



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

April 30, 2019

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

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

Attention: Gary Widerburg
Commission Secretary

RE: December 2018 Results of Operations

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended December 31, 2018.

Also enclosed is the confidential Wind Resources Report for the twelve months ended December 31, 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". The signature is fluid and cursive, with the first name "Joelle" and the last name "Steward" clearly legible.

Joelle Steward
Vice President, Regulation

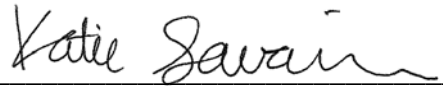
Enclosures

cc: Division of Public Utilities
Office of Consumer Services

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of April, 2019, a true and correct copy of the foregoing was served by electronic mail and overnight delivery to the following:

Utah Office of Consumer Services	
Cheryl Murray Utah Office of Consumer Services 160 East 300 South, 2 nd Floor Salt Lake City, UT 84111 cmurray@utah.gov	Robert Moore Assistant Attorney General 500 Heber M. Wells Building 160 East 300 South Salt Lake City, Utah 84111 rmoore@agutah.gov
Michele Beck Utah Office of Consumer Services 160 East 300 South, 2 nd Floor Salt Lake City, UT 84111 mbeck@utah.gov	
Division of Public Utilities	
Chris Parker Division of Public Utilities 160 East 300 South, 4 th Floor Salt Lake City, UT 84111 chrisparker@utah.gov	Brenda Salter Division of Public Utilities 160 East 300 South, 4 th Floor Salt Lake City, UT 84111 bsalter@utah.gov
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Katie Savarin
Coordinator, Regulatory Operations



Utah Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2018

1. SUMMARY

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended December 31, 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	4,656,340,714	1,979,830,296	9,398,905	9,398,905	4,665,739,619	1,989,229,201	(24,643,528)	(24,643,528)	4,641,096,091	1,964,585,673
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-
4 Special Sales	254,214,730	105,643,470	-	13,927,946	254,214,730	119,571,416	-	(897,329)	254,214,730	118,674,087
5 Other Operating Revenues	179,803,512	74,789,601	(14,013,624)	(5,891,738)	165,789,888	68,897,863	-	(546,657)	165,789,888	68,351,206
6 Total Operating Revenues	5,090,358,956	2,160,263,367	(4,614,719)	17,435,113	5,085,744,237	2,177,698,480	(24,643,528)	(26,087,514)	5,061,100,709	2,151,610,966
7										
8 Operating Expenses:										
9 Steam Production	1,102,354,377	487,732,484	(3,233,528)	(1,426,270)	1,099,120,849	486,306,214	2,549,124	(4,590,631)	1,101,669,973	481,715,583
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	40,536,499	17,880,156	-	-	40,536,499	17,880,156	-	(151,758)	40,536,499	17,728,398
12 Other Power Supply	999,344,657	464,865,384	(2,284,945)	(1,007,862)	997,059,711	463,857,523	(48,243,212)	(26,895,902)	948,816,499	436,961,621
13 Transmission	206,505,944	91,087,063	-	-	206,505,944	91,087,063	-	(771,806)	206,505,944	90,315,257
14 Distribution	197,248,242	85,637,980	-	-	197,248,242	85,637,980	-	-	197,248,242	85,637,980
15 Customer Accounting	83,661,636	32,944,668	(28,156)	(1,619)	83,633,480	32,943,050	(47,263)	(47,263)	83,586,217	32,895,787
16 Customer Service & Info	96,100,250	6,071,828	(90,704)	(91,621)	96,009,545	5,980,206	-	-	96,009,545	5,980,206
17 Sales	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	135,362,970	58,679,006	58,842	100,410	135,421,811	58,779,416	(3,651,278)	(1,907,100)	131,770,533	56,872,316
19										
20 Total O&M Expenses	2,861,114,573	1,244,898,570	(5,578,492)	(2,426,962)	2,855,536,081	1,242,471,607	(49,392,630)	(34,364,459)	2,806,143,451	1,208,107,148
21										
22 Depreciation	718,176,767	300,382,051	(12,278,246)	(5,405,293)	705,898,521	294,976,758	-	(1,987,829)	705,898,521	292,988,930
23 Amortization	52,549,602	19,260,426	182,123,649	181,504,380	234,673,251	200,764,806	-	(113,620)	234,673,251	200,651,186
24 Taxes Other Than Income	201,255,354	72,245,395	-	111,655	201,255,354	72,357,050	-	(451,146)	201,255,354	71,905,903
25 Income Taxes - Federal	216,848,829	77,882,571	(33,033,781)	(10,255,030)	183,815,048	67,627,541	2,966,449	1,417,857	186,781,497	69,045,398
26 Income Taxes - State	60,181,127	22,521,461	(7,481,237)	(2,322,479)	52,699,890	20,198,982	671,819	279,653	53,371,708	20,478,635
27 Income Taxes - Def Net	(223,146,424)	(155,831,487)	767,709	(25,899,862)	(222,378,715)	(181,731,349)	2,408,204	1,432,450	(219,970,511)	(180,298,899)
28 Investment Tax Credit Adj.	(3,152,015)	(2,639,283)	-	-	(3,152,015)	(2,639,283)	-	(1,498)	(3,152,015)	(2,640,781)
29 Misc Revenue & Expense	(852,053)	(441,595)	1,095,458	748,781	243,405	307,186	(107)	1,400	243,298	308,586
30										
31 Total Operating Expenses:	3,882,975,760	1,578,278,109	125,615,060	136,055,190	4,008,590,819	1,714,333,299	(43,346,265)	(33,787,194)	3,965,244,555	1,680,546,105
32										
33 Operating Rev For Return:	1,207,383,197	581,985,258	(130,229,779)	(118,620,077)	1,077,153,417	463,365,181	18,702,737	7,699,679	1,095,856,155	471,064,860

