 10.5
System Net Hydro Plant	SNPPH	1.4987%	25.9409%	8.1192%	43.1563%	5.9646%	14.9634%	0.0334%	0.3234%		0.0000%	Pg 10.4
System Net Nuclear Plant	SNPPN	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%				Pg 10.4
System Net Other Production Plant	SNPPO	1.5036%	26.0269%	8.1453%	43.2953%	5.9838%	15.0116%	0.0335%	0.0000%		0.0000%	Pg 10.5
System Net General Plant	SNPG	2.3594%	28.9470%	7.0509%	40.1885%	6.4567%	14.9837%	0.0138%				Pg 10.6
System Net Intangible Plant	SNPI	1.8667%	27.0371%	8.2033%	42.7294%	6.5480%	13.5899%	0.0256%				Pg 10.7
Trojan Plant Allocator	TROJP	1.4979%	25.8420%	8.0571%	43.2282%	6.0568%	15.2848%	0.0333%				Pg 10.13
Trojan Decommissioning Allocator	TROJD	1.4968%	25.8096%	8.0414%	43.2162%	6.0697%	15.3330%	0.0333%				Pg 10.13
Income Before Taxes	IBT	3.5613%	27.2836%	5.8836%	33.7623%	7.2903%	12.0784%	-0.1672%	10.8918%		-0.5842%	Pg 10.8
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%		5.6810%	Pg 10.9
DIT Balance	DITBAL	2.1597%	25.9338%	6.1766%	44.1239%	5.6261%	14.1731%	0.2509%	0.0000%		1.5560%	Pg 10.10
Tax Depreciation	TAXDEPR	2.1242%	26.0500%	6.9073%	44.9644%	5.6522%	13.6099%	0.0220%	0.0000%		0.6699%	Pg 10.14
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.3000%	27.9636%	8.3407%	41.1613%	5.6599%	14.5492%	0.0253%	0.0000%		0.0000%	Pg 10.13
SCHMDT Amortization Expense	SCHMAEXP	1.3685%	21.8580%	5.3806%	43.0471%	7.9833%	12.7858%	0.0165%	7.5602%		0.0000%	Pg 10.13
System Generation Cholla Transaction	SGCT	1.5041%	26.0338%	8.1483%	43.3109%	5.9860%	15.0170%					Not Used

13-MONTH AVERAGE FACTORS

CALCULATION OF INTERNAL FACTORS

June 2018

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming			
<b>STEAM :</b>										
STEAM PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	7,246,587,608	108,960,467	1,885,930,324	590,273,167	3,137,510,679	433,633,636	1,087,852,580	2,426,754	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0

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**DESCRIPTION**

**2017 PROTOCOL FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	7,246,587,608	108,960,467	1,885,930,324	590,273,167	3,137,510,679	433,633,636	1,087,852,580	2,426,754	0	0
LESS ACCUMULATED DEPRECIATION										
S	11,878,883	-	-	-	9,025,509	1,247,697	1,605,678	-	-	-
DGP	(747,854,275)	(11,244,817)	(194,629,684)	(60,916,715)	(323,793,888)	(44,751,376)	(112,267,352)	(250,443)	0	0
DGU	(752,691,088)	(11,317,544)	(195,888,468)	(61,310,699)	(325,888,053)	(45,040,810)	(112,993,451)	(252,063)	0	0
SG	(1,302,853,169)	(19,589,840)	(339,068,598)	(106,124,332)	(564,088,362)	(77,962,344)	(195,583,392)	(436,303)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(228,224,163)	(3,431,603)	(59,395,524)	(18,590,074)	(98,812,819)	(13,656,866)	(34,260,849)	(76,428)	0	0
	(3,019,743,812)	(45,583,803)	(788,982,274)	(246,941,820)	(1,303,557,613)	(180,163,699)	(453,499,366)	(1,015,237)	0	0
TOTAL NET STEAM PLANT	4,226,843,796	63,376,664	1,096,948,050	343,331,347	1,833,953,067	253,469,937	634,353,214	1,411,517	0	0
SNPPS										
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.4994%	25.9519%	8.1226%	43.3882%	5.9967%	15.0077%	0.0334%	0.0000%	0.0000%
<b>NUCLEAR:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
NUCLEAR PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0	0	0
SNPPN										
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
<b>HYDRO:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>
HYDRO PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,049,812,014	15,785,086	273,214,431	85,512,781	454,530,682	62,820,437	157,597,033	351,564	0	0
	1,049,812,014	15,785,086	273,214,431	85,512,781	454,530,682	62,820,437	157,597,033	351,564	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
S	2,155,268	-	-	-	-	-	-	-	2,155,268	-
DGP	(167,405,970)	(2,517,134)	(43,567,540)	(13,636,108)	(72,480,738)	(10,017,523)	(25,130,865)	(56,061)	0	0
DGU	(30,585,644)	(459,889)	(7,959,939)	(2,491,364)	(13,242,479)	(1,830,236)	(4,591,495)	(10,243)	0	0
SG	(187,631,175)	(2,821,242)	(48,831,166)	(15,283,559)	(81,237,521)	(11,227,793)	(28,167,059)	(62,834)	0	0
	(383,467,521)	(5,798,266)	(100,358,645)	(31,411,031)	(166,960,738)	(23,075,552)	(57,889,419)	(129,138)	2,155,268	0
TOTAL NET HYDRO PRODUCTION PLANT	666,344,494	9,986,820	172,855,787	54,101,751	287,569,943	39,744,885	99,707,614	222,425	2,155,268	0
SNPPH										
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4987%	25.9409%	8.1192%	43.1563%	5.9646%	14.9634%	0.0334%	0.3234%	0.0000%
<b>OTHER:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)										
S	74,986	-	74,986	-	-	-	-	-	-	-

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**2017 PROTOCOL FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
DGP & DGU	0	0	0	0	0	0	0	0	0	
SG	4,026,572,565	60,543,976	1,047,918,788	327,985,787	1,743,360,476	240,948,898	604,466,211	1,348,428	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	<u>4,026,647,551</u>	<u>60,543,976</u>	<u>1,047,993,774</u>	<u>327,985,787</u>	<u>1,743,360,476</u>	<u>240,948,898</u>	<u>604,466,211</u>	<u>1,348,428</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION										
S	0	0	0	0	0	0	0	0	0	0
DGP	(651,734,891)	(9,799,556)	(169,614,536)	(53,087,279)	(282,177,666)	(38,999,621)	(97,837,979)	(218,255)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(351,074,922)	(5,278,800)	(91,367,534)	(28,596,923)	(152,002,760)	(21,008,218)	(52,703,118)	(117,569)	0	0
SSGCT	(35,169,631)	(529,115)	(9,158,130)	(2,866,383)	(15,235,839)	(2,105,737)	(5,282,642)	(11,784)	0	0
	<u>(1,037,999,444)</u>	<u>(15,607,471)</u>	<u>(270,140,200)</u>	<u>(84,550,585)</u>	<u>(449,416,266)</u>	<u>(62,113,576)</u>	<u>(155,823,739)</u>	<u>(347,608)</u>	<u>0</u>	<u>0</u>
TOTAL NET OTHER PRODUCTION PLANT	2,988,648,106	44,936,505	777,853,573	243,435,202	1,293,944,211	178,835,322	448,642,472	1,000,820	0	0
<b>SNPPO</b>										
<b>SYSTEM NET PLANT PRODUCTION OTHER</b>	100.0000%	1.5036%	26.0269%	8.1453%	43.2953%	5.9838%	15.0116%	0.0335%	0.0000%	0.0000%
<b>PRODUCTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>
TOTAL PRODUCTION PLANT										
S	74,986	0	74,986	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	12,322,972,187	185,289,529	3,207,063,543	1,003,771,736	5,335,401,838	737,402,971	1,849,915,824	4,126,746	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	<u>12,323,047,173</u>	<u>185,289,529</u>	<u>3,207,138,529</u>	<u>1,003,771,736</u>	<u>5,335,401,838</u>	<u>737,402,971</u>	<u>1,849,915,824</u>	<u>4,126,746</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION										
S	14,034,152	-	-	-	9,025,509	1,247,697	1,605,678	-	2,155,268	-
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(4,455,244,929)	(66,989,540)	(1,159,481,119)	(362,903,435)	(1,928,960,126)	(266,600,524)	(668,818,201)	(1,491,983)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	<u>(4,441,210,777)</u>	<u>(66,989,540)</u>	<u>(1,159,481,119)</u>	<u>(362,903,435)</u>	<u>(1,919,934,617)</u>	<u>(265,352,828)</u>	<u>(667,212,523)</u>	<u>(1,491,983)</u>	<u>2,155,268</u>	<u>0</u>
TOTAL NET PRODUCTION PLANT	7,881,836,395	118,299,989	2,047,657,409	640,868,301	3,415,467,221	472,050,143	1,182,703,301	2,634,763	2,155,268	0
<b>SNPP</b>										
<b>SYSTEM NET PRODUCTION PLANT</b>	100.0000%	1.5009%	25.9794%	8.1310%	43.3334%	5.9891%	15.0054%	0.0334%	0.0273%	0.0000%
<b>TRANSMISSION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
TRANSMISSION PLANT										
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SG	6,201,315,114	93,243,638	1,613,897,307	505,130,154	2,684,945,446	371,084,842	930,937,016	2,076,711		
	<u>6,201,315,114</u>	<u>93,243,638</u>	<u>1,613,897,307</u>	<u>505,130,154</u>	<u>2,684,945,446</u>	<u>371,084,842</u>	<u>930,937,016</u>	<u>2,076,711</u>		
LESS ACCUMULATED DEPRECIATION										
DGP	(348,226,812)	(5,235,976)	(90,626,311)	(28,364,929)	(150,769,631)	(20,837,788)	(52,275,561)	(116,615)		
DGU	(415,426,303)	(6,246,394)	(108,115,034)	(33,838,686)	(179,864,584)	(24,858,986)	(62,363,501)	(139,119)		
SG	(918,256,525)	(13,807,003)	(238,977,008)	(74,796,886)	(397,571,907)	(54,948,196)	(137,848,017)	(307,508)		
	<u>(1,681,909,640)</u>	<u>(25,289,373)</u>	<u>(437,718,353)</u>	<u>(137,000,501)</u>	<u>(728,206,122)</u>	<u>(100,644,970)</u>	<u>(252,487,079)</u>	<u>(563,242)</u>		
TOTAL NET TRANSMISSION PLANT	4,519,405,474	67,954,265	1,176,178,954	368,129,653	1,956,739,325	270,439,872	678,449,937	1,513,469		
<b>SNPT</b>										
<b>SYSTEM NET PLANT TRANSMISSION</b>	100.0000%	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%		



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**2017 PROTOCOL FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
<b>DISTRIBUTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
DISTRIBUTION PLANT - PACIFIC POWER										
S	3,411,052,453	261,577,542	2,049,535,880	497,529,032	0	0	602,409,999	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,632,205,690)	(133,844,589)	(1,010,959,489)	(238,655,665)	0	0	(248,745,946)	0		
	1,778,846,762	127,732,952	1,038,576,390	258,873,367	0	0	353,664,053	0		
<b>DNPDP</b>										
<b>DIVISION NET PLANT DISTRIBUTION PACIFIC POWER</b>	100.0000%	7.1807%	58.3848%	14.5529%	0.0000%	0.0000%	19.8816%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER										
S	3,366,566,663	0	0	0	2,892,889,571	343,725,802	129,951,290	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,150,157,014)	0	0	0	(951,905,435)	(143,016,221)	(55,235,358)	0		
	2,216,409,649	0	0	0	1,940,984,135	200,709,582	74,715,932	0		
<b>DNPDU</b>										
<b>DIVISION NET PLANT DISTRIBUTION R.M.P.</b>	100.0000%	0.0000%	0.0000%	0.0000%	87.5733%	9.0556%	3.3710%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	3,995,256,411	127,732,952	1,038,576,390	258,873,367	1,940,984,135	200,709,582	428,379,984	0		
<b>DNPD &amp; SNPD</b>										
<b>DIVISION NET PLANT DISTRIBUTION</b>	100.0000%	3.1971%	25.9952%	6.4795%	48.5822%	5.0237%	10.7222%	0.0000%		
<b>GENERAL:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
GENERAL PLANT										
S	622,956,379	18,370,903	198,964,851	47,583,431	223,881,497	42,855,912	91,299,786	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	3,649,898	53,497	905,897	276,046	1,563,893	235,906	613,478	1,181		
SG	298,218,074	4,484,039	77,611,496	24,291,451	129,117,654	17,845,280	44,768,285	99,868		
SO	286,213,436	6,122,802	78,015,066	22,679,201	122,999,579	16,539,328	39,788,730	68,730		
CN	18,957,641	462,848	5,957,204	1,334,396	8,981,238	786,046	1,435,909	0		
DEU	0	0	0	0	0	0	0	0		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
Remove Capital Lease	(15,356,660)	(148,654)	(3,520,484)	(863,309)	(8,720,547)	(634,886)	(1,465,095)	(3,685)		
	1,214,638,769	29,345,434	357,934,031	95,301,216	477,823,314	77,627,586	176,441,093	166,094		
LESS ACCUMULATED DEPRECIATION										
S	(244,836,176)	(7,646,271)	(82,158,970)	(24,742,624)	(80,987,729)	(16,459,523)	(32,841,059)	0		
DGP	(895,925)	(13,471)	(233,165)	(72,978)	(387,903)	(53,612)	(134,496)	(300)		
DGU	(3,017,981)	(45,379)	(785,432)	(245,831)	(1,306,677)	(180,595)	(453,057)	(1,011)		
SE	(1,635,198)	(23,967)	(405,852)	(123,672)	(700,643)	(105,689)	(274,845)	(529)		
SG	(101,434,918)	(1,525,186)	(26,398,520)	(8,262,414)	(43,917,656)	(6,069,835)	(15,227,338)	(33,969)		
SO	(113,289,193)	(2,423,531)	(30,879,975)	(8,976,896)	(48,685,775)	(6,546,608)	(15,749,202)	(27,205)		
CN	(7,376,667)	(180,100)	(2,318,026)	(519,231)	(3,494,718)	(305,861)	(558,731)	0		
SSGCT	(98,060)	(1,474)	(25,520)	(7,988)	(42,457)	(5,868)	(14,721)	(33)		
SSGCH	(2,541,461)	(38,214)	(661,417)	(207,016)	(1,100,361)	(152,080)	(381,522)	(851)		
	(475,125,580)	(11,897,594)	(143,866,880)	(43,158,650)	(180,623,918)	(29,879,671)	(65,634,971)	(63,897)		
TOTAL NET GENERAL PLANT	739,513,188	17,447,840	214,067,151	52,142,567	297,199,396	47,747,915	110,806,122	102,197		
<b>SNPG</b>										
<b>SYSTEM NET GENERAL PLANT</b>	100.0000%	2.3594%	28.9470%	7.0509%	40.1885%	6.4567%	14.9837%	0.0138%		
<b>MINING:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
GENERAL MINING PLANT										

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**2017 PROTOCOL FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
SE	147,693,756	2,164,757	36,657,259	11,170,265	63,283,211	9,545,973	24,824,491	47,800			
LESS ACCUMULATED DEPRECIATION											
SE	0	0	0	0	0	0	0	0			
	147,693,756	2,164,757	36,657,259	11,170,265	63,283,211	9,545,973	24,824,491	47,800			
<b>SNPM</b>											
<b>SYSTEM NET PLANT MINING</b>	100.0000%	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%			
<b>INTANGIBLE:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>			
INTANGIBLE PLANT											
S	17,010,634	475,914	4,615,263	2,027,060	4,256,931	4,362,270	1,273,197	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	14,653	215	3,637	1,108	6,279	947	2,463	5			
CN	153,109,593	3,738,148	48,112,797	10,777,122	72,536,116	6,348,428	11,596,981	0			
SG	280,198,715	4,213,098	72,921,944	22,823,678	121,315,922	16,767,007	42,063,232	93,834			
SO	376,488,393	8,054,003	102,621,901	29,832,478	161,795,038	21,756,019	52,338,546	90,408			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
	826,821,989	16,481,377	228,275,542	65,461,446	359,910,287	49,234,672	107,274,418	184,247			
LESS ACCUMULATED AMORTIZATION											
S	(1,040,034)	(242)	(102,191)	(388)	(11,835)	(896,623)	(28,756)	0			
DGP	0	0	0	0	0	0	0	0			
DGU	(465,099)	(6,993)	(121,042)	(37,885)	(201,371)	(27,831)	(69,820)	(156)			
SE	(11,949)	(175)	(2,966)	(904)	(5,120)	(772)	(2,008)	(4)			
CN	(123,417,973)	(3,013,231)	(38,782,573)	(8,687,180)	(58,469,625)	(5,117,316)	(9,348,048)	0			
SG	(109,986,007)	(1,653,761)	(28,623,948)	(8,958,946)	(47,619,968)	(6,581,530)	(16,511,021)	(36,832)			
SO	(278,741,292)	(5,962,954)	(75,978,335)	(22,087,118)	(119,788,442)	(16,107,538)	(38,749,970)	(66,936)			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	(464,724)	(6,988)	(120,945)	(37,854)	(201,209)	(27,809)	(69,764)	(156)			
	(514,127,078)	(10,644,345)	(143,732,000)	(39,810,274)	(226,297,570)	(28,759,418)	(64,779,388)	(104,083)			
TOTAL NET INTANGIBLE PLANT	312,694,911	5,837,032	84,543,543	25,651,172	133,612,717	20,475,253	42,495,030	80,163			
<b>SNPI</b>											
<b>SYSTEM NET INTANGIBLE PLANT</b>	100.0000%	1.8667%	27.0371%	8.2033%	42.7294%	6.5480%	13.5899%	0.0256%			
<b>GROSS PLANT:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
PRODUCTION PLANT	12,323,047,173	185,289,529	3,207,138,529	1,003,771,736	5,335,401,838	737,402,971	1,849,915,824	4,126,746	0	0	
TRANSMISSION PLANT	6,201,315,114	93,243,638	1,613,897,307	505,130,154	2,684,945,446	371,084,842	930,937,016	2,076,711	0	0	
DISTRIBUTION PLANT	6,777,619,115	261,577,542	2,049,535,880	497,529,032	2,892,889,571	343,725,802	732,361,289	0	0	0	
GENERAL PLANT	1,362,332,524	31,510,192	394,591,290	106,471,482	541,106,524	87,173,559	201,265,584	213,894	0	0	
INTANGIBLE PLANT	826,821,989	16,481,377	228,275,542	65,461,446	359,910,287	49,234,672	107,274,418	184,247	0	0	
TOTAL GROSS PLANT	27,491,135,915	588,102,278	7,493,438,548	2,178,363,849	11,814,253,666	1,588,621,846	3,821,754,131	6,601,598	0	0	
<b>GPS</b>											
<b>GROSS PLANT-SYSTEM FACTOR</b>	100.0000%	2.1392%	27.2577%	7.9239%	42.9748%	5.7787%	13.9018%	0.0240%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,441,210,777)	(66,989,540)	(1,159,481,119)	(362,903,435)	(1,919,934,617)	(265,352,828)	(667,212,523)	(1,491,983)	2,155,268	0	
TRANSMISSION PLANT	(1,681,909,640)	(25,289,373)	(437,718,353)	(137,000,501)	(728,206,122)	(100,644,970)	(252,487,079)	(563,242)	0	0	
DISTRIBUTION PLANT	(2,782,362,704)	(133,844,589)	(1,010,959,489)	(238,655,665)	(951,905,435)	(143,016,221)	(303,981,304)	0	0	0	
GENERAL PLANT	(475,125,580)	(11,897,594)	(143,866,880)	(43,158,650)	(180,623,918)	(29,879,671)	(65,634,971)	(63,897)	0	0	
INTANGIBLE PLANT	(514,127,078)	(10,644,345)	(143,732,000)	(39,810,274)	(226,297,570)	(28,759,418)	(64,779,388)	(104,083)	0	0	

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**2017 PROTOCOL FACTOR**

	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC-UPL</u>	<u>OTHER</u>	<u>Non-Regulated</u>	<u>Page Ref.</u>
	(9,894,735,780)	(248,665,441)	(2,895,757,841)	(821,528,524)	(4,006,967,662)	(567,653,108)	(1,354,095,267)	(2,223,205)	2,155,268	0
NET PLANT	17,596,400,135	339,436,837	4,597,680,706	1,356,835,325	7,807,286,004	1,020,968,739	2,467,658,864	4,378,392	2,155,268	0
<b>SNP</b>										
<b>SYSTEM NET PLANT FACTOR (SNP)</b>	100.0000%	1.9290%	26.1285%	7.7109%	44.3687%	5.8021%	14.0237%	0.0249%	0.0122%	0.0000%
NON-REGULATED RELATED INTEREST PERCENTAGE	0.0000%									
<b>INT</b>										
<b>INTEREST FACTOR SNP - NON-REGULATED</b>	100.0000%	1.9290%	26.1285%	7.7109%	44.3687%	5.8021%	14.0237%	0.0249%	0.0122%	0.0000%
TOTAL GROSS PLANT (LESS SO FACTOR)	26,826,851,536	573,891,619	7,312,370,214	2,125,726,771	11,528,778,952	1,550,235,049	3,729,406,853	6,442,079	0	0
<b>SO</b>										
<b>SYSTEM OVERHEAD FACTOR (SO)</b>	100.0000%	2.1392%	27.2577%	7.9239%	42.9748%	5.7787%	13.9018%	0.0240%	0.0000%	0.0000%

<b>IBT</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
<b>INCOME BEFORE TAXES</b>										
INCOME BEFORE STATE TAXES	880,376,395	31,503,688	240,305,758	51,628,358	296,252,626	64,319,802	106,155,572	(1,489,434)	96,897,045	(5,197,020)
Interest Synchronization	9,265,671	178,736	2,420,984	714,464	4,111,054	537,608	1,299,386	2,306	1,135	-
	889,642,066	31,682,424	242,726,741	52,342,822	300,363,679	64,857,410	107,454,958	(1,487,129)	96,898,180	(5,197,020)
<b>INCOME BEFORE TAXES (FACTOR)</b>	100.0000%	3.5613%	27.2836%	5.8836%	33.7623%	7.2903%	12.0784%	-0.1672%	10.8918%	-0.5842%

See Calculation of EXCTAX

<b>DITEXP:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Pacific Power										
Production	S	0								
Transmission	S	0								
Distribution	S	0								
General	S	0								
Mining Plant	S	0								
Non-Regulated	NUTIL	0								
Total Pacific Power	(2,237,372)	(310,620)	(3,336,323)	(686,903)	(112,575)	47	(1,178,268)	19	0	3,387,251
Rocky Mountain Power										
Production	S	0								
Transmission	S	0								
Distribution	S	0								
General	S	0								
Mining Plant	S	0								
Non-Regulated	NUTIL	0								
Total Rocky Mountain Power	(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	0

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**DESCRIPTION**

**2017 PROTOCOL  
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
PC (Post Merger)											
Prod / Other Prod	S	0									
Cholla Unit 4	S	0									
Gadsby Unit 4, 5 & 6	S	0									
Hydro-PPL	S	0									
Hydro-UPL	S	0									
Transmission	S	0									
Distribution	S	0									
General/ Intangibles	S	0									
Mining	S	0									
WCA - CAEE 2007+	S	0									
WCA - CAGE 2007+	S	0									
WCA - CAGW 2007+	S	0									
WCA_CAGW 2007+ -Marengo	S	0									
WCA CAGW 2007+ -Goodnoe	S	0									
WCA - General 2007+	S	0									
WCA - JBG 2007+	S	0									
Non-Regulated	NUTIL	0									
<b>Total PC (Post Merger)</b>		<b>787,409,056</b>	<b>15,103,064</b>	<b>215,054,452</b>	<b>25,493,720</b>	<b>333,076,941</b>	<b>39,729,977</b>	<b>115,897,793</b>	<b>2,540,410</b>	<b>0</b>	<b>40,512,699</b>
<b>Total Deferred Taxes</b>		<b>772,750,304</b>	<b>14,791,952</b>	<b>211,718,410</b>	<b>24,805,331</b>	<b>322,777,412</b>	<b>38,139,096</b>	<b>114,126,241</b>	<b>2,491,912</b>	<b>0</b>	<b>43,899,950</b>
<b>Percentage of Total (DITEXP)</b>		<b>100.0000%</b>	<b>1.9142%</b>	<b>27.3980%</b>	<b>3.2100%</b>	<b>41.7699%</b>	<b>4.9355%</b>	<b>14.7688%</b>	<b>0.3225%</b>	<b>0.0000%</b>	<b>5.6810%</b>

<b>DITBAL:</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Pacific Power											
Production	S	31,745,956	1,295,647	17,231,169	5,203,916	1,329,419	0	6,685,806	0	0	0
Transmission	S	16,190,286	609,175	8,864,737	2,373,004	700,716	0	3,642,655	0	0	0
Distribution	S	12,670,641	1,955,363	6,601,573	3,109,620	(839,605)	11,149	1,832,543	0	0	0
General	S	(544,337)	(2,319)	(257,847)	(9,136)	(161,459)	(6,924)	(106,487)	(167)	0	0
Mining Plant	S	4,627	74	1,168	359	1,938	282	795	12	0	0
Non-Regulated Plant	NUTIL	(970,541)	0	0	0	0	0	0	0	0	(970,541)
<b>Total Pacific Power</b>		<b>59,096,631</b>	<b>3,857,939</b>	<b>32,440,800</b>	<b>10,677,762</b>	<b>1,031,009</b>	<b>4,507</b>	<b>12,055,311</b>	<b>(155)</b>	<b>0</b>	<b>(970,541)</b>
Rocky Mountain Power											
Production	S	52,514,328	0	0	0	42,134,576	7,502,053	2,517,773	359,927	0	0
Transmission	S	37,005,301	0	0	0	31,327,291	4,131,499	1,360,872	185,640	0	0
Distribution	S	27,178,492	109,569	778,387	221,780	21,303,166	3,277,595	1,487,996	0	0	0
General	S	(759,626)	(6,965)	(187,586)	(25,427)	(265,486)	(136,335)	(135,968)	(1,861)	0	0
Mining Plant	S	11,916	190	3,008	923	4,992	727	2,046	31	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
<b>Total Rocky Mountain Power</b>		<b>115,950,410</b>	<b>102,794</b>	<b>593,808</b>	<b>197,277</b>	<b>94,504,538</b>	<b>14,775,539</b>	<b>5,232,719</b>	<b>543,737</b>	<b>0</b>	<b>0</b>

**Utah Results of Operations**  
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**13-MONTH AVERAGE FACTORS**

<b>DESCRIPTION</b>	<b>2017 PROTOCOL FACTOR</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC-UPL</b>	<b>OTHER</b>	<b>Non-Regulated</b>	<b>Page Ref.</b>
PacifiCorp											
Prod / Other Prod	S	441,655,341	7,903,058	125,866,487	35,503,842	180,440,347	24,162,085	66,251,026	1,528,497	0	0
Cholla Unit 4	S	35,585,802	488,791	8,357,867	0	14,626,826	1,684,377	5,589,425	91,219	0	4,747,297
Gadsby Unit 4, 5 & 6	S	6,223,481	98,469	1,593,324	0	2,705,353	355,107	941,820	20,364	0	509,045
Hydro-PPL	S	36,608,841	706,781	10,875,404	3,054,940	14,527,646	1,912,008	5,414,892	117,172	0	0
Hydro-UPL	S	11,188,726	227,525	3,344,737	974,106	4,420,593	578,410	1,610,177	33,180	0	0
Transmission	S	274,836,361	5,096,077	80,242,695	22,293,486	111,185,531	14,761,106	40,388,253	869,213	0	0
Distribution	S	978,438,516	35,157,408	277,930,080	62,909,238	459,054,829	48,243,395	95,136,613	0	0	6,954
General/ Intangibles	S	52,676,925	1,251,436	16,834,974	3,921,321	19,984,386	2,955,433	7,625,392	103,981	0	3
Mining	S	3,014	46	756	232	1,284	192	503	2	0	0
WCA - CAEE 2007+	S	(3,227)	(44)	(733)	0	(1,246)	(187)	(486)	(1)	0	(531)
WCA - CAGE 2007+	S	1,827,657,691	29,472,121	480,426,992	0	771,506,749	102,190,174	284,602,807	5,961,260	0	153,497,590
WCA - CAGW 2007+	S	431,160,037	7,064,847	116,908,758	94,294,682	183,917,903	24,474,694	67,737,182	1,415,840	0	(64,653,868)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0
WCA_CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	186,066,742	4,122,208	51,837,189	12,711,778	78,219,919	10,401,345	26,642,981	326,481	0	1,804,843
WCA - JBG 2007+	S	154,857,649	2,485,212	41,174,333	33,834,905	66,774,227	8,884,789	24,124,637	376,601	0	(22,797,054)
Oregon Extra Book Depreciation	S	(71,224,374)	0	(71,224,374)	0	0	0	0	0	0	0
Non-Regulated Plant	NUTIL	(1,512,308)	0	0	0	0	0	0	0	0	(1,512,308)
<b>Total PC (Post Merger)</b>		<b>4,364,219,215</b>	<b>94,073,933</b>	<b>1,144,168,489</b>	<b>269,498,529</b>	<b>1,907,364,344</b>	<b>240,602,925</b>	<b>626,065,219</b>	<b>10,843,807</b>	<b>0</b>	<b>71,601,972</b>
<b>Total Deferred Taxes</b>		<b>4,539,266,256</b>	<b>98,034,665</b>	<b>1,177,203,097</b>	<b>280,373,567</b>	<b>2,002,899,891</b>	<b>255,382,970</b>	<b>643,353,249</b>	<b>11,387,388</b>	<b>0</b>	<b>70,631,431</b>
<b>Percentage of Total (DITBAL)</b>		<b>100.0000%</b>	<b>2.1597%</b>	<b>25.9338%</b>	<b>6.1766%</b>	<b>44.1239%</b>	<b>5.6261%</b>	<b>14.1731%</b>	<b>0.2509%</b>	<b>0.0000%</b>	<b>1.5560%</b>

**OPRV-WY**

	<b>Pacific Division</b>	<b>Utah Division</b>	<b>Combined Total</b>
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
<b>Total Interstate Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0.0000%	0.0000%	0.0000%

**OPRV-ID**

	<b>Pacific Division</b>	<b>Utah Division</b>	<b>Combined Total</b>
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
<b>Total Interstate Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0.0000%	0.0000%	0.0000%

Utah Results of Operations  
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**DESCRIPTION**

2017 PROTOCOL  
**FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
<b>BADDEBT</b>										
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Account 904 Balance	12,373,687	557,497	4,642,595	1,810,648	3,829,603	774,188	759,156	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	4.5055%	37.5199%	14.6331%	30.9496%	6.2567%	6.1352%	0.0000%	0.0000%	0.0000%
<b>Customer Factors</b>										
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Total Electric Customers	1,936,096	47,270	608,394	136,279	917,231	80,277	146,646	0	0	0
<b>CN</b>										
Customer System factor - CN	100.0000%	2.4415%	31.4238%	7.0388%	47.3753%	4.1463%	7.5743%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	922,350	47,270	608,394	136,279	0	0	130407.5833	0	0	0
<b>CNP</b>										
Customer Service Pacific Power factor - CNP	100.0000%	5.1249%	65.9613%	14.7751%	0.0000%	0.0000%	14.1386%	0.0000%	0.0000%	0.0000%
Rocky Mountain Power Customers	1,013,746	0	0	0	917,231	80,277	16,238	0	0	0
<b>CNU</b>										
Customer Service R.M.P. factor - CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.4794%	7.9188%	1.6018%	0.0000%	0.0000%	0.0000%
<b>CIAC</b>										
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
TOTAL NET DISTRIBUTION PLANT	3,995,256,411	127,732,952	1,038,576,390	258,873,367	1,940,984,135	200,709,582	428,379,984	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.0000%	3.1971%	25.9952%	6.4795%	48.5822%	5.0237%	10.7222%	0.0000%	0.0000%	0.0000%

**IDSIT**

	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0	0
Idaho State Income Tax Allocation	0.0000%	0.0000%	0.0000%	0.0000%
Property	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%
Sales	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%

Utah Results of Operations  
June 2018  
**13-MONTH AVERAGE FACTORS**  
**DESCRIPTION**

**2017 PROTOCOL  
FACTOR**  
Average

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	0.0000%	0.0000%								
Idaho - PPL Factor	0.0000%	0.0000%								
Idaho - UPL Factor	0.0000%	0.0000%								
	0.0000%	0.0000%								

**EXCTAX**

**Excise Tax (Superfund)**

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Total Taxable Income	840,407,306	30,073,420	229,395,876	49,284,431	282,802,756	61,399,683	101,336,109	(1,421,814)	92,497,919	(4,961,075)
Less Other Electric Items:										
419 OTH	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH										
Total Taxable Income Excluding Other	840,407,306	30,073,420	229,395,876	49,284,431	282,802,756	61,399,683	101,336,109	(1,421,814)	92,497,919	(4,961,075)

**Excise Tax (Superfund) Factor - EXCTAX**

	100.0000%	3.5784%	27.2958%	5.8644%	33.6507%	7.3059%	12.0580%	-0.1692%	11.0063%	-0.5903%
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**Trojan Allocators**

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Premerger										
Dec 1991 Plant	16,918,976									
Dec 1992 Plant	17,094,202									
Average	17,006,589	255,713	4,425,979	1,385,277	7,363,239	1,017,669	2,553,017	5,695	0	0
Dec 1991 Reserve	(7,851,432)									
Dec 1992 Reserve	(8,434,030)									
Average	(8,142,731)	(122,435)	(2,119,152)	(663,269)	(3,525,508)	(487,259)	(1,222,381)	(2,727)	0	0
Postmerger										
Dec 1991 Plant	4,284,960									
Dec 1992 Plant	3,485,613									
Average	3,885,287	58,420	1,011,149	316,477	1,682,189	232,494	583,257	1,301	0	0
Dec 1991 Reserve	(129,394)									
Dec 1992 Reserve	(240,609)									
Average	(185,002)	(2,782)	(48,147)	(15,069)	(80,099)	(11,070)	(27,772)	(62)	0	0
Net Plant	12,564,143	188,916	3,269,828	1,023,416	5,439,820	751,835	1,886,120	4,208	0	0
<b>Division Net Plant Nuclear Pacific Power</b>	<b>DNPPNP</b>	100.0000%	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%	0.0000%
<b>Division Net Plant Nuclear Rocky Mountain Power</b>	<b>DNPPNP</b>	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>System Net Nuclear Plant</b>	<b>SNNP</b>	100.0000%	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%	0.0000%

Account 182.22	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
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**Utah Results of Operations**  
**June 2018**  
**13-MONTH AVERAGE FACTORS**  
**DESCRIPTION**

**2017 PROTOCOL FACTOR**

			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Pre-merger	(101)	SG	17,094,202	257,030	4,448,780	1,392,414	7,401,172	1,022,912	2,566,169	5,725	0	0
		(108) SG	(8,434,030)	(126,815)	(2,194,963)	(686,997)	(3,651,630)	(504,690)	(1,266,111)	(2,824)	0	0
Post-merger	(101)	SG	3,485,613	52,410	907,134	283,922	1,509,145	208,578	523,258	1,167	0	0
		(108) SG	(240,609)	(3,618)	(62,619)	(19,599)	(104,175)	(14,398)	(36,120)	(81)	0	0
		(107) SG	1,778,549	26,742	462,869	144,872	770,047	106,428	266,995	596	0	0
		(120) SE	1,975,759	28,959	490,379	149,429	846,565	127,700	332,087	639	0	0
		(228) SG	7,220,849	108,573	1,879,232	588,177	3,126,367	432,093	1,083,989	2,418	0	0
		(228) SG	1,472,376	22,139	383,187	119,933	637,486	88,107	221,032	493	0	0
		(228) SNNP	3,531,000	53,092	918,946	287,619	1,528,795	211,294	530,071	1,182	0	0
		(228) SE	1,743,025	25,548	432,615	131,827	746,844	112,658	292,969	564	0	0
Total Acct 182.22			29,626,734	444,061	7,665,559	2,391,597	12,810,616	1,790,682	4,514,339	9,880	0	0
Revised Study	(228)	SNNP	112,680	1,694	29,325	9,178	48,786	6,743	16,915	38	0	0
		(228) SE	941,950	13,806	233,790	71,241	403,603	60,882	158,324	305	0	0
December 1993 Adj.			1,054,630	15,500	263,115	80,419	452,389	67,624	175,239	343	0	0
Adjusted Acct 182.22			30,681,364	459,562	7,928,674	2,472,016	13,263,005	1,858,307	4,689,579	10,222	0	0
<b>TROJP</b>			100.0000%	1.4979%	25.8420%	8.0571%	43.2282%	6.0568%	15.2848%	0.0333%	0.0000%	0.0000%
Trojan Plant Allocator												
<b>Account 228.42</b>			<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Plant - Premerger		SG	7,220,849	108,573	1,879,232	588,177	3,126,367	432,093	1,083,989	2,418	0	0
- Postmerger		SG	1,472,376	22,139	383,187	119,933	637,486	88,107	221,032	493	0	0
Storage Facility		SE	1,743,025	25,548	432,615	131,827	746,844	112,658	292,969	564	0	0
Transition Costs		SNNP	3,531,000	53,092	918,946	287,619	1,528,795	211,294	530,071	1,182	0	0
Total Acct 228.42			13,967,250	209,352	3,613,979	1,127,555	6,039,492	844,152	2,128,061	4,658	0	0
Transition Costs		SNNP	112,680	1,694	29,325	9,178	48,786	6,743	16,915	38	0	0
Storage Facility		SE	941,950	13,806	233,790	71,241	403,603	60,882	158,324	305	0	0
December 1993 Adj.			1,054,630	15,500	263,115	80,419	452,389	67,624	175,239	343	0	0
Adjusted Acct 228.42			15,021,880	224,853	3,877,094	1,207,975	6,491,881	911,776	2,303,300	5,000	0	0
<b>TROJD</b>			100.0000%	1.4968%	25.8096%	8.0414%	43.2162%	6.0697%	15.3330%	0.0333%	0.0000%	0.0000%
Trojan Decommissioning Allocator												
<b>SCHMA</b>			<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Amortization Expense :												
Amortization of Limited Term Plant		Acct 404	44,591,775	748,060	9,975,458	2,834,282	19,846,767	1,966,463	4,807,135	8,257	4,405,353	0
Amortization of Other Electric Plant		Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions		Acct 406	5,083,195	71,896	1,244,405	389,483	2,371,878	286,127	717,804	1,601	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	10,239,291	0	1,876,195	0	3,572,684	2,530,517	2,135,605	0	124,290	0
Total Amortization Expense :			59,914,261	819,956	13,096,058	3,223,766	25,791,329	4,783,107	7,660,544	9,858	4,529,643	0
<b>Schedule M Amortization Factor</b>			100.0000%	1.3685%	21.8580%	5.3806%	43.0471%	7.9833%	12.7858%	0.0165%	7.5602%	0.0000%
<b>SCHMD</b>			<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Depreciation Expense :												
Steam		Acct 403.1	235,608,329	3,542,632	61,317,259	19,191,554	102,009,896	14,098,732	35,369,355	78,901	0	0
Nuclear		Acct 403.2	0	0	0	0	0	0	0	0	0	0



Utah Results of Operations  
June 2018  
13-MONTH AVERAGE FACTORS

<u>DESCRIPTION</u>	<u>2017 PROTOCOL FACTOR</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC-UPL</u>	<u>OTHER</u>	<u>Non-Regulated</u>	<u>Page Ref.</u>
Hydro	Acct 403.3	34,854,566	524,077	9,070,929	2,839,090	15,090,768	2,085,687	5,232,343	11,672	0	0
Other	Acct 403.4	127,526,190	1,917,497	33,188,795	10,387,688	55,214,234	7,631,129	19,144,141	42,706	0	0
Transmission	Acct 403.5	108,349,229	1,629,151	28,197,975	8,825,622	46,911,302	6,483,585	16,265,309	36,284	0	0
Distribution	Acct 403.6	151,814,676	7,567,447	51,672,704	13,806,850	52,345,800	6,805,091	19,616,785	0	0	0
General	Acct 403.7&8	39,626,168	868,430	11,676,467	3,149,150	15,643,203	2,389,153	5,893,114	6,651	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
<hr/>											
Total Depreciation Expense :		697,779,157	16,049,233	195,124,129	58,199,953	287,215,203	39,493,377	101,521,047	176,215	0	0
<b>Schedule M Depreciation Factor</b>		100.0000%	2.3000%	27.9636%	8.3407%	41.1613%	5.6599%	14.5492%	0.0253%	0.0000%	0.0000%
<b>Tax Depreciation by Function</b>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>Other</u>	<u>Non-Regulated</u>
Current Total M Difference		908,819,688	19,305,599	236,747,444	62,774,529	408,645,745	51,368,285	123,689,432	200,192	-	6,088,462
<b>Tax Depr factor</b>		100.0000%	2.1242%	26.0500%	6.9073%	44.9644%	5.6522%	13.6099%	0.0220%	0.0000%	0.6699%

Utah Results of Operations  
June 2018  
COINCIDENTAL PEAKS

FORECAST LOADS (CP)										
Month	Day	Hour	Non-FERC					FERC	Total	
			CA	OR	WA	UT	ID			WY
Jul-17	6	17	142	2,314	812	4,967	675	1,295	4	10,210
Aug-17	1	17	152	2,548	787	4,946	593	1,306	3	10,334
Sep-17	5	17	134	2,223	717	4,627	533	1,216	4	9,454
Oct-17	31	8	109	1,983	638	2,998	382	1,180	2	7,293
Nov-17	7	18	112	2,056	666	3,254	384	1,168	2	7,643
Dec-17	12	18	127	2,340	728	3,500	428	1,211	3	8,336
Jan-18	2	18	123	2,204	728	3,400	464	1,243	3	8,164
Feb-18	23	8	155	2,608	784	3,208	433	1,245	3	8,436
Mar-18	6	8	138	2,339	649	3,079	457	1,207	3	7,872
Apr-18	3	8	123	2,196	584	2,912	437	1,192	2	7,447
May-18	24	18	96	1,784	619	3,635	443	1,148	2	7,727
Jun-18	27	17	125	1,914	640	4,927	744	1,230	4	9,584
			1,535	26,509	8,353	45,453	5,974	14,641	34	102,500

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)										
Month	Day	Hour	Non-FERC					FERC	Total	
			CA	OR	WA	UT	ID			WY
Jul-17	6	17	-	-	-	(106)	-	-	-	(106)
Aug-17	1	17	-	-	-	(117)	(55)	-	-	(172)
Sep-17	5	17	-	-	-	-	-	-	-	-
Oct-17	31	8	-	-	-	-	-	-	-	-
Nov-17	7	18	-	-	-	-	-	-	-	-
Dec-17	12	18	-	-	-	(105)	-	-	-	(105)
Jan-18	2	18	-	-	-	(97)	-	-	-	(97)
Feb-18	23	8	-	-	-	-	-	-	-	-
Mar-18	6	8	-	-	-	-	-	-	-	-
Apr-18	3	8	-	-	-	-	-	-	-	-
May-18	24	18	-	-	-	-	-	-	-	-
Jun-18	27	17	-	-	-	(278)	-	-	-	(278)
			-	-	-	(703)	(55)	-	-	(758)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES										
Month	Day	Hour	Non-FERC					FERC	Total	
			CA	OR	WA	UT	ID			WY
Jul-17	6	17	142	2,314	812	4,861	675	1,295	4	10,104
Aug-17	1	17	152	2,548	787	4,829	538	1,306	3	10,163
Sep-17	5	17	134	2,223	717	4,627	533	1,216	4	9,454
Oct-17	31	8	109	1,983	638	2,998	382	1,180	2	7,293
Nov-17	7	18	112	2,056	666	3,254	384	1,168	2	7,643
Dec-17	12	18	127	2,340	728	3,394	428	1,211	3	8,230
Jan-18	2	18	123	2,204	728	3,303	464	1,243	3	8,067
Feb-18	23	8	155	2,608	784	3,208	433	1,245	3	8,436
Mar-18	6	8	138	2,339	649	3,079	457	1,207	3	7,872
Apr-18	3	8	123	2,196	584	2,912	437	1,192	2	7,447
May-18	24	18	96	1,784	619	3,635	443	1,148	2	7,727
Jun-18	27	17	125	1,914	640	4,649	744	1,230	4	9,306
			1,535	26,509	8,353	44,750	5,919	14,641	34	101,742

Utah Results of Operations  
June 2018  
COINCIDENTAL PEAKS

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)							
			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jul-17	3	18	-	51	-	-	-	-		51
Aug-17	1	19	-	58	-	-	-	-		58
Sep-17	1	8	-	54	-	-	-	-		54
Oct-17	11	9	-	48	-	-	-	-		48
Nov-17	30	17	-	47	-	-	-	-		47
Dec-17	20	16	-	47	-	-	-	-		47
Jan-18	6	17	-	46	-	-	-	-		46
Feb-18	1	17	-	48	-	-	-	-		48
Mar-18	5	17	-	48	-	-	-	-		48
Apr-18	31	8	-	48	-	-	-	-		48
May-18	7	18	-	52	-	-	-	-		52
Jun-18	12	18	-	53	-	-	-	-		53
			-	601	-	-	-	-		601

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments							
			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jul-17	6	17	142	2,365	812	4,861	675	1,295	4	10,155
Aug-17	1	17	152	2,606	787	4,829	538	1,306	3	10,221
Sep-17	5	17	134	2,277	717	4,627	533	1,216	4	9,508
Oct-17	31	8	109	2,030	638	2,998	382	1,180	2	7,341
Nov-17	7	18	112	2,104	666	3,254	384	1,168	2	7,690
Dec-17	12	18	127	2,387	728	3,394	428	1,211	3	8,277
Jan-18	2	18	123	2,250	728	3,303	464	1,243	3	8,113
Feb-18	23	8	155	2,656	784	3,208	433	1,245	3	8,484
Mar-18	6	8	138	2,387	649	3,079	457	1,207	3	7,919
Apr-18	3	8	123	2,245	584	2,912	437	1,192	2	7,495
May-18	24	18	96	1,836	619	3,635	443	1,148	2	7,780
Jun-18	27	17	125	1,967	640	4,649	744	1,230	4	9,360
			1,535	27,110	8,353	44,750	5,919	14,641	34	102,343

+ plus

			Adjustment for Coincidental System Peaks Temperature Adjustment							
			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jul-17	6	17	0	(16)	1	(281)	(38)	(12)		(344)
Aug-17	1	17	(1)	(200)	(56)	(118)	4	21		(351)
Sep-17	5	17	(1)	(182)	(54)	(287)	(42)	0		(566)
Oct-17	31	8	1	(11)	31	6	2	(7)		22
Nov-17	7	18	1	72	70	78	19	35		275
Dec-17	12	18	5	128	17	108	1	4		262
Jan-18	2	18	12	168	124	107	16	15		442
Feb-18	23	8	(8)	(140)	(56)	(2)	3	(25)		(229)
Mar-18	6	8	(4)	(63)	34	24	(2)	10		(2)
Apr-18	3	8	3	13	16	31	2	(13)		52
May-18	24	18	0	17	1	(35)	13	(4)		(8)
Jun-18	27	17	(0)	(22)	(1)	(200)	26	(9)		(205)
			7	(236)	128	(569)	4	16	-	(651)

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)							
			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jul-17	6	17	142	2,350	814	4,581	638	1,284	4	9,811
Aug-17	1	17	151	2,406	731	4,711	542	1,326	3	9,870
Sep-17	5	17	134	2,095	663	4,340	491	1,216	4	8,942
Oct-17	31	8	110	2,019	669	3,005	384	1,173	2	7,362
Nov-17	7	18	113	2,176	736	3,332	403	1,203	2	7,966
Dec-17	12	18	132	2,515	745	3,502	429	1,215	3	8,540
Jan-18	2	18	134	2,418	852	3,411	480	1,258	3	8,555
Feb-18	23	8	147	2,516	729	3,205	436	1,219	3	8,256
Mar-18	6	8	133	2,324	683	3,103	455	1,217	3	7,917
Apr-18	3	8	125	2,258	600	2,943	439	1,179	2	7,547
May-18	24	18	96	1,853	620	3,600	456	1,145	2	7,772
Jun-18	27	17	125	1,946	639	4,449	771	1,222	4	9,154
			1,542	26,874	8,481	44,181	5,923	14,657	34	101,692

Utah Results of Operations  
 June 2018  
 ENERGY

FORECAST LOADS (MWh)									
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2017	Jul	87,153	1,263,887	414,293	2,697,042	484,042	882,581	1,856	5,830,853
2017	Aug	83,453	1,285,598	398,658	2,552,884	384,840	868,768	1,733	5,575,934
2017	Sep	66,905	1,094,516	354,999	2,074,483	294,357	798,232	1,485	4,684,976
2017	Oct	60,978	1,102,513	352,976	1,915,770	270,886	808,615	1,392	4,513,129
2017	Nov	67,484	1,183,408	381,410	1,903,910	256,857	814,012	1,487	4,608,568
2017	Dec	81,756	1,408,496	451,107	2,154,175	293,158	880,076	1,778	5,270,547
2018	Jan	75,613	1,297,220	416,625	2,129,326	304,232	867,711	1,748	5,092,476
2018	Feb	69,394	1,190,430	358,563	1,880,546	251,275	790,333	1,503	4,542,044
2018	Mar	73,387	1,233,456	352,031	2,000,253	294,938	841,976	1,567	4,797,609
2018	Apr	62,320	1,074,682	313,247	1,880,211	275,124	775,872	1,414	4,382,869
2018	May	67,754	1,056,338	314,366	2,016,080	309,974	796,430	1,458	4,562,400
2018	Jun	68,259	1,079,224	337,310	2,351,442	400,420	793,265	1,664	5,031,583
		864,455	14,269,767	4,445,585	25,556,120	3,820,103	9,917,872	19,085	58,892,987

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2017	Jul	-	-	-	(5,971)	-	-	-	(5,971)
2017	Aug	-	-	-	(4,513)	-	-	-	(4,513)
2017	Sep	-	-	-	(3,302)	-	-	-	(3,302)
2017	Oct	-	-	-	-	-	-	-	-
2017	Nov	-	-	-	-	-	-	-	-
2017	Dec	-	-	-	(8,029)	-	-	-	(8,029)
2018	Jan	-	-	-	(8,526)	-	-	-	(8,526)
2018	Feb	-	-	-	-	-	-	-	-
2018	Mar	-	-	-	-	-	-	-	-
2018	Apr	-	-	-	-	-	-	-	-
2018	May	-	-	-	-	-	-	-	-
2018	Jun	-	-	-	(5,350)	-	-	-	(5,350)
		-	-	-	(35,693)	-	-	-	(35,693)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2017	Jul	87,153	1,263,887	414,293	2,691,070	484,042	882,581	1,856	5,824,882
2017	Aug	83,453	1,285,598	398,658	2,548,370	384,840	868,768	1,733	5,571,420
2017	Sep	66,905	1,094,516	354,999	2,071,181	294,357	798,232	1,485	4,681,673
2017	Oct	60,978	1,102,513	352,976	1,915,770	270,886	808,615	1,392	4,513,129
2017	Nov	67,484	1,183,408	381,410	1,903,910	256,857	814,012	1,487	4,608,568
2017	Dec	81,756	1,408,496	451,107	2,146,146	293,158	880,076	1,778	5,262,517
2018	Jan	75,613	1,297,220	416,625	2,120,800	304,232	867,711	1,748	5,083,950
2018	Feb	69,394	1,190,430	358,563	1,880,546	251,275	790,333	1,503	4,542,044
2018	Mar	73,387	1,233,456	352,031	2,000,253	294,938	841,976	1,567	4,797,609
2018	Apr	62,320	1,074,682	313,247	1,880,211	275,124	775,872	1,414	4,382,869
2018	May	67,754	1,056,338	314,366	2,016,080	309,974	796,430	1,458	4,562,400
2018	Jun	68,259	1,079,224	337,310	2,346,091	400,420	793,265	1,664	5,026,233
		864,455	14,269,767	4,445,585	25,520,427	3,820,103	9,917,872	19,085	58,857,294

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)									
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2017	Jul	-	35,848	-	693	687	-	-	37,229
2017	Aug	-	38,534	-	309	877	-	-	39,720
2017	Sep	-	35,913	-	510	1,578	-	-	38,001
2017	Oct	-	34,278	-	99	307	-	-	34,684
2017	Nov	-	32,408	-	31	410	-	-	32,849
2017	Dec	-	33,222	-	277	307	-	-	33,806
2018	Jan	-	33,402	-	305	138	-	-	33,845
2018	Feb	-	30,542	-	339	319	-	-	31,200
2018	Mar	-	34,249	-	105	167	-	-	34,521
2018	Apr	-	33,472	-	180	77	-	-	33,729
2018	May	-	35,333	-	138	48	-	-	35,519
2018	Jun	-	35,318	-	402	334	-	-	36,054
		-	412,520	-	3,388	5,250	-	-	421,158

Utah Results of Operations  
 June 2018  
 ENERGY

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		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2017	Jul	87,153	1,299,735	414,293	2,691,764	484,729	882,581	1,856	5,862,111	
2017	Aug	83,453	1,324,132	398,658	2,548,679	385,717	868,768	1,733	5,611,140	
2017	Sep	66,905	1,130,429	354,999	2,071,690	295,935	798,232	1,485	4,719,674	
2017	Oct	60,978	1,136,790	352,976	1,915,869	271,193	808,615	1,392	4,547,813	
2017	Nov	67,484	1,215,816	381,410	1,903,941	257,267	814,012	1,487	4,641,417	
2017	Dec	81,756	1,441,718	451,107	2,146,422	293,466	880,076	1,778	5,296,323	
2018	Jan	75,613	1,330,622	416,625	2,121,105	304,370	867,711	1,748	5,117,795	
2018	Feb	69,394	1,220,972	358,563	1,880,885	251,594	790,333	1,503	4,573,244	
2018	Mar	73,387	1,267,705	352,031	2,000,358	295,105	841,976	1,567	4,832,130	
2018	Apr	62,320	1,108,154	313,247	1,880,391	275,200	775,872	1,414	4,416,599	
2018	May	67,754	1,091,671	314,366	2,016,218	310,022	796,430	1,458	4,597,919	
2018	Jun	68,259	1,114,542	337,310	2,346,493	400,755	793,265	1,664	5,062,287	
		864,455	14,682,287	4,445,585	25,523,815	3,825,353	9,917,872	19,085	59,278,452	

+ plus

		Temperature Adjustment for Energy								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2017	Jul	(436)	(20,637)	(26,203)	(167,514)	(26,996)	(7,893)		(249,680)	
2017	Aug	(508)	(58,312)	(28,170)	(103,682)	(5,453)	6,341		(189,784)	
2017	Sep	(264)	(30,422)	(11,731)	(53,572)	(8,562)	(5,370)		(109,920)	
2017	Oct	188	4,367	4,256	19,303	234	(1,012)		27,335	
2017	Nov	929	23,700	19,893	34,869	5,890	8,901		94,182	
2017	Dec	(1,519)	(24,243)	10,846	15,632	582	(2,440)		(1,141)	
2018	Jan	4,655	73,533	41,088	69,579	9,690	6,158		204,702	
2018	Feb	(3,215)	(30,757)	4,729	26,878	3,382	(9,912)		(8,895)	
2018	Mar	(1,382)	(16,820)	5,081	11,311	(619)	(522)		(2,952)	
2018	Apr	791	12,587	8,024	3,255	2,699	(126)		27,231	
2018	May	675	19,950	(17,075)	(21,685)	349	1,983		(15,803)	
2018	Jun	(38)	1,062	3,675	(90,840)	4,911	(2,203)		(83,431)	
		(123)	(45,991)	14,413	(256,466)	(13,893)	(6,095)	-	(308,156)	

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		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2017	Jul	86,717	1,279,098	388,090	2,524,250	457,733	874,687	1,856	5,612,431	
2017	Aug	82,945	1,265,820	370,488	2,444,997	380,264	875,109	1,733	5,421,356	
2017	Sep	66,641	1,100,007	343,268	2,018,119	287,373	792,862	1,485	4,609,754	
2017	Oct	61,166	1,141,158	357,232	1,935,172	271,427	807,603	1,392	4,575,148	
2017	Nov	68,413	1,239,517	401,302	1,938,810	263,157	822,913	1,487	4,735,599	
2017	Dec	80,237	1,417,475	461,953	2,162,054	294,048	877,637	1,778	5,295,182	
2018	Jan	80,267	1,404,155	457,713	2,190,684	314,061	873,869	1,748	5,322,497	
2018	Feb	66,179	1,190,215	363,292	1,907,762	254,976	780,421	1,503	4,564,349	
2018	Mar	72,005	1,250,885	357,112	2,011,669	294,486	841,454	1,567	4,829,179	
2018	Apr	63,111	1,120,741	321,271	1,883,647	277,899	775,746	1,414	4,443,829	
2018	May	68,429	1,111,621	297,290	1,994,533	310,371	798,414	1,458	4,582,116	
2018	Jun	68,221	1,115,605	340,985	2,255,653	405,666	791,062	1,664	4,978,855	
		864,332	14,636,295	4,459,998	25,267,349	3,811,460	9,911,777	19,085	58,970,296	

**Utah Results of Operations  
June 2018**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	864,332	14,636,295	4,459,998	25,267,349	3,811,460	9,911,777	19,085	<b>58,970,296 Ref Page 10.18</b>
System Energy Factor	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%	100.00%
Divisional Energy - Pacific	3.0684%	51.9599%	15.8333%	0.0000%	0.0000%	29.1384%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	82.0320%	12.3741%	5.5319%	0.0620%	100.00%
System Generation Factor	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%	100.00%
Divisional Generation - Pacific	3.1209%	54.0177%	16.9069%	0.0000%	0.0000%	25.9546%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.5496%	11.5473%	4.8384%	0.0646%	100.00%
System Capacity (mwh)								
Accord	1,541.9	26,874.1	8,480.8	44,181.2	5,922.7	14,657.1	34.4	<b>101,692 Ref Page 10.16</b>
Modified Accord	1,541.9	26,874.1	8,480.8	44,181.2	5,922.7	14,657.1	34.4	<b>101,692 Ref Page 10.16</b>
Rolled-In	1,541.9	26,874.1	8,480.8	44,181.2	5,922.7	14,657.1	34.4	<b>101,692 Ref Page 10.16</b>
Rolled-In with Hydro Adj.	1,541.9	26,874.1	8,480.8	44,181.2	5,922.7	14,657.1	34.4	<b>101,692 Ref Page 10.16</b>
Rolled-In with Off-Sys Adj.	1,541.9	26,874.1	8,480.8	44,181.2	5,922.7	14,657.1	34.4	<b>101,692 Ref Page 10.16</b>
System Capacity Factor								
Accord	1.5162%	26.4268%	8.3397%	43.4460%	5.8242%	14.4132%	0.0339%	100.00%
Modified Accord	1.5162%	26.4268%	8.3397%	43.4460%	5.8242%	14.4132%	0.0339%	100.00%
Rolled-In	1.5162%	26.4268%	8.3397%	43.4460%	5.8242%	14.4132%	0.0339%	100.00%
Rolled-In with Hydro Adj.	1.5162%	26.4268%	8.3397%	43.4460%	5.8242%	14.4132%	0.0339%	100.00%
Rolled-In with Off-Sys Adj.	1.5162%	26.4268%	8.3397%	43.4460%	5.8242%	14.4132%	0.0339%	100.00%
System Energy (mwh)								
Accord	864,332	14,636,295	4,459,998	25,267,349	3,811,460	9,911,777	19,085	58,970,296
Modified Accord	864,332	14,636,295	4,459,998	25,267,349	3,811,460	9,911,777	19,085	58,970,296
Rolled-In	864,332	14,636,295	4,459,998	25,267,349	3,811,460	9,911,777	19,085	58,970,296
Rolled-In with Hydro Adj.	864,332	14,636,295	4,459,998	25,267,349	3,811,460	9,911,777	19,085	58,970,296
Rolled-In with Off-Sys Adj.	864,332	14,636,295	4,459,998	25,267,349	3,811,460	9,911,777	19,085	58,970,296
System Energy Factor								
Accord	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%	100.00%
Modified Accord	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%	100.00%
Rolled-In	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%	100.00%
Rolled-In with Hydro Adj.	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%	100.00%
Rolled-In with Off-Sys Adj.	1.4657%	24.8198%	7.5631%	42.8476%	6.4634%	16.8081%	0.0324%	100.00%
System Generation Factor								
Accord	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%	100.00%
Modified Accord	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%	100.00%
Rolled-In	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%	100.00%
Rolled-In with Hydro Adj.	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%	100.00%
Rolled-In with Off-Sys Adj.	1.5036%	26.0251%	8.1455%	43.2964%	5.9840%	15.0119%	0.0335%	100.00%

Utah Results of Operations  
 June 2018  
 2017 Protocol Adjustment

	<b>Total</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>
<b>2017 Protocol Baseline ECD</b>	(9,578,038)	(324,482)	(8,238,000)	-	-	835,542	(1,851,098)	-
<b>2017 Protocol Equalization Adjustment</b>	9,074,482	324,482	2,600,000	-	4,400,000	150,000	1,600,000	-
<b>2017 Protocol Adjustment</b>	<b>(503,555)</b>	-	<b>(5,638,000)</b>	-	<b>4,400,000</b>	<b>985,542</b>	<b>(251,098)</b>	-

# **B1. REVENUE**





**Electric Operations Revenue (Actuals)**  
Sum of Range: 07/2017 - 06/2018  
Allocation Method - Factor 2017 Protocol  
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	2,142	-	-	-	-	-	-	-	2,142
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	31,139	-	-	-	-	-	-	-	31,139
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	35	-	-	-	-	-	-	-	35
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	(1,046)	(1,046)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	(1,101)	-	-	-	-	-	(1,101)	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	(11,852)	-	(11,852)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	(9,040)	-	-	-	-	(9,040)	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	(3,445)	-	-	(3,445)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	(1,672)	-	-	-	(1,672)	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	(1,889)	(1,889)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	(241)	-	-	-	-	-	(241)	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	(3,227)	-	(3,227)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	(8,318)	-	-	-	-	(8,318)	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	(11,211)	-	-	(11,211)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	113	-	-	-	113	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	(188)	-	-	-	-	(188)	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	57	-	-	57	-	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	(153)	-	-	-	(153)	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	49,727	49,727	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	77,491	-	-	-	-	-	77,491	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	653,392	-	653,392	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	782,227	-	-	-	-	782,227	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	155,569	-	-	155,569	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	97,866	-	-	-	97,866	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	12,428	-	-	-	12,428	-	-	-	-
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	(803)	-	-	(803)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	4,114	-	-	-	-	-	-	-	4,114
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	1,376	1,376	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	(549)	-	-	-	-	-	(549)	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	(1,439)	-	(1,439)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	(7,811)	-	-	-	-	(7,811)	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	(39)	-	-	(39)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	1,245	-	-	-	1,245	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	(87)	-	-	-	(87)	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	(4)	(4)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	(20)	-	-	-	-	-	(20)	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	(6)	-	(6)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	12	-	-	-	-	12	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	(6)	-	-	(6)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	(15)	-	-	-	(15)	-	-	-	-
<b>4401000 Total</b>					<b>1,804,771</b>	<b>48,164</b>	<b>636,868</b>	<b>140,123</b>	<b>109,725</b>	<b>756,881</b>	<b>75,581</b>	-	<b>37,430</b>
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	867	-	-	-	-	-	-	-	867
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	(654)	(654)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	(782)	-	-	-	-	-	(782)	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	(10,917)	-	(10,917)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	(11,756)	-	-	-	-	(11,756)	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	(3,149)	-	-	(3,149)	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	(2,238)	-	-	-	(2,238)	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	(1,180)	(1,180)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	(141)	-	-	-	-	-	(141)	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	(1,088)	-	(1,088)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	(7,136)	-	-	-	-	(7,136)	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	(9,601)	-	-	(9,601)	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	100	-	-	-	100	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	(200)	-	-	-	-	(200)	-	-	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	54	-	-	54	-	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	(178)	-	-	-	(178)	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	35,704	35,704	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	44,483	-	-	-	-	-	44,483	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	487,294	-	487,294	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	743,369	-	-	-	-	743,369	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	134,947	-	-	134,947	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	111,014	-	-	-	111,014	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	11,088	-	-	-	11,088	-	-	-	-
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	(1,121)	-	-	(1,121)	-	-	-	-	-
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	21,221	-	-	-	-	-	-	-	21,221
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	102	-	-	-	-	-	-	-	102
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	2,773	-	-	-	-	-	-	-	2,773
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	3,947	-	-	-	-	-	-	-	3,947
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(291)	(291)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	158	-	-	-	-	-	158	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	(6,126)	-	(6,126)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	(2,080)	-	-	-	-	(2,080)	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	(161)	-	-	(161)	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	583	-	-	-	583	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	557	-	-	-	557	-	-	-	-
<b>4421000 Total</b>					<b>1,539,463</b>	<b>33,579</b>	<b>469,162</b>	<b>120,970</b>	<b>120,926</b>	<b>722,197</b>	<b>43,718</b>	-	<b>28,911</b>
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	412	-	-	-	-	-	-	-	412
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	4,565	-	-	-	-	-	-	-	4,565
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	3,226	-	-	-	-	-	-	-	3,226
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	674	-	-	-	-	-	-	-	674
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	(164)	(164)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	(2,805)	-	-	-	-	-	(2,805)	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	(3,834)	-	(3,834)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	UT	(10,826)	-	-	-	-	(10,826)	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	(1,650)	-	-	(1,650)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	(10,914)	-	-	-	(10,914)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	(194)	(194)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	(16)	-	-	-	-	-	(16)	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	(1,656)	-	(1,656)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	(3,634)	-	-	-	-	(3,634)	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	(4,174)	-	-	(4,174)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	370	-	-	-	370	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	(261)	-	-	-	-	(261)	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	29	-	-	29	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	(756)	-	-	-	(756)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	6,382	6,382	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	10,217	-	-	-	-	-	10,217	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	127,244	-	127,244	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	352,914	-	-	-	-	352,914	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	51,629	-	-	51,629	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	339,846	-	-	-	339,846	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	99,200	-	-	-	99,200	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	(30)	-	-	(30)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	3,061	-	-	-	-	-	-	-	3,061
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	105,865	-	-	-	-	-	105,865	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	110,163	-	-	-	-	110,163	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	57	57	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	550	-	-	-	-	-	550	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	4,990	-	4,990	-	-	-	-	-	-



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Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	(6,395)	-	-	-	-	(6,395)	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	876	-	-	876	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	(387)	-	-	-	(387)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	14	-	-	-	14	-	-	-	-
<b>4422000 Total</b>					<b>1,174,587</b>	<b>6,081</b>	<b>126,744</b>	<b>46,679</b>	<b>427,374</b>	<b>441,961</b>	<b>113,810</b>	-	<b>11,938</b>
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	1	-	-	-	-	-	-	-	1
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	2,831	-	-	-	-	-	-	-	2,831
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	12,837	12,837	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	53,144	-	-	-	-	-	53,144	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	31,299	-	31,299	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	19,420	-	-	-	-	19,420	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	15,348	-	-	15,348	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	1,760	-	-	-	1,760	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	520	-	-	-	520	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	(226)	(226)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	(862)	-	-	-	-	-	(862)	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	(633)	-	(633)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	UT	(303)	-	-	-	-	(303)	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WA	(288)	-	-	(288)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	(41)	-	-	-	(41)	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	(411)	(411)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	(176)	-	-	-	-	-	(176)	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	(84)	-	(84)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	(61)	-	-	-	-	(61)	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	(1,594)	-	-	(1,594)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	(2)	-	-	-	(2)	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	(1)	-	-	-	-	(1)	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	5	-	-	5	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	(3)	-	-	-	(3)	-	-	-	-
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	393	-	-	393	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	119	-	-	-	-	-	-	-	119
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	(46)	(46)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	5,062	-	-	-	-	-	5,062	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	(1,913)	-	(1,913)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	49	-	-	-	-	49	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	(327)	-	-	(327)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	(8)	-	-	-	(8)	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	(16)	-	-	-	(16)	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	CA	(2)	(2)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	OR	(56)	-	(56)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	WA	43	-	-	43	-	-	-	-	-
<b>4423000 Total</b>					<b>135,777</b>	<b>12,153</b>	<b>28,613</b>	<b>13,580</b>	<b>2,209</b>	<b>19,104</b>	<b>57,168</b>	-	<b>2,950</b>
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	304	-	-	-	-	-	-	-	304
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj -Def NPC Mech	UT	(0)	-	-	-	-	(0)	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj -Def NPC Mech	WYP	(2)	-	-	-	(2)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	(14)	(14)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	(3)	-	-	-	-	-	(3)	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	(16)	-	(16)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	(120)	-	-	-	-	(120)	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	(75)	-	-	(75)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	(2)	-	-	-	(2)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	422	422	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	522	-	-	-	-	-	522	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	6,128	-	6,128	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	8,316	-	-	-	-	8,316	-	-	-



**Electric Operations Revenue (Actuals)**  
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Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	1,364	-	-	1,364	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	1,623	-	-	-	1,623	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	349	-	-	-	349	-	-	-	-
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	38	-	-	-	-	-	-	-	38
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adj	CA	(6)	(6)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adj	IDU	(4)	-	-	-	-	-	(4)	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adj	OR	(83)	-	(83)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adj	UT	(98)	-	-	-	-	(98)	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adj	WA	(24)	-	-	(24)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adj	WYP	(20)	-	-	-	(20)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	(8)	(8)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(10)	-	-	-	-	-	(10)	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	364	-	364	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	254	-	-	-	-	254	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	123	-	-	123	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	58	-	-	-	58	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	(5)	-	-	-	(5)	-	-	-	-
<b>4441000 Total</b>					<b>19,373</b>	<b>394</b>	<b>6,393</b>	<b>1,388</b>	<b>2,000</b>	<b>8,351</b>	<b>505</b>	-	<b>342</b>
4471000	ON-SYS WHOLE-FIRM	301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	216	-	216	-	-	-	-	-	-
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	13,981	-	-	-	-	-	-	13,981	-
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	(77)	-	-	-	-	(77)	-	-	-
<b>4471000 Total</b>					<b>14,120</b>	-	<b>216</b>	-	-	<b>(77)</b>	-	<b>13,981</b>	-
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	16,942	253	4,328	1,360	2,537	7,459	999	6	-
<b>4471300 Total</b>					<b>16,942</b>	<b>253</b>	<b>4,328</b>	<b>1,360</b>	<b>2,537</b>	<b>7,459</b>	<b>999</b>	<b>6</b>	-
4471400	S/T FIRM WHOLESALE	301411	BOOKOUT SALES NETTED	SG	(206,413)	(3,087)	(52,729)	(16,570)	(30,908)	(90,877)	(12,172)	(69)	-
4471400	S/T FIRM WHOLESALE	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	(14,046)	(210)	(3,588)	(1,128)	(2,103)	(6,184)	(828)	(5)	-
4471400	S/T FIRM WHOLESALE	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	7	0	2	1	1	3	0	0	-
4471400	S/T FIRM WHOLESALE	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	389	6	99	31	58	171	23	0	-
4471400	S/T FIRM WHOLESALE	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	2	0	0	0	0	1	0	0	-
4471400	S/T FIRM WHOLESALE	303028	LINE LOSS W/S TRADING REVENUES	SG	5,141	77	1,313	413	770	2,264	303	2	-
4471400	S/T FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	401,549	6,006	102,577	32,234	60,128	176,791	23,679	134	-
4471400	S/T FIRM WHOLESALE	301410	TRADING SALES NETTED	SG	(1,857)	(28)	(474)	(149)	(278)	(817)	(109)	(1)	-
4471400	S/T FIRM WHOLESALE	301409	TRADING SALES NETTED-EST.	SG	(85)	(1)	(22)	(7)	(13)	(37)	(5)	(0)	-
<b>4471400 Total</b>					<b>184,689</b>	<b>2,762</b>	<b>47,179</b>	<b>14,826</b>	<b>27,655</b>	<b>81,313</b>	<b>10,891</b>	<b>62</b>	-
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	16,371	245	4,182	1,314	2,451	7,207	965	5	-
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	(52)	(1)	(13)	(4)	(8)	(23)	(3)	(0)	-
<b>4472000 Total</b>					<b>16,318</b>	<b>244</b>	<b>4,169</b>	<b>1,310</b>	<b>2,443</b>	<b>7,184</b>	<b>962</b>	<b>5</b>	-
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	(203)	(3)	(52)	(16)	(30)	(89)	(12)	(0)	-
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	8,525	128	2,178	684	1,277	3,753	503	3	-
<b>4476100 Total</b>					<b>8,322</b>	<b>124</b>	<b>2,126</b>	<b>668</b>	<b>1,246</b>	<b>3,664</b>	<b>491</b>	<b>3</b>	-
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	135	2	34	11	20	59	8	0	-
<b>4476200 Total</b>					<b>135</b>	<b>2</b>	<b>34</b>	<b>11</b>	<b>20</b>	<b>59</b>	<b>8</b>	<b>0</b>	-
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	80	-	-	-	-	-	-	80	-
<b>4479000 Total</b>					<b>80</b>	-	-	-	-	-	-	<b>80</b>	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	228	228	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	232	-	-	-	-	-	232	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	3,558	-	3,558	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	2,421	-	-	-	-	2,421	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	622	-	-	622	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	418	-	-	-	418	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	46	-	-	-	46	-	-	-	-
<b>4501000 Total</b>					<b>7,525</b>	<b>228</b>	<b>3,558</b>	<b>622</b>	<b>465</b>	<b>2,421</b>	<b>232</b>	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	50	50	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	34	-	-	-	-	-	34	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	780	-	780	-	-	-	-	-	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	631	-	-	-	-	631	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	125	-	-	125	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	105	-	-	-	105	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	9	-	-	-	9	-	-	-	-
<b>4502000 Total</b>					<b>1,734</b>	<b>50</b>	<b>780</b>	<b>125</b>	<b>114</b>	<b>631</b>	<b>34</b>	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	21	21	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	225	-	-	-	-	-	225	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	214	-	214	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	295	-	-	-	-	295	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	39	-	-	39	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	46	-	-	-	46	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	4	-	-	-	4	-	-	-	-
<b>4503000 Total</b>					<b>845</b>	<b>21</b>	<b>214</b>	<b>39</b>	<b>50</b>	<b>295</b>	<b>225</b>	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	0	0	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	3	-	-	-	-	-	3	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	18	-	18	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	59	-	-	-	-	59	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	0	-	-	0	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	4	-	-	-	4	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	-	-	-	0	-	-	-	-
<b>4504000 Total</b>					<b>84</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>4</b>	<b>59</b>	<b>3</b>	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	17	17	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	46	-	-	-	-	-	46	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	606	-	606	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	2,798	-	-	-	-	2,798	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	92	-	-	92	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	102	-	-	-	102	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	8	-	-	-	8	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	11	11	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	33	-	-	-	-	-	33	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	290	-	290	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	495	-	-	-	-	495	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	59	-	-	59	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	80	-	-	-	80	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	7	-	-	-	7	-	-	-	-
<b>4511000 Total</b>					<b>4,644</b>	<b>29</b>	<b>897</b>	<b>150</b>	<b>197</b>	<b>3,293</b>	<b>79</b>	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	1	1	-	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	1	-	-	-	-	-	1	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	11	-	11	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	3	0	1	0	0	1	0	0	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	7	-	-	-	-	7	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	2	-	-	2	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	0	-	-	-	0	-	-	-	-
<b>4512000 Total</b>					<b>25</b>	<b>1</b>	<b>11</b>	<b>2</b>	<b>1</b>	<b>9</b>	<b>1</b>	<b>0</b>	-
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	6	-	6	-	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	124	-	-	-	-	124	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	28	-	-	28	-	-	-	-	-
4513000	OTHER	301828	OTHER	CA	17	17	-	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	IDU	3	-	-	-	-	-	3	-	-
4513000	OTHER	301828	OTHER	OR	550	-	550	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	SO	2	0	0	0	0	1	0	0	-
4513000	OTHER	301828	OTHER	UT	435	-	-	-	-	435	-	-	-
4513000	OTHER	301828	OTHER	WA	19	-	-	19	-	-	-	-	-
4513000	OTHER	301828	OTHER	WYP	23	-	-	-	23	-	-	-	-
4513000	OTHER	301828	OTHER	WYU	5	-	-	-	5	-	-	-	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>4513000 Total</b>					<b>1,210</b>	<b>17</b>	<b>556</b>	<b>46</b>	<b>28</b>	<b>560</b>	<b>3</b>	<b>0</b>	<b>-</b>
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	2	-	-	-	-	2	-	-	-
<b>4514100 Total</b>					<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	60	1	15	5	9	26	4	0	-
<b>4530000 Total</b>					<b>60</b>	<b>1</b>	<b>15</b>	<b>5</b>	<b>9</b>	<b>26</b>	<b>4</b>	<b>0</b>	<b>-</b>
4541000	RENTS - COMMON	0	4541000/0	SO	2	0	1	0	0	1	0	0	-
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	1	-	1	-	-	-	-	-	-
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	UT	1	-	-	-	-	1	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	10	10	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	2	-	-	-	-	-	2	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	245	-	245	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	239	-	-	-	-	239	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	55	-	-	55	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	15	-	-	-	15	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	2	2	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	69	-	69	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	844	-	-	-	-	844	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	12	-	-	12	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	9	-	-	-	9	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	0	0	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	IDU	0	-	-	-	-	-	0	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	4	-	4	-	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	0	0	0	0	0	0	0	0	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	31	-	-	-	-	31	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	0	-	-	-	0	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	2	2	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	1	-	-	-	-	-	1	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	836	-	836	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	720	15	194	57	100	313	41	0	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	590	-	-	-	-	590	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	11	-	-	11	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	14	-	-	-	14	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	18	-	-	-	18	-	-	-	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	0	-	0	-	-	-	-	-	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	186	4	50	15	26	81	11	0	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	650	-	-	-	-	650	-	-	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	81	1	21	6	12	36	5	0	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	131	3	35	10	18	57	7	0	-
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	556	8	142	45	83	245	33	0	-
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	205	3	52	16	31	90	12	0	-
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	1,636	24	418	131	245	720	96	1	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	43	1	11	3	6	19	3	0	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	677	14	182	53	94	294	39	0	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	12	-	-	-	-	12	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	510	510	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	168	-	-	-	-	-	168	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	2,551	-	2,551	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	1,911	-	-	-	-	1,911	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	771	-	-	771	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	325	-	-	-	325	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	(0)	(0)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	-	-	-	-	-	0	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	(16)	-	(16)	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	(37)	-	-	-	-	(37)	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	(0)	-	-	(0)	-	-	-	-	-



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 Sum of Range: 07/2017 - 06/2018  
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 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	(2)	-	-	-	(2)	-	-	-	-
<b>4541000 Total</b>					<b>14,090</b>	<b>597</b>	<b>4,797</b>	<b>1,186</b>	<b>995</b>	<b>6,096</b>	<b>419</b>	<b>1</b>	<b>-</b>
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SG	23	0	6	2	3	10	1	0	-
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	0	0	0	0	0	0	0	0	-
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	3	-	-	-	-	3	-	-	-
<b>4542000 Total</b>					<b>26</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>13</b>	<b>1</b>	<b>0</b>	<b>-</b>
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	3,346	50	855	269	501	1,473	197	1	-
<b>4543000 Total</b>					<b>3,346</b>	<b>50</b>	<b>855</b>	<b>269</b>	<b>501</b>	<b>1,473</b>	<b>197</b>	<b>1</b>	<b>-</b>
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	869	13	222	70	130	383	51	0	-
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	3,203	48	818	257	480	1,410	189	1	-
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	1,309	20	334	105	196	576	77	0	-
4561100	Other Wheeling Rev	301952	Ancillary Rev Sch 6-Supp (Transm)	SG	532	8	136	43	80	234	31	0	-
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	2,105	31	538	169	315	927	124	1	-
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	3,125	47	798	251	468	1,376	184	1	-
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	1,446	22	369	116	217	637	85	0	-
4561100	Other Wheeling Rev	301972	Ancillary Revenue Sch 5&6-Spin&Supp (Tra	SG	248	4	63	20	37	109	15	0	-
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	3	0	1	0	0	1	0	0	-
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	2	0	0	0	0	1	0	0	-
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	36	1	9	3	5	16	2	0	-
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	452	7	115	36	68	199	27	0	-
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	836	13	214	67	125	368	49	0	-
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	108	2	28	9	16	47	6	0	-
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	124	2	32	10	19	55	7	0	-
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	7,323	110	1,871	588	1,097	3,224	432	2	-
<b>4561100 Total</b>					<b>21,720</b>	<b>325</b>	<b>5,548</b>	<b>1,744</b>	<b>3,252</b>	<b>9,563</b>	<b>1,281</b>	<b>7</b>	<b>-</b>
4561910	S/T FIRM WHEEL REV	302812	I/C ST Firm Wheeling Revenue-Nevada Pwr	SG	96	1	24	8	14	42	6	0	-
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	2,028	30	518	163	304	893	120	1	-
<b>4561910 Total</b>					<b>2,123</b>	<b>32</b>	<b>542</b>	<b>170</b>	<b>318</b>	<b>935</b>	<b>125</b>	<b>1</b>	<b>-</b>
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	12,973	194	3,314	1,041	1,943	5,712	765	4	-
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	21,010	314	5,367	1,687	3,146	9,250	1,239	7	-
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	7,751	116	1,980	622	1,161	3,413	457	3	-
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	1	0	0	0	0	0	0	0	-
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	31,422	470	8,027	2,522	4,705	13,834	1,853	11	-
<b>4561920 Total</b>					<b>73,158</b>	<b>1,094</b>	<b>18,688</b>	<b>5,873</b>	<b>10,955</b>	<b>32,209</b>	<b>4,314</b>	<b>24</b>	<b>-</b>
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	9	0	2	1	2	4	1	0	-
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	13,095	192	3,176	989	2,207	5,680	845	4	-
<b>4561930 Total</b>					<b>13,104</b>	<b>193</b>	<b>3,178</b>	<b>990</b>	<b>2,209</b>	<b>5,684</b>	<b>845</b>	<b>4</b>	<b>-</b>
4561990	TRANSMN REV REFUND	305950	Ancil Revenue Sch 5 - Subject to Refund	SG	(248)	(4)	(63)	(20)	(37)	(109)	(15)	(0)	-
4561990	TRANSMN REV REFUND	305960	Ancil Revenue Sch 6 - Subject to Refund	SG	(532)	(8)	(136)	(43)	(80)	(234)	(31)	(0)	-
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	7,196	108	1,838	578	1,077	3,168	424	2	-
<b>4561990 Total</b>					<b>6,416</b>	<b>96</b>	<b>1,639</b>	<b>515</b>	<b>961</b>	<b>2,825</b>	<b>378</b>	<b>2</b>	<b>-</b>
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	22	0	6	2	3	9	1	0	-
<b>4562100 Total</b>					<b>22</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>-</b>
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	27	0	7	2	4	12	2	0	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	24	-	-	-	-	24	-	-	-
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	2	0	1	0	0	1	0	0	-
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	4,325	65	1,105	347	648	1,904	255	1	-
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	8	0	2	1	1	4	0	0	-
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	446	7	114	36	67	197	26	0	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	2,936	44	750	236	440	1,292	173	1	-
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	288	-	-	-	288	-	-	-	-
4562300	MISC OTHER REV	362100	Refined Coal Transaction Fee Revenue	SG	35	1	9	3	5	15	2	0	-
4562300	MISC OTHER REV	361000	STEAM SALES	SG	550	8	141	44	82	242	32	0	-
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	440	7	112	35	66	194	26	0	-



**Electric Operations Revenue (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	1,270	19	324	102	190	559	75	0	-
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	(52)	-	-	(52)	-	-	-	-	-
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	10,858	162	2,774	872	1,626	4,781	640	4	-
<b>4562300 Total</b>					<b>21,144</b>	<b>312</b>	<b>5,335</b>	<b>1,624</b>	<b>3,416</b>	<b>9,219</b>	<b>1,232</b>	<b>7</b>	<b>-</b>
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	18	0	5	1	3	8	1	0	-
<b>4562310 Total</b>					<b>18</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>-</b>
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	IDU	1	-	-	-	-	-	1	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	OR	5	-	5	-	-	-	-	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	1	0	0	0	0	0	0	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	3,062	65	825	240	425	1,330	175	1	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	90	-	-	-	-	90	-	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WA	0	-	-	0	-	-	-	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	3	-	-	-	3	-	-	-	-
<b>4562400 Total</b>					<b>3,162</b>	<b>65</b>	<b>830</b>	<b>241</b>	<b>428</b>	<b>1,420</b>	<b>176</b>	<b>1</b>	<b>-</b>
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	(2,960)	-	-	-	-	(2,960)	-	-	-
<b>4562500 Total</b>					<b>(2,960)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,960)</b>	<b>-</b>	<b>-</b>	<b>-</b>
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	7	0	2	1	1	3	0	0	-
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	2,203	33	563	177	330	970	130	1	-
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	1,714	26	438	138	257	755	101	1	-
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	(211)	(3)	(54)	(17)	(32)	(93)	(12)	(0)	-
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	776	-	-	-	-	-	-	-	776
<b>4562700 Total</b>					<b>4,490</b>	<b>56</b>	<b>949</b>	<b>298</b>	<b>556</b>	<b>1,635</b>	<b>219</b>	<b>1</b>	<b>776</b>
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	11,062	-	-	-	-	-	-	-	11,062
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	(11,062)	-	-	-	-	-	-	-	(11,062)
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	8,839	-	-	-	-	-	-	-	8,839
<b>4562800 Total</b>					<b>8,839</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,839</b>
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	6,945	-	6,945	-	-	-	-	-	-
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	(10,978)	-	(10,978)	-	-	-	-	-	-
<b>4563500 Total</b>					<b>(4,033)</b>	<b>-</b>	<b>(4,033)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>5,095,371</b>	<b>106,924</b>	<b>1,370,227</b>	<b>354,818</b>	<b>720,603</b>	<b>2,123,523</b>	<b>313,903</b>	<b>14,187</b>	<b>91,187</b>



## **B2. O&M EXPENSE**



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	16,892	253	4,315	1,356	2,529	7,437	996	6	-
<b>5000000 Total</b>					<b>16,892</b>	<b>253</b>	<b>4,315</b>	<b>1,356</b>	<b>2,529</b>	<b>7,437</b>	<b>996</b>	<b>6</b>	<b>-</b>
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	155	2	40	12	23	68	9	0	-
<b>5001000 Total</b>					<b>155</b>	<b>2</b>	<b>40</b>	<b>12</b>	<b>23</b>	<b>68</b>	<b>9</b>	<b>0</b>	<b>-</b>
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	3,889	57	943	294	656	1,687	251	1	-
<b>5010000 Total</b>					<b>3,889</b>	<b>57</b>	<b>943</b>	<b>294</b>	<b>656</b>	<b>1,687</b>	<b>251</b>	<b>1</b>	<b>-</b>
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	749,299	11,010	181,740	56,619	126,314	325,028	48,346	243	-
<b>5011000 Total</b>					<b>749,299</b>	<b>11,010</b>	<b>181,740</b>	<b>56,619</b>	<b>126,314</b>	<b>325,028</b>	<b>48,346</b>	<b>243</b>	<b>-</b>
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	(62)	-	-	-	-	-	(62)	-	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	(176)	-	-	-	(176)	-	-	-	-
<b>5011200 Total</b>					<b>(238)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(176)</b>	<b>-</b>	<b>(62)</b>	<b>-</b>	<b>-</b>
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CA	(345)	(345)	-	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	559	-	559	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	37,032	544	8,982	2,798	6,243	16,064	2,389	12	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WA	(1,546)	-	-	(1,546)	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WYP	(1,055)	-	-	-	(1,055)	-	-	-	-
<b>5011500 Total</b>					<b>34,645</b>	<b>199</b>	<b>9,541</b>	<b>1,252</b>	<b>5,188</b>	<b>16,064</b>	<b>2,389</b>	<b>12</b>	<b>-</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	9,116	134	2,211	689	1,537	3,954	588	3	-
<b>5012000 Total</b>					<b>9,116</b>	<b>134</b>	<b>2,211</b>	<b>689</b>	<b>1,537</b>	<b>3,954</b>	<b>588</b>	<b>3</b>	<b>-</b>
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	386	6	94	29	65	167	25	0	-
<b>5013000 Total</b>					<b>386</b>	<b>6</b>	<b>94</b>	<b>29</b>	<b>65</b>	<b>167</b>	<b>25</b>	<b>0</b>	<b>-</b>
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	2,906	43	705	220	490	1,260	187	1	-
<b>5013500 Total</b>					<b>2,906</b>	<b>43</b>	<b>705</b>	<b>220</b>	<b>490</b>	<b>1,260</b>	<b>187</b>	<b>1</b>	<b>-</b>
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	18	0	4	1	3	8	1	0	-
<b>5014000 Total</b>					<b>18</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>-</b>
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	4,340	64	1,053	328	732	1,882	280	1	-
<b>5014500 Total</b>					<b>4,340</b>	<b>64</b>	<b>1,053</b>	<b>328</b>	<b>732</b>	<b>1,882</b>	<b>280</b>	<b>1</b>	<b>-</b>
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	67	1	16	5	11	29	4	0	-
<b>5015000 Total</b>					<b>67</b>	<b>1</b>	<b>16</b>	<b>5</b>	<b>11</b>	<b>29</b>	<b>4</b>	<b>0</b>	<b>-</b>
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	0	0	0	0	0	0	0	0	-
<b>5015100 Total</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>-</b>
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	48,739	729	12,450	3,913	7,298	21,458	2,874	16	-
<b>5020000 Total</b>					<b>48,739</b>	<b>729</b>	<b>12,450</b>	<b>3,913</b>	<b>7,298</b>	<b>21,458</b>	<b>2,874</b>	<b>16</b>	<b>-</b>
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	1,534	23	392	123	230	675	90	1	-
<b>5022000 Total</b>					<b>1,534</b>	<b>23</b>	<b>392</b>	<b>123</b>	<b>230</b>	<b>675</b>	<b>90</b>	<b>1</b>	<b>-</b>
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	3	0	1	0	0	1	0	0	-
<b>5023000 Total</b>					<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	12,568	188	3,210	1,009	1,882	5,533	741	4	-
<b>5024000 Total</b>					<b>12,568</b>	<b>188</b>	<b>3,210</b>	<b>1,009</b>	<b>1,882</b>	<b>5,533</b>	<b>741</b>	<b>4</b>	<b>-</b>
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	20,659	309	5,277	1,658	3,093	9,095	1,218	7	-
<b>5029000 Total</b>					<b>20,659</b>	<b>309</b>	<b>5,277</b>	<b>1,658</b>	<b>3,093</b>	<b>9,095</b>	<b>1,218</b>	<b>7</b>	<b>-</b>
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	4,864	71	1,180	368	820	2,110	314	2	-
<b>5030000 Total</b>					<b>4,864</b>	<b>71</b>	<b>1,180</b>	<b>368</b>	<b>820</b>	<b>2,110</b>	<b>314</b>	<b>2</b>	<b>-</b>
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	1,504	22	384	121	225	662	89	1	-
<b>5050000 Total</b>					<b>1,504</b>	<b>22</b>	<b>384</b>	<b>121</b>	<b>225</b>	<b>662</b>	<b>89</b>	<b>1</b>	<b>-</b>
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	6	0	1	0	1	2	0	0	-
<b>5051000 Total</b>					<b>6</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>-</b>
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	30,813	461	7,871	2,474	4,614	13,566	1,817	10	-
<b>5060000 Total</b>					<b>30,813</b>	<b>461</b>	<b>7,871</b>	<b>2,474</b>	<b>4,614</b>	<b>13,566</b>	<b>1,817</b>	<b>10</b>	<b>-</b>
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	723	11	185	58	108	318	43	0	-
<b>5061000 Total</b>					<b>723</b>	<b>11</b>	<b>185</b>	<b>58</b>	<b>108</b>	<b>318</b>	<b>43</b>	<b>0</b>	<b>-</b>
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,235	18	315	99	185	544	73	0	-
<b>5061100 Total</b>					<b>1,235</b>	<b>18</b>	<b>315</b>	<b>99</b>	<b>185</b>	<b>544</b>	<b>73</b>	<b>0</b>	<b>-</b>
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	2	0	1	0	0	1	0	0	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5061200 Total</b>					<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	278	4	71	22	42	122	16	0	-
<b>5061300 Total</b>					<b>278</b>	<b>4</b>	<b>71</b>	<b>22</b>	<b>42</b>	<b>122</b>	<b>16</b>	<b>0</b>	<b>-</b>
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	2,416	36	617	194	362	1,064	142	1	-
<b>5061400 Total</b>					<b>2,416</b>	<b>36</b>	<b>617</b>	<b>194</b>	<b>362</b>	<b>1,064</b>	<b>142</b>	<b>1</b>	<b>-</b>
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	222	3	57	18	33	98	13	0	-
<b>5061500 Total</b>					<b>222</b>	<b>3</b>	<b>57</b>	<b>18</b>	<b>33</b>	<b>98</b>	<b>13</b>	<b>0</b>	<b>-</b>
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
<b>5061600 Total</b>					<b>(8)</b>	<b>(0)</b>	<b>(2)</b>	<b>(1)</b>	<b>(1)</b>	<b>(3)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	2,428	36	620	195	364	1,069	143	1	-
<b>5062000 Total</b>					<b>2,428</b>	<b>36</b>	<b>620</b>	<b>195</b>	<b>364</b>	<b>1,069</b>	<b>143</b>	<b>1</b>	<b>-</b>
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	(37,998)	(568)	(9,707)	(3,050)	(5,690)	(16,729)	(2,241)	(13)	-
<b>5063000 Total</b>					<b>(37,998)</b>	<b>(568)</b>	<b>(9,707)</b>	<b>(3,050)</b>	<b>(5,690)</b>	<b>(16,729)</b>	<b>(2,241)</b>	<b>(13)</b>	<b>-</b>
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	18	0	5	1	3	8	1	0	-
<b>5064000 Total</b>					<b>18</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>-</b>
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	671	10	172	54	101	296	40	0	-
<b>5065000 Total</b>					<b>671</b>	<b>10</b>	<b>172</b>	<b>54</b>	<b>101</b>	<b>296</b>	<b>40</b>	<b>0</b>	<b>-</b>
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	1,350	20	345	108	202	595	80	0	-
<b>5066000 Total</b>					<b>1,350</b>	<b>20</b>	<b>345</b>	<b>108</b>	<b>202</b>	<b>595</b>	<b>80</b>	<b>0</b>	<b>-</b>
5067000	MISC STM EXP TRNGG	STEX	Steam O&M Expense	SG	4,781	72	1,221	384	716	2,105	282	2	-
<b>5067000 Total</b>					<b>4,781</b>	<b>72</b>	<b>1,221</b>	<b>384</b>	<b>716</b>	<b>2,105</b>	<b>282</b>	<b>2</b>	<b>-</b>
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	656	10	168	53	98	289	39	0	-
<b>5069000 Total</b>					<b>656</b>	<b>10</b>	<b>168</b>	<b>53</b>	<b>98</b>	<b>289</b>	<b>39</b>	<b>0</b>	<b>-</b>
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	3,111	47	795	250	466	1,370	183	1	-
<b>5069900 Total</b>					<b>3,111</b>	<b>47</b>	<b>795</b>	<b>250</b>	<b>466</b>	<b>1,370</b>	<b>183</b>	<b>1</b>	<b>-</b>
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	549	8	140	44	82	242	32	0	-
<b>5070000 Total</b>					<b>549</b>	<b>8</b>	<b>140</b>	<b>44</b>	<b>82</b>	<b>242</b>	<b>32</b>	<b>0</b>	<b>-</b>
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	4,274	64	1,092	343	640	1,882	252	1	-
<b>5100000 Total</b>					<b>4,274</b>	<b>64</b>	<b>1,092</b>	<b>343</b>	<b>640</b>	<b>1,882</b>	<b>252</b>	<b>1</b>	<b>-</b>
5101000	MNTNCE SUPVSN & ENG	STEX	Steam O&M Expense	SG	3,342	50	854	268	500	1,471	197	1	-
<b>5101000 Total</b>					<b>3,342</b>	<b>50</b>	<b>854</b>	<b>268</b>	<b>500</b>	<b>1,471</b>	<b>197</b>	<b>1</b>	<b>-</b>
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	5,844	87	1,493	469	875	2,573	345	2	-
<b>5110000 Total</b>					<b>5,844</b>	<b>87</b>	<b>1,493</b>	<b>469</b>	<b>875</b>	<b>2,573</b>	<b>345</b>	<b>2</b>	<b>-</b>
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	5,381	80	1,375	432	806	2,369	317	2	-
<b>5111000 Total</b>					<b>5,381</b>	<b>80</b>	<b>1,375</b>	<b>432</b>	<b>806</b>	<b>2,369</b>	<b>317</b>	<b>2</b>	<b>-</b>
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	1,150	17	294	92	172	506	68	0	-
<b>5111100 Total</b>					<b>1,150</b>	<b>17</b>	<b>294</b>	<b>92</b>	<b>172</b>	<b>506</b>	<b>68</b>	<b>0</b>	<b>-</b>
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	891	13	228	72	133	392	53	0	-
<b>5111200 Total</b>					<b>891</b>	<b>13</b>	<b>228</b>	<b>72</b>	<b>133</b>	<b>392</b>	<b>53</b>	<b>0</b>	<b>-</b>
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	10,218	153	2,610	820	1,530	4,499	603	3	-
<b>5112000 Total</b>					<b>10,218</b>	<b>153</b>	<b>2,610</b>	<b>820</b>	<b>1,530</b>	<b>4,499</b>	<b>603</b>	<b>3</b>	<b>-</b>
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	28	0	7	2	4	13	2	0	-
<b>5114000 Total</b>					<b>28</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>-</b>
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	69	1	18	6	10	30	4	0	-
<b>5116000 Total</b>					<b>69</b>	<b>1</b>	<b>18</b>	<b>6</b>	<b>10</b>	<b>30</b>	<b>4</b>	<b>0</b>	<b>-</b>
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,496	22	382	120	224	658	88	0	-
<b>5117000 Total</b>					<b>1,496</b>	<b>22</b>	<b>382</b>	<b>120</b>	<b>224</b>	<b>658</b>	<b>88</b>	<b>0</b>	<b>-</b>
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	1,269	19	324	102	190	559	75	0	-
<b>5118000 Total</b>					<b>1,269</b>	<b>19</b>	<b>324</b>	<b>102</b>	<b>190</b>	<b>559</b>	<b>75</b>	<b>0</b>	<b>-</b>
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	1,582	24	404	127	237	696	93	1	-
<b>5119000 Total</b>					<b>1,582</b>	<b>24</b>	<b>404</b>	<b>127</b>	<b>237</b>	<b>696</b>	<b>93</b>	<b>1</b>	<b>-</b>
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	551	8	141	44	82	242	32	0	-
<b>5119900 Total</b>					<b>551</b>	<b>8</b>	<b>141</b>	<b>44</b>	<b>82</b>	<b>242</b>	<b>32</b>	<b>0</b>	<b>-</b>
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	17,184	257	4,390	1,379	2,573	7,566	1,013	6	-



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>512000 Total</b>					<b>17,184</b>	<b>257</b>	<b>4,390</b>	<b>1,379</b>	<b>2,573</b>	<b>7,566</b>	<b>1,013</b>	<b>6</b>	-
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	5,023	75	1,283	403	752	2,212	296	2	-
<b>5121000 Total</b>					<b>5,023</b>	<b>75</b>	<b>1,283</b>	<b>403</b>	<b>752</b>	<b>2,212</b>	<b>296</b>	<b>2</b>	-
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	90	1	23	7	13	39	5	0	-
<b>5121100 Total</b>					<b>90</b>	<b>1</b>	<b>23</b>	<b>7</b>	<b>13</b>	<b>39</b>	<b>5</b>	<b>0</b>	-
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	4,948	74	1,264	397	741	2,178	292	2	-
<b>5121200 Total</b>					<b>4,948</b>	<b>74</b>	<b>1,264</b>	<b>397</b>	<b>741</b>	<b>2,178</b>	<b>292</b>	<b>2</b>	-
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	SG	521	8	133	42	78	229	31	0	-
<b>5121400 Total</b>					<b>521</b>	<b>8</b>	<b>133</b>	<b>42</b>	<b>78</b>	<b>229</b>	<b>31</b>	<b>0</b>	-
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	301	4	77	24	45	132	18	0	-
<b>5121500 Total</b>					<b>301</b>	<b>4</b>	<b>77</b>	<b>24</b>	<b>45</b>	<b>132</b>	<b>18</b>	<b>0</b>	-
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	3,918	59	1,001	314	587	1,725	231	1	-
<b>5121600 Total</b>					<b>3,918</b>	<b>59</b>	<b>1,001</b>	<b>314</b>	<b>587</b>	<b>1,725</b>	<b>231</b>	<b>1</b>	-
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	747	11	191	60	112	329	44	0	-
<b>5121700 Total</b>					<b>747</b>	<b>11</b>	<b>191</b>	<b>60</b>	<b>112</b>	<b>329</b>	<b>44</b>	<b>0</b>	-
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	4,458	67	1,139	358	668	1,963	263	1	-
<b>5121800 Total</b>					<b>4,458</b>	<b>67</b>	<b>1,139</b>	<b>358</b>	<b>668</b>	<b>1,963</b>	<b>263</b>	<b>1</b>	-
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	31	0	8	3	5	14	2	0	-
<b>5121900 Total</b>					<b>31</b>	<b>0</b>	<b>8</b>	<b>3</b>	<b>5</b>	<b>14</b>	<b>2</b>	<b>0</b>	-
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	957	14	244	77	143	421	56	0	-
<b>5122000 Total</b>					<b>957</b>	<b>14</b>	<b>244</b>	<b>77</b>	<b>143</b>	<b>421</b>	<b>56</b>	<b>0</b>	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	3,083	46	787	247	462	1,357	182	1	-
<b>5122100 Total</b>					<b>3,083</b>	<b>46</b>	<b>787</b>	<b>247</b>	<b>462</b>	<b>1,357</b>	<b>182</b>	<b>1</b>	-
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	8,064	121	2,060	647	1,208	3,550	476	3	-
<b>5122200 Total</b>					<b>8,064</b>	<b>121</b>	<b>2,060</b>	<b>647</b>	<b>1,208</b>	<b>3,550</b>	<b>476</b>	<b>3</b>	-
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	3,368	50	860	270	504	1,483	199	1	-
<b>5122300 Total</b>					<b>3,368</b>	<b>50</b>	<b>860</b>	<b>270</b>	<b>504</b>	<b>1,483</b>	<b>199</b>	<b>1</b>	-
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	682	10	174	55	102	300	40	0	-
<b>5122400 Total</b>					<b>682</b>	<b>10</b>	<b>174</b>	<b>55</b>	<b>102</b>	<b>300</b>	<b>40</b>	<b>0</b>	-
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	140	2	36	11	21	62	8	0	-
<b>5122500 Total</b>					<b>140</b>	<b>2</b>	<b>36</b>	<b>11</b>	<b>21</b>	<b>62</b>	<b>8</b>	<b>0</b>	-
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	607	9	155	49	91	267	36	0	-
<b>5122600 Total</b>					<b>607</b>	<b>9</b>	<b>155</b>	<b>49</b>	<b>91</b>	<b>267</b>	<b>36</b>	<b>0</b>	-
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	1,749	26	447	140	262	770	103	1	-
<b>5122800 Total</b>					<b>1,749</b>	<b>26</b>	<b>447</b>	<b>140</b>	<b>262</b>	<b>770</b>	<b>103</b>	<b>1</b>	-
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	6,317	94	1,614	507	946	2,781	372	2	-
<b>5122900 Total</b>					<b>6,317</b>	<b>94</b>	<b>1,614</b>	<b>507</b>	<b>946</b>	<b>2,781</b>	<b>372</b>	<b>2</b>	-
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	2,786	42	712	224	417	1,226	164	1	-
<b>5123000 Total</b>					<b>2,786</b>	<b>42</b>	<b>712</b>	<b>224</b>	<b>417</b>	<b>1,226</b>	<b>164</b>	<b>1</b>	-
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	201	3	51	16	30	88	12	0	-
<b>5123100 Total</b>					<b>201</b>	<b>3</b>	<b>51</b>	<b>16</b>	<b>30</b>	<b>88</b>	<b>12</b>	<b>0</b>	-
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	1,027	15	262	82	154	452	61	0	-
<b>5123200 Total</b>					<b>1,027</b>	<b>15</b>	<b>262</b>	<b>82</b>	<b>154</b>	<b>452</b>	<b>61</b>	<b>0</b>	-
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	184	3	47	15	28	81	11	0	-
<b>5123300 Total</b>					<b>184</b>	<b>3</b>	<b>47</b>	<b>15</b>	<b>28</b>	<b>81</b>	<b>11</b>	<b>0</b>	-
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	1,966	29	502	158	294	865	116	1	-
<b>5123400 Total</b>					<b>1,966</b>	<b>29</b>	<b>502</b>	<b>158</b>	<b>294</b>	<b>865</b>	<b>116</b>	<b>1</b>	-
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	1,410	21	360	113	211	621	83	0	-
<b>5124000 Total</b>					<b>1,410</b>	<b>21</b>	<b>360</b>	<b>113</b>	<b>211</b>	<b>621</b>	<b>83</b>	<b>0</b>	-
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	4,973	74	1,270	399	745	2,190	293	2	-
<b>5125000 Total</b>					<b>4,973</b>	<b>74</b>	<b>1,270</b>	<b>399</b>	<b>745</b>	<b>2,190</b>	<b>293</b>	<b>2</b>	-
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	1,487	22	380	119	223	655	88	0	-
<b>5126000 Total</b>					<b>1,487</b>	<b>22</b>	<b>380</b>	<b>119</b>	<b>223</b>	<b>655</b>	<b>88</b>	<b>0</b>	-
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	276	4	70	22	41	121	16	0	-