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended December 31, 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	27,690,995,315	12,042,095,627	92,225,873	59,118,076	27,783,221,188	12,101,213,703	-	(74,672,497)	27,783,221,188	12,026,541,206
37	Plant Held for Future Use	26,198,890	11,279,782	(9,178,055)	(4,048,328)	17,020,836	7,231,454	-	(12,739)	17,020,836	7,218,715
38	Misc Deferred Debits	780,596,108	319,241,009	-	303,994	780,596,108	319,545,003	-	(2,576,258)	780,596,108	316,968,745
39	Elec Plant Acq Adj	31,840,049	20,064,384	-	-	31,840,049	20,064,384	-	(78,876)	31,840,049	19,985,508
40	Nuclear Fuel	4,128,704	1,795,466	-	2,825	4,128,704	1,798,292	-	(11,097)	4,128,704	1,787,195
41	Prepayments	60,411,648	16,815,122	-	18,882	60,411,648	16,834,004	-	(86,288)	60,411,648	16,747,716
42	Fuel Stock	192,496,614	84,965,099	-	-	192,496,614	84,965,099	-	(1,100,389)	192,496,614	83,864,711
43	Material & Supplies	239,490,987	104,065,966	-	56	239,490,987	104,066,022	-	(488,439)	239,490,987	103,577,584
44	Working Capital	41,196,398	25,206,236	(390,873)	(144,398)	40,805,525	25,061,838	(421,924)	(399,129)	40,383,601	24,662,709
45	Weatherization Loans	(1,211,570)	9,429	-	(3)	(1,211,570)	9,426	-	13	(1,211,570)	9,439
46	Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47											
48	Total Electric Plant:	29,066,143,144	12,625,538,121	82,656,946	55,251,104	29,148,800,090	12,680,789,225	(421,924)	(79,425,698)	29,148,378,166	12,601,363,527
49											
50	Rate Base Deductions:										
51	Accum Prov For Deprec	(9,627,432,688)	(3,943,834,557)	2,932,754	(6,250,714)	(9,624,499,935)	(3,950,085,271)	-	24,443,652	(9,624,499,935)	(3,925,641,619)
52	Accum Prov For Amort	(582,670,952)	(238,565,461)	35,218,438	343,399	(547,452,514)	(238,222,062)	-	1,218,568	(547,452,514)	(237,003,494)
53	Accum Def Income Tax	(4,490,824,380)	(1,998,481,830)	(11,465,586)	(8,060,859)	(4,502,289,966)	(2,006,542,689)	(2,160,887)	(685,182)	(4,504,450,853)	(2,007,227,871)
54	Unamortized ITC	(346,208)	(134,136)	-	-	(346,208)	(134,136)	-	854	(346,208)	(133,282)
55	Customer Adv For Const	(43,243,061)	(19,040,585)	-	(3,973,864)	(43,243,061)	(23,014,448)	-	114,768	(43,243,061)	(22,899,680)
56	Customer Service Deposits	-	-	(15,202,667)	(15,202,667)	(15,202,667)	(15,202,667)	-	-	(15,202,667)	(15,202,667)
57	Misc Rate Base Deductions	(563,340,920)	(158,433,397)	-	(98,798)	(563,340,920)	(158,532,195)	8,793,369	4,942,761	(554,547,552)	(153,589,434)
58											
59	Total Rate Base Deductions	(15,307,858,210)	(6,358,489,966)	11,482,938	(33,243,503)	(15,296,375,272)	(6,391,733,469)	6,632,482	30,035,422	(15,289,742,790)	(6,361,698,047)
60											
61	Total Rate Base:	13,758,284,934	6,267,048,156	94,139,884	22,007,601	13,852,424,818	6,289,055,756	6,210,558	(49,390,276)	13,858,635,375	6,239,665,480
62											
63	Earned Return on Rate Base		9.286%		-1.919%		7.368%		0.182%		7.550%
64											
65	Earned Return on Equity		12.978%		-3.683%		9.295%		0.349%		9.644%