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5127000 Total</b>					<b>276</b>	<b>4</b>	<b>70</b>	<b>22</b>	<b>41</b>	<b>121</b>	<b>16</b>	<b>0</b>	<b>-</b>
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	5,776	86	1,476	464	865	2,543	341	2	-
<b>5128000 Total</b>					<b>5,776</b>	<b>86</b>	<b>1,476</b>	<b>464</b>	<b>865</b>	<b>2,543</b>	<b>341</b>	<b>2</b>	<b>-</b>
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	1,102	16	282	88	165	485	65	0	-
<b>5129000 Total</b>					<b>1,102</b>	<b>16</b>	<b>282</b>	<b>88</b>	<b>165</b>	<b>485</b>	<b>65</b>	<b>0</b>	<b>-</b>
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	625	9	160	50	94	275	37	0	-
<b>5129900 Total</b>					<b>625</b>	<b>9</b>	<b>160</b>	<b>50</b>	<b>94</b>	<b>275</b>	<b>37</b>	<b>0</b>	<b>-</b>
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	5,935	89	1,516	476	889	2,613	350	2	-
<b>5130000 Total</b>					<b>5,935</b>	<b>89</b>	<b>1,516</b>	<b>476</b>	<b>889</b>	<b>2,613</b>	<b>350</b>	<b>2</b>	<b>-</b>
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	16,535	247	4,224	1,327	2,476	7,280	975	6	-
<b>5131000 Total</b>					<b>16,535</b>	<b>247</b>	<b>4,224</b>	<b>1,327</b>	<b>2,476</b>	<b>7,280</b>	<b>975</b>	<b>6</b>	<b>-</b>
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	521	8	133	42	78	229	31	0	-
<b>5131100 Total</b>					<b>521</b>	<b>8</b>	<b>133</b>	<b>42</b>	<b>78</b>	<b>229</b>	<b>31</b>	<b>0</b>	<b>-</b>
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	1	0	0	0	0	1	0	0	-
<b>5131300 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	9,693	145	2,476	778	1,451	4,268	572	3	-
<b>5131400 Total</b>					<b>9,693</b>	<b>145</b>	<b>2,476</b>	<b>778</b>	<b>1,451</b>	<b>4,268</b>	<b>572</b>	<b>3</b>	<b>-</b>
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	753	11	192	60	113	331	44	0	-
<b>5132000 Total</b>					<b>753</b>	<b>11</b>	<b>192</b>	<b>60</b>	<b>113</b>	<b>331</b>	<b>44</b>	<b>0</b>	<b>-</b>
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	141	2	36	11	21	62	8	0	-
<b>5133000 Total</b>					<b>141</b>	<b>2</b>	<b>36</b>	<b>11</b>	<b>21</b>	<b>62</b>	<b>8</b>	<b>0</b>	<b>-</b>
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	253	4	65	20	38	111	15	0	-
<b>5134000 Total</b>					<b>253</b>	<b>4</b>	<b>65</b>	<b>20</b>	<b>38</b>	<b>111</b>	<b>15</b>	<b>0</b>	<b>-</b>
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	869	13	222	70	130	382	51	0	-
<b>5135000 Total</b>					<b>869</b>	<b>13</b>	<b>222</b>	<b>70</b>	<b>130</b>	<b>382</b>	<b>51</b>	<b>0</b>	<b>-</b>
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,184	18	302	95	177	521	70	0	-
<b>5137000 Total</b>					<b>1,184</b>	<b>18</b>	<b>302</b>	<b>95</b>	<b>177</b>	<b>521</b>	<b>70</b>	<b>0</b>	<b>-</b>
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	1,721	26	440	138	258	758	102	1	-
<b>5138000 Total</b>					<b>1,721</b>	<b>26</b>	<b>440</b>	<b>138</b>	<b>258</b>	<b>758</b>	<b>102</b>	<b>1</b>	<b>-</b>
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	366	5	93	29	55	161	22	0	-
<b>5139000 Total</b>					<b>366</b>	<b>5</b>	<b>93</b>	<b>29</b>	<b>55</b>	<b>161</b>	<b>22</b>	<b>0</b>	<b>-</b>
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	32	0	8	3	5	14	2	0	-
<b>5139900 Total</b>					<b>32</b>	<b>0</b>	<b>8</b>	<b>3</b>	<b>5</b>	<b>14</b>	<b>2</b>	<b>0</b>	<b>-</b>
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	4,112	62	1,050	330	616	1,811	242	1	-
<b>5140000 Total</b>					<b>4,112</b>	<b>62</b>	<b>1,050</b>	<b>330</b>	<b>616</b>	<b>1,811</b>	<b>242</b>	<b>1</b>	<b>-</b>
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	1,499	22	383	120	225	660	88	1	-
<b>5141000 Total</b>					<b>1,499</b>	<b>22</b>	<b>383</b>	<b>120</b>	<b>225</b>	<b>660</b>	<b>88</b>	<b>1</b>	<b>-</b>
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	132	2	34	11	20	58	8	0	-
<b>5142000 Total</b>					<b>132</b>	<b>2</b>	<b>34</b>	<b>11</b>	<b>20</b>	<b>58</b>	<b>8</b>	<b>0</b>	<b>-</b>
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	211	3	54	17	32	93	12	0	-
<b>5144000 Total</b>					<b>211</b>	<b>3</b>	<b>54</b>	<b>17</b>	<b>32</b>	<b>93</b>	<b>12</b>	<b>0</b>	<b>-</b>
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	303	5	78	24	45	134	18	0	-
<b>5145000 Total</b>					<b>303</b>	<b>5</b>	<b>78</b>	<b>24</b>	<b>45</b>	<b>134</b>	<b>18</b>	<b>0</b>	<b>-</b>
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	149	2	38	12	22	66	9	0	-
<b>5146000 Total</b>					<b>149</b>	<b>2</b>	<b>38</b>	<b>12</b>	<b>22</b>	<b>66</b>	<b>9</b>	<b>0</b>	<b>-</b>
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,513	23	387	121	227	666	89	1	-
<b>5147000 Total</b>					<b>1,513</b>	<b>23</b>	<b>387</b>	<b>121</b>	<b>227</b>	<b>666</b>	<b>89</b>	<b>1</b>	<b>-</b>
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	2,267	34	579	182	339	998	134	1	-
<b>5148000 Total</b>					<b>2,267</b>	<b>34</b>	<b>579</b>	<b>182</b>	<b>339</b>	<b>998</b>	<b>134</b>	<b>1</b>	<b>-</b>
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	25	0	7	2	4	11	2	0	-
<b>5149000 Total</b>					<b>25</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>11</b>	<b>2</b>	<b>0</b>	<b>-</b>
5149500	MAINT STM PLT-ENV AM	STEX	Steam O&M Expense	SG	1,243	19	318	100	186	547	73	0	-
<b>5149500 Total</b>					<b>1,243</b>	<b>19</b>	<b>318</b>	<b>100</b>	<b>186</b>	<b>547</b>	<b>73</b>	<b>0</b>	<b>-</b>
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	7,105	106	1,815	570	1,064	3,128	419	2	-



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	1,429	21	365	115	214	629	84	0	-
<b>5350000 Total</b>					<b>8,534</b>	<b>128</b>	<b>2,180</b>	<b>685</b>	<b>1,278</b>	<b>3,757</b>	<b>503</b>	<b>3</b>	<b>-</b>
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	101	2	26	8	15	45	6	0	-
<b>5360000 Total</b>					<b>101</b>	<b>2</b>	<b>26</b>	<b>8</b>	<b>15</b>	<b>45</b>	<b>6</b>	<b>0</b>	<b>-</b>
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,286	34	584	184	342	1,006	135	1	-
<b>5370000 Total</b>					<b>2,286</b>	<b>34</b>	<b>584</b>	<b>184</b>	<b>342</b>	<b>1,006</b>	<b>135</b>	<b>1</b>	<b>-</b>
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	462	7	118	37	69	203	27	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	106	2	27	9	16	47	6	0	-
<b>5371000 Total</b>					<b>568</b>	<b>8</b>	<b>145</b>	<b>46</b>	<b>85</b>	<b>250</b>	<b>34</b>	<b>0</b>	<b>-</b>
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	108	2	28	9	16	48	6	0	-
<b>5372000 Total</b>					<b>108</b>	<b>2</b>	<b>28</b>	<b>9</b>	<b>16</b>	<b>48</b>	<b>6</b>	<b>0</b>	<b>-</b>
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	215	3	55	17	32	95	13	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	9	0	2	1	1	4	1	0	-
<b>5374000 Total</b>					<b>224</b>	<b>3</b>	<b>57</b>	<b>18</b>	<b>34</b>	<b>99</b>	<b>13</b>	<b>0</b>	<b>-</b>
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	470	7	120	38	70	207	28	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	188	3	48	15	28	83	11	0	-
<b>5379000 Total</b>					<b>658</b>	<b>10</b>	<b>168</b>	<b>53</b>	<b>99</b>	<b>290</b>	<b>39</b>	<b>0</b>	<b>-</b>
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	11,103	166	2,836	891	1,663	4,888	655	4	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	7,197	108	1,838	578	1,078	3,169	424	2	-
<b>5390000 Total</b>					<b>18,300</b>	<b>274</b>	<b>4,675</b>	<b>1,469</b>	<b>2,740</b>	<b>8,057</b>	<b>1,079</b>	<b>6</b>	<b>-</b>
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,580	24	404	127	237	696	93	1	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	98	1	25	8	15	43	6	0	-
<b>5400000 Total</b>					<b>1,679</b>	<b>25</b>	<b>429</b>	<b>135</b>	<b>251</b>	<b>739</b>	<b>99</b>	<b>1</b>	<b>-</b>
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
<b>5410000 Total</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>-</b>
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	821	12	210	66	123	361	48	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	40	1	10	3	6	18	2	0	-
<b>5420000 Total</b>					<b>861</b>	<b>13</b>	<b>220</b>	<b>69</b>	<b>129</b>	<b>379</b>	<b>51</b>	<b>0</b>	<b>-</b>
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	1,099	16	281	88	165	484	65	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	523	8	134	42	78	230	31	0	-
<b>5430000 Total</b>					<b>1,622</b>	<b>24</b>	<b>414</b>	<b>130</b>	<b>243</b>	<b>714</b>	<b>96</b>	<b>1</b>	<b>-</b>
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	75	1	19	6	11	33	4	0	-
<b>5440000 Total</b>					<b>75</b>	<b>1</b>	<b>19</b>	<b>6</b>	<b>11</b>	<b>33</b>	<b>4</b>	<b>0</b>	<b>-</b>
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	1,274	19	325	102	191	561	75	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	221	3	57	18	33	97	13	0	-
<b>5441000 Total</b>					<b>1,495</b>	<b>22</b>	<b>382</b>	<b>120</b>	<b>224</b>	<b>658</b>	<b>88</b>	<b>0</b>	<b>-</b>
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	447	7	114	36	67	197	26	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	75	1	19	6	11	33	4	0	-
<b>5442000 Total</b>					<b>522</b>	<b>8</b>	<b>133</b>	<b>42</b>	<b>78</b>	<b>230</b>	<b>31</b>	<b>0</b>	<b>-</b>
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	10	0	3	1	2	4	1	0	-
<b>5450000 Total</b>					<b>10</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>-</b>
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	987	15	252	79	148	434	58	0	-
<b>5451000 Total</b>					<b>987</b>	<b>15</b>	<b>252</b>	<b>79</b>	<b>148</b>	<b>434</b>	<b>58</b>	<b>0</b>	<b>-</b>
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	2	0	0	0	0	1	0	0	-
<b>5454000 Total</b>					<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	520	8	133	42	78	229	31	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	376	6	96	30	56	166	22	0	-
<b>5455000 Total</b>					<b>896</b>	<b>13</b>	<b>229</b>	<b>72</b>	<b>134</b>	<b>394</b>	<b>53</b>	<b>0</b>	<b>-</b>
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,491	22	381	120	223	657	88	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	395	6	101	32	59	174	23	0	-
<b>5459000 Total</b>					<b>1,886</b>	<b>28</b>	<b>482</b>	<b>151</b>	<b>282</b>	<b>830</b>	<b>111</b>	<b>1</b>	<b>-</b>
5459500	MAINT OF HYDRO PLT-E	HYEX	Hydro O&M Expense	SG-P	76	1	20	6	11	34	5	0	-
<b>5459500 Total</b>					<b>76</b>	<b>1</b>	<b>20</b>	<b>6</b>	<b>11</b>	<b>34</b>	<b>5</b>	<b>0</b>	<b>-</b>
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	315	5	80	25	47	138	19	0	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5460000 Total</b>					<b>315</b>	<b>5</b>	<b>80</b>	<b>25</b>	<b>47</b>	<b>138</b>	<b>19</b>	<b>0</b>	<b>-</b>
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	216,705	3,184	52,561	16,375	36,531	94,001	13,982	70	-
<b>5471000 Total</b>					<b>216,705</b>	<b>3,184</b>	<b>52,561</b>	<b>16,375</b>	<b>36,531</b>	<b>94,001</b>	<b>13,982</b>	<b>70</b>	<b>-</b>
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	16,726	250	4,273	1,343	2,505	7,364	986	6	-
<b>5480000 Total</b>					<b>16,726</b>	<b>250</b>	<b>4,273</b>	<b>1,343</b>	<b>2,505</b>	<b>7,364</b>	<b>986</b>	<b>6</b>	<b>-</b>
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	85	-	85	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	5,128	77	1,310	412	768	2,258	302	2	-
<b>5490000 Total</b>					<b>5,212</b>	<b>77</b>	<b>1,394</b>	<b>412</b>	<b>768</b>	<b>2,258</b>	<b>302</b>	<b>2</b>	<b>-</b>
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	725	-	725	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	3,751	56	958	301	562	1,651	221	1	-
<b>5500000 Total</b>					<b>4,476</b>	<b>56</b>	<b>1,683</b>	<b>301</b>	<b>562</b>	<b>1,651</b>	<b>221</b>	<b>1</b>	<b>-</b>
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	4,479	67	1,144	360	671	1,972	264	1	-
<b>5520000 Total</b>					<b>4,479</b>	<b>67</b>	<b>1,144</b>	<b>360</b>	<b>671</b>	<b>1,972</b>	<b>264</b>	<b>1</b>	<b>-</b>
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	18,171	272	4,642	1,459	2,721	8,000	1,072	6	-
<b>5530000 Total</b>					<b>18,171</b>	<b>272</b>	<b>4,642</b>	<b>1,459</b>	<b>2,721</b>	<b>8,000</b>	<b>1,072</b>	<b>6</b>	<b>-</b>
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,597	24	408	128	239	703	94	1	-
<b>5540000 Total</b>					<b>1,597</b>	<b>24</b>	<b>408</b>	<b>128</b>	<b>239</b>	<b>703</b>	<b>94</b>	<b>1</b>	<b>-</b>
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	27	0	7	2	4	12	2	0	-
<b>5546000 Total</b>					<b>27</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>-</b>
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	2,262	34	578	182	339	996	133	1	-
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	0	0	0	0	0	0	0	0	-
<b>5549500 Total</b>					<b>2,262</b>	<b>34</b>	<b>578</b>	<b>182</b>	<b>339</b>	<b>996</b>	<b>133</b>	<b>1</b>	<b>-</b>
5552300	WA REC COMPLIANCE	NPCX	Net Power Cost Expense	OTHER	31	-	-	-	-	-	-	-	31
<b>5552300 Total</b>					<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31</b>
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	560	-	-	-	-	-	-	-	560
<b>5552400 Total</b>					<b>560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>560</b>
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	24,639	362	5,976	1,862	4,153	10,688	1,590	8	-
<b>5552500 Total</b>					<b>24,639</b>	<b>362</b>	<b>5,976</b>	<b>1,862</b>	<b>4,153</b>	<b>10,688</b>	<b>1,590</b>	<b>8</b>	<b>-</b>
5552700	PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	2,746	-	-	-	-	2,746	-	-	-
<b>5552700 Total</b>					<b>2,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,746</b>	<b>-</b>	<b>-</b>	<b>-</b>
5555700	NPC Deferral Mchsm	NPCX	Net Power Cost Expense	OTHER	3,044	-	-	-	-	-	-	-	3,044
<b>5555700 Total</b>					<b>3,044</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,044</b>
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	363,520	5,437	92,862	29,182	54,434	160,047	21,437	121	-
<b>5555900 Total</b>					<b>363,520</b>	<b>5,437</b>	<b>92,862</b>	<b>29,182</b>	<b>54,434</b>	<b>160,047</b>	<b>21,437</b>	<b>121</b>	<b>-</b>
5556100	BOOKOUTS NETTED-LOSS	NPCX	Net Power Cost Expense	SG	12,119	181	3,096	973	1,815	5,336	715	4	-
<b>5556100 Total</b>					<b>12,119</b>	<b>181</b>	<b>3,096</b>	<b>973</b>	<b>1,815</b>	<b>5,336</b>	<b>715</b>	<b>4</b>	<b>-</b>
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
<b>5556200 Total</b>					<b>(4)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	398,608	5,962	101,826	31,998	59,688	175,496	23,506	133	-
<b>5556300 Total</b>					<b>398,608</b>	<b>5,962</b>	<b>101,826</b>	<b>31,998</b>	<b>59,688</b>	<b>175,496</b>	<b>23,506</b>	<b>133</b>	<b>-</b>
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	42,249	632	10,793	3,392	6,326	18,601	2,491	14	-
<b>5556400 Total</b>					<b>42,249</b>	<b>632</b>	<b>10,793</b>	<b>3,392</b>	<b>6,326</b>	<b>18,601</b>	<b>2,491</b>	<b>14</b>	<b>-</b>
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	(190,651)	(2,851)	(48,702)	(15,305)	(28,548)	(83,938)	(11,243)	(64)	-
<b>5556700 Total</b>					<b>(190,651)</b>	<b>(2,851)</b>	<b>(48,702)</b>	<b>(15,305)</b>	<b>(28,548)</b>	<b>(83,938)</b>	<b>(11,243)</b>	<b>(64)</b>	<b>-</b>
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(16,829)	(252)	(4,299)	(1,351)	(2,520)	(7,409)	(992)	(6)	-
<b>5556710 Total</b>					<b>(16,829)</b>	<b>(252)</b>	<b>(4,299)</b>	<b>(1,351)</b>	<b>(2,520)</b>	<b>(7,409)</b>	<b>(992)</b>	<b>(6)</b>	<b>-</b>
5558000	PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	2,833	42	724	227	424	1,247	167	1	-
<b>5558000 Total</b>					<b>2,833</b>	<b>42</b>	<b>724</b>	<b>227</b>	<b>424</b>	<b>1,247</b>	<b>167</b>	<b>1</b>	<b>-</b>
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,476	22	377	118	221	650	87	0	-
<b>5560000 Total</b>					<b>1,476</b>	<b>22</b>	<b>377</b>	<b>118</b>	<b>221</b>	<b>650</b>	<b>87</b>	<b>0</b>	<b>-</b>
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	9	0	2	1	2	4	1	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	39,312	588	10,042	3,156	5,887	17,308	2,318	13	-
<b>5570000 Total</b>					<b>39,322</b>	<b>588</b>	<b>10,045</b>	<b>3,157</b>	<b>5,888</b>	<b>17,312</b>	<b>2,319</b>	<b>13</b>	<b>-</b>
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	IDU	(3)	-	-	-	-	-	(3)	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	OR	(4)	-	(4)	-	-	-	-	-	-
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	SGCT	94	1	24	8	14	41	6	-	-
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	WA	(8)	-	-	-	(8)	-	-	-	-
<b>5578000 Total</b>					<b>78</b>	<b>1</b>	<b>19</b>	<b>(1)</b>	<b>14</b>	<b>41</b>	<b>3</b>	<b>-</b>	<b>-</b>
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,484	-	-	-	-	-	3,484	-	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	1,150	-	1,150	-	-	-	-	-	-
<b>5579000 Total</b>					<b>4,634</b>	<b>-</b>	<b>1,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,484</b>	<b>-</b>	<b>-</b>
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	56	-	-	-	-	56	-	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	33	-	-	-	33	-	-	-	-
<b>5579100 Total</b>					<b>89</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>-</b>
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	5,822	87	1,487	467	872	2,563	343	2	-
<b>5600000 Total</b>					<b>5,822</b>	<b>87</b>	<b>1,487</b>	<b>467</b>	<b>872</b>	<b>2,563</b>	<b>343</b>	<b>2</b>	<b>-</b>
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,104	106	1,815	570	1,064	3,128	419	2	-
<b>5612000 Total</b>					<b>7,104</b>	<b>106</b>	<b>1,815</b>	<b>570</b>	<b>1,064</b>	<b>3,128</b>	<b>419</b>	<b>2</b>	<b>-</b>
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	290	4	74	23	43	128	17	0	-
<b>5614000 Total</b>					<b>290</b>	<b>4</b>	<b>74</b>	<b>23</b>	<b>43</b>	<b>128</b>	<b>17</b>	<b>0</b>	<b>-</b>
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	1,234	18	315	99	185	543	73	0	-
<b>5614010 Total</b>					<b>1,234</b>	<b>18</b>	<b>315</b>	<b>99</b>	<b>185</b>	<b>543</b>	<b>73</b>	<b>0</b>	<b>-</b>
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	1,893	28	484	152	283	833	112	1	-
<b>5615000 Total</b>					<b>1,893</b>	<b>28</b>	<b>484</b>	<b>152</b>	<b>283</b>	<b>833</b>	<b>112</b>	<b>1</b>	<b>-</b>
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	51	1	13	4	8	22	3	0	-
<b>5616000 Total</b>					<b>51</b>	<b>1</b>	<b>13</b>	<b>4</b>	<b>8</b>	<b>22</b>	<b>3</b>	<b>0</b>	<b>-</b>
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	1,837	27	469	147	275	809	108	1	-
<b>5617000 Total</b>					<b>1,837</b>	<b>27</b>	<b>469</b>	<b>147</b>	<b>275</b>	<b>809</b>	<b>108</b>	<b>1</b>	<b>-</b>
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	7,529	113	1,923	604	1,127	3,315	444	3	-
<b>5618000 Total</b>					<b>7,529</b>	<b>113</b>	<b>1,923</b>	<b>604</b>	<b>1,127</b>	<b>3,315</b>	<b>444</b>	<b>3</b>	<b>-</b>
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	2,998	45	766	241	449	1,320	177	1	-
<b>5620000 Total</b>					<b>2,998</b>	<b>45</b>	<b>766</b>	<b>241</b>	<b>449</b>	<b>1,320</b>	<b>177</b>	<b>1</b>	<b>-</b>
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	677	10	173	54	101	298	40	0	-
<b>5630000 Total</b>					<b>677</b>	<b>10</b>	<b>173</b>	<b>54</b>	<b>101</b>	<b>298</b>	<b>40</b>	<b>0</b>	<b>-</b>
5650000	TRNS ELEC BY OTHERS	NPCX	Net Power Cost Expense	SG	(180)	(3)	(46)	(14)	(27)	(79)	(11)	(0)	-
<b>5650000 Total</b>					<b>(180)</b>	<b>(3)</b>	<b>(46)</b>	<b>(14)</b>	<b>(27)</b>	<b>(79)</b>	<b>(11)</b>	<b>(0)</b>	<b>-</b>
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	1,477	22	377	119	221	650	87	0	-
<b>5650010 Total</b>					<b>1,477</b>	<b>22</b>	<b>377</b>	<b>119</b>	<b>221</b>	<b>650</b>	<b>87</b>	<b>0</b>	<b>-</b>
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	4,829	72	1,234	388	723	2,126	285	2	-
<b>5651000 Total</b>					<b>4,829</b>	<b>72</b>	<b>1,234</b>	<b>388</b>	<b>723</b>	<b>2,126</b>	<b>285</b>	<b>2</b>	<b>-</b>
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	1,871	27	454	141	315	812	121	1	-
<b>5652500 Total</b>					<b>1,871</b>	<b>27</b>	<b>454</b>	<b>141</b>	<b>315</b>	<b>812</b>	<b>121</b>	<b>1</b>	<b>-</b>
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	128,038	1,915	32,708	10,278	19,173	56,371	7,550	43	-
<b>5654600 Total</b>					<b>128,038</b>	<b>1,915</b>	<b>32,708</b>	<b>10,278</b>	<b>19,173</b>	<b>56,371</b>	<b>7,550</b>	<b>43</b>	<b>-</b>
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,494	37	637	200	373	1,098	147	1	-
<b>5660000 Total</b>					<b>2,494</b>	<b>37</b>	<b>637</b>	<b>200</b>	<b>373</b>	<b>1,098</b>	<b>147</b>	<b>1</b>	<b>-</b>
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	18	0	5	1	3	8	1	0	-
<b>5660010 Total</b>					<b>18</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>-</b>
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,274	34	581	183	341	1,001	134	1	-
<b>5670000 Total</b>					<b>2,274</b>	<b>34</b>	<b>581</b>	<b>183</b>	<b>341</b>	<b>1,001</b>	<b>134</b>	<b>1</b>	<b>-</b>
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,230	18	314	99	184	542	73	0	-
<b>5680000 Total</b>					<b>1,230</b>	<b>18</b>	<b>314</b>	<b>99</b>	<b>184</b>	<b>542</b>	<b>73</b>	<b>0</b>	<b>-</b>
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	44	1	11	3	7	19	3	0	-
<b>5690000 Total</b>					<b>44</b>	<b>1</b>	<b>11</b>	<b>3</b>	<b>7</b>	<b>19</b>	<b>3</b>	<b>0</b>	<b>-</b>
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	60	1	15	5	9	27	4	0	-
<b>5691000 Total</b>					<b>60</b>	<b>1</b>	<b>15</b>	<b>5</b>	<b>9</b>	<b>27</b>	<b>4</b>	<b>0</b>	<b>-</b>
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	983	15	251	79	147	433	58	0	-
<b>5692000 Total</b>					<b>983</b>	<b>15</b>	<b>251</b>	<b>79</b>	<b>147</b>	<b>433</b>	<b>58</b>	<b>0</b>	<b>-</b>





**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	5,173	77	1,322	415	775	2,278	305	2	-
<b>5693000 Total</b>					<b>5,173</b>	<b>77</b>	<b>1,322</b>	<b>415</b>	<b>775</b>	<b>2,278</b>	<b>305</b>	<b>2</b>	<b>-</b>
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	11,365	170	2,903	912	1,702	5,004	670	4	-
<b>5700000 Total</b>					<b>11,365</b>	<b>170</b>	<b>2,903</b>	<b>912</b>	<b>1,702</b>	<b>5,004</b>	<b>670</b>	<b>4</b>	<b>-</b>
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	17,667	264	4,513	1,418	2,645	7,778	1,042	6	-
<b>5710000 Total</b>					<b>17,667</b>	<b>264</b>	<b>4,513</b>	<b>1,418</b>	<b>2,645</b>	<b>7,778</b>	<b>1,042</b>	<b>6</b>	<b>-</b>
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	75	1	19	6	11	33	4	0	-
<b>5720000 Total</b>					<b>75</b>	<b>1</b>	<b>19</b>	<b>6</b>	<b>11</b>	<b>33</b>	<b>4</b>	<b>0</b>	<b>-</b>
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	158	2	40	13	24	69	9	0	-
<b>5730000 Total</b>					<b>158</b>	<b>2</b>	<b>40</b>	<b>13</b>	<b>24</b>	<b>69</b>	<b>9</b>	<b>0</b>	<b>-</b>
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	101	101	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	34	-	-	-	-	-	34	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	823	-	823	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	8,146	260	2,118	528	873	3,958	409	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	414	-	-	-	-	414	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	145	-	-	145	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	115	-	-	-	115	-	-	-	-
<b>5800000 Total</b>					<b>9,778</b>	<b>361</b>	<b>2,941</b>	<b>673</b>	<b>988</b>	<b>4,371</b>	<b>443</b>	<b>-</b>	<b>-</b>
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	IDU	0	-	-	-	-	-	0	-	-
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	10,915	349	2,837	707	1,170	5,303	548	-	-
<b>5810000 Total</b>					<b>10,915</b>	<b>349</b>	<b>2,837</b>	<b>707</b>	<b>1,170</b>	<b>5,303</b>	<b>548</b>	<b>-</b>	<b>-</b>
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	60	60	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	208	-	-	-	-	-	208	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	947	-	947	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	7	0	2	0	1	4	0	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,532	-	-	-	-	1,532	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	286	-	-	286	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	640	-	-	-	640	-	-	-	-
<b>5820000 Total</b>					<b>3,681</b>	<b>61</b>	<b>949</b>	<b>287</b>	<b>641</b>	<b>1,535</b>	<b>208</b>	<b>-</b>	<b>-</b>
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	231	231	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	379	-	-	-	-	-	379	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,695	-	1,695	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	5,480	-	-	-	-	5,480	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	316	-	-	316	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	357	-	-	-	357	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	75	-	-	-	-	75	-	-	-
<b>5830000 Total</b>					<b>8,534</b>	<b>231</b>	<b>1,695</b>	<b>316</b>	<b>432</b>	<b>5,480</b>	<b>379</b>	<b>-</b>	<b>-</b>
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	-	0	-	-	-	-	-	-
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	1	-	-	-	-	1	-	-	-
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	WYP	0	-	-	-	0	-	-	-	-
<b>5840000 Total</b>					<b>1</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	217	7	56	14	23	106	11	-	-
<b>5850000 Total</b>					<b>217</b>	<b>7</b>	<b>56</b>	<b>14</b>	<b>23</b>	<b>106</b>	<b>11</b>	<b>-</b>	<b>-</b>
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	83	83	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	237	-	-	-	-	-	237	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	727	-	727	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	14	0	4	1	2	7	1	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	1,236	-	-	-	-	1,236	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	277	-	-	277	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	460	-	-	-	460	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	115	-	-	-	115	-	-	-	-
<b>5860000 Total</b>					<b>3,150</b>	<b>84</b>	<b>731</b>	<b>278</b>	<b>576</b>	<b>1,243</b>	<b>238</b>	<b>-</b>	<b>-</b>
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	545	545	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,035	-	-	-	-	-	1,035	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	4,902	-	4,902	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	4,552	-	-	-	-	4,552	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,193	-	-	1,193	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,044	-	-	-	1,044	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	106	-	-	-	-	106	-	-	-
<b>5870000 Total</b>					<b>13,377</b>	<b>545</b>	<b>4,902</b>	<b>1,193</b>	<b>1,150</b>	<b>4,552</b>	<b>1,035</b>	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	27	27	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	(9)	-	-	-	-	-	(9)	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	(187)	-	(187)	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	1,010	32	263	65	108	491	51	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	583	-	-	-	-	583	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	(33)	-	-	(33)	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	(2)	-	-	-	(2)	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(66)	-	-	-	(66)	-	-	-	-
<b>5880000 Total</b>					<b>1,321</b>	<b>59</b>	<b>75</b>	<b>32</b>	<b>40</b>	<b>1,073</b>	<b>41</b>	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	64	64	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	43	-	-	-	-	-	43	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,498	-	1,498	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	9	0	2	1	1	4	0	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	720	-	-	-	-	720	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	111	-	-	111	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	472	-	-	-	472	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	97	-	-	-	97	-	-	-	-
<b>5890000 Total</b>					<b>3,015</b>	<b>64</b>	<b>1,501</b>	<b>112</b>	<b>571</b>	<b>724</b>	<b>44</b>	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	88	88	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	124	-	-	-	-	-	124	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	1,030	-	1,030	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,234	71	581	145	240	1,085	112	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,312	-	-	-	-	1,312	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	175	-	-	175	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	480	-	-	-	480	-	-	-	-
<b>5900000 Total</b>					<b>5,443</b>	<b>159</b>	<b>1,611</b>	<b>320</b>	<b>719</b>	<b>2,397</b>	<b>237</b>	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	39	39	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	90	-	-	-	-	-	90	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	731	-	731	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	122	4	32	8	13	59	6	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	735	-	-	-	-	735	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	158	-	-	158	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	304	-	-	-	304	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	84	-	-	-	84	-	-	-	-
<b>5910000 Total</b>					<b>2,263</b>	<b>43</b>	<b>763</b>	<b>166</b>	<b>400</b>	<b>795</b>	<b>96</b>	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	242	242	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	436	-	-	-	-	-	436	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,535	-	2,535	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,734	55	451	112	186	843	87	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,351	-	-	-	-	2,351	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	528	-	-	528	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	1,008	-	-	-	1,008	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	14	-	-	-	14	-	-	-	-
<b>5920000 Total</b>					<b>8,848</b>	<b>298</b>	<b>2,986</b>	<b>641</b>	<b>1,208</b>	<b>3,193</b>	<b>523</b>	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	6,159	6,159	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,645	-	-	-	-	-	4,645	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	31,633	-	31,633	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	1,704	54	443	110	183	828	86	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	28,962	-	-	-	-	28,962	-	-	-



**Operations & Maintenance Expense (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	4,528	-	-	4,528	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	6,660	-	-	-	6,660	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	1,037	-	-	-	1,037	-	-	-	-
<b>5930000 Total</b>					<b>85,327</b>	<b>6,214</b>	<b>32,075</b>	<b>4,638</b>	<b>7,880</b>	<b>29,789</b>	<b>4,731</b>	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	(44)	(44)	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	392	-	-	-	-	-	392	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(580)	-	(580)	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	SNPD	(220)	(7)	(57)	(14)	(24)	(107)	(11)	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	1,118	-	-	-	-	1,118	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(116)	-	-	(116)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	358	-	-	-	358	-	-	-	-
<b>5931000 Total</b>					<b>907</b>	<b>(51)</b>	<b>(637)</b>	<b>(130)</b>	<b>334</b>	<b>1,011</b>	<b>381</b>	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	562	562	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	805	-	-	-	-	-	805	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	6,672	-	6,672	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	70	2	18	5	8	34	4	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	13,277	-	-	-	-	13,277	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,168	-	-	1,168	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,551	-	-	-	1,551	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	218	-	-	-	218	-	-	-	-
<b>5940000 Total</b>					<b>24,324</b>	<b>564</b>	<b>6,691</b>	<b>1,173</b>	<b>1,777</b>	<b>13,311</b>	<b>809</b>	-	-
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,043	33	271	68	112	507	52	-	-
<b>5950000 Total</b>					<b>1,043</b>	<b>33</b>	<b>271</b>	<b>68</b>	<b>112</b>	<b>507</b>	<b>52</b>	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	101	101	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	118	-	-	-	-	-	118	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	904	-	904	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	1,455	-	-	-	-	1,455	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	151	-	-	151	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	238	-	-	-	238	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	100	-	-	-	100	-	-	-	-
<b>5960000 Total</b>					<b>3,067</b>	<b>101</b>	<b>904</b>	<b>151</b>	<b>339</b>	<b>1,455</b>	<b>118</b>	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	13	13	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	26	-	-	-	-	-	26	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	116	-	116	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(410)	(13)	(107)	(27)	(44)	(199)	(21)	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	276	-	-	-	-	276	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	21	-	-	21	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	29	-	-	-	29	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	14	-	-	-	14	-	-	-	-
<b>5970000 Total</b>					<b>85</b>	<b>(0)</b>	<b>10</b>	<b>(6)</b>	<b>(1)</b>	<b>77</b>	<b>6</b>	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	28	28	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	88	-	-	-	-	-	88	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	159	-	159	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	4,917	157	1,278	319	527	2,389	247	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	679	-	-	-	-	679	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	163	-	-	163	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	219	-	-	-	219	-	-	-	-
<b>5980000 Total</b>					<b>6,252</b>	<b>185</b>	<b>1,437</b>	<b>481</b>	<b>746</b>	<b>3,068</b>	<b>335</b>	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	3,106	99	808	201	333	1,509	156	-	-
<b>5989500 Total</b>					<b>3,106</b>	<b>99</b>	<b>808</b>	<b>201</b>	<b>333</b>	<b>1,509</b>	<b>156</b>	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,444	60	768	172	185	1,158	101	-	-
<b>9010000 Total</b>					<b>2,444</b>	<b>60</b>	<b>768</b>	<b>172</b>	<b>185</b>	<b>1,158</b>	<b>101</b>	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	916	916	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	883	22	277	62	67	418	37	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	1,995	-	-	-	-	-	1,995	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	10,278	-	10,278	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	3,685	-	-	-	-	3,685	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	653	-	-	653	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,135	-	-	-	1,135	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	219	-	-	-	-	219	-	-	-
<b>9020000 Total</b>					<b>19,764</b>	<b>937</b>	<b>10,556</b>	<b>715</b>	<b>1,421</b>	<b>4,104</b>	<b>2,032</b>	-	-
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,101	27	346	78	83	522	46	-	-
<b>9030000 Total</b>					<b>1,101</b>	<b>27</b>	<b>346</b>	<b>78</b>	<b>83</b>	<b>522</b>	<b>46</b>	-	-
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,141	52	673	151	162	1,014	89	-	-
<b>9031000 Total</b>					<b>2,141</b>	<b>52</b>	<b>673</b>	<b>151</b>	<b>162</b>	<b>1,014</b>	<b>89</b>	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,657	211	2,720	609	656	4,101	359	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	(4)	-	-	-	-	(4)	-	-	-
<b>9032000 Total</b>					<b>8,652</b>	<b>211</b>	<b>2,720</b>	<b>609</b>	<b>656</b>	<b>4,097</b>	<b>359</b>	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	211	211	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	13,209	322	4,151	930	1,000	6,258	548	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	290	-	-	-	-	-	290	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	2,170	-	2,170	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	3,407	-	-	-	-	3,407	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	630	-	-	630	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	749	-	-	-	749	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	91	-	-	-	-	91	-	-	-
<b>9033000 Total</b>					<b>20,757</b>	<b>533</b>	<b>6,321</b>	<b>1,560</b>	<b>1,841</b>	<b>9,665</b>	<b>837</b>	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	15	15	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	18	-	-	-	-	-	18	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	100	-	100	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	65	-	-	-	-	65	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	18	-	-	18	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	26	-	-	-	26	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	-	-	-	-	4	-	-	-
<b>9035000 Total</b>					<b>246</b>	<b>15</b>	<b>100</b>	<b>18</b>	<b>29</b>	<b>65</b>	<b>18</b>	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	16,711	408	5,251	1,176	1,266	7,917	693	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	21	-	21	-	-	-	-	-	-
<b>9036000 Total</b>					<b>16,732</b>	<b>408</b>	<b>5,272</b>	<b>1,176</b>	<b>1,266</b>	<b>7,917</b>	<b>693</b>	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	557	557	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	30	1	9	2	2	14	1	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	773	-	-	-	-	-	773	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	4,696	-	4,696	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	3,862	-	-	-	-	3,862	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,809	-	-	1,809	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	752	-	-	-	752	-	-	-	-
<b>9040000 Total</b>					<b>12,478</b>	<b>557</b>	<b>4,706</b>	<b>1,811</b>	<b>754</b>	<b>3,876</b>	<b>774</b>	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	-	-	-	-	-	0	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	(63)	-	(63)	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	1	-	-	-	-	1	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	(1)	-	-	(1)	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	5	-	-	-	5	-	-	-	-
<b>9042000 Total</b>					<b>(58)</b>	-	<b>(63)</b>	<b>(1)</b>	<b>5</b>	<b>1</b>	<b>0</b>	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	11	0	3	1	1	5	0	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	0	-	0	-	-	-	-	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	0	-	-	-	-	0	-	-	-
<b>9050000 Total</b>					<b>11</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>0</b>	-	-
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	260	6	82	18	20	123	11	-	-
<b>9070000 Total</b>					<b>260</b>	<b>6</b>	<b>82</b>	<b>18</b>	<b>20</b>	<b>123</b>	<b>11</b>	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	116	116	-	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	11	0	3	1	1	5	0	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	4	-	4	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	5	-	-	-	-	5	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	18	-	-	18	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	2	-	-	-	2	-	-	-	-
<b>9080000 Total</b>					<b>155</b>	<b>116</b>	<b>7</b>	<b>18</b>	<b>3</b>	<b>10</b>	<b>0</b>	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	100	2	31	7	8	47	4	-	-
<b>9081000 Total</b>					<b>100</b>	<b>2</b>	<b>31</b>	<b>7</b>	<b>8</b>	<b>47</b>	<b>4</b>	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	58	58	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	931	23	293	66	71	441	39	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	73	-	-	-	-	-	-	-	73
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	1	-	-	-	-	1	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	10	-	-	10	-	-	-	-	-
<b>9084000 Total</b>					<b>1,073</b>	<b>81</b>	<b>293</b>	<b>75</b>	<b>71</b>	<b>442</b>	<b>39</b>	-	<b>73</b>
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	34	-	-	-	-	-	34	-	-
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	4	-	-	-	4	-	-	-	-
<b>9085000 Total</b>					<b>39</b>	-	-	-	<b>4</b>	-	<b>34</b>	-	-
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	66,872	-	-	-	-	-	-	-	66,872
<b>9085100 Total</b>					<b>66,872</b>	-	-	-	-	-	-	-	<b>66,872</b>
9086000	CUST SERV	CSEX	Customer Service Expense	CN	483	12	152	34	37	229	20	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	(19)	-	-	-	-	-	(19)	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,047	-	2,047	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,382	-	-	-	-	2,382	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	277	-	-	277	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	889	-	-	-	889	-	-	-	-
<b>9086000 Total</b>					<b>6,059</b>	<b>12</b>	<b>2,199</b>	<b>311</b>	<b>925</b>	<b>2,611</b>	<b>1</b>	-	-
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	3,421	-	-	-	-	-	-	-	3,421
<b>9089500 Total</b>					<b>3,421</b>	-	-	-	-	-	-	-	<b>3,421</b>
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	11,279	-	-	-	-	-	-	-	11,279
<b>9089600 Total</b>					<b>11,279</b>	-	-	-	-	-	-	-	<b>11,279</b>
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	121	-	-	-	-	121	-	-	-
<b>9089700 Total</b>					<b>121</b>	-	-	-	-	<b>121</b>	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	81	81	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,566	63	806	181	194	1,216	106	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	56	-	-	-	-	-	56	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	472	-	472	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	785	-	-	-	-	785	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	85	-	-	85	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	217	-	-	-	217	-	-	-	-
<b>9090000 Total</b>					<b>4,263</b>	<b>144</b>	<b>1,278</b>	<b>265</b>	<b>412</b>	<b>2,001</b>	<b>163</b>	-	-
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	8	0	3	1	1	4	0	-	-
<b>9100000 Total</b>					<b>8</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>0</b>	-	-
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	21	1	7	1	2	10	1	-	-
<b>9101000 Total</b>					<b>21</b>	<b>1</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>10</b>	<b>1</b>	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	0	-	0	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	73,020	1,561	19,683	5,733	10,134	31,714	4,177	18	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
<b>9200000 Total</b>					<b>73,020</b>	<b>1,561</b>	<b>19,683</b>	<b>5,733</b>	<b>10,134</b>	<b>31,714</b>	<b>4,177</b>	<b>18</b>	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	6	6	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	92	2	29	6	7	43	4	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	27	-	-	-	-	-	27	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	73	-	73	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	9,541	204	2,572	749	1,324	4,144	546	2	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	130	-	-	-	-	130	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	11	-	-	11	-	-	-	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	42	-	-	-	42	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	10	-	-	-	10	-	-	-	-
<b>9210000 Total</b>					<b>9,931</b>	<b>212</b>	<b>2,674</b>	<b>767</b>	<b>1,382</b>	<b>4,317</b>	<b>577</b>	<b>2</b>	<b>-</b>
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(31,510)	(674)	(8,494)	(2,474)	(4,373)	(13,686)	(1,802)	(8)	-
<b>9220000 Total</b>					<b>(31,510)</b>	<b>(674)</b>	<b>(8,494)</b>	<b>(2,474)</b>	<b>(4,373)</b>	<b>(13,686)</b>	<b>(1,802)</b>	<b>(8)</b>	<b>-</b>
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	75	75	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	107	-	107	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	11,977	256	3,228	940	1,662	5,202	685	3	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	2,049	-	-	-	-	2,049	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	181	-	-	181	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	38	-	-	-	38	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	27	-	-	-	27	-	-	-	-
<b>9230000 Total</b>					<b>14,454</b>	<b>331</b>	<b>3,335</b>	<b>1,121</b>	<b>1,727</b>	<b>7,250</b>	<b>686</b>	<b>3</b>	<b>-</b>
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	IDU	2	-	-	-	-	-	2	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	9	-	9	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	7,883	169	2,125	619	1,094	3,424	451	2	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	3	-	-	-	-	3	-	-	-
<b>9239990 Total</b>					<b>7,898</b>	<b>169</b>	<b>2,134</b>	<b>619</b>	<b>1,094</b>	<b>3,427</b>	<b>453</b>	<b>2</b>	<b>-</b>
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	-	-	-	-	-	114	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,069	-	7,069	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	2,152	-	-	-	-	2,152	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	-	-	-	350	-	-	-	-
<b>9241000 Total</b>					<b>9,684</b>	<b>-</b>	<b>7,069</b>	<b>-</b>	<b>-</b>	<b>2,152</b>	<b>114</b>	<b>-</b>	<b>-</b>
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	(2,908)	(2,908)	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	(0)	-	-	-	-	-	(0)	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(285)	-	(285)	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	(2)	-	-	-	-	(2)	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	(1)	-	-	-	(1)	-	-	-	-
<b>9242000 Total</b>					<b>(3,196)</b>	<b>(2,908)</b>	<b>(285)</b>	<b>-</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	5,453	117	1,470	428	757	2,368	312	1	-
<b>9243000 Total</b>					<b>5,453</b>	<b>117</b>	<b>1,470</b>	<b>428</b>	<b>757</b>	<b>2,368</b>	<b>312</b>	<b>1</b>	<b>-</b>
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	6,436	138	1,735	505	893	2,795	368	2	-
<b>9250000 Total</b>					<b>6,436</b>	<b>138</b>	<b>1,735</b>	<b>505</b>	<b>893</b>	<b>2,795</b>	<b>368</b>	<b>2</b>	<b>-</b>
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	(861)	-	(861)	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	861	18	232	68	119	374	49	0	-
<b>9251000 Total</b>					<b>-</b>	<b>18</b>	<b>(629)</b>	<b>68</b>	<b>119</b>	<b>374</b>	<b>49</b>	<b>0</b>	<b>-</b>
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(8,040)	(172)	(2,167)	(631)	(1,116)	(3,492)	(460)	(2)	-
<b>9261200 Total</b>					<b>(8,040)</b>	<b>(172)</b>	<b>(2,167)</b>	<b>(631)</b>	<b>(1,116)</b>	<b>(3,492)</b>	<b>(460)</b>	<b>(2)</b>	<b>-</b>
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	(93)	(93)	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	(1,018)	-	(1,018)	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	(1,641)	(35)	(442)	(129)	(228)	(713)	(94)	(0)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	142	-	-	-	-	142	-	-	-
<b>9261500 Total</b>					<b>(2,611)</b>	<b>(128)</b>	<b>(1,461)</b>	<b>(129)</b>	<b>(228)</b>	<b>(571)</b>	<b>(94)</b>	<b>(0)</b>	<b>-</b>
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(7,706)	(165)	(2,077)	(605)	(1,069)	(3,347)	(441)	(2)	-
<b>9262200 Total</b>					<b>(7,706)</b>	<b>(165)</b>	<b>(2,077)</b>	<b>(605)</b>	<b>(1,069)</b>	<b>(3,347)</b>	<b>(441)</b>	<b>(2)</b>	<b>-</b>
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	CA	17	17	-	-	-	-	-	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	193	-	193	-	-	-	-	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	UT	139	-	-	-	-	139	-	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	WYP	375	-	-	-	375	-	-	-	-
<b>9262500 Total</b>					<b>725</b>	<b>17</b>	<b>193</b>	<b>-</b>	<b>375</b>	<b>139</b>	<b>-</b>	<b>-</b>	<b>-</b>
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	1,461	31	394	115	203	635	84	0	-
<b>9263200 Total</b>					<b>1,461</b>	<b>31</b>	<b>394</b>	<b>115</b>	<b>203</b>	<b>635</b>	<b>84</b>	<b>0</b>	<b>-</b>
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	3,099	66	835	243	430	1,346	177	1	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>9269100 Total</b>					<b>3,099</b>	<b>66</b>	<b>835</b>	<b>243</b>	<b>430</b>	<b>1,346</b>	<b>177</b>	<b>1</b>	<b>-</b>
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	(4,423)	(95)	(1,192)	(347)	(614)	(1,921)	(253)	(1)	-
<b>9269200 Total</b>					<b>(4,423)</b>	<b>(95)</b>	<b>(1,192)</b>	<b>(347)</b>	<b>(614)</b>	<b>(1,921)</b>	<b>(253)</b>	<b>(1)</b>	<b>-</b>
9269300	GROSS-UP - SERP	AGEX	Administrative & General Expense	SO	1,234	26	333	97	171	536	71	0	-
<b>9269300 Total</b>					<b>1,234</b>	<b>26</b>	<b>333</b>	<b>97</b>	<b>171</b>	<b>536</b>	<b>71</b>	<b>0</b>	<b>-</b>
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	61,358	1,312	16,540	4,817	8,516	26,649	3,510	15	-
<b>9269400 Total</b>					<b>61,358</b>	<b>1,312</b>	<b>16,540</b>	<b>4,817</b>	<b>8,516</b>	<b>26,649</b>	<b>3,510</b>	<b>15</b>	<b>-</b>
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	37,403	800	10,082	2,937	5,191	16,245	2,139	9	-
<b>9269500 Total</b>					<b>37,403</b>	<b>800</b>	<b>10,082</b>	<b>2,937</b>	<b>5,191</b>	<b>16,245</b>	<b>2,139</b>	<b>9</b>	<b>-</b>
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	6,443	138	1,737	506	894	2,798	369	2	-
<b>9269600 Total</b>					<b>6,443</b>	<b>138</b>	<b>1,737</b>	<b>506</b>	<b>894</b>	<b>2,798</b>	<b>369</b>	<b>2</b>	<b>-</b>
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,969	128	1,609	469	828	2,593	341	1	-
<b>9269700 Total</b>					<b>5,969</b>	<b>128</b>	<b>1,609</b>	<b>469</b>	<b>828</b>	<b>2,593</b>	<b>341</b>	<b>1</b>	<b>-</b>
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	713	713	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	30	-	-	-	-	-	30	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	739	-	739	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SE	1	0	0	0	0	0	0	0	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,779	59	749	218	386	1,207	159	1	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	418	-	-	-	-	418	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	22	-	-	22	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	353	-	-	-	353	-	-	-	-
<b>9280000 Total</b>					<b>5,055</b>	<b>772</b>	<b>1,488</b>	<b>240</b>	<b>739</b>	<b>1,625</b>	<b>189</b>	<b>1</b>	<b>-</b>
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	64	64	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	667	-	-	-	-	-	667	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	3,278	-	3,278	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0	0	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,290	-	-	-	-	6,290	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	692	-	-	692	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,977	-	-	-	1,977	-	-	-	-
<b>9282000 Total</b>					<b>12,967</b>	<b>64</b>	<b>3,278</b>	<b>692</b>	<b>1,977</b>	<b>6,290</b>	<b>667</b>	<b>0</b>	<b>-</b>
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	4,882	73	1,247	392	731	2,149	288	2	-
<b>9283000 Total</b>					<b>4,882</b>	<b>73</b>	<b>1,247</b>	<b>392</b>	<b>731</b>	<b>2,149</b>	<b>288</b>	<b>2</b>	<b>-</b>
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(4,810)	(103)	(1,296)	(378)	(667)	(2,089)	(275)	(1)	-
<b>9290000 Total</b>					<b>(4,810)</b>	<b>(103)</b>	<b>(1,296)</b>	<b>(378)</b>	<b>(667)</b>	<b>(2,089)</b>	<b>(275)</b>	<b>(1)</b>	<b>-</b>
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(3,099)	(66)	(835)	(243)	(430)	(1,346)	(177)	(1)	-
<b>9299100 Total</b>					<b>(3,099)</b>	<b>(66)</b>	<b>(835)</b>	<b>(243)</b>	<b>(430)</b>	<b>(1,346)</b>	<b>(177)</b>	<b>(1)</b>	<b>-</b>
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	4,423	95	1,192	347	614	1,921	253	1	-
<b>9299200 Total</b>					<b>4,423</b>	<b>95</b>	<b>1,192</b>	<b>347</b>	<b>614</b>	<b>1,921</b>	<b>253</b>	<b>1</b>	<b>-</b>
9299300	DUP CHRG CR - SERP	AGEX	Administrative & General Expense	SO	(1,234)	(26)	(333)	(97)	(171)	(536)	(71)	(0)	-
<b>9299300 Total</b>					<b>(1,234)</b>	<b>(26)</b>	<b>(333)</b>	<b>(97)</b>	<b>(171)</b>	<b>(536)</b>	<b>(71)</b>	<b>(0)</b>	<b>-</b>
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(61,358)	(1,312)	(16,540)	(4,817)	(8,516)	(26,649)	(3,510)	(15)	-
<b>9299400 Total</b>					<b>(61,358)</b>	<b>(1,312)</b>	<b>(16,540)</b>	<b>(4,817)</b>	<b>(8,516)</b>	<b>(26,649)</b>	<b>(3,510)</b>	<b>(15)</b>	<b>-</b>
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(37,403)	(800)	(10,082)	(2,937)	(5,191)	(16,245)	(2,139)	(9)	-
<b>9299500 Total</b>					<b>(37,403)</b>	<b>(800)</b>	<b>(10,082)</b>	<b>(2,937)</b>	<b>(5,191)</b>	<b>(16,245)</b>	<b>(2,139)</b>	<b>(9)</b>	<b>-</b>
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(6,443)	(138)	(1,737)	(506)	(894)	(2,798)	(369)	(2)	-
<b>9299600 Total</b>					<b>(6,443)</b>	<b>(138)</b>	<b>(1,737)</b>	<b>(506)</b>	<b>(894)</b>	<b>(2,798)</b>	<b>(369)</b>	<b>(2)</b>	<b>-</b>
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,969)	(128)	(1,609)	(469)	(828)	(2,593)	(341)	(1)	-
<b>9299700 Total</b>					<b>(5,969)</b>	<b>(128)</b>	<b>(1,609)</b>	<b>(469)</b>	<b>(828)</b>	<b>(2,593)</b>	<b>(341)</b>	<b>(1)</b>	<b>-</b>
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	1	0	0	0	0	0	0	0	-
<b>9301000 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	27	-	27	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,197	47	592	173	305	954	126	1	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	0	-	-	-	-	0	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	6	-	-	6	-	-	-	-	-



**Operations & Maintenance Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>9302000 Total</b>					<b>2,230</b>	<b>47</b>	<b>619</b>	<b>178</b>	<b>305</b>	<b>955</b>	<b>126</b>	<b>1</b>	<b>-</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	49	49	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	2	-	-	-	-	-	-	2	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	305	-	305	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	2,469	53	666	194	343	1,073	141	1	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	5	-	-	-	-	5	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	41	-	-	41	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	54	-	-	-	54	-	-	-	-
<b>9310000 Total</b>					<b>2,925</b>	<b>102</b>	<b>971</b>	<b>234</b>	<b>397</b>	<b>1,078</b>	<b>143</b>	<b>1</b>	<b>-</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	85	85	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	80	2	25	6	6	38	3	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	18	-	-	-	-	-	18	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	208	-	208	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	21,429	458	5,776	1,682	2,974	9,307	1,226	5	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	105	-	-	-	-	105	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	53	-	-	53	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	40	-	-	-	40	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	11	-	-	-	11	-	-	-	-
<b>9350000 Total</b>					<b>22,030</b>	<b>545</b>	<b>6,010</b>	<b>1,741</b>	<b>3,032</b>	<b>9,450</b>	<b>1,247</b>	<b>5</b>	<b>-</b>
<b>Grand Total</b>					<b>2,792,353</b>	<b>46,236</b>	<b>707,479</b>	<b>204,157</b>	<b>405,509</b>	<b>1,176,645</b>	<b>166,270</b>	<b>778</b>	<b>85,279</b>



# **B3. DEPRECIATION EXPENSE**



**Depreciation Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	909	14	232	73	136	400	54	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	29,821	446	7,618	2,394	4,465	13,129	1,759	10	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	165,262	2,472	42,217	13,266	24,746	72,760	9,745	55	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	34,014	509	8,689	2,730	5,093	14,975	2,006	11	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,876	222	3,800	1,194	2,228	6,549	877	5	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,343	20	343	108	201	591	79	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	106	2	27	8	16	47	6	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	10	0	2	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	256	4	65	21	38	113	15	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,054	31	525	165	308	904	121	1	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	217	3	55	17	32	95	13	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	4,850	73	1,239	389	726	2,135	286	2	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	467	7	119	37	70	205	28	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	1	25	8	15	43	6	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	87	1	22	7	13	38	5	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	879	13	224	71	132	387	52	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	12,121	181	3,096	973	1,815	5,336	715	4	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,177	48	812	255	476	1,399	187	1	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	1,737	26	444	139	260	765	102	1	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	2,970	44	759	238	445	1,308	175	1	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,981	30	506	159	297	872	117	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	2,910	44	743	234	436	1,281	172	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	607	9	155	49	91	267	36	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	27	0	7	2	4	12	2	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	55	1	14	4	8	24	3	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	654	10	167	52	98	288	39	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	71	1	18	6	11	31	4	0	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	6,617	99	1,690	531	991	2,913	390	2	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	495	7	126	40	74	218	29	0	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	94,921	1,420	24,248	7,620	14,214	41,791	5,597	32	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	14,603	218	3,730	1,172	2,187	6,429	861	5	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,545	143	2,438	766	1,429	4,202	563	3	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	446	7	114	36	67	197	26	0	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,606	39	666	209	390	1,147	154	1	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	3,614	54	923	290	541	1,591	213	1	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	33,177	496	8,475	2,663	4,968	14,607	1,956	11	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,807	42	717	225	420	1,236	166	1	-



**Depreciation Expense (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	383	6	98	31	57	168	23	0	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	19,811	296	5,061	1,590	2,966	8,722	1,168	7	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	20,391	305	5,209	1,637	3,053	8,978	1,202	7	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	23,108	346	5,903	1,855	3,460	10,174	1,363	8	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	56	1	14	5	8	25	3	0	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	133	2	34	11	20	59	8	0	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	158	2	40	13	24	69	9	0	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	25	25	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	26	-	-	-	-	-	26	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	60	-	60	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	176	-	-	-	-	176	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	7	-	-	7	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	41	-	-	-	41	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	79	-	-	-	79	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	105	105	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	40	-	-	-	-	-	40	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	556	-	556	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	915	-	-	-	-	915	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	74	-	-	74	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	222	-	-	-	222	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	-	-	-	89	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	681	681	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	624	-	-	-	-	-	624	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,753	-	4,753	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	10,873	-	-	-	-	10,873	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,409	-	-	1,409	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,282	-	-	-	2,282	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	362	-	-	-	362	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	28	28	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	10	-	-	-	-	-	10	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	77	-	77	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	161	-	-	-	-	161	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	24	-	-	24	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	-	-	-	40	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,493	2,493	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,175	-	-	-	-	-	3,175	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	12,493	-	12,493	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	13,688	-	-	-	-	13,688	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,869	-	-	3,869	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,134	-	-	-	5,134	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,087	-	-	-	1,087	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,110	1,110	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	956	-	-	-	-	-	956	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,921	-	6,921	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,537	-	-	-	-	6,537	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,777	-	-	1,777	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,371	-	-	-	2,371	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	340	-	-	-	340	-	-	-	-



**Depreciation Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	527	527	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	230	-	-	-	-	-	230	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,861	-	1,861	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,002	-	-	-	-	5,002	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	518	-	-	518	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	761	-	-	-	761	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	163	-	-	-	163	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	479	479	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	635	-	-	-	-	-	635	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,838	-	3,838	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,492	-	-	-	-	13,492	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	707	-	-	707	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,475	-	-	-	1,475	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	611	-	-	-	611	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,352	1,352	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,901	-	-	-	-	-	1,901	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	10,862	-	10,862	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	12,298	-	-	-	-	12,298	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,951	-	-	2,951	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,389	-	-	-	3,389	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	487	-	-	-	487	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	178	178	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	191	-	-	-	-	-	191	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,106	-	2,106	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	1,963	-	-	-	-	1,963	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	519	-	-	519	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	349	-	-	-	349	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	64	-	-	-	64	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	293	293	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	729	-	-	-	-	-	729	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,377	-	4,377	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	4,953	-	-	-	-	4,953	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,058	-	-	1,058	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	908	-	-	-	908	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	305	-	-	-	305	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	193	193	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	614	-	-	-	-	-	614	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	2,522	-	2,522	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,396	-	-	-	-	3,396	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	501	-	-	501	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	531	-	-	-	531	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	95	-	-	-	95	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	13	13	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	-	-	-	-	-	10	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	126	-	126	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	272	-	-	-	-	272	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	-	-	18	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	-	-	-	9	-	-	-	-



**Depreciation Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	23	23	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	35	-	-	-	-	-	35	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	692	-	692	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,055	-	-	-	-	1,055	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	121	-	-	121	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	244	-	-	-	244	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	65	-	-	-	65	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	49	49	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	125	3	39	9	9	59	5	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	181	-	-	-	-	-	181	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	607	-	607	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	15	0	4	1	3	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	132	2	34	11	20	58	8	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,556	33	420	122	216	676	89	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	674	-	-	-	-	674	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	289	-	-	289	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	145	-	-	-	145	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	87	-	-	-	87	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	53	1	17	4	4	25	2	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	3	-	-	-	-	-	3	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	75	-	75	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	72	1	18	6	11	32	4	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	758	16	204	60	105	329	43	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	30	-	-	-	-	30	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	-	-	-	26	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	26	26	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	795	19	250	56	60	376	33	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	90	-	-	-	-	-	90	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	309	-	309	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	11	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	220	3	56	18	33	97	13	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	7,450	159	2,008	585	1,034	3,236	426	2	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	224	-	-	-	-	224	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	64	-	-	64	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	361	-	-	-	361	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	12	-	-	-	12	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	1	0	0	0	0	0	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	1	-	1	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	10	0	3	1	2	4	1	0	-



**Depreciation Expense (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	36	1	10	3	5	16	2	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	8	8	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	20	-	-	-	-	-	20	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	124	-	124	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	237	4	61	19	36	104	14	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	9	0	2	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	125	-	-	-	-	125	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	30	-	-	30	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	37	-	-	-	37	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	30	30	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	87	-	-	-	-	-	87	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	435	-	435	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	1,013	15	259	81	152	446	60	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	149	3	40	12	21	65	9	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	594	-	-	-	-	594	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	112	-	-	112	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	153	-	-	-	153	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	17	-	-	-	17	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	14	14	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	65	-	-	-	-	-	65	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	352	-	352	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	52	1	13	4	9	23	3	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	307	5	78	25	46	135	18	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	234	5	63	18	32	102	13	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	345	-	-	-	-	345	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	64	-	-	64	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	117	-	-	-	117	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	229	229	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	160	4	50	11	12	76	7	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	463	-	-	-	-	-	463	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,741	-	2,741	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	11	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	7,347	110	1,877	590	1,100	3,235	433	2	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	3,775	81	1,018	296	524	1,639	216	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,564	-	-	-	-	2,564	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	536	-	-	536	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,073	-	-	-	1,073	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	249	-	-	-	249	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	28	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	29	-	-	-	-	-	29	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	236	-	236	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	371	6	95	30	56	163	22	0	-



**Depreciation Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	46	1	12	4	6	20	3	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	205	-	-	-	-	205	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	50	-	-	50	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	69	-	-	-	69	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	2	2	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	55	-	55	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	128	2	33	10	19	56	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	121	3	33	9	17	52	7	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	55	-	-	-	-	55	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	8	-	-	-	8	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	2	-	-	-	2	-	-	-	-
<b>4030000 Total</b>					<b>732,145</b>	<b>16,068</b>	<b>194,314</b>	<b>57,998</b>	<b>104,519</b>	<b>317,168</b>	<b>41,899</b>	<b>179</b>	<b>-</b>
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	(1,539)	(23)	(393)	(124)	(230)	(677)	(91)	(1)	-
<b>4032000 Total</b>					<b>(1,539)</b>	<b>(23)</b>	<b>(393)</b>	<b>(124)</b>	<b>(230)</b>	<b>(677)</b>	<b>(91)</b>	<b>(1)</b>	<b>-</b>
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,208	33	564	177	331	972	130	1	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	(260)	(4)	(66)	(21)	(39)	(115)	(15)	(0)	-
<b>4033000 Total</b>					<b>1,948</b>	<b>29</b>	<b>498</b>	<b>156</b>	<b>292</b>	<b>857</b>	<b>115</b>	<b>1</b>	<b>-</b>
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	560	8	143	45	84	246	33	0	-
<b>4034000 Total</b>					<b>560</b>	<b>8</b>	<b>143</b>	<b>45</b>	<b>84</b>	<b>246</b>	<b>33</b>	<b>0</b>	<b>-</b>
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,735	26	443	139	260	764	102	1	-
<b>4035000 Total</b>					<b>1,735</b>	<b>26</b>	<b>443</b>	<b>139</b>	<b>260</b>	<b>764</b>	<b>102</b>	<b>1</b>	<b>-</b>
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	65	65	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	(2,370)	-	-	-	-	-	(2,370)	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	429	-	429	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	(22,434)	-	-	-	-	(22,434)	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	254	-	-	254	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	(1,943)	-	-	-	(1,943)	-	-	-	-
<b>4036000 Total</b>					<b>(25,999)</b>	<b>65</b>	<b>429</b>	<b>254</b>	<b>(1,943)</b>	<b>(22,434)</b>	<b>(2,370)</b>	<b>-</b>	<b>-</b>
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	340	5	87	27	51	150	20	0	-
<b>4037000 Total</b>					<b>340</b>	<b>5</b>	<b>87</b>	<b>27</b>	<b>51</b>	<b>150</b>	<b>20</b>	<b>0</b>	<b>-</b>
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(210)	(3)	(54)	(17)	(31)	(92)	(12)	(0)	-
<b>4039999 Total</b>					<b>(210)</b>	<b>(3)</b>	<b>(54)</b>	<b>(17)</b>	<b>(31)</b>	<b>(92)</b>	<b>(12)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>					<b>708,980</b>	<b>16,175</b>	<b>195,467</b>	<b>58,480</b>	<b>103,000</b>	<b>295,982</b>	<b>39,697</b>	<b>180</b>	<b>-</b>

# **B4. AMORTIZATION EXPENSE**





**Amortization Expense (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	-	-	-	-	-	20	-	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	581	9	149	47	87	256	34	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	10,886	163	2,781	874	1,630	4,793	642	4	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	323	5	82	26	48	142	19	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	UT	(3,602)	-	-	-	-	(3,602)	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,367	20	349	110	205	602	81	0	-
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	164	4	44	13	23	71	9	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	2,343	57	736	165	177	1,110	97	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	2,393	51	645	188	332	1,039	137	1	-
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	24	1	6	2	3	10	1	0	-
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	241	5	65	19	33	105	14	0	-
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	3	1	2	6	1	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	809	17	218	64	112	351	46	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	527	11	142	41	73	229	30	0	-
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	9	0	2	1	1	4	1	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	110	35	65	190	25	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	4	11	1	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	97	2	26	8	14	42	6	0	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	357	5	91	29	53	157	21	0	-
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	374	8	101	29	52	162	21	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,771	41	708	222	415	1,220	163	1	-
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	594	14	187	42	45	281	25	-	-
4040000	AMOR LTD TRM PLNT	3033190	ITRON METER READING SOFTWARE	CN	776	19	244	55	59	368	32	-	-
4040000	AMOR LTD TRM PLNT	3033210	ArcFM Software	SO	801	17	216	63	111	348	46	0	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,882	62	777	226	400	1,252	165	1	-
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	211	5	57	17	29	92	12	0	-
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	738	18	232	52	56	349	31	-	-
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	1,803	44	567	127	137	854	75	-	-
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	1,355	29	365	106	188	588	77	0	-
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,090	23	294	86	151	474	62	0	-
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033390	RMT TRADE SYSTEM	SO	179	4	48	14	25	78	10	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	1	1	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	4	0	1	0	0	2	0	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	2	-	-	-	-	-	2	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	2	-	2	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	3	0	1	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	7,437	111	1,900	597	1,114	3,274	439	2	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	186	4	50	15	26	81	11	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	4	-	-	-	-	4	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	2	-	-	2	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	20	-	-	-	20	-	-	-	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	137	2	35	11	20	60	8	0	-



**Amortization Expense (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	6	1	0	-
4040000	AMOR LTD TRM PLNT	3035322	ACD-Call Center Automated Call Distribut	CN	815	20	256	57	62	386	34	-	-
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	80	2	22	6	11	35	5	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	308	5	79	25	46	136	18	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	78	78	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	308	-	308	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	412	9	111	32	57	179	24	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	-	-	-	-	1	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	80	-	-	80	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	175	-	-	-	175	-	-	-	-
<b>4040000 Total</b>					<b>40,669</b>	<b>874</b>	<b>12,031</b>	<b>3,488</b>	<b>6,070</b>	<b>15,750</b>	<b>2,446</b>	<b>11</b>	<b>-</b>
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,405	-	-	-	-	-	-	-	4,405
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(217)	(3)	(55)	(17)	(32)	(96)	(13)	(0)	-
<b>4049000 Total</b>					<b>4,188</b>	<b>(3)</b>	<b>(55)</b>	<b>(17)</b>	<b>(32)</b>	<b>(96)</b>	<b>(13)</b>	<b>(0)</b>	<b>4,405</b>
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	4,782	72	1,221	384	716	2,105	282	2	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
<b>4061000 Total</b>					<b>5,083</b>	<b>72</b>	<b>1,221</b>	<b>384</b>	<b>716</b>	<b>2,407</b>	<b>282</b>	<b>2</b>	<b>-</b>
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
<b>4073000 Total</b>					<b>124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124</b>
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,628	-	-	-	-	-	5,628	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	42,671	-	42,671	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	12,306	-	-	12,306	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	430	-	-	-	-	-	430	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	966	-	966	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	697	-	-	697	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	45	-	-	-	-	-	45	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	20	-	-	20	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,792	-	-	-	-	-	1,792	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	867	-	867	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	741	-	-	741	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-	-
<b>4074100 Total</b>					<b>66,164</b>	<b>-</b>	<b>44,506</b>	<b>13,764</b>	<b>-</b>	<b>-</b>	<b>7,894</b>	<b>-</b>	<b>-</b>
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(44,506)	-	(44,506)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(13,764)	-	-	(13,764)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(7,894)	-	-	-	-	-	(7,894)	-	-
<b>4074200 Total</b>					<b>(66,164)</b>	<b>-</b>	<b>(44,506)</b>	<b>(13,764)</b>	<b>-</b>	<b>-</b>	<b>(7,894)</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>50,065</b>	<b>942</b>	<b>13,197</b>	<b>3,855</b>	<b>6,753</b>	<b>18,061</b>	<b>2,715</b>	<b>13</b>	<b>4,530</b>

# **B5. TAXES OTHER THAN INCOME**



**Taxes Other Than Income (Actuals)**  
 Sum of Range: 07/2017 - 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(434)	(9)	(117)	(34)	(60)	(188)	(25)	(0)	-
<b>4081000 Total</b>					<b>(434)</b>	<b>(9)</b>	<b>(117)</b>	<b>(34)</b>	<b>(60)</b>	<b>(188)</b>	<b>(25)</b>	<b>(0)</b>	<b>-</b>
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	148,983	3,185	40,160	11,697	20,677	64,706	8,522	36	-
<b>4081500 Total</b>					<b>148,983</b>	<b>3,185</b>	<b>40,160</b>	<b>11,697</b>	<b>20,677</b>	<b>64,706</b>	<b>8,522</b>	<b>36</b>	<b>-</b>
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,326	1,326	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,471	-	30,471	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,933	-	-	-	1,933	-	-	-	-
<b>4081800 Total</b>					<b>33,730</b>	<b>1,326</b>	<b>30,471</b>	<b>-</b>	<b>1,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	12,691	271	3,421	996	1,761	5,512	726	3	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,734	-	1,734	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	215	3	52	16	36	93	14	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	27	-	-	27	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	86	1	21	7	15	37	6	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	71	-	-	-	71	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	153	2	37	12	26	66	10	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	1,891	28	483	152	283	833	112	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	21	0	6	2	3	9	1	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	434	6	105	33	73	188	28	0	-
<b>4081990 Total</b>					<b>17,324</b>	<b>313</b>	<b>5,859</b>	<b>1,244</b>	<b>2,268</b>	<b>6,739</b>	<b>896</b>	<b>4</b>	<b>-</b>
<b>Grand Total</b>					<b>199,603</b>	<b>4,816</b>	<b>76,373</b>	<b>12,907</b>	<b>24,817</b>	<b>71,257</b>	<b>9,393</b>	<b>40</b>	<b>-</b>

# **B6. FEDERAL INCOME TAXES**



**Interest Expense & Renewable Energy Tax Credits**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTILITY OP INC	Renewable Electricity Production Tax Cre	310310	SG	(48,485)	(725)	(12,386)	(3,892)	(7,260)	(21,347)	(2,859)	(16)	-
4091000	INC TX UTILITY OP INC	Mining Rescue Training Credit – Energy W	310312	SE	0	-	-	-	-	-	-	-	-
4091000	INC TX UTILITY OP INC	Mining Rescue Training Credit – PMI	310313	SE	0	-	-	-	-	-	-	-	-
4091000	INC TX UTILITY OP INC	HR Hiring Retention Tax Credit	310314	SO	0	-	-	-	-	-	-	-	-
4091000	INC TX UTILITY OP INC	Investment Tax Credit - Solar Arrays	310315	SG	0	-	-	-	-	-	-	-	-
4091000	INC TX UTILITY OP INC	Fuel Tax Credit	600600	SE	(27)	(0)	(6)	(2)	(4)	(12)	(2)	(0)	-
4091000	INC TX UTILITY OP INC	Foreign Tax Credit	900900	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4091100	INC TX UTILITY OP INC	Utah Renewable Energy Production Tax Cre	311311	SG	0	-	-	-	-	-	-	-	-
<b>4091100 Total</b>					<b>(48,514)</b>	<b>(726)</b>	<b>(12,393)</b>	<b>(3,894)</b>	<b>(7,265)</b>	<b>(21,359)</b>	<b>(2,861)</b>	<b>(16)</b>	<b>-</b>
4118000	GAINS-DISP OF ALLOW	SO2 ALLOWANCE	0	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
<b>4118000 Total</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>-</b>
4191000	AFUDC – OTHER	AFUDC – EQUITY	0	SNP	(21,219)	(409)	(5,473)	(1,619)	(2,966)	(9,527)	(1,217)	(5)	(3)
<b>4191000 Total</b>					<b>(21,219)</b>	<b>(409)</b>	<b>(5,473)</b>	<b>(1,619)</b>	<b>(2,966)</b>	<b>(9,527)</b>	<b>(1,217)</b>	<b>(5)</b>	<b>(3)</b>
4211000	GAIN DISPOS PROP	GAIN ON DISPOSITION OF PROPERTY	554000	OR	45	-	45	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	GAIN ON DISPOSITION OF PROPERTY	554000	SO	(443)	(9)	(119)	(35)	(61)	(192)	(25)	(0)	-
<b>4211000 Total</b>					<b>(398)</b>	<b>(9)</b>	<b>(74)</b>	<b>(35)</b>	<b>(61)</b>	<b>(192)</b>	<b>(25)</b>	<b>(0)</b>	<b>-</b>
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	554100	OR	1	-	1	-	-	-	-	-	-
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	554100	SO	2	0	1	0	0	1	0	0	-
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	554100	UT	7	-	-	-	-	7	-	-	-
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	554100	WA	0	-	-	0	-	-	-	-	-
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	554100	WYP	3	-	-	-	3	-	-	-	-
<b>4212000 Total</b>					<b>14</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>-</b>
4270000	INT ON LNG-TRM DBT	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	585001	SNP	323,086	6,228	83,340	24,645	45,162	145,064	18,527	80	40
4270000	INT ON LNG-TRM DBT	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	585002	SNP	31,567	609	8,143	2,408	4,412	14,173	1,810	8	4
4270000	INT ON LNG-TRM DBT	INTEREST EXPENSE - LT DEBT - PCRB FEES &	585005	SNP	1,984	38	512	151	277	891	114	0	0
4270000	INT ON LNG-TRM DBT	INTEREST EXPENSE - LT DEBT - PCRB VARIA	585004	SNP	3,407	66	879	260	476	1,530	195	1	0
<b>4270000 Total</b>					<b>360,044</b>	<b>6,941</b>	<b>92,873</b>	<b>27,464</b>	<b>50,328</b>	<b>161,658</b>	<b>20,647</b>	<b>89</b>	<b>44</b>
4280000	AMT DBT DISC & EXP	AMORTIZATION - DEBT DISCOUNT	586160	SNP	1,019	20	263	78	142	457	58	0	0
4280000	AMT DBT DISC & EXP	AMORTIZATION - DEBT ISSUANCE EXP	586170	SNP	3,091	60	797	236	432	1,388	177	1	0
<b>4280000 Total</b>					<b>4,110</b>	<b>79</b>	<b>1,060</b>	<b>314</b>	<b>575</b>	<b>1,845</b>	<b>236</b>	<b>1</b>	<b>1</b>
4281000	AMORTZN OF LOSS	AMORTIZATION - LOSS ON REACQUIRED DEBT	586190	SNP	612	12	158	47	86	275	35	0	0
<b>4281000 Total</b>					<b>612</b>	<b>12</b>	<b>158</b>	<b>47</b>	<b>86</b>	<b>275</b>	<b>35</b>	<b>0</b>	<b>0</b>
4290000	AMT PREM ON DEBT	AMORTIZATION - DEBT PREMIUM/GAIN	586180	SNP	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	(0)
<b>4290000 Total</b>					<b>(11)</b>	<b>(0)</b>	<b>(3)</b>	<b>(1)</b>	<b>(2)</b>	<b>(5)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>
4310000	OTHER INTEREST EXP	4310000/0	0	SNP	9,020	174	2,327	688	1,261	4,050	517	2	1
<b>4310000 Total</b>					<b>9,020</b>	<b>174</b>	<b>2,327</b>	<b>688</b>	<b>1,261</b>	<b>4,050</b>	<b>517</b>	<b>2</b>	<b>1</b>
4313000	INT EXP ON REG LIAB	INTEREST EXPENSE - ON REG LIABILITIES	0	SNP	6,824	132	1,760	521	954	3,064	391	2	1
<b>4313000 Total</b>					<b>6,824</b>	<b>132</b>	<b>1,760</b>	<b>521</b>	<b>954</b>	<b>3,064</b>	<b>391</b>	<b>2</b>	<b>1</b>
4320000	AFUDC - BORROWED	ALLOW FOR BORROWED FUNDS USED DURING CON	0	SNP	0	0	0	0	0	0	0	0	0
4320000	AFUDC - BORROWED	INTEREST CAPITALIZED (SEE OTH INCOME)	585800	SNP	(15,971)	(308)	(4,120)	(1,218)	(2,232)	(7,171)	(916)	(4)	(2)
4320000	AFUDC - BORROWED	INTEREST EXPENSE - AFUDC MANUAL ADJ	585860	SNP	4,682	90	1,208	357	654	2,102	268	1	1
<b>4320000 Total</b>					<b>(11,289)</b>	<b>(218)</b>	<b>(2,912)</b>	<b>(861)</b>	<b>(1,578)</b>	<b>(5,069)</b>	<b>(647)</b>	<b>(3)</b>	<b>(1)</b>
<b>Grand Total</b>					<b>347,706</b>	<b>6,701</b>	<b>89,717</b>	<b>26,518</b>	<b>48,599</b>	<b>156,107</b>	<b>19,936</b>	<b>86</b>	<b>43</b>



Schedule M (Actuals)  
 Twelve Months Ending - June 2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	SO	-	-	-	-	-	-	-	-	-
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	68	2	19	6	10	29	4	0	-
4098200	110200	Tax Percentage Depletion - Deer Creek	SE	-	-	-	-	-	-	-	-	-
4098200	120101	Other A/R Bad Debt Write-offs	BADDEBT	-	-	-	-	-	-	-	-	-
4098200	130100	Non - Deductible Expenses	SO	1,077	23	290	85	150	468	62	0	-
4098200	130400	PMINondeductible Exp	SE	33	0	8	2	6	14	2	0	-
4098200	130550	MEHC Insurance Services-Premium	SO	-	-	-	-	-	-	-	-	-
4098200	130700	Mining Rescue Training Credit Addback	SE	-	-	-	-	-	-	-	-	-
4098200	130750	Nondeductible Fringe Benefits	SO	151	3	41	12	21	66	9	0	-
4098200	130900	Non - Deductible Executive Comp	SO	-	-	-	-	-	-	-	-	-
4098200	505505	Income Tax Interest	SO	(1,510)	(32)	(407)	(119)	(210)	(656)	(86)	(0)	-
4098200	610106	PMIFuel Tax Cr	SE	27	0	6	2	4	12	2	0	-
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	1	0	0	1	0	0	-
4098200	7201051	Contra Medicare Subsidy	SO	-	-	-	-	-	-	-	-	-
4098200	920106	PMI Dividend Received Deduction	SE	-	-	-	-	-	-	-	-	-
4098200	920145	PMI Mining Rescue Training Credit Addbac	SE	-	-	-	-	-	-	-	-	-
<b>4098200 Total</b>				<b>(151)</b>	<b>(4)</b>	<b>(42)</b>	<b>(12)</b>	<b>(19)</b>	<b>(67)</b>	<b>(8)</b>	<b>(0)</b>	<b>-</b>
4098300	105100	Capitalized Labor Costs	SO	25,032	535	6,748	1,965	3,474	10,872	1,432	6	-
4098300	105120	Book Depreciation	SCHMDEXP	781,605	17,832	215,490	64,470	113,551	326,301	43,763	198	-
4098300	105121	PMIBook Depreciation	SE	21,927	322	5,318	1,657	3,696	9,511	1,415	7	-
4098300	105123	Sec. 481a Adj - Repair Deduction	SG	-	-	-	-	-	-	-	-	-
4098300	105130	CIAC	CIAC	84,321	2,696	21,919	5,464	9,041	40,965	4,236	-	-
4098300	105137	Auto Depreciation	SO	-	-	-	-	-	-	-	-	-
4098300	105140	Highway relocation	SNPD	1,759	56	457	114	189	855	88	-	-
4098300	105142	Avoided Costs	SNP	15,354	296	3,960	1,171	2,146	6,894	880	4	2
4098300	105145	Acquisition Adjustment Amort	SG	-	-	-	-	-	-	-	-	-
4098300	105146	Capitalization of Test Energy	SG	-	-	-	-	-	-	-	-	-
4098300	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	-
4098300	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-
4098300	105170	Coal Mine Receding Face (Extension)	SE	-	-	-	-	-	-	-	-	-
4098300	105180	Steam Rts Blundell Geothml Bk Depr	SG	-	-	-	-	-	-	-	-	-
4098300	105205	Coal Mine Development-30%Amort	SE	-	-	-	-	-	-	-	-	-
4098300	105471	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-	-	-	-	-
4098300	110100	Book Cost Depletion	SE	-	-	-	-	-	-	-	-	-
4098300	110105	SRC Book Depletion step up basis adj	SG	-	-	-	-	-	-	-	-	-
4098300	1101051	SRC Book Cost Depletion	SG	-	-	-	-	-	-	-	-	-
4098300	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-
4098300	205100	Coal Pile Inventory Adjustment	SE	431	6	105	33	73	187	28	0	-
4098300	205210	ERC (Emission Reduction Credit) Impairme	SE	-	-	-	-	-	-	-	-	-
4098300	205411	PMI Sec 263A Adjustment	SE	-	-	-	-	-	-	-	-	-
4098300	210105	Self Insured Health Benefit	SO	-	-	-	-	-	-	-	-	-
4098300	210120	Prepaid Taxes-UT PUC	UT	-	-	-	-	-	-	-	-	-
4098300	210130	Prepaid Taxes-ID PUC	IDU	-	-	-	-	-	-	-	-	-
4098300	210200	Prepaid Taxes-property taxes	GPS	(701)	(15)	(189)	(55)	(97)	(305)	(40)	(0)	-



Schedule M (Actuals)  
 Twelve Months Ending - June 2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	(1,235)	(55)	(462)	(180)	(75)	(386)	(77)	-	-
4098300	320110	Transition Team Costs-UT	UT	-	-	-	-	-	-	-	-	-
4098300	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	-	-	-	-	-	-	-	-	-
4098300	320140	May 2000 Transition Plan Costs-OR	OR	-	-	-	-	-	-	-	-	-
4098300	320210	Research & Exper. Sec. 174 Amort.	SO	-	-	-	-	-	-	-	-	-
4098300	320220	Glenrock Excluding Reclamation-UT rate o	UT	-	-	-	-	-	-	-	-	-
4098300	320230	FAS 87/88 Writeoff-UT rate order	UT	-	-	-	-	-	-	-	-	-
4098300	320270	Reg Asset FAS 158 Pension Liab Adj	SO	15,077	322	4,064	1,184	2,093	6,548	862	4	-
4098300	320280	Reg Asset FAS 158 Post Retire Liab	SO	4,558	97	1,229	358	633	1,980	261	1	-
4098300	320281	Reg Asset - Post-Retirement Settlement L	SO	353	8	95	28	49	153	20	0	-
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	(332)	-	-	-	-	(332)	-	-	-
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	-	-	-	22	-	-	-	-
4098300	330100	Amort. Pollution Control Facility	SG	-	-	-	-	-	-	-	-	-
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	-	-	-	-	-	-	-	-	-
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	4,310	-	-	-	-	-	-	-	4,310
4098300	415120	Def Reg Asset-Foote Creek Contract	SG	-	-	-	-	-	-	-	-	-
4098300	415300	Environmental Cleanup Accrual	SO	-	-	-	-	-	-	-	-	-
4098300	415301	Environmental Costs WA	WA	131	-	-	131	-	-	-	-	-
4098300	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4098300	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	24,325	357	5,900	1,838	4,101	10,551	1,569	8	-
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	-	-	-	-	-	-	-	-	-
4098300	415500	Cholla Pit Transact Costs-APS Amort	SGCT	94	1	24	8	14	41	6	-	-
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52	-	-	52	-	-	-	-	-
4098300	415555	WY PCAM Def Net Power Costs	WYP	-	-	-	-	-	-	-	-	-
4098300	415640	IDAI Costs-Direct Access-CA	CA	-	-	-	-	-	-	-	-	-
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	-	-	-	-	-	-	-	-	-
4098300	415680	OR Deferred Intevenor Funding Grants	OR	-	-	-	-	-	-	-	-	-
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
4098300	415701	CA Deferred Intervenor Funding	CA	-	-	-	-	-	-	-	-	-
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	-	-	-	27	-	-	-	-
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	-	-	-	21	-	-	-	-
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-	-
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
4098300	415710	Reg Liability - WA - Accelerated Deprecl	WA	12,323	-	-	12,323	-	-	-	-	-
4098300	415801	Contra RTO Grid West N/R Allowance	SG	-	-	-	-	-	-	-	-	-
4098300	415802	Contra RTO Grid West N/R w/o-WA	WA	-	-	-	-	-	-	-	-	-
4098300	415803	WA RTO Grid West N/R w/o	WA	-	-	-	-	-	-	-	-	-
4098300	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-	-
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	-	-	-	-	-	-	-	-	-
4098300	415806	ID RTO Grid West N/R	IDU	-	-	-	-	-	-	-	-	-
4098300	415822	Reg Asset _ Pension MMT -UT	UT	142	-	-	-	-	142	-	-	-
4098300	415827	Regulatory Asset - Post -Ret MMT -OR	OR	193	-	193	-	-	-	-	-	-
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	-	-	-	-	-	-	-	-	-
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	139	-	-	-	-	139	-	-	-





Schedule M (Actuals)  
 Twelve Months Ending - June 2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415830	Regulatory Asset - Post - Ret MMT -ID	IDU	-	-	-	-	-	-	-	-	-
4098300	415831	Regulatory Asset - Post - Ret MMT -CA	CA	17	17	-	-	-	-	-	-	-
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-	-	-	-	-	-	-	-	-
4098300	415850	UNRECOVERED PLANT-POWERDALE	SG	-	-	-	-	-	-	-	-	-
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	26	-	-	-	-	-	26	-	-
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-	-
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-	-
4098300	415855	CA - January 2010 Storm Costs	OTHER	(2,908)	-	-	-	-	-	-	-	(2,908)
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-	-
4098300	415857	ID - Deferred Overburden Costs	OTHER	(62)	-	-	-	-	-	-	-	(62)
4098300	415858	WY - Deferred Overburden Costs	WYP	(176)	-	-	-	(176)	-	-	-	-
4098300	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-	-	-	-	-
4098300	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-	-	-	-	-
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-	-	-	-	-
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(4,310)	-	-	-	-	-	-	-	(4,310)
4098300	415870	Deferred Excess Net Power Costs-CA	CA	-	-	-	-	-	-	-	-	-
4098300	415871	Deferred Excess Net Power Costs-WY	WYP	-	-	-	-	-	-	-	-	-
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	-	-	-	-	-	-	-	-	-
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	-	-	-	-	-	-	-	-	-
4098300	415880	Deferred UT Independent Evaluation Fee	UT	-	-	-	-	-	-	-	-	-
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	(1,003)	-	-	-	-	-	-	-	(1,003)
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	(762)	-	-	-	-	-	-	-	(762)
4098300	415890	ID MEHC 2006 Transistion Costs	IDU	-	-	-	-	-	-	-	-	-
4098300	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-	-	-	-	-
4098300	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-
4098300	415895	OR RCAC Sept-Dec 07 deferred	OR	-	-	-	-	-	-	-	-	-
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-	-
4098300	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-	-
4098300	415898	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-	-
4098300	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-	-	-	-	-
4098300	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	-	-	-	-	-	-	-	-	-
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-	-	-	-	-	-	-	-	-
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-	-	-	-	-	-	-	-	-
4098300	415914	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-	-
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-	-
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	1,164	-	-	-	-	-	-	-	1,164
4098300	415927	Reg Liability - Depreciation Decrease De	WA	-	-	-	-	-	-	-	-	-
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	-	-	-	-	-	-	-	-	-
4098300	425100	Deferred Regulatory Expense	IDU	-	-	-	-	-	-	-	-	-
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(555)	-	-	-	-	-	-	-	(555)
4098300	425125	Deferred Coal Cost - Arch	SE	-	-	-	-	-	-	-	-	-
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO	-	-	-	-	-	-	-	-	-
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD	-	-	-	-	-	-	-	-	-
4098300	425250	TGS Buyout-SG	SG	15	0	4	1	2	7	1	0	-



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	425260	Lakeview Buyout-SG	SG	-	-	-	-	-	-	-	-
4098300	425280	Joseph Settlement-SG	SG	80	1	20	6	12	35	5	0
4098300	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-
4098300	425360	Hermiston Swap	SG	172	3	44	14	26	76	10	0
4098300	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-
4098300	430100	Customer Service / Weatherization	OTHER	(9,643)	-	-	-	-	-	-	(9,643)
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4098300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4098300	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-
4098300	505115	Sales & Use Tax Accrual	SO	-	-	-	-	-	-	-	-
4098300	505125	ACCRUED ROYALTIES	SE	1,891	28	459	143	319	820	122	1
4098300	505140	Purchase Card Trans Provision	SO	-	-	-	-	-	-	-	-
4098300	505160	CA PUC Fee	CA	-	-	-	-	-	-	-	-
4098300	505170	West Valley Contract Termination Fee Acc	SG	-	-	-	-	-	-	-	-
4098300	505200	Extraction Tax Paid / Accrued	SE	-	-	-	-	-	-	-	-
4098300	505400	Bonus Liability	SO	1,918	41	517	151	266	833	110	0
4098300	505500	Federal Income Tax Interest	SO	-	-	-	-	-	-	-	-
4098300	505510	PMIVacationBonus Adjustment	SE	-	-	-	-	-	-	-	-
4098300	505600	Sick Leave Vacation & Personal Time	SO	(57)	(1)	(15)	(4)	(8)	(25)	(3)	(0)
4098300	505601	Sick Leave Accrual - PMI	SE	(16)	(0)	(4)	(1)	(3)	(7)	(1)	(0)
4098300	505700	Accrued Retention Bonus	SO	1,555	33	419	122	216	675	89	0
4098300	605100	Trojan Decommissioning Costs	TROJD	(26)	(0)	(7)	(2)	(4)	(11)	(2)	(0)
4098300	605301	Environmental Liability - Regulated	SO	9,287	199	2,503	729	1,289	4,033	531	2
4098300	605710	Reverse Accrued Final Reclamation	OTHER	2,056	-	-	-	-	-	-	2,056
4098300	605715	Trapper Mine Contract Obligation	SE	205	3	50	16	35	89	13	0
4098300	610000	Coal Mine Development-PMI	SE	(160)	(2)	(39)	(12)	(27)	(69)	(10)	(0)
4098300	610005	Sec 174 94-98 7 99-00 RAR	SO	-	-	-	-	-	-	-	-
4098300	610100	PMIDevt Cost Amort	SE	-	-	-	-	-	-	-	-
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	SE	-	-	-	-	-	-	-	-
4098300	610114	PMI EITF Pre-Stripping Costs	SE	-	-	-	-	-	-	-	-
4098300	610115	PMIOverburden Removal	SE	-	-	-	-	-	-	-	-
4098300	610130	781 Shopping Incentive_OR	OTHER	-	-	-	-	-	-	-	-
4098300	610135	SB1149 Costs_OR OTHER	OTHER	-	-	-	-	-	-	-	-
4098300	610140	Oregon Rate Refund	OTHER	-	-	-	-	-	-	-	-
4098300	610141	WA Rate Refunds	OTHER	-	-	-	-	-	-	-	-
4098300	610142	Reg Liability - UT Home Energy Lifeline	UT	-	-	-	-	-	-	-	-
4098300	610143	Reg Liability - WA Low Energy Program	WA	(496)	-	-	(496)	-	-	-	-
4098300	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-
4098300	610145	REG LIAB-DSM	OTHER	(8,637)	-	-	-	-	-	-	(8,637)
4098300	610146	OR Reg Asset/Liability Consolidation	OR	-	-	-	-	-	-	-	-
4098300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4098300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4098300	705210	Property Insurance	SO	-	-	-	-	-	-	-	-
4098300	705230	West Valley Lease Reduction - WA	WA	-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705231	West Valley Lease Reduction - OR	OR	-	-	-	-	-	-	-	-	-
4098300	705232	West Valley Lease Reduction - CA	CA	-	-	-	-	-	-	-	-	-
4098300	705233	West Valley Lease Reduction - ID	IDU	-	-	-	-	-	-	-	-	-
4098300	705234	West Valley Lease Reduction - WY	WYU	-	-	-	-	-	-	-	-	-
4098300	705235	West Valley Lease Reduction - UT	UT	-	-	-	-	-	-	-	-	-
4098300	705240	CA Alternative Rate for Energy Program(C	OTHER	264	-	-	-	-	-	-	-	264
4098300	705241	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	1,539	-	-	-	-	-	-	-	1,539
4098300	705250	A&G Credit-WA	WA	-	-	-	-	-	-	-	-	-
4098300	705251	A&G Credit-OR	OR	-	-	-	-	-	-	-	-	-
4098300	705252	A&G Credit-CA	CA	-	-	-	-	-	-	-	-	-
4098300	705253	A&G Credit-ID	IDU	-	-	-	-	-	-	-	-	-
4098300	705254	A&G Credit-WY	WYP	-	-	-	-	-	-	-	-	-
4098300	705260	March 2006 Transition Plan costs-WA	WA	-	-	-	-	-	-	-	-	-
4098300	705261	Reg Liability - Sale of renewable Energy	OTHER	-	-	-	-	-	-	-	-	-
4098300	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-	-
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	(64)	-	-	-	-	-	-	-	(64)
4098300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-	-	-	-	-	-	-	-	-
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	(245)	-	-	-	-	-	-	-	(245)
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	1,996	-	-	-	-	-	-	-	1,996
4098300	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-	-
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	(807)	-	-	-	-	-	-	-	(807)
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	-	-	-	-	-	-	-	-	-
4098300	705340	Reg Liability - Excess Income Tax Deferr	OTHER	2,105	-	-	-	-	-	-	-	2,105
4098300	705341	Reg Liability - Excess Income Tax Deferr	OTHER	2,130	-	-	-	-	-	-	-	2,130
4098300	705342	Reg Liability - Excess Income Tax Deferr	OTHER	27,845	-	-	-	-	-	-	-	27,845
4098300	705343	Reg Liability - Excess Income Tax Deferr	OTHER	32,458	-	-	-	-	-	-	-	32,458
4098300	705344	Reg Liability - Excess Income Tax Deferr	OTHER	8,595	-	-	-	-	-	-	-	8,595
4098300	705345	Reg Liability - Excess Income Tax Deferr	OTHER	14,983	-	-	-	-	-	-	-	14,983
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	(861)	-	(861)	-	-	-	-	-	-
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,318	-	-	1,318	-	-	-	-	1,318
4098300	705451	Reg Liability - OR Property Insurance Re	OR	4,304	-	4,304	-	-	-	-	-	-
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	113	-	-	-	-	-	113	-	-
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	349	-	-	-	349	-	-	-	-
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	5,160	-	-	-	-	-	-	-	5,160
4098300	705517	Regulatory Liability - UT Deferred Exces	OTHER	(3,317)	-	-	-	-	-	-	-	(3,317)
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	13,219	-	-	-	-	-	-	-	13,219
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	(1,471)	-	-	-	-	-	-	-	(1,471)
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER	-	-	-	-	-	-	-	-	-
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	(132)	-	-	-	-	-	-	(132)	
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	3,884	-	-	-	-	-	-	3,884	
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-	
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	
4098300	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	
4098300	715050	Microsoft Software License Liability	SO	-	-	-	-	-	-	-	-	
4098300	715100	MCI FOG Wire Lease	WYP	-	-	-	-	-	-	-	-	
4098300	715105	MCI FOG Wire Lease	SG	2	0	1	0	0	1	0	-	
4098300	715350	Misc. Deferred Credits	SO	-	-	-	-	-	-	-	-	
4098300	715720	NW Power Act-WA	OTHER	(312)	-	-	-	-	-	-	(312)	
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligt	SG	(236)	(4)	(60)	(19)	(35)	(104)	(14)	(0)	
4098300	720200	Deferred Comp Plan Benefits-PPL	SO	-	-	-	-	-	-	-	-	
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	(59)	(1)	(16)	(5)	(8)	(26)	(3)	(0)	
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	-	-	-	-	-	-	-	-	
4098300	720550	Accrued CIC Severance	SO	-	-	-	-	-	-	-	-	
4098300	720560	Pension Liability - UMWVA Withdrawal Obli	SE	-	-	-	-	-	-	-	-	
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	612	12	158	47	86	275	35	0	
4098300	910245	Contra Receivable from Joint Owners	SO	(2,306)	(49)	(622)	(181)	(320)	(1,002)	(132)	(1)	
4098300	910530	Injuries and Damages Reserve	SO	-	-	-	-	-	-	-	-	
4098300	910560	SMUD Revenue Imputation-UT reg llab	UT	-	-	-	-	-	-	-	-	
4098300	910905	Bridger Coal Company Underground Mine Co	SE	298	4	72	22	50	129	19	0	
4098300	910910	PMIBridger Section 471 Adj	SE	-	-	-	-	-	-	-	-	
4098300	920110	PMIWIY Extraction Tax	SE	153	2	37	12	26	66	10	0	
<b>4098300 Total</b>				<b>1,091,023</b>	<b>22,745</b>	<b>271,816</b>	<b>91,102</b>	<b>141,051</b>	<b>419,915</b>	<b>55,363</b>	<b>231</b>	<b>88,800</b>
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	(11)	(0)	(3)	(1)	(2)	(4)	(1)	(0)	
4099200	110200	Tax Depletion - Deer Creek	SE	-	-	-	-	-	-	-	-	
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	-	-	-	-	-	-	-	-	
4099200	120100	Preferred Dividend - PPL	SNP	82	2	21	6	11	37	5	0	
4099200	120200	Trapper Mine Dividend Deduction	SE	-	-	-	-	-	-	-	-	
4099200	130560	MEHC Insurance Services-Receiveable	SO	-	-	-	-	-	-	-	-	
4099200	130600	Tax Exempt Interest ( No AMT)	SO	-	-	-	-	-	-	-	-	
4099200	130605	Tax Exempt Interest - CA IOU	CA	-	-	-	-	-	-	-	-	
4099200	130910	SPI 404(K) Contribution	SO	-	-	-	-	-	-	-	-	
4099200	305100	Amort of Projects-Klamath Engineering	DGP	-	-	-	-	-	-	-	-	
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	18,553	277	4,740	1,489	2,778	8,169	1,094	6	
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	1,530	22	371	116	258	664	99	0	
4099200	720105	MEDICARE SUBSIDY	SO	-	-	-	-	-	-	-	-	
4099200	910900	PMI Depletion	SE	-	-	-	-	-	-	-	-	
4099200	910918	PMI Overriding Royalty	SE	-	-	-	-	-	-	-	-	
4099200	920105	PMI Tax Exempt Interest Income	SE	-	-	-	-	-	-	-	-	
<b>4099200 Total</b>				<b>20,154</b>	<b>301</b>	<b>5,129</b>	<b>1,610</b>	<b>3,046</b>	<b>8,864</b>	<b>1,197</b>	<b>7</b>	<b>0</b>
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-	



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4099300	105122	Repair Deduction	SG	164,573	2,461	42,041	13,211	24,643	72,457	9,705	55	-
4099300	105125	Tax Depreciation	TAXDEPR	775,878	16,482	202,116	53,592	105,596	348,869	43,854	171	-
4099300	105126	PMITax Depreciation	SE	7,752	114	1,880	586	1,307	3,362	500	3	-
4099300	105137	Capitalized Depreciation	SO	5,236	112	1,411	411	727	2,274	300	1	-
4099300	1051411	AFUDC - DEBT	SNP	11,231	217	2,897	857	1,570	5,043	644	3	1
4099300	1051412	AFUDC - Equity	SNP	21,107	407	5,445	1,610	2,950	9,477	1,210	5	3
4099300	105143	Basis Intangible Difference	SO	171	4	46	13	24	74	10	0	-
4099300	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	-
4099300	105148	Mine Safety Sec. 179E Election - PPW	SE	-	-	-	-	-	-	-	-	-
4099300	105149	Mine Safety Sec. 179E Election - PMI	SE	-	-	-	-	-	-	-	-	-
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	8,961	192	2,416	704	1,244	3,892	513	2	-
4099300	105153	Contract Liability Basis Adjustment -Che	SG	(236)	(4)	(60)	(19)	(35)	(104)	(14)	(0)	-
4099300	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-
4099300	105171	PMI Coal Mine Receding Face (Extension)	SE	1,228	18	298	93	207	532	79	0	-
4099300	105175	Removal Cost (net of salvage)	GPS	42,268	904	11,394	3,319	5,866	18,358	2,418	10	-
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	SG	-	-	-	-	-	-	-	-	-
4099300	105185	Repair Allowance 3115	DGP	-	-	-	-	-	-	-	-	-
4099300	105220	Cholla GE Safe Harbor Lease	SG	-	-	-	-	-	-	-	-	-
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	283	4	72	23	42	124	17	0	-
4099300	105470	Book Gain/Loss on Land Sales	GPS	418	9	113	33	58	181	24	0	-
4099300	110200	Depletion - Tax Percentage Deduction	SE	-	-	-	-	-	-	-	-	-
4099300	1102051	Tax Percentage Depletion - Deduction	SE	30	0	7	2	5	13	2	0	-
4099300	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-
4099300	205025	PMI - Fuel Cost Adjustment	SE	(1,610)	(24)	(390)	(122)	(271)	(698)	(104)	(1)	-
4099300	205200	Coal M&S Inventory Write-Off	SNPD	(1,239)	(40)	(322)	(80)	(133)	(602)	(62)	-	-
4099300	205205	Inventory Reserve - PMI	SE	(129)	(2)	(31)	(10)	(22)	(56)	(8)	(0)	-
4099300	205411	PMISEC 263A Adjustment	SE	3,893	57	944	294	656	1,689	251	1	-
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
4099300	210100	Prepaid Taxes-OR PUC	OR	126	-	126	-	-	-	-	-	-
4099300	210105	Self Insured Health Benefit	SO	-	-	-	-	-	-	-	-	-
4099300	210110	Prepaid Taxes-WA UTC	WA	-	-	-	-	-	-	-	-	-
4099300	210120	Prepaid Taxes-UT PUC	UT	(10)	-	-	-	-	(10)	-	-	-
4099300	210130	Prepaid Taxes-ID PUC	IDU	(12)	-	-	-	-	-	(12)	-	-
4099300	210140	Prepaid Taxes-WY PSC	WYP	-	-	-	-	-	-	-	-	-
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	-	-	-	-	-	-	-	-	-
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	-	-	-	-	-	-	-	-	-
4099300	210180	OTHER PREPAIDS	SO	1,680	36	453	132	233	730	96	0	-
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4099300	210190	Prepaid Water Rights	SG	-	-	-	-	-	-	-	-	-
4099300	210195	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
4099300	210200	Prepaid Taxes-property taxes	GPS	-	-	-	-	-	-	-	-	-
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-	-
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-	-
4099300	305100	Amort of Projects-Klamath Engineering	DGP	-	-	-	-	-	-	-	-	-
4099300	310102	Fixed Asset-Book/Tax - IGC	SE	-	-	-	-	-	-	-	-	-



Schedule M (Actuals)  
 Twelve Months Ending - June 2018  
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	-	-	-	-	-	-	-	-	-
4099300	320271	Contra Reg Asset - Pension Plan CTG	SO	1,641	35	442	129	228	713	94	0	-
4099300	320279	Reg Liability - FAS 158 Post Retirement	SO	10,971	235	2,957	861	1,523	4,765	628	3	-
4099300	320285	Reg Asset-Post Employment Costs	SO	(769)	(16)	(207)	(60)	(107)	(334)	(44)	(0)	-
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	-	-	-	-	-	-	-	-	-
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	(260)	(4)	(66)	(21)	(39)	(114)	(15)	(0)	-
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	-	-	-	-	-	-	-	-	-
4099300	415300	Hazardous Waste Clean-up Costs	SO	10,512	225	2,834	825	1,459	4,566	601	3	-
4099300	415301	Hazardous Waste Clean-up Costs-WA	WA	-	-	-	-	-	-	-	-	-
4099300	415410	Reg Asset - Energy West Mining	SE	15,485	228	3,756	1,170	2,610	6,717	999	5	-
4099300	415411	ContraRA DeerCreekAband CA	CA	(244)	(244)	-	-	-	-	-	-	-
4099300	415412	ContraRA DeerCreekAband ID	IDU	(432)	-	-	-	-	-	(432)	-	-
4099300	415413	ContraRA DeerCreekAband OR	OR	(1,540)	-	(1,540)	-	-	-	-	-	-
4099300	415414	ContraRA DeerCreekAband UT	UT	18	-	-	-	-	18	-	-	-
4099300	415415	ContraRA DeerCreekAband WA	WA	(1,094)	-	-	(1,094)	-	-	-	-	-
4099300	415416	ContraRA DeerCreekAband WY	WYU	-	-	-	-	-	-	-	-	-
4099300	415417	Contra RA UMWA Pension CA	OTHER	-	-	-	-	-	-	-	-	-
4099300	415418	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-	-
4099300	415419	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-	-
4099300	415420	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-	-
4099300	415421	Contra RA UMWA Pension WA	OTHER	-	-	-	-	-	-	-	-	-
4099300	415422	Contra RA UMWA Pension WY	OTHER	-	-	-	-	-	-	-	-	-
4099300	415501	Cholla Pit Transact Costs- APS Amort - I	IDU	3	-	-	-	-	-	3	-	-
4099300	415502	Cholla Pit Transact Costs- APS Amort - O	OR	4	-	4	-	-	-	-	-	-
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	75	-	-	-	-	-	75	-	-
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	4,402	-	-	-	-	4,402	-	-	-
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	1,600	-	-	-	1,600	-	-	-	-
4099300	415545	Reg Asset - WA Merwin Project	OTHER	-	-	-	-	-	-	-	-	-
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
4099300	415655	CA GHG Allowance	OTHER	-	-	-	-	-	-	-	-	-
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	-	-	-	-	-	-	-	(83)
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	-	-	-	-	-	-	-	(28)
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	-	-	-	-	-	-	-	(13)
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	397	-	-	-	-	-	-	-	397
4099300	415700	Reg Liability BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
4099300	415701	CA Deferred Intervenor Funding	OTHER	1	-	-	-	-	-	-	-	1
4099300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-	-	-	-	-	-	-	-	-
4099300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
4099300	415750	Reg Assets BPA balancing accounts-IDU	OTHER	-	-	-	-	-	-	-	-	-
4099300	415801	RTO Grid West N/R Allowance	SG	-	-	-	-	-	-	-	-	-
4099300	415803	RTO Grid West N/R Allowance w/o WA	WA	-	-	-	-	-	-	-	-	-
4099300	415804	OR RTO Grid West N/R	OR	-	-	-	-	-	-	-	-	-
4099300	415815	Insurance Reserve	SO	(30,654)	(655)	(8,263)	(2,407)	(4,254)	(13,314)	(1,753)	(7)	-
4099300	415820	Contra Pension Reg Asset MMT & CTG_OR	OR	1,018	-	1,018	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	-	-	-	-	-	-	-	-	-
4099300	415823	Contra Pension Reg Asset CTG - UT	UT	-	-	-	-	-	-	-	-	-
4099300	415824	Contra Pension Reg Asset MMT & CTG _CA	CA	93	93	-	-	-	-	-	-	-
4099300	415825	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-	-	-	-	-	-	-	-	-
4099300	415850	Unrecovered Plant Powerdale	SG	-	-	-	-	-	-	-	-	-
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-
4099300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-	-	-	-	-	-	-	-	-
4099300	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-	-
4099300	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-	-
4099300	415855	Ca - January 2010 Storm Costs	OTHER	-	-	-	-	-	-	-	-	-
4099300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-	-
4099300	415857	ID - Deferred Overburden Costs	OTHER	-	-	-	-	-	-	-	-	-
4099300	415858	WY - Deferred Overburden Costs	WYP	-	-	-	-	-	-	-	-	-
4099300	415859	WY - Deferred Advertising Costs	OTHER	-	-	-	-	-	-	-	-	-
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	181	-	-	-	-	-	-	-	181
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	238	-	-	-	-	238	-	-	-
4099300	415865	Reg Asset - Utah MPA	OTHER	-	-	-	-	-	-	-	-	-
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(23)	-	-	-	-	-	-	-	(23)
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-	-
4099300	415870	CA Def Excess NPC	CA	(23)	(23)	-	-	-	-	-	-	-
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	-	-	-	-	-	-	-	-	-
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	3,266	-	-	-	-	-	-	-	3,266
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	-	-	-	-	-	-	-	-	-
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	-	-	-	-	(35)	-	-	-
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	-	-	-	(6)	-	-	-	-
4099300	415880	UT Def Independent Evaluation Fee	UT	(123)	-	-	-	-	(123)	-	-	-
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	62	-	-	-	-	-	-	-	62
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	123	-	-	-	-	-	-	-	123
4099300	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4099300	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	3,858	-	-	-	-	-	-	-	3,858
4099300	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	-	-	-	-	-	-	-	-	-
4099300	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-	-
4099300	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-	-
4099300	415898	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-	-
4099300	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-	-	-	-	-
4099300	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4099300	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	-	-	-	-	-	-	-	-	-
4099300	415904	Reg Asset - WY REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4099300	415905	Reg Asset - OR REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	192	-	-	-	-	-	-	-	192
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-
4099300	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-	-
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-
4099300	415918	Reg Asset - RPS Compliance Purchases	OTHER	(643)	-	-	-	-	-	-	-	(643)
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	(5,477)	-	-	-	-	-	(5,477)	-	-
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	-	-	-	-	(128)	-	-	-
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	-	-	-	(442)	-	-	-	-
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(479)	-	-	-	-	-	(479)	-	-
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(3,445)	-	-	-	-	(3,445)	-	-	-
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(1,158)	-	-	-	(1,158)	-	-	-	-
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	-	-	-	-	-	-	-	-	-
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	-	-	-	-	-	-	-	-	-
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	-	-	-	-	-	-	-	-	-
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	-	-	-	-	-	-	-	-	-
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	-	-	-	-	-	-	-	-	-
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	(535)	-	-	-	(535)	-	-	-	-
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	-	-	-	-	-	-	-	-	-
4099300	425100	Deferred Regulatory Expense-IDU	IDU	-	-	-	-	-	-	-	-	-
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-	-	-	-	-	-	-	-	-
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	-	-	-	-	-	-	-	-	-
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-	-
4099300	425205	Misc Def Dr-Prop Damage Repairs	SO	-	-	-	-	-	-	-	-	-
4099300	425210	Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-	-	-
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	9	0	2	1	1	5	0	-	-
4099300	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-	-
4099300	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-	-
4099300	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-	-
4099300	425400	UT Kalamath Relicensing Costs	OTHER	(3,605)	-	-	-	-	-	-	-	(3,605)
4099300	425700	Trojan Special Assessment -DOE-IRS	TROJD	-	-	-	-	-	-	-	-	-
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	SG	-	-	-	-	-	-	-	-	-
4099300	430100	Customer Service / Weatherization	OTHER	-	-	-	-	-	-	-	-	-
4099300	430110	Reg Asset balance reclass	OTHER	(8,637)	-	-	-	-	-	-	-	(8,637)
4099300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	39	-	-	-	-	-	-	-	39
4099300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4099300	505115	Sales & Use Tax Accrual	SO	-	-	-	-	-	-	-	-	-
4099300	505125	Accrued Royalties	SE	-	-	-	-	-	-	-	-	-
4099300	505140	Purchase Card Trans Provision	SO	-	-	-	-	-	-	-	-	-
4099300	505170	West Valley Contract Termination Fee Acc	SG	-	-	-	-	-	-	-	-	-
4099300	505400	Bonus Liability	SO	-	-	-	-	-	-	-	-	-
4099300	505510	Vacation Accrual - PMI	SE	22	0	5	2	4	9	1	0	-
4099300	505520	PMI Bonus Accrual	SE	-	-	-	-	-	-	-	-	-
4099300	505600	IGC Vacation Accrual	SO	-	-	-	-	-	-	-	-	-
4099300	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-	-
4099300	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-	-





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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	605103	ARO/Reg Diff - Trojan - WA	WA	(2)	-	-	(2)	-	-	-	-
4099300	605710	Reverse Accrued Final Reclamation	OTHER	-	-	-	-	-	-	-	-
4099300	610000	PMI Coal Mine Development	SE	-	-	-	-	-	-	-	-
4099300	610100	PMIDEVT COST AMORT	SE	(593)	(9)	(144)	(45)	(100)	(257)	(38)	(0)
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	50	1	13	4	7	22	3	0
4099300	610110	Ptax NOPAs	SO	-	-	-	-	-	-	-	-
4099300	610111	Bridger Coal Company Gain/Loss on Assets	SE	(573)	(8)	(139)	(43)	(97)	(249)	(37)	(0)
4099300	610114	PMI EITF Pre Stripping Costs	SE	(892)	(13)	(216)	(67)	(150)	(387)	(58)	(0)
4099300	610130	781 Shopping Incentive_OR	OTHER	-	-	-	-	-	-	-	-
4099300	610135	SB1149 Costs_OR OTHER	OTHER	-	-	-	-	-	-	-	-
4099300	610140	OR Rate Refunds	OTHER	-	-	-	-	-	-	-	-
4099300	610141	WA Rate Refunds	OTHER	-	-	-	-	-	-	-	-
4099300	610142	Reg. Liability - UT Home Energy Lifeline	UT	212	-	-	-	212	-	-	-
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	-	-	-	-	-	-	-	-
4099300	610145	REG LIAB-DSM	OTHER	-	-	-	-	-	-	-	-
4099300	610146	OR Reg Asset/Liability Consolidation	OR	1	-	1	-	-	-	-	-
4099300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4099300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4099300	705200	Oregon Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-
4099300	705210	Property Insurance(Injuries & Damages)	SO	-	-	-	-	-	-	-	-
4099300	705232	CA West Valley Lease Reduction	CA	-	-	-	-	-	-	-	-
4099300	705233	West Valley Lease Reduction - ID	IDU	-	-	-	-	-	-	-	-
4099300	705234	West Valley Lease Reduction - WY	WYP	-	-	-	-	-	-	-	-
4099300	705235	UT West Valley Lease Reduction	UT	-	-	-	-	-	-	-	-
4099300	705250	A&G Credit - WA	WA	-	-	-	-	-	-	-	-
4099300	705251	A&G Credit-OR	OR	-	-	-	-	-	-	-	-
4099300	705252	A&G Credit-CA	CA	-	-	-	-	-	-	-	-
4099300	705253	A&G Credit - ID	IDU	-	-	-	-	-	-	-	-
4099300	705254	A&G Credit - WY	WYP	-	-	-	-	-	-	-	-
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	218	-	-	-	-	-	-	218
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	367	-	-	-	-	-	-	367
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	SE	-	-	-	-	-	-	-	-
4099300	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-
4099300	705310	Reg Liability-UT Gain on Sale of Asset	UT	-	-	-	-	-	-	-	-
4099300	705320	Reg Liability-ID Gain on Sale of Asset	IDU	-	-	-	-	-	-	-	-
4099300	705330	Reg Liability-WY Gain on Sale of Asset	WYP	-	-	-	-	-	-	-	-
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	-	-	-	-	-	-	-	-
4099300	705454	Reg Liability - UT Property Insurance Re	UT	(2,024)	-	-	-	(2,024)	-	-	-
4099300	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-
4099300	705537	Regulatory Liability - Other Reg Liabil	OTHER	-	-	-	-	-	-	-	-
4099300	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	(123)	-	-	-	-	-	-	(123)
4099300	715050	Microsoft Software License Liability	SO	-	-	-	-	-	-	-	-
4099300	715100	University of WY Contract Amort.	WYP	-	-	-	-	-	-	-	-
4099300	715350	Misc Deferred Credits	SO	-	-	-	-	-	-	-	-



Schedule M (Actuals)  
 Twelve Months Ending - June 2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	715800	Redding Renegotiated Contract	SG	-	-	-	-	-	-	-	-	-
4099300	720100	FAS 106 Accruals	SO	-	-	-	-	-	-	-	-	-
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	(618)	(13)	(167)	(49)	(86)	(269)	(35)	(0)	-
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	-	-	-	-	-	-	-	-	-
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	-	-	-	-	-	-	-	-	-
4099300	720500	Severance Accrual	SO	(438)	(9)	(118)	(34)	(61)	(190)	(25)	(0)	-
4099300	720550	Accrued CIC Severance	SO	-	-	-	-	-	-	-	-	-
4099300	720800	FAS 158 Pension Liability	SO	78,109	1,670	21,055	6,133	10,840	33,924	4,468	19	-
4099300	720805	FAS 158 - Funded Pension Asset	SO	-	-	-	-	-	-	-	-	-
4099300	720810	FAS 158 Post-Retirement Liability	SO	2,814	60	759	221	391	1,222	161	1	-
4099300	720815	FAS 158 Post Retirement Liability	SO	4,171	89	1,124	327	579	1,812	239	1	-
4099300	740100	Post Merger Loss-Reacquired Debt	SNP	-	-	-	-	-	-	-	-	-
4099300	910240	190LEGAL RESERVE	SO	-	-	-	-	-	-	-	-	-
4099300	910530	Injuries and Damages Reserve	SO	28,616	612	7,714	2,247	3,971	12,428	1,637	7	-
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	-	-	-	-	-	-	-	-	-
4099300	910905	PMI Underground Mine Cost Depletion	SE	-	-	-	-	-	-	-	-	-
4099300	910925	CA Refund	OTHER	-	-	-	-	-	-	-	-	-
4099300	920110	PMI WY Extraction Tax	SE	-	-	-	-	-	-	-	-	-
<b>4099300 Total</b>				<b>1,145,212</b>	<b>23,199</b>	<b>301,674</b>	<b>82,745</b>	<b>160,843</b>	<b>515,783</b>	<b>59,936</b>	<b>281</b>	<b>(4,446)</b>
<b>Grand Total</b>				<b>2,256,239</b>	<b>46,242</b>	<b>578,578</b>	<b>175,445</b>	<b>304,921</b>	<b>944,495</b>	<b>116,488</b>	<b>519</b>	<b>84,354</b>

# **B7. D.I.T. EXPENSE AND I.T.C. ADJUSTMENT**



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - June 2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA		-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO		-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	SE		-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	51,237	766	13,089	4,113	7,672	22,558	3,021	17
4101000	105125	Tax Depreciation	TAXDEPR	257,291	5,465	67,024	17,772	35,017	115,689	14,543	57
4101000	105126	282DIT PMI Depreciation-Tax	SE	2,942	43	714	222	496	1,276	190	1
4101000	105137	Capitalized Depreciation	SO	1,987	42	536	156	276	863	114	0
4101000	105141	AFUDC Debt	SNP	3,188	61	822	243	446	1,432	183	1
4101000	1051411	AFUDC Equity	SNP	5,976	115	1,542	456	835	2,683	343	1
4101000	105143	282Basis Intangible Difference	SO	53	1	14	4	7	23	3	0
4101000	105147	Sec 1031 Like Kind Exchange	SO		-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE		-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE		-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	2,998	64	808	235	416	1,302	171	1
4101000	105153	Contract Liability Basis Adjustment -Che	SG	(74)	(1)	(19)	(6)	(11)	(33)	(4)	(0)
4101000	105165	Coal Mine Development	SE		-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE		-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	SE	466	7	113	35	79	202	30	0
4101000	105175	Cost of Removal	GPS	13,533	289	3,648	1,063	1,878	5,878	774	3
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	89	1	23	7	13	39	5	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	123	3	33	10	17	54	7	0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE		-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	9	0	2	1	1	4	1	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI)	SE		-	-	-	-	-	-	-
4101000	120105	Willow Wind Account Receivable	WA		-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	(686)	(10)	(166)	(52)	(116)	(297)	(44)	(0)
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	(161)	(5)	(42)	(10)	(17)	(78)	(8)	-
4101000	205205	Inventory Reserve - PMI	SE	(32)	(0)	(8)	(2)	(5)	(14)	(2)	(0)
4101000	205411	190PMISec263A	SE	1,477	22	358	112	249	641	95	0
4101000	210100	283OR PUC Prepaid Taxes	OR	(242)	-	(242)	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	(423)	-	-	-	-	(423)	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	(3)	-	-	-	-	-	(3)	-
4101000	210140	283WY PSC Prepaid Taxes	WYP		-	-	-	-	-	-	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	582	12	157	46	81	253	33	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4101000	210190	Prepaid Water Rights	SG	35	1	9	3	5	15	2	0
4101000	210195	Prepaid Surety Bond Costs	SO		-	-	-	-	-	-	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER		-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER		-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sec174 Deduction	SO		-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	513	11	138	40	71	223	29	0
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	2,698	58	727	212	374	1,172	154	1
4101000	320285	Reg Asset-Post Employment Costs	SO	(274)	(6)	(74)	(21)	(38)	(119)	(16)	(0)
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER		-	-	-	-	-	-	-
4101000	320291	Prepaid IBEw 57 Pension Contribution - C	OTHER		-	-	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	(88)	(1)	(22)	(7)	(13)	(39)	(5)	(0)
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG		-	-	-	-	-	-	-
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	3,319	71	895	261	461	1,442	190	1
4101000	415406	Reg Asset Utah ECAM	OTHER		-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	SE	5,013	74	1,216	379	845	2,174	323	2
4101000	415411	ContraRA DeerCreekAband CA	CA	(79)	(79)	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - June 2018  
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415412	ContraRA DeerCreekAband ID	IDU	(135)	-	-	-	-	-	(135)	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	(502)	-	(502)	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	(201)	-	-	-	-	(201)	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	(354)	-	-	(354)	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	-	-	-	-	-	-	-	-	-
4101000	415417	Contra RA UMWPA Pension CA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415418	Contra RA UMWPA Pension ID	OTHER	-	-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWPA Pension OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWPA Pension UT	OTHER	-	-	-	-	-	-	-	-	-
4101000	415421	Contra RA UMWPA Pension WA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWPA Pension WY	OTHER	-	-	-	-	-	-	-	-	-
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	IDU	1	-	-	-	-	-	1	-	-
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	OR	2	-	2	-	-	-	-	-	-
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	18	-	-	-	-	-	18	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	1,377	-	-	-	-	1,377	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	500	-	-	-	500	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER	-	-	-	-	-	-	-	-	-
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER	-	-	-	-	-	-	-	-	-
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(26)	-	-	-	-	-	-	-	(26)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(9)	-	-	-	-	-	-	-	(9)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(4)	-	-	-	-	-	-	-	(4)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	126	-	-	-	-	-	-	-	126
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	-	-	-	-	-	-	-	0
4101000	415815	Insurance Reserve	SO	(11,320)	(242)	(3,051)	(889)	(1,571)	(4,917)	(648)	(3)	-
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	OR	319	-	319	-	-	-	-	-	-
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	-	-	-	-	-	-	-	-	-
4101000	415823	Contra Pension Reg Asset CTG - UT	UT	-	-	-	-	-	-	-	-	-
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	CA	29	29	-	-	-	-	-	-	-
4101000	415825	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-	-	-	-	-	-	-	-	-
4101000	415850	Unrecovered Plant Powerdale	SG	-	-	-	-	-	-	-	-	-
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	53	-	-	-	-	-	-	-	53
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	83	-	-	-	-	83	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-In Tariff	OTHER	35	-	-	-	-	-	-	-	35
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	CA	(14)	(14)	-	-	-	-	-	-	-
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	-	-	-	-	-	-	-	-	-
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	1,813	-	-	-	-	-	-	-	1,813
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(11)	-	-	-	-	(11)	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(2)	-	-	-	(2)	-	-	-	-
4101000	415880	Deferred UT Independent Evaluation Fee	UT	(63)	-	-	-	-	(63)	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	20	-	-	-	-	-	-	-	20
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	63	-	-	-	-	-	-	-	63
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	1,135	-	-	-	-	-	-	-	1,135
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)  
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415900	OR SB 408 Recovery		-	-	-	-	-	-	-	-
4101000	415901	Reg Asset - WY Deferred Excess Net Power		-	-	-	-	-	-	-	-
4101000	415903	Reg Asset - REC Sales Deferral - WA		-	-	-	-	-	-	-	-
4101000	415904	Reg Asset - WY REC's in Rates - Current		-	-	-	-	-	-	-	-
4101000	415905	Reg Asset - OR REC's in Rates - Current		-	-	-	-	-	-	-	-
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	87	-	-	-	-	-	-	-	87
4101000	415907	Reg Asset - CA Solar Feed-In Tariff - Cu		-	-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu		-	-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs		-	-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA		-	-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases	(244)	-	-	-	-	-	-	-	(244)
4101000	415920	Reg Asset - Depreciation Increase - ID	(1,521)	-	-	-	-	-	(1,521)	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	(40)	-	-	-	-	(40)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	(138)	-	-	-	(138)	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	(150)	-	-	-	-	-	(150)	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	(1,077)	-	-	-	-	(1,077)	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	(362)	-	-	-	(362)	-	-	-	-
4101000	415930	Reg Asset - Carbon Decommissioning - ID		-	-	-	-	-	-	-	-
4101000	415931	Reg Asset - Carbon Decommissioning - UT		-	-	-	-	-	-	-	-
4101000	415932	Reg Asset - Carbon Decommissioning - WY		-	-	-	-	-	-	-	-
4101000	415933	Reg Liability - Contra - Carbon Decommis		-	-	-	-	-	-	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis		-	-	-	-	-	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	(167)	-	-	-	(167)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING		-	-	-	-	-	-	-	-
4101000	425100	190Deferred Regulatory Expense-IDU		-	-	-	-	-	-	-	-
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance		-	-	-	-	-	-	-	-
4101000	425103	Reg Asset - Other Regulatory Assets - Cu		-	-	-	-	-	-	-	-
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback		-	-	-	-	-	-	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	(350)	(11)	(91)	(23)	(38)	(170)	(18)	-	-
4101000	425225	Duke/Hermiston Contract Renegotiation		-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit		-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	(1,130)	-	-	-	-	-	-	-	(1,130)
4101000	430110	Reg Asset Balance Reclass	(3,794)	-	-	-	-	-	-	-	(3,794)
4101000	430111	Reg Assets - SB 1149 Balance Reclass		-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	10	-	-	-	-	-	-	-	10
4101000	430113	Reg Asset - Def NPC Balance Reclass		-	-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	8	0	2	1	1	4	1	0	-
4101000	505600	190Vacation Sickleave & PT Accrual		-	-	-	-	-	-	-	-
4101000	605101	Trojan Decommissioning Costs - WA		-	-	-	-	-	-	-	-
4101000	605102	Trojan Decommissioning Costs - OR		-	-	-	-	-	-	-	-
4101000	605103	ARO/Reg Diff - Trojan - WA	(1)	-	-	(1)	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	(225)	(3)	(55)	(17)	(38)	(98)	(15)	(0)	-
4101000	6101001	190NOPA 103-99-00 RAR	16	0	4	1	2	7	1	0	-
4101000	610111	283PMI SALE OF ASSETS	(217)	(3)	(53)	(16)	(37)	(94)	(14)	(0)	-
4101000	610114	PMI EITF Pre stripping Cost	(339)	(5)	(82)	(26)	(57)	(147)	(22)	(0)	-
4101000	610142	283Reg Liability-UT Home Energy Lifeline	58	-	-	-	-	58	-	-	-
4101000	610143	283Reg Liability-WA Low Energy Program		-	-	-	-	-	-	-	-
4101000	610146	190OR Reg Asset/Liability Consol	0	-	0	-	-	-	-	-	-
4101000	705200	190OR Gain on Sale of Halsey-OR		-	-	-	-	-	-	-	-
4101000	705210	190Property Insurance		-	-	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	83	-	-	-	-	-	-	-	83



Deferred Income Tax Expense (Actuals)  
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	705265	Reg Liab - OR Energy Conservation Charge	1	-	-	-	-	-	-	-	1
4101000	705300	Reg. Liability - Deferred Benefit_Arch S		-	-	-	-	-	-	-	-
4101000	705305	Reg Liability-CA Gain on Sale of Asset		-	-	-	-	-	-	-	-
4101000	705337	Reg Liability - Sale of Renewable Energy		-	-	-	-	-	-	-	-
4101000	705454	Reg Liability - UT Property Insurance Re	(640)	-	-	-	-	(640)	-	-	-
4101000	705534	Regulatory Liability - OR Asset Sale Gai		-	-	-	-	-	-	-	-
4101000	705537	Regulatory Liability - Other Reg Liabil		-	-	-	-	-	-	-	-
4101000	705700	Reg Liability - Current Reclass - Other		-	-	-	-	-	-	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	(63)	-	-	-	-	-	-	-	(63)
4101000	715800	190Redding Contract		-	-	-	-	-	-	-	-
4101000	720200	190Deferred Compensation Payout	(330)	(7)	(89)	(26)	(46)	(143)	(19)	(0)	-
4101000	720300	190Pension/Retirement (Accrued/Prepaid)		-	-	-	-	-	-	-	-
4101000	720500	190Severance	(188)	(4)	(51)	(15)	(26)	(82)	(11)	(0)	-
4101000	720800	190FAS 158 Pension Liability	27,553	589	7,427	2,163	3,824	11,967	1,576	7	-
4101000	720805	FAS 158 - Funded Pension Asset		-	-	-	-	-	-	-	-
4101000	720810	190FAS 158 Post Retirement Liability	1,068	23	288	84	148	464	61	0	-
4101000	720815	FAS 158 Post Retirement Liability	1,026	22	276	81	142	445	59	0	-
4101000	910530	190Injuries & Damages	10,517	225	2,835	826	1,460	4,568	602	3	-
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab		-	-	-	-	-	-	-	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates		-	-	-	-	-	-	-	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	(504)	(11)	(136)	(40)	(70)	(219)	(29)	(0)	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	(721)	(11)	(175)	(54)	(122)	(313)	(47)	(0)	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	(2,358)	(50)	(636)	(185)	(327)	(1,024)	(135)	(1)	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	9	9	-	-	-	-	-	-	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	(187)	-	-	-	-	-	(187)	-	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	300	-	300	-	-	-	-	-	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	452	-	-	-	-	-	-	-	452
4101000	000000	Adj to Blend 2017 & 2018 tax rates	190	3	49	15	29	84	11	0	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	947	18	244	72	132	425	54	0	0
4101000	000000	Adj to Blend 2017 & 2018 tax rates	126	4	33	8	14	61	6	-	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	(14,683)	(312)	(3,825)	(1,014)	(1,998)	(6,602)	(830)	(3)	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	658	-	-	-	-	658	-	-	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	13	-	-	13	-	-	-	-	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	0	-	-	-	0	-	-	-	-
4101000	000000	Adj to Blend 2017 & 2018 tax rates	-	-	-	-	-	-	-	-	-
<b>4101000 Total</b>			<b>358,094</b>	<b>7,254</b>	<b>94,330</b>	<b>25,873</b>	<b>50,294</b>	<b>161,279</b>	<b>18,741</b>	<b>88</b>	<b>(1,390)</b>
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	189	-	-	-	-	-	-	-	189
4111000	105100	190CAPITALIZED LABOR COSTS	(8,846)	(189)	(2,385)	(695)	(1,228)	(3,842)	(506)	(2)	-
4111000	1051151	Depreciation Flow-Through - CA	(711)	(711)	-	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	(317)	-	-	-	-	-	-	(317)	-
4111000	1051153	Depreciation Flow-Through - ID	(974)	-	-	-	-	-	(974)	-	-
4111000	1051154	Depreciation Flow-Through - OR	(4,756)	-	(4,756)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	(194)	-	-	-	-	-	-	-	(194)
4111000	1051156	Depreciation Flow-Through - UT	(4,186)	-	-	-	-	(4,186)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	(247)	-	-	(247)	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	(1,560)	-	-	-	(1,560)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	(509)	-	-	-	(509)	-	-	-	-
4111000	105120	Book Depreciation	(244,154)	(5,570)	(67,314)	(20,139)	(35,470)	(101,929)	(13,670)	(62)	-
4111000	105121	282DIT PMI Depreciation-Book	(8,322)	(122)	(2,018)	(629)	(1,403)	(3,610)	(537)	(3)	-
4111000	105123	Sec 481a Adj- Repair Deduction		-	-	-	-	-	-	-	-
4111000	105130	CIAC	(26,064)	(833)	(6,775)	(1,689)	(2,795)	(12,663)	(1,309)	-	-



Deferred Income Tax Expense (Actuals)  
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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	105140	Highway Relocation	(668)	(21)	(174)	(43)	(72)	(324)	(34)	-	-
4111000	105142	Avoided Costs	(4,465)	(86)	(1,152)	(341)	(624)	(2,005)	(256)	(1)	(1)
4111000	105146	Capitalization of Test Energy	-	-	-	-	-	-	-	-	-
4111000	105220	282CHOLLA TAX LEASE	(439)	(7)	(112)	(35)	(66)	(193)	(26)	(0)	-
4111000	105471	UT Kalamath Relicensing Costs	-	-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADDBACK	-	-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY	(138)	(2)	(34)	(10)	(23)	(60)	(9)	(0)	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	-	-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	219	5	59	17	30	95	13	0	-
4111000	220100	190Bad Debt Allowance	400	18	150	58	24	125	25	-	-
4111000	2874941	190Idaho ITC Credits	-	-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	(4,709)	(101)	(1,269)	(370)	(654)	(2,045)	(269)	(1)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	(674)	(14)	(182)	(53)	(94)	(293)	(39)	(0)	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	(110)	(2)	(30)	(9)	(15)	(48)	(6)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	106	-	-	-	-	106	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	(7)	-	-	-	(7)	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	(1,416)	-	-	-	-	-	-	-	(1,416)
4111000	415301	190Hazardous Waste/Environmental-WA	(54)	-	-	(54)	-	-	-	-	-
4111000	415406	Reg Asset Utah ECAM	-	-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	-	-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	(7,613)	(112)	(1,847)	(575)	(1,283)	(3,302)	(491)	(2)	-
4111000	415425	Contra Reg Asset - UMWPA Pension	-	-	-	-	-	-	-	-	-
4111000	415500	283Cholla Pit Trans-APS Amort	(35)	(1)	(9)	(3)	(5)	(16)	(2)	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	(16)	-	-	(16)	-	-	-	-	-
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	(9)	-	-	-	(9)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	(7)	-	-	-	(7)	-	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	-	-	-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	-	-	-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	(3,834)	-	-	(3,834)	-	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	-	-	-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	-	-	-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	-	-	-	-	-	-	-	-	-
4111000	415822	Reg Asset - Pension MMT -UT	(54)	-	-	-	-	(54)	-	-	-
4111000	415827	Reg Asset Post Retirement MMT - OR	(60)	-	(60)	-	-	-	-	-	-
4111000	415828	Reg Asset Post Retirement MMT - WY	-	-	-	-	-	-	-	-	-
4111000	415829	Reg Asset - Post - Ret MMT -UT	(53)	-	-	-	-	(53)	-	-	-
4111000	415831	Reg Asset Post Retirement MMT - CA	(5)	(5)	-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	-	-	-	-	-	-	-	-	-
4111000	415852	Powerdale Decommissioning Reg Asset - ID	(8)	-	-	-	-	-	(8)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	-	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	-	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	714	-	-	-	-	-	-	-	714
4111000	415856	Powerdale Decommissioning Reg Asset - WY	-	-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	(4)	-	-	-	-	-	-	-	(4)
4111000	415858	WY - Deferred Overburden Costs	(12)	-	-	-	(12)	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	-	-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	-	-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	-	-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	1,416	-	-	-	-	-	-	-	1,416
4111000	415876	Deferred Excess Net PowerCosts - OR	-	-	-	-	-	-	-	-	-
4111000	415881	Deferral of Renewable Energy Credit - UT	258	-	-	-	-	-	-	-	258





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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415883	Deferral of Renewable Energy Credit - WY	234	-	-	-	-	-	-	-	234
4111000	415890	ID MEHC 2006 Transition Costs		-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs		-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs		-	-	-	-	-	-	-	-
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED		-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement		-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs		-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract		-	-	-	-	-	-	-	-
4111000	415902	Reg Asset - UT REC's in Rates - Current		-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA		-	-	-	-	-	-	-	-
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR		-	-	-	-	-	-	-	-
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA		-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs		-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs		-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	(363)	-	-	-	-	-	-	-	(363)
4111000	415927	Reg Liability - Depreciation Decrease De		-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning		-	-	-	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	141	-	-	-	-	-	-	-	141
4111000	425125	Deferred Coal Cost - Arch		-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu		-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4111000	425280	283JOSEPH SETTLEMENT-SG	(29)	(0)	(7)	(2)	(4)	(13)	(2)	(0)	-
4111000	425360	190Hermiston Swap	(54)	(1)	(14)	(4)	(8)	(24)	(3)	(0)	-
4111000	425380	190Idaho Customer Bal Acct		-	-	-	-	-	-	-	-
4111000	430100	283Weatherization	4,634	-	-	-	-	-	-	-	4,634
4111000	430117	Reg Asset - Current DSM		-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit		-	-	-	-	-	-	-	-
4111000	505125	190Accrued Royalties	(589)	(9)	(143)	(45)	(99)	(256)	(38)	(0)	-
4111000	505400	190Bonus Liability	(555)	(12)	(150)	(44)	(77)	(241)	(32)	(0)	-
4111000	505600	190Vacation Sickleave & PT Accrual	440	9	118	35	61	191	25	0	-
4111000	505601	Sick Leave Accrual - PMI	6	0	1	0	1	3	0	0	-
4111000	505700	190Accrued Retention Bonus	(592)	(13)	(159)	(46)	(82)	(257)	(34)	(0)	-
4111000	605100	283TROJAN DECOMMISSIONING AMORT	14	0	4	1	2	6	1	0	-
4111000	605301	Environmental Liability - Regulated	(2,810)	(60)	(757)	(221)	(390)	(1,220)	(161)	(1)	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	(569)	-	-	-	-	-	-	-	(569)
4111000	605715	Trapper Mine Contract Obligation	(62)	(1)	(15)	(5)	(11)	(27)	(4)	(0)	-
4111000	610000	283PMI Development Costs	61	1	15	5	10	26	4	0	-
4111000	610143	283Reg Liability-WA Low Energy Program	98	-	-	98	-	-	-	-	-
4111000	610144	Reg Liability - CA California Alternativ		-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	3,794	-	-	-	-	-	-	-	3,794
4111000	610148	Reg Liability - Def NPC Balance Reclass		-	-	-	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	(117)	-	-	-	-	-	-	-	(117)
4111000	705241	Reg Liability - CA California Alternativ		-	-	-	-	-	-	-	-
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	(476)	-	-	-	-	-	-	-	(476)
4111000	705262	Reg Liability - Sale of REC's-ID		-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	24	-	-	-	-	-	-	-	24
4111000	705266	Reg Liability - Energy Savings Assistanc	81	-	-	-	-	-	-	-	81
4111000	705267	Reg Liability - WA Decoupling Mechanism	(569)	-	-	-	-	-	-	-	(569)
4111000	705301	Reg Liability - OR 2010 Protocol Def		-	-	-	-	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	306	-	-	-	-	-	-	-	306
4111000	705340	Reg Liability - Excess Income Tax Deferr	(517)	-	-	-	-	-	-	-	(517)



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705341	Reg Liability - Excess Income Tax Deferr	(524)	-	-	-	-	-	-	-	(524)
4111000	705342	Reg Liability - Excess Income Tax Deferr	(6,846)	-	-	-	-	-	-	-	(6,846)
4111000	705343	Reg Liability - Excess Income Tax Deferr	(7,980)	-	-	-	-	-	-	-	(7,980)
4111000	705344	Reg Liability - Excess Income Tax Deferr	(2,113)	-	-	-	-	-	-	-	(2,113)
4111000	705345	Reg Liability - Excess Income Tax Deferr	(3,684)	-	-	-	-	-	-	-	(3,684)
4111000	705400	Reg Liability - OR Injuries & Damages Re	493	-	493	-	-	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	(370)	-	-	-	-	-	-	-	(370)
4111000	705451	Reg Liability - OR Property Insurance Re	(1,359)	-	(1,359)	-	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	(35)	-	-	-	-	-	(35)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	(109)	-	-	-	(109)	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	-	-	-	-	-	-	-	-	-
4111000	705514	Regulatory Liability - OR Deferred Exces	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	(1,619)	-	-	-	-	-	-	-	(1,619)
4111000	705517	Regulatory Liability - UT Deferred Exces	724	-	-	-	-	-	-	-	724
4111000	705518	Regulatory Liability - WA Deferred Exces	-	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	(4,260)	-	-	-	-	-	-	-	(4,260)
4111000	705521	Regulatory Liability - WY Deferred Exces	689	-	-	-	-	-	-	-	689
4111000	705522	Regulatory Liability - UT RECS in Rates	-	-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates	-	-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	-	-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in	-	-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in	48	-	-	-	-	-	-	-	48
4111000	705530	Regulatory Liability - UT Solar Feed-in	-	-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	(1,356)	-	-	-	-	-	-	-	(1,356)
4111000	705536	Regulatory Liability - CA GreenHouse Gas	-	-	-	-	-	-	-	-	-
4111000	705600	RegLiability - OR 2012 GRC Giveback	-	-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclass - Other	-	-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	223	3	57	18	33	98	13	0	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	93	-	-	-	-	-	-	-	93
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	74	1	19	6	11	33	4	0	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	16	0	4	1	2	7	1	0	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli	-	-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	(193)	(4)	(50)	(15)	(27)	(87)	(11)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	870	19	234	68	121	378	50	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	(113)	(2)	(27)	(9)	(19)	(49)	(7)	(0)	-
4111000	920110	190PMI WYExtractionTax	(58)	(1)	(14)	(4)	(10)	(25)	(4)	(0)	-
4111000	930100	190OR BETC Credit	-	-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit	-	-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense - Solar ITC	2	0	0	0	0	1	0	0	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	(14)	(1)	(5)	(2)	(1)	(4)	(1)	-	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	(302)	(10)	(78)	(20)	(32)	(147)	(15)	-	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	1	0	0	0	0	0	0	0	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	(244)	(6)	(67)	(20)	(35)	(102)	(14)	(0)	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	1,490	22	361	113	251	646	96	0	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	(220)	(3)	(56)	(18)	(33)	(97)	(13)	(0)	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	6	0	2	1	1	3	0	-	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	(334)	(6)	(86)	(25)	(47)	(150)	(19)	(0)	(0)
4111000	000000	Adj to Blend 2017 & 2018 tax rates	118	4	31	8	13	57	6	-	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	(6)	(0)	(1)	(0)	(1)	(3)	(0)	(0)	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	(338)	(7)	(91)	(27)	(47)	(147)	(19)	(0)	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - June 2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	000000	Adj to Blend 2017 & 2018 tax rates	IDU	(0)	-	-	-	-	-	(0)	-	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	OR	(211)	-	(211)	-	-	-	-	-	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	OTHER	(8,139)	-	-	-	-	-	-	-	(8,139)
4111000	000000	Adj to Blend 2017 & 2018 tax rates	UT	16	-	-	-	-	16	-	-	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	WA	51	-	-	51	-	-	-	-	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	WYU	-	-	-	-	-	-	-	-	-
4111000	000000	Adj to Blend 2017 & 2018 tax rates	WYP	67	-	-	-	67	-	-	-	-
<b>4111000 Total</b>				<b>(354,851)</b>	<b>(7,829)</b>	<b>(89,861)</b>	<b>(28,768)</b>	<b>(46,239)</b>	<b>(135,681)</b>	<b>(18,311)</b>	<b>(389)</b>	<b>(27,772)</b>
<b>Overall Result</b>				<b>3,243</b>	<b>(575)</b>	<b>4,469</b>	<b>(2,895)</b>	<b>4,055</b>	<b>25,598</b>	<b>430</b>	<b>(301)</b>	<b>(29,162)</b>



**Investment Tax Credit Amortization (Actuals)**

Sum of Range: 07/2017 - 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(3,462)	-	-	-	(165)	(2,906)	(389)	(2)	-
<b>4114000 Total</b>					<b>(3,462)</b>	-	-	-	<b>(165)</b>	<b>(2,906)</b>	<b>(389)</b>	<b>(2)</b>	-
<b>Grand Total</b>					<b>(3,462)</b>	-	-	-	<b>(165)</b>	<b>(2,906)</b>	<b>(389)</b>	<b>(2)</b>	-

## **B8. PLANT IN SERVICE**



**Electric Plant In Service with Unclassified**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000	-	-	-	-	-	1,000	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	10,499	157	2,682	843	1,572	4,622	619	4	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	9,790	146	2,501	786	1,466	4,310	577	3	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	(32,081)	-	-	-	-	(32,081)	-	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	174,693	2,613	44,626	14,024	26,159	76,912	10,302	58	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	38,472	575	9,828	3,088	5,761	16,938	2,269	13	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,936	234	2,948	859	1,518	4,750	626	3	-
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	70	888	259	457	1,430	188	1	-
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	94	1,189	346	612	1,915	252	1	-
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,780	295	3,715	1,082	1,913	5,985	788	3	-
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	78	23	40	126	17	0	-
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	123,066	3,005	38,672	8,662	9,321	58,303	5,103	-	-
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	177,558	3,796	47,863	13,941	24,642	77,117	10,156	43	-
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	35	447	130	230	721	95	0	-
1010000	ELEC PLANT IN SERV	3032260	DWH5 - DATA WAREHOUSE	SO	1,069	23	288	84	148	464	61	0	-
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	126	1,584	461	816	2,552	336	1	-
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	62	784	228	404	1,263	166	1	-
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	43	545	159	280	877	116	0	-
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	192	2,415	703	1,243	3,891	512	2	-
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	226	2,847	829	1,466	4,587	604	3	-
1010000	ELEC PLANT IN SERV	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	222	2,800	815	1,441	4,511	594	2	-
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	40	510	149	263	822	108	0	-
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	52	651	190	335	1,049	138	1	-
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	277	3,493	1,017	1,798	5,628	741	3	-
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	5,540	118	1,493	435	769	2,406	317	1	-
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	34	428	125	220	689	91	0	-
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	409	128	240	704	94	1	-
1010000	ELEC PLANT IN SERV	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	218	5	59	17	30	94	12	0	-
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	221	3	57	18	33	97	13	0	-
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	347	5,927	1,862	3,474	10,214	1,368	8	-
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	167	52	98	287	38	0	-
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	30	9	18	52	7	0	-
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,581	55	696	203	358	1,121	148	1	-
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	2,680	57	723	210	372	1,164	153	1	-
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,608	129	2,199	691	1,289	3,790	508	3	-
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,020	-	-	-	1,020	-	-	-	-
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,356	-	-	-	-	-	3,356	-	-
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,233	-	-	-	-	4,233	-	-	-
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,158	132	1,660	483	855	2,674	352	1	-
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	68,609	1,026	17,526	5,508	10,274	30,206	4,046	23	-
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	5	-	-	-	-	5	-	-	-
1010000	ELEC PLANT IN SERV	3033170	GTx VERSION 7 SOFTWARE	CN	7,253	177	2,279	511	549	3,436	301	-	-
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	143	1,844	413	444	2,780	243	-	-
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	85	1,072	312	552	1,728	228	1	-
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	28,806	616	7,765	2,262	3,998	12,511	1,648	7	-
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	23	284	83	146	458	60	0	-
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	90	1,159	260	279	1,747	153	-	-
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	7,998	195	2,513	563	606	3,789	332	-	-
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	341	76	82	514	45	-	-
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	17,380	372	4,685	1,365	2,412	7,549	994	4	-
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,723	145	2,484	781	1,456	4,281	573	3	-
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	158	-	-	-	-
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	24	409	129	240	705	94	1	-
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	888	19	239	70	123	386	51	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	18	0	6	1	1	9	1	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	7	-	-	-	-	-	7	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	14	-	14	-	-	-	-	-	-



**Electric Plant In Service with Unclassified**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	15	0	4	1	2	6	1	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	4,872	73	1,245	391	730	2,145	287	2	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	4	4	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	33,405	714	9,005	2,623	4,636	14,509	1,911	8	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	18	-	-	-	-	18	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	6	-	-	6	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	96	-	-	-	96	-	-	-	-
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,653	25	422	133	248	728	97	1	-
1010000	ELEC PLANT IN SERV	3035322	ACC--Call Center Automated Call Distribut	CN	4,132	101	1,298	291	313	1,958	171	-	-
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	27	334	97	172	538	71	0	-
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	20	334	105	196	575	77	0	-
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,726	190	3,251	1,022	1,906	5,603	750	4	-
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	645	11,025	3,464	6,462	19,001	2,545	14	-
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	533	9,104	2,861	5,336	15,690	2,102	12	-
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	9	3	5	16	2	0	-
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,023,127	15,302	261,361	82,132	153,204	450,453	60,333	342	-
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,593,131	68,696	1,173,329	368,715	687,780	2,022,222	270,854	1,535	-
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	985,505	14,739	251,750	79,112	147,571	433,889	58,115	329	-
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	487,420	7,290	124,513	39,128	72,987	214,597	28,743	163	-
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62	1	16	5	9	27	4	0	-
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	31,892	477	8,147	2,560	4,776	14,041	1,881	11	-
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	3	44	14	26	76	10	0	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	86	1,477	464	865	2,545	341	2	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	20,815	311	5,317	1,671	3,117	9,164	1,227	7	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	5	93	29	55	161	22	0	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	120	2,053	645	1,203	3,538	474	3	-
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	36	11	21	62	8	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	91	1	23	7	14	40	5	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	66	21	38	113	15	0	-
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	79	25	46	136	18	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,149	107	1,826	574	1,070	3,147	422	2	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	144	2	37	12	22	63	8	0	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	6,078	91	1,553	488	910	2,676	358	2	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	62,957	942	16,083	5,054	9,427	27,718	3,713	21	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	93	29	54	160	21	0	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	158,308	2,368	40,440	12,708	23,705	69,699	9,335	53	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,024	30	517	162	303	891	119	1	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	20,234	303	5,169	1,624	3,030	8,909	1,193	7	-
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,517	217	3,708	1,165	2,174	6,391	856	5	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	24,234	362	6,191	1,945	3,629	10,670	1,429	8	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,339	95	1,619	509	949	2,791	374	2	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	69,015	1,032	17,630	5,540	10,334	30,385	4,070	23	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	378,026	5,654	96,568	30,346	56,606	166,434	22,292	126	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	105	33	62	181	24	0	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,924	358	6,112	1,921	3,582	10,533	1,411	8	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	16	5	10	28	4	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	209	3	53	17	31	92	12	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	42,589	637	10,880	3,419	6,377	18,751	2,511	14	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	89,653	1,341	22,902	7,197	13,425	39,472	5,287	30	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	12,812	192	3,273	1,028	1,918	5,641	756	4	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	66,044	988	16,871	5,302	9,890	29,077	3,895	22	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	16	5	10	28	4	0	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,900	43	741	233	434	1,277	171	1	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	176	3	45	14	26	77	10	0	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,188	33	559	176	328	963	129	1	-
1010000	ELEC PLANT IN SERV	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	1,978	30	505	159	296	871	117	1	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	21,450	321	5,480	1,722	3,212	9,444	1,265	7	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,694	190	3,243	1,019	1,901	5,589	749	4	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	489	8,356	2,626	4,898	14,401	1,929	11	-



**Electric Plant In Service with Unclassified**  
 13 Month Average: 06/2018  
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	227,643	3,405	58,152	18,274	34,088	100,225	13,424	76	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,188	242	4,135	1,299	2,424	7,127	955	5	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,919,948	43,671	745,909	234,400	437,236	1,285,568	172,188	976	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	474,965	7,104	121,331	38,128	71,122	209,113	28,008	159	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	327,088	4,892	83,556	26,257	48,978	144,007	19,288	109	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	15,890	238	4,059	1,276	2,379	6,996	937	5	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	13	215	68	126	370	50	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	57,458	859	14,678	4,612	8,604	25,297	3,388	19	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	205,225	3,069	52,425	16,475	30,731	90,355	12,102	69	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	254,456	3,806	65,001	20,426	38,102	112,029	15,005	85	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	1,907,794	28,533	487,352	153,149	285,675	839,946	112,502	638	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT-STEP-UP TRANSFORMERS	SG	161,517	2,416	41,260	12,966	24,186	71,111	9,525	54	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	22,004	329	5,621	1,766	3,295	9,688	1,298	7	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,293,957	19,353	330,545	103,873	193,759	569,692	76,304	432	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	933,796	13,966	238,541	74,961	139,828	411,123	55,065	312	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,227,772	18,363	313,638	98,560	183,848	540,552	72,401	410	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,519	53	899	283	527	1,549	208	1	-
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,035	120	2,053	645	1,203	3,538	474	3	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	11,937	179	3,049	958	1,787	5,256	704	4	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	-	-	8	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	471	-	-	-	-	-	471	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,053	-	9,053	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,893	-	-	-	-	25,893	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	-	-	1,401	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	675	-	-	-	675	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	-	-	-	48	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,313	-	-	-	-	-	1,313	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	4,954	-	4,954	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,087	1,087	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,857	-	-	-	-	11,857	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	458	-	-	458	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,058	-	-	-	2,058	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	3,955	-	-	-	3,955	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	2,418	-	-	-	-	-	2,418	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	30,880	-	30,880	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,147	5,147	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	55,114	-	-	-	-	55,114	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	4,528	-	-	4,528	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,174	-	-	-	12,174	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	-	-	-	4,812	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	31,417	-	-	-	-	-	31,417	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	244,926	-	244,926	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	28,520	28,520	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	464,688	-	-	-	-	464,688	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	65,801	-	-	65,801	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	114,634	-	-	-	114,634	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,164	-	-	-	18,164	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	485	-	-	-	-	-	485	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,964	-	3,964	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	403	403	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,866	-	-	-	-	6,866	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,137	-	-	1,137	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,988	-	-	-	1,988	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	253	-	-	-	253	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	88,262	-	-	-	-	-	88,262	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	379,616	-	379,616	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	65,657	65,657	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	380,432	-	-	-	-	380,432	-	-	-





**Electric Plant In Service with Unclassified**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	106,232	-	-	106,232	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	128,678	-	-	-	128,678	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	27,233	-	-	-	27,233	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	38,395	-	-	-	-	-	38,395	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	262,611	-	262,611	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,594	35,594	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	235,026	-	-	-	-	235,026	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	70,703	-	-	70,703	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	96,770	-	-	-	96,770	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,894	-	-	-	13,894	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	9,854	-	-	-	-	-	9,854	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	94,347	-	94,347	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	17,653	17,653	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	200,756	-	-	-	-	200,756	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	18,231	-	-	18,231	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	22,838	-	-	-	22,838	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	4,891	-	-	-	4,891	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	27,711	-	-	-	-	-	27,711	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	181,807	-	181,807	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	19,726	19,726	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	541,580	-	-	-	-	541,580	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	27,629	-	-	27,629	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	43,964	-	-	-	43,964	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,204	-	-	-	18,204	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	81,532	-	-	-	-	-	81,532	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	444,985	-	444,985	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	53,501	53,501	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	527,387	-	-	-	-	527,387	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	111,790	-	-	111,790	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	106,082	-	-	-	106,082	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,238	-	-	-	15,238	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,430	-	-	-	-	-	8,430	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	92,300	-	92,300	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	9,998	9,998	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	86,557	-	-	-	-	86,557	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	22,882	-	-	22,882	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	16,774	-	-	-	16,774	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,085	-	-	-	3,085	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	32,107	-	-	-	-	-	32,107	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	187,060	-	187,060	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	16,209	16,209	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	218,302	-	-	-	-	218,302	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	40,171	-	-	40,171	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	33,360	-	-	-	33,360	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	11,201	-	-	-	11,201	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	15,550	-	-	-	-	-	15,550	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	69,961	-	69,961	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	4,212	4,212	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	87,083	-	-	-	-	87,083	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	12,690	-	-	12,690	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	13,145	-	-	-	13,145	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,345	-	-	-	2,345	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	169	-	-	-	-	-	169	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,625	-	2,625	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	277	277	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,263	-	-	-	-	4,263	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	506	-	-	506	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	816	-	-	-	816	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	-	-	-	155	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	723	-	-	-	-	-	723	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,731	-	23,731	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	762	762	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	22,022	-	-	-	-	22,022	-	-	-



**Electric Plant In Service with Unclassified**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,586	-	-	4,586	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,451	-	-	-	8,451	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,256	-	-	-	2,256	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	91	-	-	-	-	-	91	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	-	228	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,328	-	-	-	-	1,328	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	-	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	28	355	79	85	535	47	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	-	-	-	-	-	100	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	4,376	-	4,376	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	636	636	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	161	2,026	590	1,043	3,264	430	-	2
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,819	-	-	-	-	2,819	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,482	-	-	-	1,482	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	-	-	-	221	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	-	-	-	-	-	5	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	-	-	-	-	84	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	-	-	-	52	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	-	-	-	22	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,139	199	2,558	573	617	3,856	337	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	10,982	-	-	-	-	-	10,982	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	32,649	-	32,649	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	1,012	15	246	76	171	439	65	0	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	7,654	114	1,955	614	1,146	3,370	451	3	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	2,894	2,894	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	90,240	1,929	24,325	7,085	12,524	39,193	5,162	22	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	43,937	-	-	-	-	43,937	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,461	-	-	11,461	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	8,108	-	-	-	8,108	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,807	-	-	-	3,807	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,836	-	6,836	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	851	851	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	5,990	128	1,615	470	831	2,602	343	1	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	19	-	-	-	-	19	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,386	-	-	2,386	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,988	-	-	-	4,988	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,947	48	612	137	147	922	81	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	57	-	-	-	-	-	57	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,544	-	1,544	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,537	23	393	123	230	677	91	1	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	20,595	440	5,551	1,617	2,858	8,945	1,178	5	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	604	-	-	-	-	604	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	-	-	63	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	530	-	-	-	530	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	24	-	-	-	24	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,858	94	1,212	272	292	1,828	160	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	447	-	-	-	-	-	447	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,571	-	1,571	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	68	1	16	5	11	29	4	0	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	1,216	18	311	98	182	536	72	0	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	131	131	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	37,321	798	10,060	2,930	5,180	16,209	2,135	9	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	1,154	-	-	-	-	1,154	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	319	-	-	319	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,786	-	-	-	1,786	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	63	-	-	-	63	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	6	0	2	0	0	3	0	-	-



**Electric Plant In Service with Unclassified**  
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 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	10	-	10	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	83	1	21	7	12	37	5	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	295	6	80	23	41	128	17	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	8	-	-	-	-	8	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	6	-	-	-	6	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	276	-	-	-	-	-	276	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	2,010	-	2,010	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	105	2	26	8	18	46	7	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	527	8	135	42	79	232	31	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	43	43	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	1,069	23	288	84	148	464	61	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,540	-	-	-	-	2,540	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	265	-	-	265	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	404	-	-	-	404	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	25	-	-	-	25	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	67	-	67	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	44	1	11	4	7	19	3	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	85	2	23	7	12	37	5	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	292	-	-	-	-	292	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	54	-	-	54	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	48	-	-	-	48	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,605	-	-	-	-	-	1,605	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,693	-	6,693	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	170	2	41	13	29	74	11	0	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,052	120	2,057	646	1,206	3,545	475	3	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	550	550	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,846	39	497	145	256	802	106	0	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,753	-	-	-	-	7,753	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	979	-	-	979	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,801	-	-	-	1,801	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	406	-	-	-	406	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,332	-	-	-	-	-	3,332	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,410	-	12,410	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	215	3	52	16	36	93	14	0	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	6,271	94	1,602	503	939	2,761	370	2	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	985	985	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	1,235	26	333	97	171	537	71	0	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	16,255	-	-	-	-	16,255	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,007	-	-	3,007	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	3,879	-	-	-	3,879	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,065	-	-	-	1,065	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	135	-	135	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,902	58	997	313	584	1,718	230	1	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SO	8	0	2	1	1	3	0	0	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	-	-	-	-	125	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,204	-	-	-	-	-	1,204	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,404	-	3,404	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41	1	10	3	7	18	3	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	2,087	31	533	168	313	919	123	1	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	475	475	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,469	31	396	115	204	638	84	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	5,494	-	-	-	-	5,494	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	666	-	-	666	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,812	-	-	-	2,812	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	351	-	-	-	351	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	89	-	-	-	-	-	89	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	384	-	384	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	1	0	1	3	0	0	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	571	9	146	46	86	251	34	0	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	60	60	-	-	-	-	-	-	-



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	46	1	12	4	6	20	3	0	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	272	-	-	-	-	272	-	-	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	47	-	-	47	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	166	-	-	-	166	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	-	-	-	16	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	-	317	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	373	6	95	30	56	164	22	0	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	309	7	83	24	43	134	18	0	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,615	-	-	-	-	1,615	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	-	-	170	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	3,269	70	881	257	454	1,420	187	1	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	500	-	-	-	-	-	500	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,877	-	2,877	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	5,888	88	1,504	473	882	2,592	347	2	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	207	207	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	229	5	62	18	32	99	13	0	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,447	-	-	-	-	3,447	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	762	-	-	762	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	915	-	-	-	915	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	20	-	-	-	20	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	IDU	2,052	-	-	-	-	-	2,052	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	OR	10,459	-	10,459	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	SE	124	2	30	9	21	54	8	0	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	SG	24,097	360	6,156	1,934	3,608	10,609	1,421	8	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	CA	757	757	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	SO	3,385	72	913	266	470	1,470	194	1	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	UT	14,048	-	-	-	-	14,048	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	WA	2,814	-	-	2,814	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	WYP	3,666	-	-	-	3,666	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	WYU	417	-	-	-	417	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,350	-	-	-	-	-	1,350	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	7,222	-	7,222	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,148	17	279	87	194	498	74	0	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,255	94	1,598	502	937	2,754	369	2	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	292	292	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,803	103	1,295	377	667	2,086	275	1	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,195	-	-	-	-	7,195	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,347	-	-	1,347	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,347	-	-	-	2,347	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	205	-	-	-	205	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,599	-	-	-	-	-	2,599	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	10,792	-	10,792	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	328	5	84	26	49	145	19	0	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,407	1,407	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	960	21	259	75	133	417	55	0	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	10,744	-	-	-	-	10,744	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,299	-	-	2,299	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	4,016	-	-	-	4,016	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	791	-	-	-	791	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	171	-	-	-	-	-	171	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	-	892	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	32	10	19	55	7	0	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	16	0	4	1	2	7	1	0	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	581	-	-	-	-	581	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	-	-	-	210	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,693	-	-	-	-	-	2,693	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,513	-	12,513	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,239	19	317	99	186	546	73	0	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,541	1,541	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,165	25	314	91	162	506	67	0	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,965	-	-	-	-	14,965	-	-	-



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,200	-	-	3,200	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,285	-	-	-	5,285	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,005	-	-	-	1,005	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	-	413	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,684	55	941	296	552	1,622	217	1	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	-	-	-	-	3	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,017	-	1,017	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	32,320	483	8,256	2,594	4,840	14,229	1,906	11	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	15	191	56	98	308	41	0	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,503	-	-	-	-	1,503	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	189	-	-	-	189	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,509	-	-	-	-	-	2,509	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	9,930	-	9,930	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	255	4	65	20	38	112	15	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	843	843	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,655	35	446	130	230	719	95	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,599	-	-	-	-	15,599	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,154	-	-	2,154	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,744	-	-	-	4,744	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,038	-	-	-	1,038	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,234	-	-	-	-	-	1,234	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,021	-	2,021	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	404	6	98	31	68	175	26	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	6,150	92	1,571	494	921	2,708	363	2	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	480	480	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	741	16	200	58	103	322	42	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	4,878	-	-	-	-	4,878	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	817	-	-	817	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,513	-	-	-	1,513	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	583	-	-	-	583	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,726	91	1,171	262	282	1,765	154	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,815	-	-	-	-	-	10,815	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	63,694	-	63,694	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	259	4	63	20	44	113	17	0	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	166,587	2,492	42,555	13,373	24,945	73,344	9,824	56	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	5,580	5,580	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	87,722	1,876	23,647	6,887	12,175	38,100	5,018	21	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	59,314	-	-	-	-	59,314	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,941	-	-	12,941	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	25,005	-	-	-	25,005	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,833	-	-	-	5,833	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	323	-	-	-	-	-	323	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,593	-	2,593	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	84	1	20	6	14	36	5	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,278	64	1,093	343	641	1,883	252	1	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	306	306	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	505	11	136	40	70	219	29	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	2,059	-	-	-	-	2,059	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	549	-	-	549	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	757	-	-	-	757	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	-	-	-	104	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	153	4	48	11	12	72	6	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	85	-	-	-	-	-	85	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,114	-	1,114	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	5	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	2,556	38	653	205	383	1,125	151	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,532	54	683	199	351	1,100	145	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,103	-	-	-	-	1,103	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	185	-	-	185	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	193	-	-	-	193	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	16	-	-	-	16	-	-	-	-
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,855	27	450	140	313	805	120	1	-



**Electric Plant In Service with Unclassified**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3993000	*ENGINEERING SUPP-OFF WORK(SECY,MAP DRAF	SE	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
<b>1010000 Total</b>					<b>27,168,620</b>	<b>581,011</b>	<b>7,325,530</b>	<b>2,128,901</b>	<b>3,773,355</b>	<b>11,800,879</b>	<b>1,552,430</b>	<b>6,514</b>	<b>-</b>
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(92)	(2)	(25)	(7)	(13)	(40)	(5)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(10,756)	(161)	(2,748)	(863)	(1,611)	(4,736)	(634)	(4)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(3,231)	(48)	(825)	(259)	(484)	(1,423)	(191)	(1)	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(49)	-	-	-	-	-	(49)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(426)	-	(426)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(143)	(143)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(780)	-	-	-	-	(780)	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(327)	-	-	(327)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(303)	-	-	-	(303)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(1,183)	(25)	(319)	(93)	(164)	(514)	(68)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	-	-	-	-	-	-	-	-	-
<b>1019000 Total</b>					<b>(17,314)</b>	<b>(380)</b>	<b>(4,349)</b>	<b>(1,551)</b>	<b>(2,578)</b>	<b>(7,503)</b>	<b>(949)</b>	<b>(5)</b>	<b>-</b>
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(141)	(44)	(83)	(244)	(33)	(0)	-
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	141	44	83	244	33	0	-
<b>1020000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1060000	COMP CON NOT CLASS	0	SAFERROR	SG	-	-	-	-	-	-	-	-	-
<b>1060000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	4,938	-	-	-	-	-	4,938	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	17,135	-	17,135	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	2,243	2,243	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	25,676	-	-	-	-	25,676	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	9,108	-	-	9,108	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	4,520	-	-	-	4,520	-	-	-	-
<b>1061000 Total</b>					<b>63,620</b>	<b>2,243</b>	<b>17,135</b>	<b>9,108</b>	<b>4,520</b>	<b>25,676</b>	<b>4,938</b>	<b>-</b>	<b>-</b>
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	116,257	1,739	29,698	9,333	17,408	51,185	6,856	39	-
<b>1062000 Total</b>					<b>116,257</b>	<b>1,739</b>	<b>29,698</b>	<b>9,333</b>	<b>17,408</b>	<b>51,185</b>	<b>6,856</b>	<b>39</b>	<b>-</b>
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	42,789	640	10,931	3,435	6,407	18,839	2,523	14	-
<b>1063000 Total</b>					<b>42,789</b>	<b>640</b>	<b>10,931</b>	<b>3,435</b>	<b>6,407</b>	<b>18,839</b>	<b>2,523</b>	<b>14</b>	<b>-</b>
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	13,356	286	3,600	1,049	1,854	5,801	764	3	-
<b>1064000 Total</b>					<b>13,356</b>	<b>286</b>	<b>3,600</b>	<b>1,049</b>	<b>1,854</b>	<b>5,801</b>	<b>764</b>	<b>3</b>	<b>-</b>
<b>Grand Total</b>					<b>27,387,328</b>	<b>585,539</b>	<b>7,382,545</b>	<b>2,150,273</b>	<b>3,800,966</b>	<b>11,894,876</b>	<b>1,566,562</b>	<b>6,565</b>	<b>-</b>

# **B9. CAPITAL LEASE PLANT**



**Capital Lease (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	16,952	254	4,330	1,361	2,538	7,463	1,000	6	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	3,747	-	3,747	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	12,664	271	3,414	994	1,758	5,500	724	3	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	WYP	-	-	-	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	11,714	-	-	-	-	11,714	-	-	-
<b>1011000 Total</b>					<b>45,078</b>	<b>524</b>	<b>11,492</b>	<b>2,355</b>	<b>4,296</b>	<b>24,678</b>	<b>1,724</b>	<b>9</b>	<b>-</b>
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	(4,324)	(65)	(1,104)	(347)	(647)	(1,904)	(255)	(1)	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	(2,878)	-	(2,878)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	(9,576)	(205)	(2,581)	(752)	(1,329)	(4,159)	(548)	(2)	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	WYP	-	-	-	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	(7,569)	-	-	-	-	(7,569)	-	-	-
<b>1011500 Total</b>					<b>(24,347)</b>	<b>(269)</b>	<b>(6,564)</b>	<b>(1,099)</b>	<b>(1,976)</b>	<b>(13,632)</b>	<b>(803)</b>	<b>(4)</b>	<b>-</b>
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	(490)	(7)	(125)	(39)	(73)	(216)	(29)	(0)	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	(76)	-	(76)	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	(4,670)	(100)	(1,259)	(367)	(648)	(2,028)	(267)	(1)	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	(137)	-	-	-	(137)	-	-	-	-
<b>1011950 Total</b>					<b>(5,374)</b>	<b>(107)</b>	<b>(1,460)</b>	<b>(406)</b>	<b>(859)</b>	<b>(2,244)</b>	<b>(296)</b>	<b>(1)</b>	<b>-</b>
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	490	7	125	39	73	216	29	0	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	76	-	76	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	4,670	100	1,259	367	648	2,028	267	1	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	137	-	-	-	137	-	-	-	-
<b>1119000 Total</b>					<b>5,374</b>	<b>107</b>	<b>1,460</b>	<b>406</b>	<b>859</b>	<b>2,244</b>	<b>296</b>	<b>1</b>	<b>-</b>
<b>Grand Total</b>					<b>20,730</b>	<b>255</b>	<b>4,928</b>	<b>1,256</b>	<b>2,319</b>	<b>11,046</b>	<b>921</b>	<b>5</b>	<b>-</b>



# **B10.PLANT HELD FOR FUTURE USE**



**Plant Held for Future Use (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	133	2,279	716	1,336	3,929	526	3	-
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,903	43	742	233	435	1,278	171	1	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	193	61	113	332	44	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	2,304	-	2,304	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,731	-	-	-	-	5,731	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,508	-	3,508	-	-	-	-	-	-
<b>1050000 Total</b>					<b>24,807</b>	<b>871</b>	<b>9,026</b>	<b>1,010</b>	<b>1,884</b>	<b>11,270</b>	<b>742</b>	<b>4</b>	<b>-</b>
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	-	-	-	-	-	-	-	-	-
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	-	-	-	-	-	-	-	-	-
<b>1059000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>24,807</b>	<b>871</b>	<b>9,026</b>	<b>1,010</b>	<b>1,884</b>	<b>11,270</b>	<b>742</b>	<b>4</b>	<b>-</b>

# **B11. MISC. DEFERRED DEBITS**



**Deferred Debits (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	34	569	177	396	1,018	151	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(30)	(495)	(154)	(344)	(885)	(132)	(1)	-
<b>1861000 Total</b>					<b>307</b>	<b>5</b>	<b>74</b>	<b>23</b>	<b>52</b>	<b>133</b>	<b>20</b>	<b>0</b>	<b>-</b>
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	84	2	23	7	12	36	5	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	192	4	52	15	27	83	11	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,835	-	-	-	-	-	-	-	1,835
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	6	-	-	-	-	-	-	-	6
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	292	-	-	-	-	-	-	-	292
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	402	-	-	-	-	-	-	-	402
<b>1861200 Total</b>					<b>2,810</b>	<b>6</b>	<b>74</b>	<b>22</b>	<b>38</b>	<b>120</b>	<b>16</b>	<b>0</b>	<b>2,534</b>
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	-	-	-	-	-	-	-	-	-
<b>1861310 Total</b>					-	-	-	-	-	-	-	-	-
1862000	DEF REGULATORY EXP	184500	DEFERRED REGULATORY EXPENSE	IDU	-	-	-	-	-	-	-	-	-
<b>1862000 Total</b>					-	-	-	-	-	-	-	-	-
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	-	-	-	-	-	-	-	-	-
<b>1863500 Total</b>					-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184408	GLENROCK LOADOUT CHARGES	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	1,676	25	406	127	283	727	108	1	-
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	-	-	-	-	-	-	-	-	-
<b>1865000 Total</b>					<b>1,676</b>	<b>25</b>	<b>406</b>	<b>127</b>	<b>283</b>	<b>727</b>	<b>108</b>	<b>1</b>	<b>-</b>
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	6	0	2	0	1	3	0	0	-
<b>1867000 Total</b>					<b>6</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>-</b>
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	83	-	-	-	-	-	-	-	83
1868000	MISC DF DR-OTH-CST	134359	Lake Side 2 Maint. Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134362	Currant Creek Maint Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	32	0	8	3	5	14	2	0	-
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	25	0	6	2	4	11	1	0	-
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	11,004	165	2,811	883	1,648	4,845	649	4	-
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	-	-	-	-	-	-	-	-	-



**Deferred Debits (Actuals)**

13 Month Average: 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	187	3	48	15	28	82	11	0	-
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	912	14	233	73	137	401	54	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,068	16	273	86	160	470	63	0	-
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	2,213	-	-	-	-	-	-	-	2,213
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	15,021	225	3,837	1,206	2,249	6,613	886	5	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	16,281	244	4,159	1,307	2,438	7,168	960	5	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	8,798	132	2,247	706	1,317	3,873	519	3	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	5,746	86	1,468	461	860	2,530	339	2	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	314	5	80	25	47	138	18	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	421	6	108	34	63	185	25	0	-
<b>1868000 Total</b>					<b>62,103</b>	<b>894</b>	<b>15,278</b>	<b>4,801</b>	<b>8,956</b>	<b>26,331</b>	<b>3,527</b>	<b>20</b>	<b>2,296</b>
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	-	-	-	-	-	-	-	-	-
<b>1868200 Total</b>					-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135035	BETC ZERO INTEREST WEATHERIZATION LOANS	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135041	BETC LOW INCOME WEATHERIZATION	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135050	BETC - INDUSTRIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185328	Firth Cogeneration Buyout-CA	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	3,191	48	815	256	478	1,405	188	1	-
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-
<b>1869000 Total</b>					<b>3,191</b>	<b>48</b>	<b>815</b>	<b>256</b>	<b>478</b>	<b>1,405</b>	<b>188</b>	<b>1</b>	<b>-</b>
<b>Grand Total</b>					<b>70,092</b>	<b>977</b>	<b>16,650</b>	<b>5,229</b>	<b>9,807</b>	<b>28,718</b>	<b>3,859</b>	<b>22</b>	<b>4,830</b>

**B12. BLANK**

# **B13. MATERIALS & SUPPLIES**



**Material & Supplies (Actuals)**

13 Month Average: 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0	COAL INVENTORY - CARBON	SE	-	-	-	-	-	-	-	-	-
<b>1511100 Total</b>					-	-	-	-	-	-	-	-	-
1511120	COAL INVNTY-HUNTER	0	COAL INVENTORY - HUNTER	SE	51,763	761	12,555	3,911	8,726	22,453	3,340	17	-
<b>1511120 Total</b>					<b>51,763</b>	<b>761</b>	<b>12,555</b>	<b>3,911</b>	<b>8,726</b>	<b>22,453</b>	<b>3,340</b>	<b>17</b>	-
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	SE	25,950	381	6,294	1,961	4,375	11,256	1,674	8	-
<b>1511130 Total</b>					<b>25,950</b>	<b>381</b>	<b>6,294</b>	<b>1,961</b>	<b>4,375</b>	<b>11,256</b>	<b>1,674</b>	<b>8</b>	-
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	SE	25,483	374	6,181	1,926	4,296	11,054	1,644	8	-
<b>1511140 Total</b>					<b>25,483</b>	<b>374</b>	<b>6,181</b>	<b>1,926</b>	<b>4,296</b>	<b>11,054</b>	<b>1,644</b>	<b>8</b>	-
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	SE	14,701	216	3,566	1,111	2,478	6,377	949	5	-
<b>1511160 Total</b>					<b>14,701</b>	<b>216</b>	<b>3,566</b>	<b>1,111</b>	<b>2,478</b>	<b>6,377</b>	<b>949</b>	<b>5</b>	-
1511170	COAL INVNTY-CPP	0	COAL INVENTORY - COAL PREP PLANT	SE	6,870	101	1,666	519	1,158	2,980	443	2	-
<b>1511170 Total</b>					<b>6,870</b>	<b>101</b>	<b>1,666</b>	<b>519</b>	<b>1,158</b>	<b>2,980</b>	<b>443</b>	<b>2</b>	-
1511180	COAL INVNTY-WYODAK	0	COAL INVENTORY - WYODAK	SE	-	-	-	-	-	-	-	-	-
<b>1511180 Total</b>					-	-	-	-	-	-	-	-	-
1511190	COAL INV-TERRA/HEADW	0	COAL INVENTORY - TERRA/HEADWATERS	SE	-	-	-	-	-	-	-	-	-
<b>1511190 Total</b>					-	-	-	-	-	-	-	-	-
1511200	COAL INVNTY-CHOLLA	0	COAL INVENTORY - CHOLLA	SE	15,014	221	3,642	1,134	2,531	6,513	969	5	-
<b>1511200 Total</b>					<b>15,014</b>	<b>221</b>	<b>3,642</b>	<b>1,134</b>	<b>2,531</b>	<b>6,513</b>	<b>969</b>	<b>5</b>	-
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	SE	1,463	21	355	111	247	635	94	0	-
<b>1511300 Total</b>					<b>1,463</b>	<b>21</b>	<b>355</b>	<b>111</b>	<b>247</b>	<b>635</b>	<b>94</b>	<b>0</b>	-
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	SE	18,147	267	4,401	1,371	3,059	7,872	1,171	6	-
<b>1511400 Total</b>					<b>18,147</b>	<b>267</b>	<b>4,401</b>	<b>1,371</b>	<b>3,059</b>	<b>7,872</b>	<b>1,171</b>	<b>6</b>	-
1511500	COAL INV- DEER CREEK	0	COAL INVENTORY - DEER CREEK	SE	-	-	-	-	-	-	-	-	-
<b>1511500 Total</b>					-	-	-	-	-	-	-	-	-
1511600	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	SE	10,397	153	2,522	786	1,753	4,510	671	3	-
<b>1511600 Total</b>					<b>10,397</b>	<b>153</b>	<b>2,522</b>	<b>786</b>	<b>1,753</b>	<b>4,510</b>	<b>671</b>	<b>3</b>	-
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	SE	32,730	481	7,939	2,473	5,518	14,198	2,112	11	-
<b>1511700 Total</b>					<b>32,730</b>	<b>481</b>	<b>7,939</b>	<b>2,473</b>	<b>5,518</b>	<b>14,198</b>	<b>2,112</b>	<b>11</b>	-
1511800	COAL INVENTORY	0	COAL INVENTORY	SE	-	-	-	-	-	-	-	-	-
<b>1511800 Total</b>					-	-	-	-	-	-	-	-	-
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	SE	1,986	29	482	150	335	861	128	1	-
<b>1511900 Total</b>					<b>1,986</b>	<b>29</b>	<b>482</b>	<b>150</b>	<b>335</b>	<b>861</b>	<b>128</b>	<b>1</b>	-
1512000	NATURAL GAS	0	NATURAL GAS	SE	-	-	-	-	-	-	-	-	-
<b>1512000 Total</b>					-	-	-	-	-	-	-	-	-
1512110	NATURAL GAS-HRMSTN	0	NATURAL GAS - HERMISTON	SE	-	-	-	-	-	-	-	-	-
<b>1512110 Total</b>					-	-	-	-	-	-	-	-	-
1512150	NATURAL GAS-LTTL MT	0	NATURAL GAS - LITTLE MOUNTAIN	SE	-	-	-	-	-	-	-	-	-
<b>1512150 Total</b>					-	-	-	-	-	-	-	-	-
1512160	NATURAL GAS-NAU	0	NATURAL GAS - NAUGHTON	SE	-	-	-	-	-	-	-	-	-
<b>1512160 Total</b>					-	-	-	-	-	-	-	-	-
1512170	NATURAL GAS-WV	0	NATURAL GAS - WEST VALLEY	SE	-	-	-	-	-	-	-	-	-
<b>1512170 Total</b>					-	-	-	-	-	-	-	-	-
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	SE	1,610	24	390	122	271	698	104	1	-
<b>1512180 Total</b>					<b>1,610</b>	<b>24</b>	<b>390</b>	<b>122</b>	<b>271</b>	<b>698</b>	<b>104</b>	<b>1</b>	-
1512190	NATURAL GAS-CHEHALIS	0	NATURAL GAS - CHEHALIS	SE	-	-	-	-	-	-	-	-	-
<b>1512190 Total</b>					-	-	-	-	-	-	-	-	-
1512210	NAT GAS-JACKSON PRA	0	Natural Gas Inventory-Jackson Prairie	SE	-	-	-	-	-	-	-	-	-
<b>1512210 Total</b>					-	-	-	-	-	-	-	-	-
1512500	NATURAL GAS-CUR CR	0	NATURAL GAS - CURRANT CREEK	SE	-	-	-	-	-	-	-	-	-





**Material & Supplies (Actuals)**

13 Month Average: 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1512500 Total</b>					-	-	-	-	-	-	-	-	-
1512600	NATURAL GAS-LAKE SD	0	Natural Gas - Lake Side	SE	-	-	-	-	-	-	-	-	-
<b>1512600 Total</b>					-	-	-	-	-	-	-	-	-
1512700	NATURAL GAS-GADSBY	0	NATURAL GAS - GADSBY	SE	-	-	-	-	-	-	-	-	-
<b>1512700 Total</b>					-	-	-	-	-	-	-	-	-
1512800	OIL INVNTY-B H P&L	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	-	-	-	-	-	-	-	-	-
<b>1512800 Total</b>					-	-	-	-	-	-	-	-	-
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	2,083	31	505	157	351	904	134	1	-
<b>1514000 Total</b>					<b>2,083</b>	<b>31</b>	<b>505</b>	<b>157</b>	<b>351</b>	<b>904</b>	<b>134</b>	<b>1</b>	-
1514100	OIL INVENTORY-CARBON	0	OIL INVENTORY - CARBON	SE	-	-	-	-	-	-	-	-	-
<b>1514100 Total</b>					-	-	-	-	-	-	-	-	-
1514120	OIL INVENTORY-HUNTER	0	OIL INVENTORY - HUNTER	SE	-	-	-	-	-	-	-	-	-
<b>1514120 Total</b>					-	-	-	-	-	-	-	-	-
1514130	OIL INVENTORY-HTG	0	OIL INVENTORY - HUNTINGTON	SE	-	-	-	-	-	-	-	-	-
<b>1514130 Total</b>					-	-	-	-	-	-	-	-	-
1514140	OIL INVENTORY - JB	0	OIL INVENTORY - JIM BRIDGER	SE	-	-	-	-	-	-	-	-	-
<b>1514140 Total</b>					-	-	-	-	-	-	-	-	-
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	88	1	21	7	15	38	6	0	-
<b>1514300 Total</b>					<b>88</b>	<b>1</b>	<b>21</b>	<b>7</b>	<b>15</b>	<b>38</b>	<b>6</b>	<b>0</b>	-
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	50	1	12	4	8	22	3	0	-
<b>1514400 Total</b>					<b>50</b>	<b>1</b>	<b>12</b>	<b>4</b>	<b>8</b>	<b>22</b>	<b>3</b>	<b>0</b>	-
1514600	OIL INVENTORY-DJ	0	OIL INVENTORY - DAVE JOHNSTON	SE	-	-	-	-	-	-	-	-	-
<b>1514600 Total</b>					-	-	-	-	-	-	-	-	-
1514800	OIL INVENTORY-OTHER	0	OIL INVENTORY - OTHER	SE	-	-	-	-	-	-	-	-	-
<b>1514800 Total</b>					-	-	-	-	-	-	-	-	-
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	44	1	11	3	7	19	3	0	-
<b>1514900 Total</b>					<b>44</b>	<b>1</b>	<b>11</b>	<b>3</b>	<b>7</b>	<b>19</b>	<b>3</b>	<b>0</b>	-
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	(148)	(3)	(40)	(12)	(21)	(64)	(8)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	24,653	369	6,298	1,979	3,692	10,854	1,454	8	-
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	15,117	226	3,862	1,214	2,264	6,656	891	5	-
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,441	96	1,645	517	964	2,836	380	2	-
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,507	67	1,151	362	675	1,985	266	2	-
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	14,889	223	3,804	1,195	2,230	6,555	878	5	-
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	17,942	268	4,583	1,440	2,687	7,899	1,058	6	-
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	25,705	384	6,566	2,063	3,849	11,317	1,516	9	-
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,204	18	307	97	180	530	71	0	-
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	3,886	58	993	312	582	1,711	229	1	-
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	5,931	89	1,515	476	888	2,611	350	2	-
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,819	57	976	307	572	1,681	225	1	-
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1635	HYDRO SOUTH - NORTH UMPQUA	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1640	HYDRO SOUTH - ROGUE RIVER	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1645	HYDRO SOUTH - KLAMATH RIVER - OR	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	3	0	1	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	534	8	137	43	80	235	32	0	-



**Material & Supplies (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	856	13	219	69	128	377	50	0	-
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	796	12	203	64	119	350	47	0	-
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	846	13	216	68	127	372	50	0	-
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	1,285	19	328	103	192	566	76	0	-
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	728	11	186	58	109	320	43	0	-
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	597	9	153	48	89	263	35	0	-
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	699	10	179	56	105	308	41	0	-
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	0	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	478	-	-	-	478	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	151	-	-	-	151	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	275	-	-	-	275	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	661	-	-	-	661	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	710	-	-	-	710	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	423	-	-	-	423	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	644	-	-	-	644	-	-	-	-
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	10	-	-	-	10	-	-	-	-
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	583	-	-	-	583	-	-	-	-
1541000	PLNT M&S STK CNTRL	2055	BIG PINEY STORE ROOM	WYU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,539	-	-	-	1,539	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	539	-	-	-	539	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	434	-	-	-	434	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,182	-	-	-	-	-	1,182	-	-
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	647	-	-	-	-	-	647	-	-
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	95	-	-	-	-	-	95	-	-
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	155	-	-	-	-	-	155	-	-
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	216	-	-	-	-	-	216	-	-
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	387	-	-	-	-	387	-	-	-
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	222	-	-	-	-	222	-	-	-
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,109	-	-	-	-	1,109	-	-	-
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	684	-	-	-	-	684	-	-	-
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	8,722	-	-	-	-	8,722	-	-	-
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	1	-	-	-	-	1	-	-	-
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	907	-	-	-	-	907	-	-	-
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	907	-	-	-	-	907	-	-	-
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	528	-	-	-	-	528	-	-	-
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	409	-	-	-	-	409	-	-	-
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	331	-	-	-	-	331	-	-	-
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,364	-	-	-	-	1,364	-	-	-
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	524	-	-	-	-	524	-	-	-
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	342	-	-	-	-	342	-	-	-
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	745	-	-	-	-	745	-	-	-
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	730	-	-	-	-	730	-	-	-
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	755	-	-	-	-	755	-	-	-
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	155	-	-	-	-	155	-	-	-
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	114	-	-	-	-	114	-	-	-
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,012	-	-	-	-	1,012	-	-	-
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	374	-	-	-	-	374	-	-	-
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	602	-	-	-	-	602	-	-	-
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	1,459	-	-	1,459	-	-	-	-	-



**Material & Supplies (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	3	-	-	3	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	350	-	-	350	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	204	-	204	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	681	-	681	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	373	-	373	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	10,370	-	10,370	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,119	-	1,119	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	171	-	171	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	1,729	-	1,729	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	189	-	189	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	227	-	227	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2815	STAYTON STORE ROOM	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2820	DALLAS STORE ROOM	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2825	COTTAGE GROVE STORE ROOM	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	2,569	-	2,569	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	739	-	739	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	975	-	975	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	937	-	937	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,294	-	2,294	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	118	-	118	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	75	75	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	219	219	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	826	826	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	402	402	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	144	3	39	11	20	63	8	0	-
1541000	PLNT M&S STK CNTRL	5105	MATERIAL PACKAGING CENTER - EAST	UT	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	110	4	29	7	12	54	6	-	-
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	82	-	82	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	6,999	-	6,999	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	5,786	-	5,786	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	5,219	-	-	5,219	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,137	-	-	-	-	-	3,137	-	-
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	3,865	-	-	-	-	3,865	-	-	-
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,336	-	-	-	5,336	-	-	-	-
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	21,063	-	-	-	-	21,063	-	-	-
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	29	1	8	2	3	14	1	-	-
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	17	-	-	-	-	17	-	-	-
<b>1541000 Total</b>					<b>237,780</b>	<b>3,478</b>	<b>68,920</b>	<b>17,512</b>	<b>31,331</b>	<b>103,366</b>	<b>13,130</b>	<b>44</b>	<b>-</b>
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	198	3	48	15	33	86	13	0	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SG	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SO	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	UT	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	OR	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	(198)	(3)	(48)	(15)	(33)	(86)	(13)	(0)	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	126	3	34	10	17	55	7	0	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	6	-	-	-	-	6	-	-	-



**Material & Supplies (Actuals)**

13 Month Average: 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541500	OTHER M&S	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1505	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1510	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1520	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-
<b>1541500 Total</b>					<b>124</b>	<b>3</b>	<b>32</b>	<b>9</b>	<b>16</b>	<b>57</b>	<b>7</b>	<b>0</b>	<b>-</b>
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	-	-	-	-	-	-	-	-	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,578	24	403	127	236	695	93	1	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	3	0	1	0	0	1	0	0	-
<b>1541900 Total</b>					<b>1,581</b>	<b>24</b>	<b>404</b>	<b>127</b>	<b>237</b>	<b>696</b>	<b>93</b>	<b>1</b>	<b>-</b>
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	-	-	-	-	-	-	-	-	-
<b>1544200 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
<b>1545000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27)	(1)	(7)	(2)	(4)	(12)	(2)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(643)	(10)	(164)	(52)	(96)	(283)	(38)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(1,183)	(38)	(308)	(77)	(127)	(575)	(59)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(718)	(23)	(187)	(47)	(77)	(349)	(36)	-	-
<b>1549900 Total</b>					<b>(2,584)</b>	<b>(71)</b>	<b>(669)</b>	<b>(178)</b>	<b>(306)</b>	<b>(1,224)</b>	<b>(136)</b>	<b>(0)</b>	<b>-</b>
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	-	-	-	-	-	-	-	-
<b>1630000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,790)	(41)	(677)	(211)	(470)	(1,210)	(180)	(1)	-
<b>2531600 Total</b>					<b>(2,790)</b>	<b>(41)</b>	<b>(677)</b>	<b>(211)</b>	<b>(470)</b>	<b>(1,210)</b>	<b>(180)</b>	<b>(1)</b>	<b>-</b>
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,593)	(38)	(629)	(196)	(437)	(1,125)	(167)	(1)	-
<b>2531700 Total</b>					<b>(2,593)</b>	<b>(38)</b>	<b>(629)</b>	<b>(196)</b>	<b>(437)</b>	<b>(1,125)</b>	<b>(167)</b>	<b>(1)</b>	<b>-</b>
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(70)	(22)	(41)	(120)	(16)	(0)	-
<b>2531800 Total</b>					<b>(273)</b>	<b>(4)</b>	<b>(70)</b>	<b>(22)</b>	<b>(41)</b>	<b>(120)</b>	<b>(16)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>					<b>439,624</b>	<b>6,412</b>	<b>117,852</b>	<b>32,787</b>	<b>65,458</b>	<b>190,829</b>	<b>26,176</b>	<b>110</b>	<b>-</b>

# **B14. CASH WORKING CAPITAL**



**Cash Working Capital (Actuals)**  
 12 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	1	0	0
<b>1430000 Total</b>					<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	99	1,250	364	643	2,014	265
<b>1431000 Total</b>					<b>4,636</b>	<b>99</b>	<b>1,250</b>	<b>364</b>	<b>643</b>	<b>2,014</b>	<b>265</b>
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	(69)	(1)	(19)	(5)	(10)	(30)	(4)
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	50	15	26	81	11
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(116)	(2)	(31)	(9)	(16)	(50)	(7)
<b>1431500 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	6,940	148	1,871	545	963	3,014	397
<b>1433000 Total</b>					<b>6,940</b>	<b>148</b>	<b>1,871</b>	<b>545</b>	<b>963</b>	<b>3,014</b>	<b>397</b>
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	20,385	436	5,495	1,601	2,829	8,854	1,166
<b>1436000 Total</b>					<b>20,385</b>	<b>436</b>	<b>5,495</b>	<b>1,601</b>	<b>2,829</b>	<b>8,854</b>	<b>1,166</b>
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	4,882	104	1,316	383	678	2,120	279
<b>1437000 Total</b>					<b>4,882</b>	<b>104</b>	<b>1,316</b>	<b>383</b>	<b>678</b>	<b>2,120</b>	<b>279</b>
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	(674)	(14)	(182)	(53)	(93)	(293)	(39)
<b>1437100 Total</b>					<b>(674)</b>	<b>(14)</b>	<b>(182)</b>	<b>(53)</b>	<b>(93)</b>	<b>(293)</b>	<b>(39)</b>
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(9,819)	-	-	-	-	-	(9,819)
<b>2300000 Total</b>					<b>(9,819)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,819)</b>
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	(3,804)	(56)	(923)	(287)	(641)	(1,650)	(245)
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	SE	(187)	(3)	(45)	(14)	(31)	(81)	(12)
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	1	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(4)	(0)	(1)	(0)	(1)	(2)	(0)
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(476)	(10)	(128)	(37)	(66)	(207)	(27)
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(1,239)	(26)	(334)	(97)	(172)	(538)	(71)
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(3,510)	(75)	(946)	(276)	(487)	(1,524)	(201)
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(87)	(2)	(24)	(7)	(12)	(38)	(5)
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(52)	(1)	(14)	(4)	(7)	(22)	(3)
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	(1)	(0)	(0)	(0)	(0)	(1)	(0)
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	(1)	(0)	(0)	(0)	(0)	(1)	(0)
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(13)	(0)	(3)	(1)	(2)	(6)	(1)
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	5	0	1	0	1	2	0
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(11)	(0)	(3)	(1)	(2)	(5)	(1)
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	74	2	20	6	10	32	4
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(19)	-	-	-	-	-	-
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	(62)	(1)	(15)	(5)	(10)	(27)	(4)
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(1,107)	(24)	(298)	(87)	(154)	(481)	(63)
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(171)	(4)	(46)	(13)	(24)	(74)	(10)
<b>2320000 Total</b>					<b>(10,675)</b>	<b>(201)</b>	<b>(2,763)</b>	<b>(825)</b>	<b>(1,600)</b>	<b>(4,626)</b>	<b>(639)</b>
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	(6,263)	(92)	(1,519)	(473)	(1,056)	(2,717)	(404)
<b>2533000 Total</b>					<b>(6,263)</b>	<b>(92)</b>	<b>(1,519)</b>	<b>(473)</b>	<b>(1,056)</b>	<b>(2,717)</b>	<b>(404)</b>
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(20)	(0)	(5)	(1)	(3)	(9)	(1)
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	1	3	9	1



**Cash Working Capital (Actuals)**

12 Month Average: 06/2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2541050 Total			-	-	-	-	-	-	-	-	-
Grand Total			9,417	481	5,469	1,542	2,365	8,369	1,026	4	(9,838)

# **B15. MISC. RATE BASE**





**Miscellaneous Rate Base (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,164	36,965	11,616	21,668	63,709	8,533	48	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
<b>1140000 Total</b>					<b>156,468</b>	<b>2,164</b>	<b>36,965</b>	<b>11,616</b>	<b>21,668</b>	<b>75,473</b>	<b>8,533</b>	<b>48</b>	<b>-</b>
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	-	-	-	-	-	-	-	-	-
<b>1149000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(121,245)	(1,813)	(30,972)	(9,733)	(18,155)	(53,381)	(7,150)	(41)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(842)	-	-	-	-	(842)	-	-	-
<b>1150000 Total</b>					<b>(122,087)</b>	<b>(1,813)</b>	<b>(30,972)</b>	<b>(9,733)</b>	<b>(18,155)</b>	<b>(54,222)</b>	<b>(7,150)</b>	<b>(41)</b>	<b>-</b>
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,216	26	328	96	169	528	70	0	-
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,082	45	561	163	289	904	119	0	-
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	372	8	100	29	52	162	21	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	287	6	77	23	40	125	16	0	-
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	347	7	94	27	48	151	20	0	-
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	-	-	-	-	-	-	-	-	-
<b>1651000 Total</b>					<b>4,306</b>	<b>92</b>	<b>1,161</b>	<b>338</b>	<b>598</b>	<b>1,870</b>	<b>246</b>	<b>1</b>	<b>-</b>
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	4,491	96	1,210	353	623	1,950	257	1	-
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	9	0	3	1	1	4	1	0	-
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	78	2	21	6	11	34	4	0	-
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	7	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	4	0	1	0	1	2	0	0	-
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	633	14	171	50	88	275	36	0	-
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	-	-	-	-	-	-	-	-	-
<b>1652000 Total</b>					<b>5,222</b>	<b>112</b>	<b>1,408</b>	<b>410</b>	<b>725</b>	<b>2,268</b>	<b>299</b>	<b>1</b>	<b>-</b>
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	330	5	84	27	49	145	19	0	-
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	16,142	-	-	-	-	-	-	-	16,142



**Miscellaneous Rate Base (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	10,430	-	-	-	-	-	-	-	10,430
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	38	1	10	3	5	17	2	0	-
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	0	0	0	0	0	0	0	0	-
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	18	0	5	1	3	8	1	0	-
1652100	PREPAY - OTHER	132605	GADSBY GAS TURBINES	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	28	0	7	2	4	12	2	0	-
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	718	11	183	58	108	316	42	0	-
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	SG	300	4	77	24	45	132	18	0	-
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	244	4	62	20	37	107	14	0	-
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	163	2	42	13	24	72	10	0	-
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,698	79	997	290	513	1,606	212	1	-
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	28	1	8	2	4	12	2	0	-
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	230	3	59	18	34	101	14	0	-
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	56	1	14	5	8	25	3	0	-
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	984	15	251	79	147	433	58	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	17	5	12	31	5	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	546	12	147	43	76	237	31	0	-
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,327	-	2,327	-	-	-	-	-	-
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,628	-	-	-	-	3,628	-	-	-
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	255	-	-	-	-	-	255	-	-
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	152	-	-	-	152	-	-	-	-
1652100	PREPAY - OTHER	132908	Prepaid OR Low Income Customer Assist	OTHER	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	12,245	262	3,301	961	1,699	5,318	700	3	-
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132921	OTH PREPAY-FAS 106 FUNDING	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132924	OTH PREPAY-OREGON DOE FEE	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	(100)	(1)	(24)	(8)	(17)	(43)	(6)	(0)	-
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(1,919)	(41)	(517)	(151)	(266)	(834)	(110)	(0)	-
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	2,019	43	544	159	280	877	116	0	-
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	-	-	-	-	-	-	-	-	-
<b>1652100 Total</b>					<b>52,632</b>	<b>402</b>	<b>7,595</b>	<b>1,552</b>	<b>2,919</b>	<b>12,202</b>	<b>1,387</b>	<b>5</b>	<b>26,572</b>
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	-	-	-	-	-	-	-	-	-
<b>1653000 Total</b>					-	-	-	-	-	-	-	-	-
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	-	-	-	-	-	-	-	-	-
<b>1655000 Total</b>					-	-	-	-	-	-	-	-	-



**Miscellaneous Rate Base (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2281000	ACC PROV-PROP INS	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	6,703	-	6,703	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(663)	-	-	-	-	-	(663)	-	-
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(4,993)	-	-	-	-	(4,993)	-	-	-
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(422)	-	-	-	(422)	-	-	-	-
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(6,703)	-	-	-	-	-	-	-	(6,703)
<b>2281000 Total</b>					<b>(6,078)</b>	-	<b>6,703</b>	-	<b>(422)</b>	<b>(4,993)</b>	<b>(663)</b>	-	<b>(6,703)</b>
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	-	-	-	-	-	-	-	-	-
<b>2281100 Total</b>					-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280302	ACC. PROV. PROP INS. - T&D LINES	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280308	Accum Prov For Prop Ins - RMP T&D	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280311	2281200/280311	SO	-	-	-	-	-	-	-	-	-
<b>2281200 Total</b>					-	-	-	-	-	-	-	-	-
2281300	AC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	-	-	-	-	-	-	-	-	-
<b>2281300 Total</b>					-	-	-	-	-	-	-	-	-
2281400	ACC PRV-INS-GEN PL	280304	Accum Prov For Prop Ins - General Pft	SO	-	-	-	-	-	-	-	-	-
<b>2281400 Total</b>					-	-	-	-	-	-	-	-	-
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	-	-	-	-	-	-	-	-	-
<b>2281800 Total</b>					-	-	-	-	-	-	-	-	-
2281900	ACC PRV-INS-VEHICL	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	-	-	-	-	-	-	-	-	-
<b>2281900 Total</b>					-	-	-	-	-	-	-	-	-
2282000	ACCM PRV INJRS&DMG	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-	-
<b>2282000 Total</b>					-	-	-	-	-	-	-	-	-
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	-	-	-	-	-	-	-	-	-
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(14,358)	(307)	(3,870)	(1,127)	(1,993)	(6,236)	(821)	(3)	-
<b>2282100 Total</b>					<b>(14,358)</b>	<b>(307)</b>	<b>(3,870)</b>	<b>(1,127)</b>	<b>(1,993)</b>	<b>(6,236)</b>	<b>(821)</b>	<b>(3)</b>	-
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	-	-	-	-	-	-	-	-	-
<b>2282200 Total</b>					-	-	-	-	-	-	-	-	-
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	-	-	-	-	-	-	-	-	-
<b>2282300 Total</b>					-	-	-	-	-	-	-	-	-
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(8,684)	-	(8,684)	-	-	-	-	-	-
<b>2282400 Total</b>					<b>(8,684)</b>	-	<b>(8,684)</b>	-	-	-	-	-	-
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	14,208	304	3,830	1,116	1,972	6,171	813	3	-
<b>2282500 Total</b>					<b>14,208</b>	<b>304</b>	<b>3,830</b>	<b>1,116</b>	<b>1,972</b>	<b>6,171</b>	<b>813</b>	<b>3</b>	-
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280319	ACCUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,828)	(39)	(493)	(144)	(254)	(794)	(105)	(0)	-
<b>2283000 Total</b>					<b>(1,828)</b>	<b>(39)</b>	<b>(493)</b>	<b>(144)</b>	<b>(254)</b>	<b>(794)</b>	<b>(105)</b>	<b>(0)</b>	-
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	-	-	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	32,993	705	8,894	2,590	4,579	14,330	1,887	8	-
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Deduct)	SO	(16,024)	(343)	(4,319)	(1,258)	(2,224)	(6,959)	(917)	(4)	-
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Deduct)	SO	16,024	343	4,319	1,258	2,224	6,959	917	4	-
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	(24,037)	(514)	(6,479)	(1,887)	(3,336)	(10,440)	(1,375)	(6)	-
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med. Sub. Claims	SO	(16,960)	(363)	(4,572)	(1,332)	(2,354)	(7,366)	(970)	(4)	-
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(16,024)	(343)	(4,319)	(1,258)	(2,224)	(6,959)	(917)	(4)	-
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	-	-	-	-	-	-	-	-	-
<b>2283400 Total</b>					<b>(24,027)</b>	<b>(514)</b>	<b>(6,477)</b>	<b>(1,886)</b>	<b>(3,335)</b>	<b>(10,435)</b>	<b>(1,374)</b>	<b>(6)</b>	-
2283500	PENSIONS	280340	PENSION	SO	-	-	-	-	-	-	-	-	-
2283500	PENSIONS	280350	Pension - Local 57	SO	(752)	(16)	(203)	(59)	(104)	(327)	(43)	(0)	-



**Miscellaneous Rate Base (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	(132,504)	(2,833)	(35,718)	(10,403)	(18,390)	(57,549)	(7,579)	(32)	-
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	752	16	203	59	104	327	43	0	-
<b>2283500 Total</b>					<b>(132,504)</b>	<b>(2,833)</b>	<b>(35,718)</b>	<b>(10,403)</b>	<b>(18,390)</b>	<b>(57,549)</b>	<b>(7,579)</b>	<b>(32)</b>	-
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	-	-	-	-	-	-	-	-	-
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(728)	(11)	(186)	(58)	(109)	(320)	(43)	(0)	-
<b>2284100 Total</b>					<b>(728)</b>	<b>(11)</b>	<b>(186)</b>	<b>(58)</b>	<b>(109)</b>	<b>(320)</b>	<b>(43)</b>	<b>(0)</b>	-
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	-	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	-	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	-	-	-	-	-	-	-	-	-
<b>2284200 Total</b>					-	-	-	-	-	-	-	-	-
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(2,446)	(36)	(619)	(194)	(375)	(1,074)	(147)	(1)	-
<b>2300000 Total</b>					<b>(2,446)</b>	<b>(36)</b>	<b>(619)</b>	<b>(194)</b>	<b>(375)</b>	<b>(1,074)</b>	<b>(147)</b>	<b>(1)</b>	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(57)	-	-	-	-	-	(57)	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,061)	-	(1,061)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(205)	(205)	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	-	-	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(782)	-	-	-	-	(782)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(324)	-	-	(324)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(136)	-	-	-	(136)	-	-	-	-
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-	-	-	-	-	-	-	-	-
<b>2530000 Total</b>					<b>(2,565)</b>	<b>(205)</b>	<b>(1,061)</b>	<b>(324)</b>	<b>(136)</b>	<b>(782)</b>	<b>(57)</b>	-	-
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	-	-	-	-	-	-	-	-	-
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	-	-	-	-	-	-	-	-	-
<b>2532500 Total</b>					-	-	-	-	-	-	-	-	-
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119)	(1,691)	(27,922)	(8,699)	(19,406)	(49,936)	(7,428)	(37)	-
<b>2533500 Total</b>					<b>(115,119)</b>	<b>(1,691)</b>	<b>(27,922)</b>	<b>(8,699)</b>	<b>(19,406)</b>	<b>(49,936)</b>	<b>(7,428)</b>	<b>(37)</b>	-
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(74)	(1,214)	(378)	(844)	(2,172)	(323)	(2)	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(19)	(19)	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	(5,976)	(128)	(1,611)	(469)	(829)	(2,596)	(342)	(1)	-
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	(4,566)	(98)	(1,231)	(358)	(634)	(1,983)	(261)	(1)	-
2539900	OTH DEF CR - OTHER	288612	Envir Liab - Alturas CA Svc Center	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	(1,247)	(27)	(336)	(98)	(173)	(542)	(71)	(0)	-
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Uncolac (Downtown)	SO	(965)	(21)	(260)	(76)	(134)	(419)	(55)	(0)	-
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	(316)	(7)	(85)	(25)	(44)	(137)	(18)	(0)	-
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	(301)	(6)	(81)	(24)	(42)	(131)	(17)	(0)	-
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	(26)	(1)	(7)	(2)	(4)	(11)	(1)	(0)	-
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	(887)	(19)	(239)	(70)	(123)	(385)	(51)	(0)	-
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	(2,396)	(51)	(646)	(188)	(333)	(1,041)	(137)	(1)	-
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	(968)	(21)	(261)	(76)	(134)	(420)	(55)	(0)	-
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	(1,470)	(31)	(396)	(115)	(204)	(638)	(84)	(0)	-
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	(875)	(19)	(236)	(69)	(121)	(380)	(50)	(0)	-
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	(3,133)	(67)	(845)	(246)	(435)	(1,361)	(179)	(1)	-
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
2539900	OTH DEF CR - OTHER	288629	Envir Liab - Cline Falls - Hydro	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	(639)	(14)	(172)	(50)	(89)	(277)	(37)	(0)	-
2539900	OTH DEF CR - OTHER	288631	ENVIR LIAB - DAVE JOHNSTON OIL SPILL	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRPP)	SO	(312)	(7)	(84)	(24)	(43)	(135)	(18)	(0)	-
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	(1,942)	(42)	(524)	(152)	(270)	(843)	(111)	(0)	-
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRPP)	SO	(213)	(5)	(57)	(17)	(30)	(93)	(12)	(0)	-
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	(142)	(3)	(38)	(11)	(20)	(62)	(8)	(0)	-
2539900	OTH DEF CR - OTHER	288637	Envir Liab - Hunter Geneva Rock Bldg	SO	-	-	-	-	-	-	-	-	-



**Miscellaneous Rate Base (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	(1,124)	(24)	(303)	(88)	(156)	(488)	(64)	(0)	-
2539900	OTH DEF CR - OTHER	288639	Envir Liab - Hayden Ash Landfill	SO	(184)	(4)	(50)	(14)	(26)	(80)	(11)	(0)	-
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	(1,953)	(42)	(527)	(153)	(271)	(848)	(112)	(0)	-
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	(146)	(3)	(39)	(11)	(20)	(63)	(8)	(0)	-
2539900	OTH DEF CR - OTHER	288644	Envir Liab - Little Mountain Gas Plant	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	(746)	(16)	(201)	(59)	(104)	(324)	(43)	(0)	-
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	(53)	(1)	(14)	(4)	(7)	(23)	(3)	(0)	-
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	(194)	(4)	(52)	(15)	(27)	(84)	(11)	(0)	-
2539900	OTH DEF CR - OTHER	288649	Envir Liab - Naughton Oil Spill	SO	(97)	(2)	(26)	(8)	(13)	(42)	(6)	(0)	-
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	(541)	(12)	(146)	(42)	(75)	(235)	(31)	(0)	-
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	(54)	(1)	(14)	(4)	(7)	(23)	(3)	(0)	-
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	(42)	(1)	(11)	(3)	(6)	(18)	(2)	(0)	-
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	(746)	(16)	(201)	(59)	(104)	(324)	(43)	(0)	-
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	(3,275)	(70)	(883)	(257)	(455)	(1,423)	(187)	(1)	-
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	(12,489)	(267)	(3,367)	(981)	(1,733)	(5,424)	(714)	(3)	-
2539900	OTH DEF CR - OTHER	288658	Envir Liab - Powerdale Hydro Plant	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	(1,378)	(29)	(372)	(108)	(191)	(599)	(79)	(0)	-
2539900	OTH DEF CR - OTHER	288662	Envir Liab - Sunnyside WA Svc Center	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRPP)	SO	(101)	(2)	(27)	(8)	(14)	(44)	(6)	(0)	-
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	(498)	(11)	(134)	(39)	(69)	(216)	(28)	(0)	-
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	(100)	(2)	(27)	(8)	(14)	(44)	(6)	(0)	-
2539900	OTH DEF CR - OTHER	288675	Envir Liab - Naughton North Ash Pond	SO	(705)	(15)	(190)	(55)	(98)	(306)	(40)	(0)	-
2539900	OTH DEF CR - OTHER	288676	Envir Liab - Naughton South Ash Pond	SO	(2,615)	(56)	(705)	(205)	(363)	(1,136)	(150)	(1)	-
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	(298)	(4)	(76)	(24)	(45)	(131)	(18)	(0)	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(5,471)	(80)	(1,327)	(413)	(922)	(2,373)	(353)	(2)	-
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	74	1,214	378	844	2,172	323	2	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289913	MCI - F. O. G. WIRE LEASE	SG	(1,137)	(17)	(290)	(91)	(170)	(500)	(67)	(0)	-
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	(427)	(6)	(109)	(34)	(64)	(188)	(25)	(0)	-
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(2,349)	(35)	(600)	(189)	(352)	(1,034)	(139)	(1)	-
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(3,475)	(52)	(888)	(279)	(520)	(1,530)	(205)	(1)	-
<b>2539900 Total</b>					<b>(66,606)</b>	<b>(1,357)</b>	<b>(17,693)</b>	<b>(5,225)</b>	<b>(9,488)</b>	<b>(28,963)</b>	<b>(3,862)</b>	<b>(17)</b>	-
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(11,934)	-	-	-	-	-	-	-	(11,934)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(2,774)	-	-	-	-	-	-	-	(2,774)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(1,652)	-	-	-	-	-	-	-	(1,652)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(31,582)	-	-	-	-	-	-	-	(31,582)
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def REC in Rates	OTHER	(46)	-	-	-	-	-	-	-	(46)
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(4,219)	-	-	-	-	-	-	-	(4,219)



**Miscellaneous Rate Base (Actuals)**  
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 Allocation Method - Factor 2017 Protocol  
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(178)	-	-	-	-	-	-	-	(178)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(9,622)	-	-	-	-	-	-	-	(9,622)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(7,973)	-	-	-	-	-	-	-	(7,973)
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(599)	(599)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	(894)	-	-	-	-	-	(894)	-	-
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	(8,590)	-	(8,590)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	(16,132)	-	-	-	-	(16,132)	-	-	-
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(795)	-	-	(795)	-	-	-	-	-
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	(6,478)	-	-	-	(6,478)	-	-	-	-
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	(9)	-	-	-	-	-	-	(9)	-
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	(4,797)	(103)	(1,293)	(377)	(666)	(2,083)	(274)	(1)	-
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	(133)	-	-	(133)	-	-	-	-	-
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	-	-	1
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (GARE)	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	0	-	-	0	-	-	-	-	-
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	11,934	-	-	-	-	-	-	-	11,934
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(579)	-	-	-	-	-	-	-	(579)
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	(3,228)	-	-	-	-	-	-	-	(3,228)
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(590)	-	-	-	-	-	-	-	(590)
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288177	Reg Liability - WA REC Deferral	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of RECs - OR	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288181	Reg Liability - Sale of RECs - UT	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of RECs - WY	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	(0)	-	-	-	-	-	-	-	(0)
2540000	REGULATORY LIAB	288187	Reg Liability - UT Dunlap REC	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of RECs - UT Contra	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	(13,637)	-	-	-	-	-	-	-	(13,637)
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(10,985)	-	-	-	-	-	-	-	(10,985)
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	(1,259)	-	-	-	-	-	-	-	(1,259)
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	(9,623)	-	-	-	-	-	-	-	(9,623)
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	(481)	-	-	-	-	-	-	-	(481)
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	(813)	-	-	-	-	-	-	-	(813)
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	(4,540)	-	-	-	-	-	-	-	(4,540)
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	(41)	-	-	-	-	-	-	-	(41)
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(565)	-	-	-	-	-	-	-	(565)



**Miscellaneous Rate Base (Actuals)**  
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	(1,333)	-	-	-	-	-	-	-	(1,333)
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(7,427)	-	-	-	-	-	-	-	(7,427)
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	(11,351)	-	-	-	-	-	-	-	(11,351)
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(2,310)	-	-	-	-	-	-	-	(2,310)
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(4,024)	-	-	-	-	-	-	-	(4,024)
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,219	-	-	-	-	-	-	-	4,219
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(1,955)	-	-	-	-	-	-	-	(1,955)
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(14,462)	-	-	(14,462)	-	-	-	-	-
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OR	(4,019)	-	(4,019)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	7	-	-	7	-	-	-	-	-
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	140	-	-	-	-	-	-	-	140
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(704)	-	-	-	-	-	-	-	(704)
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	1,652	-	-	-	-	-	-	-	1,652
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(1,622)	-	-	-	-	-	-	-	(1,622)
2540000	REGULATORY LIAB	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	140	-	-	-	-	-	-	-	140
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	46	-	-	-	-	-	-	-	46
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	38	-	-	-	-	-	-	-	38
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(165)	-	-	-	-	-	-	-	(165)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(184)	-	-	-	-	-	-	-	(184)
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	(43)	-	-	-	-	-	-	-	(43)
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(106)	-	-	-	-	-	-	-	(106)
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	8,044	-	-	-	-	-	-	-	8,044
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	2,005	-	-	-	-	-	-	-	2,005
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	15,673	-	-	-	-	-	-	-	15,673
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	5,859	-	-	-	-	-	-	-	5,859
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(2,694)	-	-	-	-	-	-	-	(2,694)
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	(2,263)	-	-	-	-	-	-	-	(2,263)
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	(8,727)	-	-	-	-	-	-	-	(8,727)
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,137	-	-	-	-	-	-	-	1,137
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	8,485	-	-	-	-	-	-	-	8,485
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	(1,117)	-	-	-	-	-	-	-	(1,117)
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(19,392)	-	-	-	-	-	-	-	(19,392)
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	1,229	-	-	-	-	-	-	-	1,229
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(1,381)	-	-	-	-	-	-	-	(1,381)



**Miscellaneous Rate Base (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,038	-	-	-	-	-	-	-	1,038
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(1,139)	-	-	-	-	-	-	-	(1,139)
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	9	-	-	-	-	-	-	-	9
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	(9)	-	-	-	-	-	-	-	(9)
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	6	-	-	-	-	-	-	-	6
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	(5,942)	-	-	-	-	-	-	-	(5,942)
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	492	-	-	-	-	-	-	-	492
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(749)	-	-	-	-	-	-	-	(749)
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	7,973	-	-	-	-	-	-	-	7,973
<b>2540000 Total</b>					<b>(177,736)</b>	<b>(701)</b>	<b>(13,901)</b>	<b>(15,761)</b>	<b>(7,143)</b>	<b>(18,215)</b>	<b>(1,169)</b>	<b>(11)</b>	<b>(120,836)</b>
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	(2,998)	(45)	(759)	(238)	(459)	(1,317)	(180)	(1)	-
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	262	-	-	262	-	-	-	-	-
<b>2541050 Total</b>					<b>(2,736)</b>	<b>(45)</b>	<b>(759)</b>	<b>24</b>	<b>(459)</b>	<b>(1,317)</b>	<b>(180)</b>	<b>(1)</b>	<b>-</b>
<b>Grand Total</b>					<b>(444,663)</b>	<b>(6,480)</b>	<b>(90,693)</b>	<b>(38,499)</b>	<b>(51,783)</b>	<b>(136,853)</b>	<b>(19,300)</b>	<b>(90)</b>	<b>(100,967)</b>



# **B16. WEATHERIZATION REG. ASSETS**



**Regulatory Assessts (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	1,163	-	-	-	-	-	-	-	1,163
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	-	-	-	-	-	-	-	-	-
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	8	-	-	8	-	-	-	-	-
<b>1242000 Total</b>					<b>1,171</b>	-	-	<b>8</b>	-	-	-	-	<b>1,163</b>
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	CA	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WA	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	-	-	-	-	-	-	-	-	-
<b>1242100 Total</b>					-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	-	-	-	-	-	-	-	-	-
<b>1242300 Total</b>					-	-	-	-	-	-	-	-	-
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	-	-	-	-	-	-	-	-	-
<b>1243000 Total</b>					-	-	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	-	-	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	CA	-	-	-	-	-	-	-	-	-
<b>1243100 Total</b>					-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	-	0	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	(0)	-	-	(0)	-	-	-	-	-
<b>1243200 Total</b>					-	-	<b>0</b>	<b>(0)</b>	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	-	-	-	-	-	-	-	-	-
<b>1243300 Total</b>					-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	-	-	-	-	-	-	-	-	-
<b>1243400 Total</b>					-	-	-	-	-	-	-	-	-
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	-	-	-	-	-	-	-	-	-
<b>1243500 Total</b>					-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	19	-	-	-	-	19	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	-	-	-	-	-	-	-	-	-
<b>1244100 Total</b>					<b>19</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>19</b>	<b>(0)</b>	<b>(0)</b>	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	-	-	-	-	-	-	-	-	-
<b>1244200 Total</b>					-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	UT	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	WA	-	-	-	-	-	-	-	-	-



**Regulatory Assessts (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1244300 Total</b>					-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	OR	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	(0)	-	-	-	-	-	-	-	(0)
1244500	HOME COMFORT	0	HOME COMFORT	CA	5	5	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1244500	HOME COMFORT	0	HOME COMFORT	UT	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	WA	(0)	-	-	(0)	-	-	-	-	-
<b>1244500 Total</b>					<b>0</b>	<b>5</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	(1)	-	-	-	-	-	-	-	(1)
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	-	-	-	-	1	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	-	-	-	-	-	-	-	-	-
<b>1244900 Total</b>					-	-	-	-	-	<b>1</b>	-	-	<b>(1)</b>
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	(20)	-	-	-	-	-	-	-	(20)
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	-	-	-	-	-	-	-
<b>1245300 Total</b>					-	<b>20</b>	-	-	-	-	-	-	<b>(20)</b>
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	-	-	-	-	-	-	-	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	-	-	-	-	-	-	-	-	-
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	(4)	-	-	-	-	(4)	-	-	-
<b>1245400 Total</b>					-	-	-	-	-	<b>(4)</b>	-	-	<b>4</b>
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	0	-	-	-	-	-	-	-	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	-	-	-	-	0	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	0	-	-	0	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	-	-	-	-	-	-	-	-	-
<b>1247000 Total</b>					<b>1</b>	-	-	<b>0</b>	-	<b>0</b>	-	-	<b>0</b>
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	(0)	-	-	-	-	-	-	-	(0)
<b>1247100 Total</b>					<b>(0)</b>	-	-	-	-	-	-	-	<b>(0)</b>
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	-	-	-	-	-	-	-	-	-
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	-	-	-	-	-	-	-	-	-
<b>1247500 Total</b>					-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(296)	-	-	-	-	-	-	-	(296)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	-	-	-	-	0	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(2)	-	-	(2)	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	-	-	-	-	-	-	-	-	-
<b>1249000 Total</b>					<b>(298)</b>	-	-	<b>(2)</b>	-	<b>0</b>	-	-	<b>(296)</b>
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTGHOUSE	TROJP	-	-	-	-	-	-	-	-	-
<b>1822200 Total</b>					-	-	-	-	-	-	-	-	-
1822230	UNRECOVER-TRJ-WA GEN	111496	UNRECOVERED PLANT - TROJAN - WA	WA	-	-	-	-	-	-	-	-	-
1822230	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	-	-	-	-	-	-	-	-	-
<b>1822230 Total</b>					-	-	-	-	-	-	-	-	-



**Regulatory Assests (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1822240	UNRECOVER-OR GEN	111497	UNRECOVERED PLANT - TROJAN - OR	OR	-	-	-	-	-	-	-	-	-
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	-	-	-	-	-	-	-	-	-
<b>1822240 Total</b>					-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185823	Reg Asset - CA - Naughton U3 Costs	CA	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185824	Reg Asset - ID - Naughton U3 Costs	IDU	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-	-
<b>1822410 Total</b>					-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187058	Trail Mountain Mine Closure Costs	SE	-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-	-
<b>1822600 Total</b>					-	-	-	-	-	-	-	-	-
1822700	UNRECOVER-POWERDALE	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	-	-	-	-	-	-	-	-	-
<b>1822700 Total</b>					-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	(59)	-	-	-	-	-	(59)	-	-
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(2,550)	-	-	-	-	-	-	-	(2,550)
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	WYP	(5)	-	-	-	(5)	-	-	-	-
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE DALE ESLINGER-CASPER	OTHER	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	IDU	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	OTHER	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	WYP	-	-	-	-	-	-	-	-	-
<b>1823000 Total</b>					(2,615)	-	-	-	(5)	-	(59)	-	(2,550)
1823020	IDAI COSTS -NO CALIF	111499	"REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	-	-	-	-	-	-	-	-	-
1823020	IDAI COSTS -NO CALIF	187001	IDAI COSTS - NO, CA DIRECT ACCESS	CA	-	-	-	-	-	-	-	-	-
<b>1823020 Total</b>					-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187704	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-



**Regulatory Assests (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
<b>1823040 Total</b>					-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY - WYU	WYU	-	-	-	-	-	-	-	-	-
<b>1823106 Total</b>					-	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187034	FAS 109 - WA FLOWTHROUGH	WA	-	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187626	Contra FAS 158/109	SO	-	-	-	-	-	-	-	-	-
<b>1823109 Total</b>					-	-	-	-	-	-	-	-	-
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	-	-	-	-	-	-	-	-	-
<b>1823150 Total</b>					-	-	-	-	-	-	-	-	-
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	-	-	-	-	-	-	-	-	-
<b>1823600 Total</b>					-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	70,436	1,035	17,084	5,322	11,874	30,553	4,545	23	-
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	16	261	81	182	467	70	0	-
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	58	960	299	668	1,718	255	1	-
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	24	392	122	272	700	104	1	-
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	145	2,402	748	1,669	4,295	639	3	-
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	(73)	-	(73)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	16	41	6	0	-
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,434)	(65)	(1,075)	(335)	(747)	(1,923)	(286)	(1)	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	(22)	-	(22)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(60,158)	(884)	(14,591)	(4,546)	(10,141)	(26,095)	(3,881)	(20)	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	884	884	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	213	-	-	-	-	213	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	3,965	-	-	3,965	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	2,129	-	-	-	2,129	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	6,117	90	1,484	462	1,031	2,653	395	2	-
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	66	1,090	339	757	1,949	290	1	-
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	204	64	142	366	54	0	-
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	5,471	80	1,327	413	922	2,373	353	2	-
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	24	391	122	272	699	104	1	-
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,496	37	605	189	421	1,083	161	1	-
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	40,560	596	9,838	3,065	6,837	17,594	2,617	13	-
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(2,411)	(35)	(585)	(182)	(406)	(1,046)	(156)	(1)	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	2,825	-	-	-	-	2,825	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(6,148)	-	-	-	(6,148)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	44	722	225	502	1,292	192	1	-
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(1,346)	(1,346)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(924)	-	-	-	-	(924)	-	-	-
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	(6,036)	-	-	(6,036)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(376)	-	-	-	(376)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,017)	(1,017)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(1,146)	-	-	-	-	-	(1,146)	-	-



**Regulatory Assests (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(5,522)	-	(5,522)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	(2,317)	-	-	-	-	(2,317)	-	-	-
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(4,560)	-	-	(4,560)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(1,152)	-	-	-	-	(1,152)	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(107)	-	-	-	(107)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(510)	-	-	-	-	-	(510)	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(3,494)	-	-	-	-	(3,494)	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	-	-	-	(419)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	(3,688)	-	-	-	-	(3,688)	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(343)	-	-	-	(343)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(123)	-	-	-	-	-	(123)	-	-
1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	73	-	-	-	73	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	205	-	-	-	205	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	171	-	-	-	171	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,691	27,922	8,699	19,406	49,936	7,428	37	-
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,299)	-	-	-	-	-	-	-	(4,299)
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	(1,813)	-	-	-	-	-	-	-	(1,813)
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,130)	-	-	-	-	-	-	-	(8,130)
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	-	-	-	-	-	-	-	-	-
<b>1823700 Total</b>					<b>156,672</b>	<b>1,457</b>	<b>42,835</b>	<b>8,464</b>	<b>28,863</b>	<b>78,118</b>	<b>11,111</b>	<b>65</b>	<b>(14,242)</b>
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	449,929	9,619	121,283	35,325	62,444	195,413	25,736	108	-
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	(1,009)	-	(1,009)	-	-	-	-	-	-
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	38	-	-	-	-	38	-	-	-
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	(90)	(90)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	(3,282)	(70)	(885)	(258)	(455)	(1,425)	(188)	(1)	-
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	5,055	108	1,363	397	702	2,195	289	1	-
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	193	-	193	-	-	-	-	-	-
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	38	-	-	-	-	38	-	-	-
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	17	17	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	178	2,244	653	1,155	3,615	476	2	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	-	-	(660)	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(706)	-	-	-	(706)	-	-	-	-
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Stlmt Loss-CC-UT	UT	958	-	-	-	-	958	-	-	-
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Stlmt Loss-CC-WY	WYU	44	-	-	-	44	-	-	-	-
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	4,797	103	1,293	377	666	2,083	274	1	-
<b>1823870 Total</b>					<b>463,517</b>	<b>9,738</b>	<b>124,482</b>	<b>35,835</b>	<b>63,849</b>	<b>202,915</b>	<b>26,588</b>	<b>111</b>	<b>-</b>
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	228	5	61	18	32	99	13	0	-
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	6	0	2	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT	103407	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	2,979	64	803	234	413	1,294	170	1	-
1823910	ENVIR CST UNDR AMORT	103409	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	13	0	3	1	2	5	1	0	-
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	101	2	27	8	14	44	6	0	-



**Regulatory Assests (Actuals)**  
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	188	4	51	15	26	81	11	0	-
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	353	8	95	28	49	154	20	0	-
1823910	ENVIR CST UNDR AMORT	103414	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103415	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	4	0	1	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	(21)	(0)	(6)	(2)	(3)	(9)	(1)	(0)	-
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	42	1	11	3	6	18	2	0	-
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	264	6	71	21	37	115	15	0	-
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	335	7	90	26	47	146	19	0	-
1823910	ENVIR CST UNDR AMORT	103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	3	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	26	1	7	2	4	11	1	0	-
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	31	1	8	2	4	13	2	0	-
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	56	1	15	4	8	24	3	0	-
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,201	111	1,402	408	722	2,259	298	1	-
1823910	ENVIR CST UNDR AMORT	103434	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103435	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	(13)	-	-	(13)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	(33)	-	-	(33)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	(68)	-	-	(68)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(113)	-	-	(113)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103441	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103442	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103444	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	312	7	84	24	43	135	18	0	-
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	623	13	168	49	87	271	36	0	-
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	280	6	76	22	39	122	16	0	-
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	280	6	75	22	39	122	16	0	-
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	507	11	137	40	70	220	29	0	-
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	343	7	92	27	48	149	20	0	-
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	37	1	10	3	5	16	2	0	-
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	1,016	22	274	80	141	441	58	0	-
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRPP)	SO	105	2	28	8	15	46	6	0	-
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRPP)	SO	8	0	2	1	1	3	0	0	-
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	121	3	33	10	17	53	7	0	-
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	218	5	59	17	30	95	12	0	-
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	957	20	258	75	133	416	55	0	-
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	100	2	27	8	14	44	6	0	-
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	753	16	203	59	104	327	43	0	-
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	93	2	25	7	13	40	5	0	-
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	158	3	43	12	22	69	9	0	-
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	2,844	61	767	223	395	1,235	163	1	-
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRPP)	SO	14	0	4	1	2	6	1	0	-
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	2,259	48	609	177	314	981	129	1	-
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	63	1	17	5	9	27	4	0	-
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	88	2	24	7	12	38	5	0	-
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	27	1	7	2	4	12	2	0	-
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	7	0	2	1	1	3	0	0	-
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	4	0	1	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT	103853	Sunnyside Service Center (WA)	SO	1	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103939	D-SM Retail Minor Sites - RMP - 2006	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103940	D-SM Retail Minor Sites - RMP - 2012	SO	279	6	75	22	39	121	16	0	-



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	400	9	108	31	55	174	23	0	-
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	733	16	198	58	102	318	42	0	-
1823910	ENVIR CST UNDR AMORT	103943	D-SM Retail Minor Sites - RMP - 2007	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103944	D-SM Retail Minor Sites - RMP - 2008	SO	7	0	2	1	1	3	0	0	-
1823910	ENVIR CST UNDR AMORT	103945	D-SM Retail Minor Sites - RMP - 2009	SO	74	2	20	6	10	32	4	0	-
1823910	ENVIR CST UNDR AMORT	103946	D-SM Retail Minor Sites - RMP - 2010	SO	189	4	51	15	26	82	11	0	-
1823910	ENVIR CST UNDR AMORT	103947	D-SM Retail Minor Sites - RMP - 2011	SO	213	5	57	17	30	92	12	0	-
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(140)	-	-	(140)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(117)	-	-	(117)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(147)	-	-	(147)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(528)	-	-	(528)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(169)	-	-	(169)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	(97)	-	-	(97)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(158)	-	-	(158)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(324)	-	-	(324)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	1,843	39	497	145	256	800	105	0	-
1823910	ENVIR CST UNDR AMORT	104072	FREEPORST SUBSTATION	SO	89	2	24	7	12	39	5	0	-
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	4	0	1	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	3,054	65	823	240	424	1,327	175	1	-
1823910	ENVIR CST UNDR AMORT	104143	Hunter Fuel Oil Spills - 2017	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104144	Naughton Oil Spill	SO	17	0	5	1	2	7	1	0	-
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	11	0	3	1	2	5	1	0	-
1823910	ENVIR CST UNDR AMORT	104177	Bridger Plant - FGD Pond 1	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1823910	ENVIR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	1	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCR) - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCR) - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(4)	-	-	(4)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(9)	-	-	(9)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCR) - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(2)	-	-	(2)	-	-	-	-	-





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1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(7)	-	-	(7)	-	-	-	-	-
<b>1823910 Total</b>					<b>25,994</b>	<b>597</b>	<b>7,531</b>	<b>248</b>	<b>3,878</b>	<b>12,135</b>	<b>1,598</b>	<b>7</b>	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	-	-	-	-	-	68	-	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	49,446	-	-	-	-	-	-	-	49,446
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	WYP	9	-	-	-	9	-	-	-	-
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101077	HASSLEFREE EFF 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101096	HOME COMFORT CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101181	IND FINANSWER 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101183	IND FINANSWER 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101187	COMM BUILDING 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101189	COMM BUILDING 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101194	LOW INCOME 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101196	LOW INCOME 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101198	RFP CES/WAY 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101199	RFP CES/WAY 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101200	RFP CES/WAY 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101203	MAJOR CUSTOMERS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101204	MAJOR CUSTOMERS 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101206	COMMERCIAL CODES95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101207	SCHEDULE 5 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101208	SCHEDULE 5 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101210	"RFP LOW INCOME, UT 1996"	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101213	ENERGY FINANSWER91	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101214	ENERGY FINANSWER92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101215	ENERGY FINANSWER93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101216	ENERGY FINANSWER - UT 1994	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101217	ENERGY FINANSWER - UT 1995	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101221	COMM COMPETITIVE93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101222	COMM RETROFIT 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101223	FINANSWER 12000 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101224	FINANSWER 12000 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101225	"FINANSWER 12,000 - UTAH 1994"	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101226	WHOLESALE PURCH 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101228	EF SCHOOLS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101230	REFRIGERATION 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101231	REFRIGERATION 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101232	REFRIGERATION 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101237	SUPER GOOD CENTS95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101239	HEAT PUMP H PRO 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101240	HEAT PUMP H PRO 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101241	HEAT PUMP H PRO 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101242	DSM OTHER PROGS 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101243	DSM OTHER PROGS 95	UT	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED	101244	DSM OTHER PROGS 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101245	ECONS 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101246	ECONS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANCSE, WYO-P 1997"	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCSE, WYO-P 1998"	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	-	-	-	-	-	-	-	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	-	-	-	-	-	-	-	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	-	-	-	-	-	-	-	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	-	-	-	-	-	-	-	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	-	-	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED	102040	NEA - WASHINGTON	OTHER	11,185	-	-	-	-	-	-	-	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-



**Regulatory Assessts (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	-	-	-	-	-	-	-	(114,872)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	-	-	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	-	-	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	-	-	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	-	-	-	-	-	-	-	3,807
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	-	-	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	-	-	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	-	-	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	-	-	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	-	-	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	-	-	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	-	-	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	-	-	-	-	-	-	-	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	-	-	-	-	-	-	-	(0)
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	-	-	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	-	-	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	-	-	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	-	-	-	-	-	-	-	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	-	-	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	-	-	-	-	-	-	-	1,227



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	-	-	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	-	-	-	-	-	-	-	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	-	-	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	-	-	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	-	-	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	-	-	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	-	-	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	-	-	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	-	-	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	-	-	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	-	-	-	-	-	-	-	(587,832)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	-	-	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM - UTAH - 2005	OTHER	3,306	-	-	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	-	-	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	-	-	-	-	-	-	-	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	-	-	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	-	-	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	-	-	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	-	-	-	-	-	-	-	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	-	-	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	-	-	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	-	-	-	-	-	-	-	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	-	-	-	-	-	-	-	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	-	-	-	-	-	-	-	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	-	-	-	-	-	-	-	36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	-	-	-	-	-	-	-	-	-



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	-	-	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	-	-	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	-	-	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	-	-	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	-	-	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	-	-	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	-	-	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	-	-	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	-	-	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	-	-	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	-	-	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	-	-	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	-	-	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	-	-	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	-	-	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	-	-	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	-	-	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	-	-	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	-	-	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	-	-	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	-	-	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	-	-	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	-	-	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	-	-	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	-	-	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	-	-	-	-	-	-	-	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	-	-	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	-	-	-	-	-	-	-	(10,759)
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	-	-	-	-	-	-	-	(10,609)
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	-	-	-	-	-	-	-	(10,192)
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	-	-	-	-	-	-	-	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	-	-	-	-	-	-	-	0



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1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	-	-	-	-	-	-	-	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	-	-	-	-	-	-	-	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	-	-	-	-	-	-	-	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	-	-	-	-	-	-	-	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	-	-	-	-	-	-	-	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	-	-	-	-	-	-	-	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	-	-	-	-	-	-	-	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	-	-	-	-	-	-	-	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	-	-	-	-	-	-	-	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	-	-	-	-	-	-	-	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	-	-	-	-	-	-	-	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	-	-	-	-	-	-	-	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	-	-	-	-	-	-	-	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	-	-	-	-	-	-	-	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	-	-	-	-	-	-	-	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	-	-	-	-	-	-	-	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	-	-	-	-	-	-	-	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	-	-	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	-	-	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	-	-	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103167	Commercial Direct Install- WY-2011 CAT2	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	-	-	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	-	-	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	-	-	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	-	-	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	-	-	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	-	-	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	-	-	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	-	-	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	-	-	-	-	-	-	-	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	-	-	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	-	-	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	-	-	-	-	-	-	-	1,437



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	-	-	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	-	-	-	-	-	-	-	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	-	-	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	-	-	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	-	-	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	-	-	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP -WY-2011 CAT2	OTHER	894	-	-	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct - Industrial Wy-2011 CAT2	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	-	-	-	-	-	-	-	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	-	-	-	-	-	-	-	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	-	-	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	-	-	-	-	-	-	-	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	-	-	-	-	-	-	-	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	-	-	-	-	-	-	-	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	-	-	-	-	-	-	-	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	-	-	-	-	-	-	-	1,292
1823920	DSR COSTS AMORTIZED	103309	Industrial Curtailment -WA 2011	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	-	-	-	-	-	-	-	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	-	-	-	-	-	-	-	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	-	-	-	-	-	-	-	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	-	-	-	-	-	-	-	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	-	-	-	-	-	-	-	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	-	-	-	-	-	-	-	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	-	-	-	-	-	-	-	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	-	-	-	-	-	-	-	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	-	-	-	-	-	-	-	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	-	-	-	-	-	-	-	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	-	-	-	-	-	-	-	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	-	-	-	-	-	-	-	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	-	-	-	-	-	-	-	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(30)	-	-	-	-	-	-	-	(30)
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	-	-	-	-	-	-	-	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	-	-	-	-	-	-	-	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG-Y-2012 CAT1	OTHER	904	-	-	-	-	-	-	-	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	-	-	-	-	-	-	-	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	-	-	-	-	-	-	-	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	-	-	-	-	-	-	-	170





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1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	-	-	-	-	-	-	-	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	-	-	-	-	-	-	-	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	-	-	-	-	-	-	-	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	-	-	-	-	-	-	-	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	103493	U of Utah Student Energy Sponsorship- UT	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	-	-	-	-	-	-	-	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	-	-	-	-	-	-	-	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	-	-	-	-	-	-	-	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	-	-	-	-	-	-	-	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	-	-	-	-	-	-	-	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	-	-	-	-	-	-	-	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	-	-	-	-	-	-	-	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	-	-	-	-	-	-	-	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	-	-	-	-	-	-	-	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	-	-	-	-	-	-	-	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	-	-	-	-	-	-	-	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	-	-	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	-	-	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	-	-	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	-	-	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	-	-	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	-	-	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	-	-	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	-	-	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	-	-	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	-	-	-	-	-	-	-	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	-	-	-	-	-	-	-	10



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1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	-	-	-	-	-	-	-	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	-	-	-	-	-	-	-	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	-	-	-	-	-	-	-	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	-	-	-	-	-	-	-	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	-	-	-	-	-	-	-	306
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	-	-	-	-	-	-	-	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	-	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	-	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	-	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	-	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	-	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	-	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	-	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	-	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	-	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	-	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	-	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP - WY-2014 CAT2	OTHER	1,178	-	-	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	-	-	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	-	-	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	-	-	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	-	-	-	-	-	-	-	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	-	-	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	-	-	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	-	-	-	-	-	-	-	159



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	-	-	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	-	-	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	-	-	-	-	-	-	-	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	-	-	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	-	-	-	-	-	-	-	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	-	-	-	-	-	-	-	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	-	-	-	-	-	-	-	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	-	-	-	-	-	-	-	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	-	-	-	-	-	-	-	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	-	-	-	-	-	-	-	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	-	-	-	-	-	-	-	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	-	-	-	-	-	-	-	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	-	-	-	-	-	-	-	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	-	-	-	-	-	-	-	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	-	-	-	-	-	-	-	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	-	-	-	-	-	-	-	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	-	-	-	-	-	-	-	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	-	-	-	-	-	-	-	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	-	-	-	-	-	-	-	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	-	-	-	-	-	-	-	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	-	-	-	-	-	-	-	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	-	-	-	-	-	-	-	257
1823920	DSR COSTS AMORTIZED	103904	U of Utah Student Energy Sponsorship- UT	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	-	-	-	-	-	-	-	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	-	-	-	-	-	-	-	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	-	-	-	-	-	-	-	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	-	-	-	-	-	-	-	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	-	-	-	-	-	-	-	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	-	-	85



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	-	-	-	-	-	-	-	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	-	-	-	-	-	-	-	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	-	-	-	-	-	-	-	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	-	-	-	-	-	-	-	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	-	-	-	-	-	-	-	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	-	-	-	-	-	-	-	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	-	-	-	-	-	-	-	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	-	-	-	-	-	-	-	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	-	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	-	-	-	-	-	-	-	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	-	-	-	-	-	-	-	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	-	-	-	-	-	-	-	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	-	-	-	-	-	-	-	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	-	-	-	-	-	-	-	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	-	-	-	-	-	-	-	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	-	-	-	-	-	-	-	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	-	-	-	-	-	-	-	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	-	-	-	-	-	-	-	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	-	-	-	-	-	-	-	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	-	-	-	-	-	-	-	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	-	-	-	-	-	-	-	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	-	-	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	-	-	-	-	-	-	-	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	-	-	-	-	-	-	-	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	-	-	-	-	-	-	-	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	-	-	-	-	-	-	-	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	-	-	-	-	-	-	-	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	-	-	-	-	-	-	-	1,099
1823920	DSR COSTS AMORTIZED	104043	U of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	-	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	-	-	-	-	-	-	-	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	-	-	-	-	-	-	-	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	-	-	-	-	-	-	-	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	-	-	-	-	-	-	-	37



**Regulatory Assessts (Actuals)**  
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 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	-	-	-	-	-	-	-	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	-	-	-	-	-	-	-	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	-	-	-	-	-	-	-	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	-	-	-	-	-	-	-	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	-	-	-	-	-	-	-	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	-	-	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	-	-	-	-	-	-	-	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	-	-	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	-	-	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	-	-	-	-	-	-	-	(841)
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	-	-	-	-	-	-	-	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	-	-	(1,405)
<b>1823920 Total</b>					<b>8,867</b>	<b>0</b>			<b>9</b>		<b>68</b>		<b>8,790</b>
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101310	LOW INCOME ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101312	LOW INCOME ID 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101314	CASH GRANT ID 90	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101316	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101318	CASH GRANT ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101320	CASH GRANT ID 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101324	EARLY PAYOFF ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101325	EARLY PAYOFF ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101326	IRRIGATION ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101327	IRRIGATION ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101328	IRRIGATION ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101329	SELF AUDIT - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101330	REG MOBILE HOME 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101331	REG MOBILE HOME 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101332	REG MOBILE HOME 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101333	REG MOBILE HOME 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101335	TECH MONITOR ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101336	TECH MONITOR ID 93	IDU	-	-	-	-	-	-	-	-	-



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 13 Month Average: 06/2018  
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	101337	HASSLE FREE ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101338	HASSLE FREE ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101339	HASSLE FREE ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101340	HASSLE FREE ID 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101343	ENERGY FINANSWER91	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101344	ENERGY FINANSWER92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101345	ENERGY FINANSWER93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101346	ENERGY FINANSWER94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101347	ENERGY FINANSWER95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101348	ENERGY FINANSWER96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101351	MAJOR CUSTOMER 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101353	IND FINANSWER 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101354	IND FINANSWER 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101357	COMM RETROFIT 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101358	FINANSWER 12000 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101359	FINANSWER 12000 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101360	FINANSWER 12000 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101361	WHOLESALE PURCH 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101362	MANF ACQUISITION92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101363	HOME COMFORT 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101364	REFRIGERATION 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101365	REFRIGERATION 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101366	REFRIGERATION 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101367	REFRIGERATION 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101368	REFRIGERATION 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101371	REG ENERGY MNGT 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101372	PROG DEVELOPMNT 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101373	LOAD STUDIES 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101374	SUPER GOOD CENTS93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101375	SUPER GOOD CENTS94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101376	SUPER GOOD CENTS95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101377	SUPER GOOD CENTS96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101380	INT BEARING VAR 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101381	EF LIGHT PRO 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101382	IRRIGATION 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101383	DSM OTHER PROGS 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101384	DSM OTHER PROGS 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101385	DSM OTHER PROGS 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101386	MARKET RESEARCH 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101387	MARKET RESEARCH 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101388	MARKET RESEARCH 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	-	-	-	-	-	-	-	-	-



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES-UT 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	-	-	-	-	-	0	-	-
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	-	-	-	-	-	3	-	-
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	-	-	-	-	-	144	-	-
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	-	-	-	-	-	359	-	-
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	-	-	-	-	-	361	-	-
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	-	-	-	-	-	2	-	-
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	-	-	-	-	-	143	-	-
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	-	-	-	-	-	117	-	-
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	-	-	-	-	-	47	-	-
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	-	-	-	-	-	246	-	-
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PRGM-I	IDU	103	-	-	-	-	-	103	-	-



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	-	-	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	-	-	-	-	-	-	-	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	-	-	-	-	-	-	-	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	-	-	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	-	-	-	-	-	-	-	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	-	-	-	-	-	-	-	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	-	-	-	-	-	-	-	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	-	-	-	-	-	-	-	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	-	-	-	-	-	-	-	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	-	-	-	-	-	-	-	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	-	-	-	-	-	-	-	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	-	-	-	-	-	-	-	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	-	-	-	-	-	-	-	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	-	-	-	-	-	-	-	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	-	-	-	-	-	-	-	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	-	-	-	-	-	-	-	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	-	-	-	-	-	-	-	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	-	-	-	-	-	-	-	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	-	-	-	-	-	-	-	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	-	-	-	-	-	-	-	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	-	-	-	-	-	-	-	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	-	-	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	-	-	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	-	-	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	-	-	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	-	-	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	-	-	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	-	-	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	-	-	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	-	-	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	-	-	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	-	-	-	-	-	-	-	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	-	-	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	-	-	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	-	-	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	-	-	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	-	-	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	-	-	-	-	-	-	-	303





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1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	-	-	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	-	-	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	-	-	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	-	-	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	-	-	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103399	ENERGY MANAGEMENT-COMM - WA 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103403	ENERGY MGMT INDUST- WY CAT2 -2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	-	-	-	-	-	-	-	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	-	-	-	-	-	-	-	294
1823930	DSR COSTS NOT AMORT	103637	IRRIGATION INTERRUPTIBLE- ID 2013	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	-	-	-	-	-	-	-	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	-	-	-	-	-	-	-	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	-	-	-	-	-	-	-	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	-	-	-	-	-	-	-	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	-	-	-	-	-	-	-	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	-	-	-	-	-	-	-	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	-	-	-	-	-	-	-	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	-	-	-	-	-	-	-	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	-	-	-	-	-	-	-	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	-	-	-	-	-	-	-	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	-	-	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	-	-	-	-	-	-	-	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	-	-	-	-	-	-	-	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	-	-	-	-	-	-	-	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	-	-	-	-	-	-	-	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	-	-	-	-	-	-	-	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	-	-	-	-	-	-	-	450
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	-	-	-	-	-	-	-	245
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	-	-	-	-	-	-	-	14
<b>1823930 Total</b>					<b>37,937</b>							<b>1,524</b>	<b>36,413</b>
1823940	DSR CARRYING CHARGES	101391	DSR CARRY CHG ID-U	IDU	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101469	ENERGY FINANSWER94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101470	ENERGY FINANSWER95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101472	IND FINANSWER 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101473	IND FINANSWER 95	UT	-	-	-	-	-	-	-	-	-



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1823940	DSR CARRYING CHARGES	101474	JND FINANSWER 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101475	FINANSWER 12000 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101477	COMM RETRO 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101479	ECONS 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101480	ECONS 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101481	ECONS 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101483	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101484	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101486	RFP CES/WAY - CARRYING CHG - UT 1995	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101487	RFP CES/WAY - CARRYING CHG - UT 1996	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101489	MAJOR ACCOUNTS 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101490	MAJOR ACCOUNTS 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101491	MAJOR ACCOUNTS 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101493	REFRIGERATION 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101496	SCHEDULE 5 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101497	MARKET TRANS 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	-	-	-	-	-	-	-	3,457
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	-	-	-	-	-	-	-	(680)
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	-	-	-	-	-	163	-	-
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(102)	-	-	-	-	-	-	-	(102)
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(34)	-	-	-	-	-	-	-	(34)
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)	-	-	-	-	-	-	-	(86)
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHRGR LIEE - 2011	OTHER	-	-	-	-	-	-	-	-	-
<b>1823940 Total</b>					<b>2,719</b>	-	-	-	-	-	<b>163</b>	-	<b>2,556</b>
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	-	-	-	-	-	-	-	-	-
<b>1823950 Total</b>					-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101662	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101663	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101665	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101666	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101669	NET LOST REVN LOW	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101670	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101671	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101672	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101673	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101674	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101675	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101676	NET LOST REVN SCHD 5	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101678	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101679	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101680	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101682	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101686	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	-	-	-	-	-	-	-	-	-



**Regulatory Asssets (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823960	DSR DEF NET LOST REV	101694	NET LOST CES WAY	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-	-	-
<b>1823960 Total</b>													
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	5,182	76	1,257	392	874	2,248	334	2	-
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	5,866	-	-	-	-	-	-	-	5,866
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	202	-	-	-	-	-	-	-	202
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	9,009	-	-	-	-	-	-	-	9,009
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	350	-	-	-	-	-	-	-	350
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	5,518	-	-	-	-	-	-	-	5,518
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	3,946	-	-	-	-	-	-	-	3,946
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	1,256	-	-	-	-	-	-	-	1,256
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	185340	TRANSITION COSTS - WA	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	648	-	-	-	-	-	-	-	648
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	1,381	-	-	-	-	-	-	-	1,381
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,139	-	-	-	-	-	-	-	1,139
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	9	-	-	-	-	-	-	-	9
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	5,942	-	-	-	-	-	-	-	5,942
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Reclass to Current	OTHER	(212)	-	-	-	-	-	-	-	(212)
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	749	-	-	-	-	-	-	-	749
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	(5,626)	-	-	-	-	-	-	-	(5,626)
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	-	-	-	-	-	-	78	-	-
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(5,182)	(76)	(1,257)	(392)	(874)	(2,248)	(334)	(2)	-
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	(1,385)	-	-	-	-	-	-	-	(1,385)
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(202)	-	-	-	-	-	-	-	(202)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	1,622	-	-	-	-	-	-	-	1,622
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	7	0	2	1	1	3	0	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	-	-	-	-	-	-	-	-	-



**Regulatory Assests (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	161	-	-	161	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlement	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	(13)	-	-	-	-	-	-	-	(13)
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187213	WY 2006- TRAN SEV CST	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	112	-	-	-	-	-	-	-	112
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(5,518)	-	-	-	-	-	-	-	(5,518)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	1,194	-	-	-	-	-	-	-	1,194
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	20	-	-	-	-	-	20	-	-
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	4,400	-	-	-	-	4,400	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	800	-	-	-	800	-	-	-	-
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon PIT Dec/Inv-CA	CA	(52)	(52)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	3,931	-	-	-	-	-	3,931	-	-
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,729	-	-	-	-	1,729	-	-	-
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	5,970	-	-	-	5,970	-	-	-	-
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	1,436	-	-	-	-	-	1,436	-	-
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	10,334	-	-	-	-	10,334	-	-	-
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	3,475	-	-	-	3,475	-	-	-	-
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	-	-	-	-	-	-	-	-	-



**Regulatory Assessts (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,449	52	881	277	516	1,518	203	1	-
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	512	-	-	-	-	-	-	-	512
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	177	-	-	-	-	-	-	-	177
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	82	-	-	-	-	-	-	-	82
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	420	-	-	-	-	-	-	-	420
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,183	-	-	-	1,183	-	-	-	-
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	(3)	-	-	-	-	-	-	-	(3)
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPBA)	OTHER	106	-	-	-	-	-	-	-	106
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	(1,117)	-	-	-	-	-	-	-	(1,117)
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	471	-	-	-	-	-	-	-	471
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	3,579	-	-	-	-	-	-	-	3,579
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	1,067	-	-	-	-	-	-	-	1,067
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(13,937)	-	-	-	-	-	-	-	(13,937)
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(3,867)	-	-	-	-	-	-	-	(3,867)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(79)	-	-	-	-	-	-	-	(79)
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(5,455)	-	-	-	-	-	-	-	(5,455)
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	19,249	-	-	-	-	-	-	-	19,249
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,117	-	-	-	-	-	-	-	1,117
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	19,392	-	-	-	-	-	-	-	19,392
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,517	-	-	-	-	-	-	-	1,517
1823990	OTHR REG ASSET-N CST	187460	Reg Asset - CA RPS Purchase	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	(1,511)	-	-	-	-	-	-	-	(1,511)
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	579	-	-	-	-	-	-	-	579
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187480	Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	(354)	-	-	-	-	-	-	-	(354)
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	(1,408)	-	-	-	-	-	-	-	(1,408)
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	2,694	-	-	-	-	-	-	-	2,694
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(1,256)	-	-	-	-	-	-	-	(1,256)
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	6,488	-	-	-	-	-	-	-	6,488
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	(6,488)	-	-	-	-	-	-	-	(6,488)
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	420	-	-	-	-	-	-	-	420
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-	-	-



**Regulatory Assessts (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187804	Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187805	Reg Asset - CA ECAC CY2015	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	227	-	-	-	-	-	-	-	227
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRUIM	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	(462)	-	-	-	-	-	-	-	(462)
1823990	OTHR REG ASSET-N CST	187827	Reg Asset - UT EBA CY2016	OTHER	(926)	-	-	-	-	-	-	-	(926)
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	5,330	-	-	-	-	-	-	-	5,330
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187836	Reg Asset - UT RBA CY2015	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	(79)	-	-	-	-	-	-	-	(79)
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	60	-	-	-	-	-	-	-	60
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	125	-	-	-	-	-	-	-	125
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	(190)	-	-	-	-	-	-	-	(190)
1823990	OTHR REG ASSET-N CST	187847	Contra Reg Asset - UT EBA CY2016	OTHER	(1,991)	-	-	-	-	-	-	-	(1,991)
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	(419)	-	-	-	-	-	-	-	(419)
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187854	Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	45	-	-	-	-	-	-	-	45
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	(3,312)	-	-	-	-	-	-	-	(3,312)
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	(2,859)	-	-	-	-	-	-	-	(2,859)
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	(1,929)	-	-	-	-	-	-	-	(1,929)
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	3	-	-	-	-	-	-	-	3
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	(73)	-	-	-	-	-	-	-	(73)
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	409	-	-	-	-	-	-	-	409
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	105	-	-	-	-	-	-	-	105
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-	-	-



**Regulatory Assests (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	(330)	-	-	-	-	-	-	-	(330)
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	(126)	-	-	-	-	-	-	-	(126)
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	(216)	-	-	-	-	-	-	-	(216)
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(9)	-	-	-	-	-	-	-	(9)
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	43	-	-	-	-	-	-	-	43
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187891	Deferral of Excess RECs in Rates - UT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187893	Deferral of Excess RECs in Rates - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	(70)	-	-	-	-	-	-	-	(70)
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	165	-	-	-	-	-	-	-	165
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	(107)	-	-	-	-	-	-	-	(107)
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	184	-	-	-	-	-	-	-	184
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	(174)	-	-	-	-	-	-	-	(174)
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187901	OR - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187902	UT - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187904	ID - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187907	OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187908	Def Net Power WY - 2007	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	813	-	-	-	813	-	-	-	-
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	340	-	-	-	340	-	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	560	-	-	-	-	560	-	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	91	-	-	-	91	-	-	-	-
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Reg - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	-	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187953	CA Klamath Transition Memo Account (KTMA)	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187955	Defd UT Ind Eval Fee	UT	(100)	-	-	-	-	(100)	-	-	-
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	41	-	-	-	-	-	-	-	41
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	2	-	-	-	-	-	-	-	2
1823990	OTHR REG ASSET-N CST	187958	JD Deferred Intervenor Funding	IDU	27	-	-	-	-	-	27	-	-
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	106	-	-	-	-	-	-	-	106
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	590	-	-	-	-	-	-	-	590



**Regulatory Assests (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	6,703	-	-	-	-	-	-	-	6,703
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187971	Deferred Net Power Costs - WY 10	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	(329)	-	-	-	-	-	-	-	(329)
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	(166)	-	-	-	-	-	-	-	(166)
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	2,171	-	-	-	-	-	-	-	2,171
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	1,528	-	-	-	-	-	-	-	1,528
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	(91)	-	-	-	-	-	-	-	(91)
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	184	-	-	-	-	-	-	-	184
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	(9)	-	-	-	-	-	-	-	(9)
1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187981	Deferred Net Power Costs - ID 10	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187993	Contra Reg Asset - ID - Def NPC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(1,850)	-	-	-	-	-	-	-	(1,850)
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	2,571	-	-	-	-	-	-	-	2,571
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	6,636	-	-	-	-	-	-	-	6,636
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	1,295	-	-	-	-	-	-	-	1,295
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	(164)	-	-	-	-	-	-	-	(164)
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	(46)	-	-	-	-	-	-	-	(46)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(6,701)	-	-	-	-	-	-	-	(6,701)
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	1,550	-	-	-	-	-	-	-	1,550
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	(154)	-	-	-	-	-	-	-	(154)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(459)	-	-	-	-	-	-	-	(459)
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	2,263	-	-	-	-	-	-	-	2,263
1823990	OTHR REG ASSET-N CST	189640	Reg Asset-WA-Colstrip Outage Deferral	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	8,727	-	-	-	-	-	-	-	8,727
1823990	OTHR REG ASSET-N CST	288712	Reg Liab - OR Property Insurance Reserve	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	(0)	-	-	-	-	-	-	-	(0)
<b>1823990 Total</b>					<b>104,824</b>	<b>(0)</b>	<b>883</b>	<b>438</b>	<b>13,189</b>	<b>18,443</b>	<b>5,696</b>	<b>1</b>	<b>66,174</b>
1823993	OTH REG ASSET-NON CO	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	-	-	-	-	-	-	-	-	-
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	(0)	-	(0)	-	-	-	-	-	-
<b>1823993 Total</b>					<b>(0)</b>		<b>(0)</b>						
1823994	OTH REG ASSET-NON CO	111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	-	-	-	-	-	-	-	-	-
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	(1)	-	-	(1)	-	-	-	-	-
<b>1823994 Total</b>					<b>(1)</b>			<b>(1)</b>					
1823995	OTH REG ASSET-NON CO	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	IDU	-	-	-	-	-	-	-	-	-
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	(0)	-	-	-	-	-	(0)	-	-





**Regulatory Assests (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1823995 Total</b>					(0)	-	-	-	-	-	(0)	-	-
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	-	-	-	-	-	-	-	-	-
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	229	-	-	-	-	-	-	-	229
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(1,609)	-	-	-	-	-	-	-	(1,609)
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	281	-	-	-	-	-	-	-	281
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(1,430)	-	-	-	-	-	-	-	(1,430)
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	18	-	-	-	-	-	-	-	18
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,598	-	-	-	-	-	-	-	4,598
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(55,965)	-	-	-	-	-	-	-	(55,965)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	913	-	-	-	-	-	-	-	913
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(1,477)	-	-	-	-	-	-	-	(1,477)
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	581	-	-	-	-	-	-	-	581
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	5,135	-	-	-	-	-	-	-	5,135
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-Cirg	OTHER	-	-	-	-	-	-	-	-	-
<b>1823999 Total</b>					<b>(48,728)</b>								<b>(48,728)</b>
<b>Grand Total</b>					<b>750,078</b>	<b>11,817</b>	<b>175,729</b>	<b>44,990</b>	<b>109,781</b>	<b>311,625</b>	<b>46,689</b>	<b>184</b>	<b>49,263</b>

# **B17.DEPRECIATION RESERVE**



**Depreciation Reserve (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	(28,381)	(424)	(7,250)	(2,278)	(4,250)	(12,495)	(1,674)	(9)	-
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	(14,473)	(216)	(3,697)	(1,162)	(2,167)	(6,372)	(853)	(5)	-
1080000	AC PR DPR EL PL SR	3108000	FEE LAND - LEASED	SG	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	(514,163)	(7,690)	(131,344)	(41,275)	(76,991)	(226,371)	(30,320)	(172)	-
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	(1,819,369)	(27,211)	(464,763)	(146,050)	(272,434)	(801,016)	(107,287)	(608)	-
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	(417,465)	(6,244)	(106,643)	(33,512)	(62,512)	(183,798)	(24,618)	(140)	-
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(230,159)	(3,442)	(58,795)	(18,476)	(34,464)	(101,332)	(13,572)	(77)	-
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(36)	(1)	(9)	(3)	(5)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(17,076)	(255)	(4,362)	(1,371)	(2,557)	(7,518)	(1,007)	(6)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	(47)	(1)	(12)	(4)	(7)	(21)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	(3,934)	(59)	(1,005)	(316)	(589)	(1,732)	(232)	(1)	-
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	(110)	(2)	(28)	(9)	(16)	(48)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	(66)	(1)	(17)	(5)	(10)	(29)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	(222)	(3)	(57)	(18)	(33)	(98)	(13)	(0)	-
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(159)	(2)	(41)	(13)	(24)	(70)	(9)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	(5,080)	(76)	(1,298)	(408)	(761)	(2,237)	(300)	(2)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(1,599)	(24)	(408)	(128)	(239)	(704)	(94)	(1)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(29,561)	(442)	(7,551)	(2,373)	(4,427)	(13,015)	(1,743)	(10)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(136)	(2)	(35)	(11)	(20)	(60)	(8)	(0)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(23,337)	(349)	(5,961)	(1,873)	(3,494)	(10,274)	(1,376)	(8)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,110)	(17)	(284)	(89)	(166)	(489)	(65)	(0)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(6,088)	(91)	(1,555)	(489)	(912)	(2,680)	(359)	(2)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(16,681)	(249)	(4,261)	(1,339)	(2,498)	(7,344)	(984)	(6)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,419)	(21)	(363)	(114)	(213)	(625)	(84)	(0)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(22,358)	(334)	(5,711)	(1,795)	(3,348)	(9,844)	(1,318)	(7)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(163,520)	(2,446)	(41,772)	(13,127)	(24,486)	(71,993)	(9,643)	(55)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(200)	(3)	(51)	(16)	(30)	(88)	(12)	(0)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(6,188)	(93)	(1,581)	(497)	(927)	(2,724)	(365)	(2)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(43)	(1)	(11)	(3)	(6)	(19)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(75)	(1)	(19)	(6)	(11)	(33)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(19,179)	(287)	(4,899)	(1,540)	(2,872)	(8,444)	(1,131)	(6)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(47,137)	(705)	(12,041)	(3,784)	(7,058)	(20,753)	(2,780)	(16)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(6,257)	(94)	(1,598)	(502)	(937)	(2,755)	(369)	(2)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(27,189)	(407)	(6,946)	(2,183)	(4,071)	(11,971)	(1,603)	(9)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,570)	(38)	(657)	(206)	(385)	(1,132)	(152)	(1)	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	(116)	(2)	(30)	(9)	(17)	(51)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,324)	(20)	(338)	(106)	(198)	(583)	(78)	(0)	-
1080000	AC PR DPR EL PL SR	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(932)	(14)	(238)	(75)	(140)	(410)	(55)	(0)	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(7,860)	(118)	(2,008)	(631)	(1,177)	(3,460)	(463)	(3)	-
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	SG	(51,408)	(769)	(13,132)	(4,127)	(7,698)	(22,634)	(3,032)	(17)	-
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	(3,324)	(50)	(849)	(267)	(498)	(1,464)	(196)	(1)	-
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	(805,089)	(12,041)	(205,662)	(64,629)	(120,555)	(354,457)	(47,476)	(269)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	(102,921)	(1,539)	(26,292)	(8,262)	(15,412)	(45,313)	(6,069)	(34)	-
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(72,125)	(1,079)	(18,425)	(5,790)	(10,800)	(31,755)	(4,253)	(24)	-
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(3,131)	(47)	(800)	(251)	(469)	(1,378)	(185)	(1)	-
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	(44,206)	(661)	(11,292)	(3,549)	(6,619)	(19,462)	(2,607)	(15)	-
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	(42,701)	(639)	(10,908)	(3,428)	(6,394)	(18,800)	(2,518)	(14)	-
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	(409,129)	(6,119)	(104,513)	(32,843)	(61,263)	(180,128)	(24,126)	(137)	-
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(35,420)	(530)	(9,048)	(2,843)	(5,304)	(15,595)	(2,089)	(12)	-
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(5,214)	(78)	(1,332)	(419)	(781)	(2,296)	(307)	(2)	-
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	(324,081)	(4,847)	(82,787)	(26,016)	(48,528)	(142,683)	(19,111)	(108)	-
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	(334,298)	(5,000)	(85,397)	(26,836)	(50,058)	(147,182)	(19,713)	(112)	-
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(480,445)	(7,186)	(122,731)	(38,568)	(71,942)	(211,526)	(28,332)	(161)	-
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	(969)	(14)	(248)	(78)	(145)	(427)	(57)	(0)	-



**Depreciation Reserve (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(2,397)	(36)	(612)	(192)	(359)	(1,055)	(141)	(1)	-
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	(4,807)	(72)	(1,228)	(386)	(720)	(2,116)	(283)	(2)	-
1080000	AC PR DPR EL PL SR	3601000	LAND OWNED IN FEE	UT	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	(601)	-	-	-	-	-	(601)	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	(2,946)	-	(2,946)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	(730)	(730)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	(3,068)	-	-	-	-	(3,068)	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	(181)	-	-	(181)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	(1,299)	-	-	-	(1,299)	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	(992)	-	-	-	(992)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	(681)	-	-	-	-	-	(681)	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	(7,346)	-	(7,346)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	(1,314)	(1,314)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	(11,499)	-	-	-	-	(11,499)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	(1,085)	-	-	(1,085)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	(3,552)	-	-	-	(3,552)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	(547)	-	-	-	(547)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	(11,940)	-	-	-	-	-	(11,940)	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	(80,268)	-	(80,268)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	(7,476)	(7,476)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	(112,030)	-	-	-	-	(112,030)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	(21,107)	-	-	(21,107)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	(38,325)	-	-	-	(38,325)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	(3,148)	-	-	-	(3,148)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(154)	-	-	-	-	-	(154)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,146)	-	(1,146)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(206)	(206)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(1,405)	-	-	-	-	(1,405)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(362)	-	-	(362)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(729)	-	-	-	(729)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(22)	-	-	-	(22)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	(38,804)	-	-	-	-	-	(38,804)	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	(257,173)	-	(257,173)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	(37,862)	(37,862)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	(151,785)	-	-	-	-	(151,785)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	(67,274)	-	-	(67,274)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	(65,483)	-	-	-	(65,483)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	(14,730)	-	-	-	(14,730)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(16,977)	-	-	-	-	-	(16,977)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(130,942)	-	(130,942)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(18,887)	(18,887)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(84,044)	-	-	-	-	(84,044)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(32,839)	-	-	(32,839)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(36,242)	-	-	-	(36,242)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(4,892)	-	-	-	(4,892)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,292)	-	-	-	-	-	(4,292)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(44,469)	-	(44,469)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(11,730)	(11,730)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(79,743)	-	-	-	-	(79,743)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(10,608)	-	-	(10,608)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(9,765)	-	-	-	(9,765)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(2,944)	-	-	-	(2,944)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,655)	-	-	-	-	-	(13,655)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(85,113)	-	(85,113)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,660)	(13,660)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(222,176)	-	-	-	-	(222,176)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(12,752)	-	-	(12,752)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(23,815)	-	-	-	(23,815)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,722)	-	-	-	(14,722)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(28,234)	-	-	-	-	-	(28,234)	-	-



**Depreciation Reserve (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(232,000)	-	(232,000)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(30,070)	(30,070)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(127,969)	-	-	-	-	(127,969)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(58,259)	-	-	(58,259)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(41,008)	-	-	-	(41,008)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(6,538)	-	-	-	(6,538)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(4,848)	-	-	-	-	-	(4,848)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(36,173)	-	(36,173)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(2,974)	(2,974)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(38,933)	-	-	-	-	(38,933)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(8,386)	-	-	(8,386)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(5,726)	-	-	-	(5,726)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(854)	-	-	-	(854)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(12,369)	-	-	-	-	-	(12,369)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(88,224)	-	(88,224)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(6,034)	(6,034)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(64,014)	-	-	-	-	(64,014)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(18,901)	-	-	(18,901)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(14,037)	-	-	-	(14,037)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(3,727)	-	-	-	(3,727)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(10,093)	-	-	-	-	-	(10,093)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(32,455)	-	(32,455)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(2,242)	(2,242)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(41,739)	-	-	-	-	(41,739)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(4,733)	-	-	(4,733)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(4,579)	-	-	-	(4,579)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,159)	-	-	-	(1,159)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(142)	-	-	-	-	-	(142)	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,131)	-	(2,131)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(210)	(210)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,398)	-	-	-	-	(3,398)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(364)	-	-	(364)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(882)	-	-	-	(882)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(144)	-	-	-	(144)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(449)	-	-	-	-	-	(449)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(10,968)	-	(10,968)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(586)	(586)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(12,617)	-	-	-	-	(12,617)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(2,112)	-	-	(2,112)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(3,454)	-	-	-	(3,454)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,118)	-	-	-	(1,118)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	(4)	-	-	-	-	-	(4)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	(30)	-	-	-	-	(30)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(14)	-	-	-	(14)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	(6)	-	-	-	(6)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,180)	(53)	(685)	(153)	(165)	(1,033)	(90)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(4,736)	-	-	-	-	-	(4,736)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(9,808)	-	(9,808)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	(348)	(5)	(84)	(26)	(59)	(151)	(22)	(0)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,753)	(41)	(703)	(221)	(412)	(1,212)	(162)	(1)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	(706)	(706)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(29,139)	(623)	(7,855)	(2,288)	(4,044)	(12,656)	(1,667)	(7)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(12,397)	-	-	-	-	(12,397)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(7,089)	-	-	(7,089)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,497)	-	-	-	(1,497)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,494)	-	-	-	(1,494)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(1,628)	(40)	(512)	(115)	(123)	(771)	(68)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(36)	-	-	-	-	-	(36)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(896)	-	(896)	-	-	-	-	-	-



**Depreciation Reserve (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	(804)	(12)	(205)	(65)	(120)	(354)	(47)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(73)	(73)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(16,188)	(346)	(4,364)	(1,271)	(2,247)	(7,031)	(926)	(4)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(255)	-	-	-	-	(255)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(34)	-	-	(34)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(274)	-	-	-	(274)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(10)	-	-	-	(10)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(2,092)	(51)	(658)	(147)	(158)	(991)	(87)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(281)	-	-	-	-	-	(281)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(1,098)	-	(1,098)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(61)	(1)	(15)	(5)	(10)	(26)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(807)	(12)	(206)	(65)	(121)	(355)	(48)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(98)	(98)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(19,395)	(415)	(5,228)	(1,523)	(2,692)	(8,424)	(1,109)	(5)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(903)	-	-	-	-	(903)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(181)	-	-	(181)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(945)	-	-	-	(945)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(45)	-	-	-	(45)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	(5)	(0)	(2)	(0)	(0)	(2)	(0)	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	(1)	-	-	-	-	-	(1)	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	(5)	-	(5)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	(47)	(1)	(12)	(4)	(7)	(21)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(199)	(4)	(54)	(16)	(28)	(87)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	(1)	-	-	-	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	(0)	-	-	-	(0)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(185)	-	-	-	-	-	(185)	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(1,009)	-	(1,009)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(76)	(1)	(18)	(6)	(13)	(33)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(323)	(5)	(82)	(26)	(48)	(142)	(19)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(34)	(34)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(605)	(13)	(163)	(48)	(84)	(263)	(35)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,479)	-	-	-	-	(1,479)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(172)	-	-	(172)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(214)	-	-	-	(214)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	(15)	-	-	-	(15)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(21)	-	(21)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SG	(39)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	(56)	(1)	(15)	(4)	(8)	(24)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(129)	-	-	-	-	(129)	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	(28)	-	-	(28)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(32)	-	-	-	(32)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(851)	-	-	-	-	-	(851)	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,460)	-	(3,460)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(101)	(1)	(24)	(8)	(17)	(44)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,486)	(67)	(1,146)	(360)	(672)	(1,975)	(265)	(1)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(300)	(300)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(1,060)	(23)	(286)	(83)	(147)	(460)	(61)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,520)	-	-	-	-	(4,520)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(600)	-	-	(600)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(687)	-	-	-	(687)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(227)	-	-	-	(227)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,236)	-	-	-	-	-	(1,236)	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(5,703)	-	(5,703)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(158)	(2)	(38)	(12)	(27)	(69)	(10)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(2,959)	(44)	(756)	(238)	(443)	(1,303)	(174)	(1)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(451)	(451)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(703)	(15)	(190)	(55)	(98)	(305)	(40)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(7,209)	-	-	-	-	(7,209)	-	-	-



**Depreciation Reserve (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(1,630)	-	-	(1,630)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(1,388)	-	-	-	(1,388)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(295)	-	-	-	(295)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	(59)	-	(59)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	(1,888)	(28)	(482)	(152)	(283)	(831)	(111)	(1)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SO	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	(97)	-	-	-	-	(97)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	(359)	-	-	-	-	-	(359)	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	(1,074)	-	(1,074)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	(18)	(0)	(4)	(1)	(3)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	(795)	(12)	(203)	(64)	(119)	(350)	(47)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	(161)	(161)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	(413)	(9)	(111)	(32)	(57)	(179)	(24)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	(1,584)	-	-	-	-	(1,584)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	(251)	-	-	(251)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	(859)	-	-	-	(859)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	(171)	-	-	-	(171)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(43)	-	-	-	-	-	(43)	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(168)	-	(168)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(238)	(4)	(61)	(19)	(36)	(105)	(14)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(38)	(38)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(21)	(0)	(6)	(2)	(3)	(9)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(141)	-	-	-	-	(141)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(31)	-	-	(31)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(82)	-	-	-	(82)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(9)	-	-	-	(9)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(156)	-	(156)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(229)	(3)	(58)	(18)	(34)	(101)	(13)	(0)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(188)	(4)	(51)	(15)	(26)	(82)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(551)	-	-	-	-	(551)	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(131)	-	-	(131)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(46)	-	-	-	(46)	-	-	-	-
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	(898)	(19)	(242)	(70)	(125)	(390)	(51)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	(214)	-	-	-	-	-	(214)	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	(1,513)	-	(1,513)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	(2,568)	(38)	(656)	(206)	(385)	(1,131)	(151)	(1)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	(115)	(115)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	(116)	(2)	(31)	(9)	(16)	(50)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	(1,752)	-	-	-	-	(1,752)	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	(380)	-	-	(380)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	(485)	-	-	-	(485)	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	(19)	-	-	-	(19)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(973)	-	-	-	-	-	(973)	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,291)	-	(5,291)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(80)	(1)	(19)	(6)	(13)	(35)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(12,852)	(192)	(3,283)	(1,032)	(1,924)	(5,658)	(758)	(4)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	(388)	(388)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(2,640)	(56)	(712)	(207)	(366)	(1,147)	(151)	(1)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(6,606)	-	-	-	-	(6,606)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,565)	-	-	(1,565)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,857)	-	-	-	(1,857)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(280)	-	-	-	(280)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(682)	-	-	-	-	-	(682)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(3,260)	-	(3,260)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	(470)	(7)	(114)	(36)	(79)	(204)	(30)	(0)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(3,321)	(50)	(848)	(267)	(497)	(1,462)	(196)	(1)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	(141)	(141)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,378)	(51)	(641)	(187)	(330)	(1,033)	(136)	(1)	-



**Depreciation Reserve (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(3,553)	-	-	-	-	(3,553)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(637)	-	-	(637)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	(1,020)	-	-	-	(1,020)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	(169)	-	-	-	(169)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,186)	-	-	-	-	-	(1,186)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(4,328)	-	(4,328)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(297)	(4)	(76)	(24)	(45)	(131)	(18)	(0)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(890)	(890)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(542)	(12)	(146)	(43)	(75)	(235)	(31)	(0)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(4,428)	-	-	-	-	(4,428)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,300)	-	-	(1,300)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(1,607)	-	-	-	(1,607)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(240)	-	-	-	(240)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(67)	-	-	-	-	-	(67)	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(352)	-	(352)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(76)	(1)	(19)	(6)	(11)	(34)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(95)	(95)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(267)	-	-	-	-	(267)	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(84)	-	-	-	(84)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(656)	-	-	-	-	-	(656)	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(4,213)	-	(4,213)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(542)	(8)	(139)	(44)	(81)	(239)	(32)	(0)	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(648)	(648)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(440)	(9)	(118)	(35)	(61)	(191)	(25)	(0)	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(4,550)	-	-	-	-	(4,550)	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,652)	-	-	(1,652)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(953)	-	-	-	(953)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(271)	-	-	-	(271)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	(161)	-	(161)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	(1,527)	(23)	(390)	(123)	(229)	(672)	(90)	(1)	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	(1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(276)	-	(276)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(7,751)	(116)	(1,980)	(622)	(1,161)	(3,412)	(457)	(3)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(494)	(11)	(133)	(39)	(69)	(214)	(28)	(0)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(552)	-	-	-	-	(552)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(94)	-	-	-	(94)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(583)	-	-	-	-	-	(583)	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(3,724)	-	(3,724)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(120)	(2)	(31)	(10)	(18)	(53)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(420)	(420)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(846)	(18)	(228)	(66)	(117)	(368)	(48)	(0)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,041)	-	-	-	-	(5,041)	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,013)	-	-	(1,013)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,065)	-	-	-	(1,065)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(204)	-	-	-	(204)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(344)	-	-	-	-	-	(344)	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(772)	-	(772)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(178)	(3)	(43)	(13)	(30)	(77)	(12)	(0)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,440)	(36)	(623)	(196)	(365)	(1,074)	(144)	(1)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(196)	(196)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(198)	(4)	(53)	(16)	(28)	(86)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(1,655)	-	-	-	-	(1,655)	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(479)	-	-	(479)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(353)	-	-	-	(353)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(203)	-	-	-	(203)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,351)	(33)	(425)	(95)	(102)	(640)	(56)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(3,468)	-	-	-	-	-	(3,468)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(27,714)	-	(27,714)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	(90)	(1)	(22)	(7)	(15)	(39)	(6)	(0)	-





**Depreciation Reserve (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(57,980)	(867)	(14,811)	(4,654)	(8,682)	(25,527)	(3,419)	(19)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(1,989)	(1,989)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(32,656)	(698)	(8,803)	(2,564)	(4,532)	(14,183)	(1,868)	(8)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(21,570)	-	-	-	-	(21,570)	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,610)	-	-	(5,610)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(8,553)	-	-	-	(8,553)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(1,764)	-	-	-	(1,764)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(181)	-	-	-	-	-	(181)	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(1,386)	-	(1,386)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	(42)	(1)	(10)	(3)	(7)	(18)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(2,040)	(31)	(521)	(164)	(306)	(898)	(120)	(1)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(149)	(149)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(312)	(7)	(84)	(24)	(43)	(135)	(18)	(0)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(1,326)	-	-	-	-	(1,326)	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(314)	-	-	(314)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(446)	-	-	-	(446)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(56)	-	-	-	(56)	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(119)	(3)	(38)	(8)	(9)	(57)	(5)	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	(40)	-	-	-	-	-	(40)	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(460)	-	(460)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	(1,106)	(17)	(283)	(89)	(166)	(487)	(65)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(20)	(20)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(1,466)	(31)	(395)	(115)	(204)	(637)	(84)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(374)	-	-	-	-	(374)	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(74)	-	-	(74)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	(83)	-	-	-	(83)	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	(13)	-	-	-	(13)	-	-	-	-
1080000	AC PR DPR EL PL SR	3993000	*ENGINEERING SUPP-OFF WORK (SECY,MAP,DRAF	SE	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3994100	SURFACE - PLANT EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
<b>1080000 Total</b>					<b>(9,403,884)</b>	<b>(237,177)</b>	<b>(2,721,374)</b>	<b>(774,441)</b>	<b>(1,286,970)</b>	<b>(3,846,217)</b>	<b>(535,584)</b>	<b>(2,121)</b>	-
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,248	-	-	-	-	-	1,248	-	-
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	9,026	-	-	-	-	9,026	-	-	-
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	1,606	-	-	-	1,606	-	-	-	-
<b>1083000 Total</b>					<b>11,879</b>	-	-	-	<b>1,606</b>	<b>9,026</b>	<b>1,248</b>	-	-
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	769	12	197	62	115	339	45	0	-
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	(10)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(164)	(2)	(42)	(13)	(25)	(72)	(10)	(0)	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	182	-	-	-	-	-	182	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(33)	-	(33)	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(5)	(5)	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,726	-	-	-	-	1,726	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(18)	-	-	(18)	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	149	-	-	-	149	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	0	-	-	-	-	0	-	-	-
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	92	2	25	7	13	40	5	0	-
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	625	-	-	-	-	-	-	-	625
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,530	-	-	-	-	-	-	-	1,530
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(1,071)	(16)	(274)	(86)	(160)	(472)	(63)	(0)	-
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(2,812)	(42)	(718)	(226)	(421)	(1,238)	(166)	(1)	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	9,326	139	2,382	749	1,397	4,106	550	3	-
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	1,922	29	491	154	288	846	113	1	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	41	-	-	-	-	-	41	-	-



**Depreciation Reserve (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	426	-	426	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	143	143	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	788	-	-	-	-	788	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	327	-	-	327	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	303	-	-	-	303	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	1,117	24	301	88	155	485	64	0	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	SG	(585)	(9)	(150)	(47)	(88)	(258)	(35)	(0)	-
<b>1085000 Total</b>					<b>14,745</b>	<b>273</b>	<b>2,597</b>	<b>993</b>	<b>1,721</b>	<b>6,276</b>	<b>726</b>	<b>3</b>	<b>2,155</b>
<b>Grand Total</b>					<b>(9,377,261)</b>	<b>(236,903)</b>	<b>(2,718,777)</b>	<b>(773,448)</b>	<b>(1,283,644)</b>	<b>(3,830,916)</b>	<b>(533,611)</b>	<b>(2,118)</b>	<b>2,155</b>

# **B18.AMORTIZATION RESERVE**



**Amortization Reserve (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	(896)	-	-	-	-	-	(896)	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	(5,068)	(76)	(1,295)	(407)	(759)	(2,231)	(299)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	(5,979)	(89)	(1,527)	(480)	(895)	(2,632)	(353)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	25,028	-	-	-	-	25,028	-	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	(89,264)	(1,335)	(22,803)	(7,166)	(13,366)	(39,300)	(5,264)	(30)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	(91)	-	(91)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	(12,668)	(189)	(3,236)	(1,017)	(1,897)	(5,577)	(747)	(4)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	(10,936)	(234)	(2,948)	(859)	(1,518)	(4,750)	(626)	(3)	-
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	(3,293)	(70)	(888)	(259)	(457)	(1,430)	(188)	(1)	-
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	(4,410)	(94)	(1,189)	(346)	(612)	(1,915)	(252)	(1)	-
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	(13,492)	(288)	(3,637)	(1,059)	(1,872)	(5,860)	(772)	(3)	-
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	(291)	(6)	(78)	(23)	(40)	(126)	(17)	(0)	-
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	(109,158)	(2,665)	(34,301)	(7,683)	(8,268)	(51,714)	(4,526)	-	-
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	(148,968)	(3,185)	(40,156)	(11,696)	(20,675)	(64,700)	(8,521)	(36)	-
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660)	(35)	(447)	(130)	(230)	(721)	(95)	(0)	-
1110000	AC PR AMR EL PT SR	3032260	DWHS - DATA WAREHOUSE	SO	(1,069)	(23)	(288)	(84)	(148)	(464)	(61)	(0)	-
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(126)	(1,584)	(461)	(816)	(2,552)	(336)	(1)	-
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(62)	(784)	(228)	(404)	(1,263)	(166)	(1)	-
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,917)	(41)	(517)	(151)	(266)	(833)	(110)	(0)	-
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	(8,939)	(191)	(2,410)	(702)	(1,241)	(3,882)	(511)	(2)	-
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,128)	(217)	(2,730)	(795)	(1,406)	(4,399)	(579)	(2)	-
1110000	AC PR AMR EL PT SR	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(222)	(2,800)	(815)	(1,441)	(4,511)	(594)	(2)	-
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,892)	(40)	(510)	(149)	(263)	(822)	(108)	(0)	-
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,372)	(51)	(639)	(186)	(329)	(1,030)	(136)	(1)	-
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	(12,116)	(259)	(3,266)	(951)	(1,681)	(5,262)	(693)	(3)	-
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	(4,852)	(104)	(1,308)	(381)	(673)	(2,107)	(278)	(1)	-
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	(1,586)	(34)	(428)	(125)	(220)	(689)	(91)	(0)	-
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,586)	(24)	(405)	(127)	(238)	(698)	(94)	(1)	-
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(86)	(1)	(22)	(7)	(13)	(38)	(5)	(0)	-
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	(5,766)	(86)	(1,473)	(463)	(863)	(2,539)	(340)	(2)	-
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(151)	(2)	(39)	(12)	(23)	(66)	(9)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(51)	(1)	(13)	(4)	(8)	(22)	(3)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,241)	(48)	(604)	(176)	(311)	(973)	(128)	(1)	-
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	(2,680)	(57)	(723)	(210)	(372)	(1,164)	(153)	(1)	-
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(2,248)	(34)	(574)	(180)	(337)	(990)	(133)	(1)	-
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(4,954)	(106)	(1,335)	(389)	(688)	(2,152)	(283)	(1)	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(21,704)	(325)	(5,544)	(1,742)	(3,250)	(9,556)	(1,280)	(7)	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	(5)	-	-	-	-	(5)	-	-	-
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	(3,715)	(91)	(1,167)	(262)	(281)	(1,760)	(154)	-	-
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	(5,524)	(135)	(1,736)	(389)	(418)	(2,617)	(229)	-	-
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	(2,010)	(43)	(542)	(158)	(279)	(873)	(115)	(0)	-
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	(4,910)	(105)	(1,324)	(386)	(681)	(2,133)	(281)	(1)	-
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	(325)	(7)	(88)	(26)	(45)	(141)	(19)	(0)	-
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	(645)	(16)	(203)	(45)	(49)	(306)	(27)	-	-
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	(468)	(11)	(147)	(33)	(35)	(222)	(19)	-	-
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(26)	(341)	(76)	(82)	(514)	(45)	-	-
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	(12,722)	(272)	(3,429)	(999)	(1,766)	(5,525)	(728)	(3)	-
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(8,138)	(122)	(2,079)	(653)	(1,219)	(3,583)	(480)	(3)	-
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	(24)	-	-	-	(24)	-	-	-	-
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(595)	(9)	(152)	(48)	(89)	(262)	(35)	(0)	-



**Amortization Reserve (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	(357)	(8)	(96)	(28)	(50)	(155)	(20)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	(13)	(0)	(4)	(1)	(1)	(6)	(1)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	(1)	-	-	-	-	-	(1)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(11)	-	(11)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(15,203)	(227)	(3,884)	(1,220)	(2,276)	(6,693)	(896)	(5)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	(0)	(0)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(219)	(5)	(59)	(17)	(30)	(95)	(13)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	(6)	-	-	-	-	(6)	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	(0)	-	-	(0)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	(4)	-	-	-	(4)	-	-	-	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(247)	(4)	(63)	(20)	(37)	(109)	(15)	(0)	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(64)	(1)	(16)	(5)	(10)	(28)	(4)	(0)	-
1110000	AC PR AMR EL PT SR	3035322	ACD--Call Center Automated Call Distribut	CN	(2,809)	(69)	(883)	(198)	(213)	(1,331)	(116)	-	-
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,225)	(26)	(330)	(96)	(170)	(532)	(70)	(0)	-
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(2,052)	(31)	(524)	(165)	(307)	(903)	(121)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	-	-	-	-	-	(334)	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(5,253)	-	(5,253)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(734)	(734)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(3,507)	(75)	(945)	(275)	(487)	(1,523)	(201)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(17)	-	-	-	-	(17)	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,569)	-	-	(1,569)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,711)	-	-	-	(4,711)	-	-	-	-
<b>1110000 Total</b>					<b>(565,186)</b>	<b>(12,337)</b>	<b>(163,875)</b>	<b>(46,135)</b>	<b>(78,849)</b>	<b>(231,295)</b>	<b>(32,570)</b>	<b>(125)</b>	<b>-</b>
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	-	-	-	-	-	-	-	-	-
<b>1119000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>(565,186)</b>	<b>(12,337)</b>	<b>(163,875)</b>	<b>(46,135)</b>	<b>(78,849)</b>	<b>(231,295)</b>	<b>(32,570)</b>	<b>(125)</b>	<b>-</b>

# **B19.D.I.T. BALANCE AND I.T.C**



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSELETE MINE INVENTORY	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190104	ADIT-OBSELETE MINE INVENTORY-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190106	ADIT-PPL DEFERRED COMP-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTRERST-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190120	ADIT-SERP UTILITY-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190123	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190125	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190128	ADIT-MISC. DEF TAX DEBITS	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190130	ADIT-MISC. DEF REG. ASSET	SO	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190132	ADIT-DEFERRED REVENUES-FED	MT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190133	ADIT-DEFERRED REVENUES-STATE	MT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190137	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190138	ADIT-MISC ACCRUALS	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190140	FED ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190142	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190143	MONSANTO CONTRACT-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190144	ADIT- EMISSION ALLOWANCE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190145	ADIT- EMISSION ALLOWANCE-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190147	ADIT- RESALE REVENUE REFUND-STATE	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190148	ADIT- BONUS LIABILITY	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190149	ADIT- BONUS LIABILITY-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190150	ADIT- NW POWER ACT	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190151	ADIT- NW POWER ACT-STATE	MT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190152	ADIT- GLENROCK 263A	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190153	ADIT- GLENROCK 263A-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190154	ADIT- DSR LOAN SALE-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190155	ADIT- DSR LOAN SALE-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190156	AMORT_ OVERBURDEN-GLENROCK	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190157	AMORT_ OVERBURDEN-GLENROCK-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190158	REDDING RENEGOTIATED CONTRACT	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190159	REDDING RENEGOTIATED CONTRACT-ST	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190160	ADIT- 95 PENSION EXPENSE-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190161	ADIT- 95 PENSION EXPENSE-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190162	ADIT- DISALLOWED COAL STRIP-FED	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190164	ADIT-ELTINCE-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190165	ADIT-CORINCE-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190166	ADIT- L/T INCENTIVE PLAN-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190168	AMORT_ RATE CASE-FED	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190169	AMORT_ RATE CASE-STATE	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190175	ADIT-ENHANCED RETIRE-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190186	ADIT CA/MT WRITEOFF - FED	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190500	CMC-ACCURED FINAL RECLAM.	SE	-	-	-	-	-	-	-	-	-





**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190501	CMC-ACCRUED FINAL RECLAM.-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	139	-	-	-	-	-	-	-	139
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	328	-	-	-	-	-	-	-	328
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	1,826	-	-	-	-	-	-	-	1,826
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	2,791	-	-	-	-	-	-	-	2,791
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	568	-	-	-	-	-	-	-	568
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	989	-	-	-	-	-	-	-	989
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	147	147	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	220	-	-	-	-	-	220	-	-
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	2,112	-	2,112	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	3,966	-	-	-	-	3,966	-	-	-
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	195	-	-	195	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	1,593	-	-	-	1,593	-	-	-	-
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	2	-	-	-	-	-	-	2	-
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	1,331	28	359	105	185	578	76	0	-
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	(80)	(4)	(30)	(12)	(5)	(25)	(5)	-	-
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	840	-	-	-	-	-	-	-	840
1901000	ACCUM DEF INC TAX	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	4,224	-	-	4,224	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	185	-	-	-	-	-	-	-	185
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	77	-	-	-	-	-	-	-	77
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	103	-	-	-	-	-	-	-	103
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	574	-	-	-	-	-	-	-	574
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	658	14	177	52	91	286	38	0	-
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	1,873	28	454	142	316	812	121	1	-
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	227	3	58	18	34	100	13	0	-
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWVA Withdraw	SE	35,405	520	8,587	2,675	5,968	15,358	2,284	11	-
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(81)	-	-	(81)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,915	-	-	-	-	-	-	-	5,915
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	346	-	-	-	-	-	-	-	346
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	2,585	-	-	-	-	-	-	-	2,585
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	4,852	-	-	-	-	-	-	-	4,852
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	818	-	-	-	-	-	-	-	818
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	7,511	-	-	-	-	-	-	-	7,511
1901000	ACCUM DEF INC TAX	287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	28	-	-	-	-	-	-	-	28
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	633	-	-	-	-	-	-	-	633
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	16,294	348	4,392	1,279	2,261	7,077	932	4	-
1901000	ACCUM DEF INC TAX	287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	17	-	-	-	-	-	-	-	17
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,701	-	2,701	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	202	-	-	-	-	-	202	-	-
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,499	-	-	-	-	1,499	-	-	-
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	123	-	-	-	123	-	-	-	-
1901000	ACCUM DEF INC TAX	287260	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	(6,109)	(131)	(1,647)	(480)	(848)	(2,653)	(349)	(1)	-
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	70	-	-	-	-	-	-	-	70
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	(0)	-	-	-	-	-	-	-	(0)
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	62	-	-	-	-	-	-	-	62
1901000	ACCUM DEF INC TAX	287277	DTA 605.101 Trojan Decommissioning Costs	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287278	DTA 605.102 Trojan Decommissioning Costs	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287279	DTA 720.105A CONTRA MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	353	-	-	-	-	-	-	-	353
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-	-	-	-	-	-	-	-	-



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 13 Month Average: 06/2018  
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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	627	9	152	47	106	272	40	0	-
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	990	-	-	-	-	-	-	-	990
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	787	12	191	59	133	342	51	0	-
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(82)	-	(82)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287305	DTA Misc. Timing Difference - PMI	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287306	DTA Rent Expense (safe harbor lease) -	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287307	DTA 910.910 Bridger Section 471 Adjustme	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287310	DTA 705.210 Property Insurance(Injuries)	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287314	DTA 415.700 Reg liability BPA balancing	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	386	8	104	30	54	168	22	0	-
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,615	56	705	205	363	1,136	150	1	-
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	266	6	72	21	37	115	15	0	-
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	563	12	152	44	78	244	32	0	-
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	8,465	181	2,282	665	1,175	3,677	484	2	-
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	374	6	96	30	56	165	22	0	-
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	129	2	33	10	19	57	8	0	-
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	3,464	155	1,295	505	212	1,081	216	-	-
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	4,214	90	1,136	331	585	1,830	241	1	-
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287355	DTA 505.150 MISC. ACCRUED LIABILITIES	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287359	DTA 425.330 Bogus Creek Settlement	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287361	DTA505.200 Extraction Tax Accrual-CashBa	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287363	DTA Amortization Overburden	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287364	DTA 910.670 Merger Cost Amort	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	851	27	221	55	91	414	43	-	-
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	2,105	31	538	169	315	927	124	1	-
1901000	ACCUM DEF INC TAX	287378	DTA 610.090N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287379	DTA 610.075N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287381	DTA 610.020N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287383	DTA 610.105N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287384	DTA 610.100, PMI AMORT.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287386	DTA 610.110, PMI GAIN/LOSS	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287387	DTA 610.115, PMI OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	3,190	-	-	-	-	-	-	-	3,190
1901000	ACCUM DEF INC TAX	287394	DTA 425.320 N. Umpqua Settlement	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287396	DTA425.110 Tenant Lease Allowances	OTHER	-	-	-	-	-	-	-	-	-



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287397	DTA 210.000 Ppd Contingency Reserve	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287401	DTA 425.800 ALLOW DB	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287402	DTA 415.801 CONTRA G	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287407	DTA 705.230 LEASE WV	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287409	DTA 705.232 LEASE-CA	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	IDU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287411	DTA 705.234 LEASE-WY	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	247	5	67	19	34	107	14	0	-
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	792	25	206	51	85	385	40	-	-
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	2,899	-	-	-	-	-	-	-	2,899
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287420	DTA 705.250 A&G Credit - WA	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287423	DTA 705.253 A&G Credit - ID	IDU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287429	DTA 425.225 Duke Contract Novation	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	1,653	24	401	125	279	717	107	1	-
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	79,294	1,695	21,375	6,226	11,005	34,439	4,536	19	-
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,674	25	424	133	256	735	100	1	-
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	(21,882)	(468)	(5,899)	(1,718)	(3,037)	(9,504)	(1,252)	(5)	-
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287452	DTA 610.142 UT ENRGY	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	365	-	-	-	-	-	-	-	365
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287455	DTA 425.310 HYDRO RE	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	44,927	961	12,111	3,527	6,235	19,513	2,570	11	-
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	9,663	207	2,605	759	1,341	4,197	553	2	-
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabilit	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287466	Account Reserved for Future Use	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287468	DTA 610.120N Conting	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	SSGCT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	711	-	-	-	-	-	-	-	711
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	80	-	-	-	-	-	-	-	80
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	85	-	-	-	-	-	-	-	85
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,577	-	-	-	-	-	-	-	2,577
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	59	-	-	-	-	-	-	-	59
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	172	-	-	-	-	-	-	-	172
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	27,317	409	6,978	2,193	4,090	12,027	1,611	9	-
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	638	9	155	48	108	277	41	0	-
1901000	ACCUM DEF INC TAX	287483	DTA 120.105 Willow Wind Account Receivab	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	1,215	-	1,215	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	(2)	-	-	(2)	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	77	1,322	416	775	2,279	305	2	-
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	(11)	-	(11)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	(0)	-	-	-	-	(0)	-	-	-
1901000	ACCUM DEF INC TAX	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	(1)	(1)	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287595	DTL Federal Detriment of State NOL	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	2,619	38	635	198	441	1,136	169	1	-
1901000	ACCUM DEF INC TAX	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	(477)	(7)	(116)	(36)	(80)	(207)	(31)	(0)	-
1901000	ACCUM DEF INC TAX	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	(936)	(14)	(227)	(71)	(158)	(406)	(60)	(0)	-
1901000	ACCUM DEF INC TAX	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	282	4	68	21	47	122	18	0	-
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	(897)	(13)	(218)	(68)	(151)	(389)	(58)	(0)	-
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	(21,285)	(313)	(5,163)	(1,608)	(3,588)	(9,233)	(1,373)	(7)	-
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	(1,494)	(22)	(362)	(113)	(252)	(648)	(96)	(0)	-
1901000	ACCUM DEF INC TAX	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(388)	(8)	(104)	(30)	(54)	(168)	(22)	(0)	-
1901000	ACCUM DEF INC TAX	287933	DTL 320.282-RA PostRet Sitmt Loss-CC-UT	UT	(55)	-	-	-	-	(55)	-	-	-
1901000	ACCUM DEF INC TAX	287934	DTL 320.283-RA PostRet Sitmt Loss-CC-WY	WYU	(3)	-	-	-	-	(3)	-	-	-
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	15	0	4	1	3	7	1	0	-
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	7	0	2	0	1	3	0	0	-
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	(2,389)	-	-	-	-	-	-	-	(2,389)
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(3,981)	(85)	(1,073)	(313)	(552)	(1,729)	(228)	(1)	-
<b>1901000 Total</b>					<b>255,726</b>	<b>4,100</b>	<b>58,452</b>	<b>20,049</b>	<b>29,768</b>	<b>91,028</b>	<b>11,924</b>	<b>54</b>	<b>40,350</b>
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabil	WA	36	-	-	36	-	-	-	-	-
<b>1901090 Total</b>					<b>36</b>			<b>36</b>					
1902000	ACC DIT-NON-DEBIT	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-	-
<b>1902000 Total</b>													
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287612	DTL Emergency Facility	DGP	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(241,203)	(3,607)	(61,616)	(19,363)	(36,118)	(106,195)	(14,224)	(81)	-
<b>2811000 Total</b>					<b>(241,203)</b>	<b>(3,607)</b>	<b>(61,616)</b>	<b>(19,363)</b>	<b>(36,118)</b>	<b>(106,195)</b>	<b>(14,224)</b>	<b>(81)</b>	
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	-	-	-	-	-	-	-	-	-
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	(1,290)	(28)	(348)	(101)	(179)	(560)	(74)	(0)	-
<b>2820000 Total</b>					<b>(1,290)</b>	<b>(28)</b>	<b>(348)</b>	<b>(101)</b>	<b>(179)</b>	<b>(560)</b>	<b>(74)</b>	<b>(0)</b>	
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(2,025)	(44)	(525)	(125)	(287)	(893)	(114)	(5)	-
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287003	ADIT AMORT LTD TERM PLT	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287004	ADIT AMORT LTD TERM PLT - STATE	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287022	ACCUM DIT - EPUD	OR	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287023	ACCUM DIT - EPUD - STATE	OR	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287027	ACCUM DIT - SOGA PPL	WYP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287032	PMI - DEPRECIATION (BOOK)	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDING FACE EXPENSE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX) - STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(384)	-	-	-	-	-	(384)	-	-
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(2,776)	-	-	-	-	(2,776)	-	-	-
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(503)	-	-	-	(503)	-	-	-	-
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	10,859	-	-	-	-	-	-	-	10,859
2821000	AC DEF TAX-UTILITY	287469	DTL 730.170 RA FAS133	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(4,296,138)	(92,784)	(1,114,151)	(265,356)	(608,895)	(1,895,622)	(241,704)	(10,777)	-
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	(5,118)	(75)	(1,241)	(387)	(863)	(2,220)	(330)	(2)	-
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	(1,553)	(23)	(397)	(125)	(233)	(684)	(92)	(1)	-
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287703	DTL 610.110N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	102	2	28	8	14	44	6	0	-
2821000	AC DEF TAX-UTILITY	287767	DTL 610.070N NOPA	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	203	3	49	15	34	88	13	0	-
2821000	AC DEF TAX-UTILITY	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(5,470)	-	-	-	-	-	-	-	(5,470)
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	-	-	-	-	-	-	-	-	-
<b>2821000 Total</b>					<b>(4,302,802)</b>	<b>(92,921)</b>	<b>(1,116,237)</b>	<b>(265,969)</b>	<b>(610,732)</b>	<b>(1,902,063)</b>	<b>(242,605)</b>	<b>(10,785)</b>	<b>5,389</b>
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	-	-	-	-	-	-	-	-	-
<b>2830000 Total</b>													
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY REC's in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137335	DTL 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pllt Dec/Inv-CA	CA	16	16	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	(159)	-	-	-	-	-	-	-	(159)
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	1,039	22	280	82	144	451	59	0	-
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	(5)	-	-	-	-	-	(5)	-	-
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	(1,274)	-	-	-	-	(1,274)	-	-	-
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	(217)	-	-	-	(217)	-	-	-	-
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(1,826)	(39)	(492)	(143)	(253)	(793)	(104)	(0)	-
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	49	1	13	4	7	21	3	0	-
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	706	15	190	55	98	306	40	0	-
2831000	AC DEF IN TX UTIL	287501	ADIT MISC_CONTRACTS/DEPOSITS	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287503	ADIT MISC_DEF_CREDITS	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	SGCT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287526	ADIT - PREPAID TAXES - STATE	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287539	INVENTORY ADJ. - GLENROCK - FED	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287541	ADIT - MINE ROAD RELOCATION - FED	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOCATION - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287547	R&E - SOLAR II PROJECT - FED	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287548	R&E - SOLAR II PROJECT - STATE	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287551	PMI - AMORT SOFTWARE EXP	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287554	PMI - ACCOUNTING CHANGE - INV.	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287555	PMI - MISC	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287556	CMC - INVENTORY ADJ. - OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287558	GCC - PENSION EXPENSE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(13)	-	-	-	-	-	-	-	(13)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Lig Dam	WYU	(251)	-	-	-	(251)	-	-	-	-
2831000	AC DEF IN TX UTIL	287572	DTL 415.872 Deferred Excess Net Power Co	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287574	DTL 415.891 WY-2006 Transition Severance	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(3,190)	-	-	-	-	-	-	-	(3,190)
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	329	-	329	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset - Pension MMT_UT	UT	(14)	-	-	-	-	(14)	-	-	-
2831000	AC DEF IN TX UTIL	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	29	29	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287583	DTL 415.826 Reg Asset - Pension MMT_WA	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	(52)	-	(52)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	(14)	-	-	-	-	(14)	-	-	-
2831000	AC DEF IN TX UTIL	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	(5)	(5)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(1)	-	-	-	-	-	-	-	(1)
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Acclr	WA	596	-	-	596	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287592	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	0	-	-	-	-	-	-	-	0
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(3,149)	-	-	-	-	-	-	-	(3,149)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(105)	-	-	-	(105)	-	-	-	-
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(25)	-	-	-	-	-	-	-	(25)
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	1,038	-	-	-	-	-	-	-	1,038
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287623	DTL 320.180 Y2K Expense-OR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287624	DTL 320.220 Glenrock Excluding Reclamat	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287625	DTL 320.195 97 Software WriteDown-UT	UT	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287627	DTL 320.110 Transition Team Costs-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287629	DTL 415.670 P&M Strike Amortization - UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(24,887)	(532)	(6,709)	(1,954)	(3,454)	(10,809)	(1,424)	(6)	-
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	(3)	(0)	(1)	(0)	(0)	(1)	(0)	-	-
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Moutain Unrecovered In	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287638	DTL 415.640 IDAI Costs - direct access C	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(50)	-	-	(50)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(156)	-	-	-	-	-	-	-	(156)
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287644	DTL 415.690 Contra-reg assets - transitl	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287645	DTL 320.250 WA state Transition Costs	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287646	DTL 145.010 Glenrock Reclamation - UT rat	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(8)	-	-	-	-	-	(8)	-	-
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	(157)	(2)	(38)	(12)	(27)	(68)	(10)	(0)	-
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	(10)	(0)	(3)	(1)	(2)	(4)	(1)	(0)	-
2831000	AC DEF IN TX UTIL	287654	DTL 425.260 Lakeview Buyout	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287655	DTL 425.270 Buffalo Settlement	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
2831000	AC DEF IN TX UTIL	287657	DTL 425.290 TriState Firm Wheeling	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287659	DTL 425.340 Firth Cogen Settlement	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287660	DTL 425.350 Option Purchases	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	(984)	(15)	(251)	(79)	(147)	(433)	(58)	(0)	-
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(709)	-	(709)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(1,199)	-	-	-	-	(1,199)	-	-	-
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(78)	-	-	-	-	-	(78)	-	-
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(48)	-	-	-	(48)	-	-	-	-
2831000	AC DEF IN TX UTIL	287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(1,198)	(26)	(323)	(94)	(166)	(520)	(69)	(0)	-
2831000	AC DEF IN TX UTIL	287670	DTL 330.100 PollutionControlFacility(Bk/	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287672	DTL 900.210 YAKIMA H	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(1,594)	(31)	(411)	(122)	(223)	(716)	(91)	(0)	(0)
2831000	AC DEF IN TX UTIL	287678	DTL 320.210 R & E - Sec.174 Deduction	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287682	DTL 705.190 Oregon Share of Hermiston	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287689	DTL 205.100N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287690	DTL 610.112N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287691	DTL 610.065N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287692	DTL 610.005N, SEC. 174	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287694	DTL 610.095N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287695	DTL 610.120, REG ASSET TRAIL MTN	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287702	DTL 610.057N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287704	DTL 415.585 Regulatory Liability	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287706	DTL 610.100 COAL MINE DEVT PMI	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287707	DTL 610.141 WA RATE REFUNDS	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(5,684)	(122)	(1,532)	(446)	(789)	(2,469)	(325)	(1)	-
2831000	AC DEF IN TX UTIL	287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287720	DTL 610.100 PMI DEVT COST AMORT	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287722	DTL 505.510 PMI VAC ACCRUAL	SE	-	-	-	-	-	-	-	-	-





**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 06/2018  
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 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287729	DTL 610.142 UT HOME	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(140,655)	(3,007)	(37,915)	(11,043)	(19,521)	(61,090)	(8,046)	(34)	-
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	(4,466)	(95)	(1,204)	(351)	(620)	(1,940)	(255)	(1)	-
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(198)	-	-	-	-	-	-	-	(198)
2831000	AC DEF IN TX UTIL	287748	DTL 705.251 A&G Credit - OR	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287764	DTL 610.146 OR Reg	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(1,133)	-	-	-	-	-	-	-	(1,133)
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Pll	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(1,097)	-	-	-	-	-	-	-	(1,097)
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287783	DTL 415.880 Def Ut	UT	26	-	-	-	-	26	-	-	-
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR_RCAC SEP-DEC 07	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	(81,664)	(1,200)	(19,807)	(6,171)	(13,767)	(35,424)	(5,269)	(26)	-
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	721	721	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	382	-	-	-	-	-	382	-	-
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,691	-	1,691	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	985	-	-	-	-	985	-	-	-
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	3,232	-	-	3,232	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	116	-	-	-	116	-	-	-	-
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(1,719)	(37)	(463)	(135)	(239)	(747)	(98)	(0)	-
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	21,823	321	5,293	1,649	3,679	9,466	1,408	7	-
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,322	-	-	-	-	-	-	-	1,322
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	557	-	-	-	-	-	-	-	557
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	2,500	-	-	-	-	-	-	-	2,500
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	-	-	-	-	-	-	-	1
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(55)	-	-	-	-	-	-	-	(55)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(294)	-	-	-	-	-	-	-	(294)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(127)	-	-	-	-	-	-	-	(127)
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(24)	-	-	-	-	-	(24)	-	-
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	-	-	-	-	-	-	-	-	-



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Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(358)	-	-	-	(358)	-	-	-	-
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(1,592)	-	-	-	-	-	-	-	(1,592)
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	(42)	-	-	-	-	-	-	-	(42)
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA - Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	(74)	-	-	-	-	-	-	-	(74)
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(8)	-	-	-	-	-	-	-	(8)
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(122)	-	-	-	-	-	-	-	(122)
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(1,483)	-	-	-	-	-	-	-	(1,483)
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(5,985)	-	-	-	-	-	-	-	(5,985)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(173)	-	-	-	-	(173)	-	-	-
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(28)	-	-	-	(28)	-	-	-	-
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(462)	-	-	-	-	(462)	-	-	-
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(19)	(0)	(5)	(2)	(3)	(8)	(1)	(0)	-
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(210)	(3)	(54)	(17)	(31)	(93)	(12)	(0)	-
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(2,134)	-	(2,134)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(163)	-	-	-	-	-	-	-	(163)
2831000	AC DEF IN TX UTIL	287922	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sittml Loss-CC-UT	UT	(234)	-	-	-	-	(234)	-	-	-
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sittml Loss-CC-WY	WYU	(12)	-	-	-	(12)	-	-	-	-
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Pit Decom/Inv	SG	(1,061)	(16)	(271)	(85)	(159)	(467)	(63)	(0)	-
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	1,605	-	-	-	-	-	-	-	1,605
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(85)	-	-	-	-	-	-	-	(85)
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REC ASSET MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	0	-	-	-	-	-	0	-	-
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	0	-	0	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	0	-	-	0	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287970	DTL 415.815 Insurance Rec Accruals	SO	(962)	(21)	(259)	(76)	(134)	(418)	(55)	(0)	-
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(1,605)	-	-	-	-	-	-	-	(1,605)
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(60)	-	-	-	-	-	-	-	(60)
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(28)	-	-	-	-	-	-	-	(28)
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	(38)	-	-	-	-	-	-	-	(38)
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(1,260)	-	-	-	-	-	(1,260)	-	-
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(534)	-	-	-	-	(534)	-	-	-
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(1,844)	-	-	-	(1,844)	-	-	-	-
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	(450)	-	-	-	-	-	(450)	-	-
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(3,240)	-	-	-	-	(3,240)	-	-	-
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	(1,089)	-	-	-	(1,089)	-	-	-	-
2831000	AC DEF IN TX UTIL	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(159)	-	-	-	-	-	-	-	(159)
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(28)	-	-	-	-	-	-	-	(28)
<b>2831000 Total</b>					<b>(265,287)</b>	<b>(4,025)</b>	<b>(64,840)</b>	<b>(15,163)</b>	<b>(39,443)</b>	<b>(111,892)</b>	<b>(15,815)</b>	<b>(64)</b>	<b>(14,045)</b>
<b>Grand Total</b>					<b>(4,554,819)</b>	<b>(96,481)</b>	<b>(1,184,588)</b>	<b>(280,511)</b>	<b>(656,704)</b>	<b>(2,029,681)</b>	<b>(260,793)</b>	<b>(10,876)</b>	<b>31,694</b>



**Investment Tax Credit Balance (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	0	0	0	0	0	-	-	-	-
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	(18)	(1)	(10)	(3)	(4)	-	-	-	-
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	(86)	(1)	(14)	(3)	(15)	(40)	(12)	-	-
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(140)	(2)	(36)	(11)	(21)	(62)	(8)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(94)	(1)	(24)	(8)	(14)	(42)	(6)	(0)	-
<b>2551000 Total</b>					<b>(337)</b>	<b>(6)</b>	<b>(83)</b>	<b>(25)</b>	<b>(54)</b>	<b>(143)</b>	<b>(26)</b>	<b>(0)</b>	-
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(46)	-	-	-	-	-	(46)	-	-
<b>2552000 Total</b>					<b>(46)</b>	-	-	-	-	-	<b>(46)</b>	-	-
<b>Grand Total</b>					<b>(383)</b>	<b>(6)</b>	<b>(83)</b>	<b>(25)</b>	<b>(54)</b>	<b>(143)</b>	<b>(72)</b>	<b>(0)</b>	-

# **B20. CUSTOMER ADVANCES**



**Customer Advances (Actuals)**  
 13 Month Average: 06/2018  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(426)	-	(426)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(15,705)	(235)	(4,012)	(1,261)	(2,352)	(6,914)	(926)	(5)	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(376)	-	-	-	-	(376)	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	(6)	-	-	(6)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	277	-	-	-	277	-	-	-	-
2520000	CUST ADV CONSTRUCT	210552	*Transm Payments Received-Studies, Other	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(10,577)	(158)	(2,702)	(849)	(1,584)	(4,657)	(624)	(4)	-
2520000	CUST ADV CONSTRUCT	210556	Net Metering Fees-Refundable	UT	(47)	-	-	-	-	(47)	-	-	-
2520000	CUST ADV CONSTRUCT	210556	Net Metering Fees-Refundable	WA	(1)	-	-	(1)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(10,435)	(156)	(2,666)	(838)	(1,563)	(4,594)	(615)	(3)	-
<b>2520000 Total</b>					<b>(37,296)</b>	<b>(549)</b>	<b>(9,805)</b>	<b>(2,955)</b>	<b>(5,221)</b>	<b>(16,589)</b>	<b>(2,165)</b>	<b>(12)</b>	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	-	-	-	-	-	-	-	-	-
<b>2521000 Total</b>					-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	OR	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	UT	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	WA	-	-	-	-	-	-	-	-	-
<b>2521100 Total</b>					-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	-	-	-	-	-	-	-	-	-
<b>2523990 Total</b>					-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	-	-	-	-	-	-	-	-	-
<b>2524000 Total</b>					-	-	-	-	-	-	-	-	-
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	-	-	-	-	-	-	-	-	-
<b>2529000 Total</b>					-	-	-	-	-	-	-	-	-
<b>Grand Total</b>					<b>(37,296)</b>	<b>(549)</b>	<b>(9,805)</b>	<b>(2,955)</b>	<b>(5,221)</b>	<b>(16,589)</b>	<b>(2,165)</b>	<b>(12)</b>	-