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended December 31, 2018

		Tab 3	Tab 4	Tab 5	Tab 6	Tab 7
	Utah Allocated Reconciled Unadjusted Results	Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization Adjustments	Tax Adjustments
1	Operating Revenues:					
2	General Business Revenues	1,979,830,296	(9,049,220)	-	-	-
3	Interdepartmental	-	-	-	-	-
4	Special Sales	105,643,470	13,927,946	-	-	-
5	Other Operating Revenues	74,789,601	(5,895,505)	-	-	-
6	Total Operating Revenues	2,160,263,367	(1,016,778)	-	-	-
7						
8	Operating Expenses:					
9	Steam Production	487,732,484	-	1,114,844	-	-
10	Nuclear Production	-	-	-	-	-
11	Hydro Production	17,880,156	-	-	-	-
12	Other Power Supply	464,865,384	-	(356,692)	(23,161,193)	-
13	Transmission	91,087,063	-	-	-	-
14	Distribution	85,637,980	-	-	-	-
15	Customer Accounting	32,944,668	-	(48,881)	-	-
16	Customer Service & Info	6,071,828	-	(91,621)	-	-
17	Sales	-	-	-	-	-
18	Administrative & General	58,679,006	-	(1,575,338)	-	-
19						
20	Total O&M Expenses	1,244,898,570	-	(957,690)	(23,161,193)	-
21						
22	Depreciation	300,382,051	-	-	(1,414,552)	-
23	Amortization	19,260,426	-	-	173,812,187	-
24	Taxes Other Than Income	72,245,395	-	-	-	-
25	Income Taxes - Federal	78,494,199	(203,815)	(692,440)	4,644,017	41,183
26	Income Taxes - State	22,659,978	(46,158)	(156,818)	1,051,741	9,327
27	Income Taxes - Def Net	(155,831,487)	26	1,040,949	-	(24,824,560)
28	Investment Tax Credit Adj.	(2,639,283)	-	-	-	-
29	Misc Revenue & Expense	(441,595)	(46)	106,234	-	-
30						
31	Total Operating Expenses:	1,579,028,254	(249,993)	(659,766)	(17,465,435)	130,091,882
32						
33	Operating Rev For Return:	581,235,113	(766,785)	659,766	17,465,435	(130,091,882)
34						
35	Rate Base:					
36	Electric Plant In Service	12,042,095,627	-	-	-	-
37	Plant Held for Future Use	11,279,782	-	-	-	-
38	Misc Deferred Debits	319,241,009	-	-	-	-
39	Elec Plant Acq Adj	20,064,384	-	-	-	-
40	Nuclear Fuel	1,795,466	-	-	-	-
41	Prepayments	16,815,122	-	-	-	-
42	Fuel Stock	84,965,099	-	-	-	-
43	Material & Supplies	104,065,966	-	-	-	-
44	Working Capital	25,214,597	(2,786)	(20,141)	(194,674)	(194,850)
45	Weatherization Loans	9,429	-	-	-	-
46	Misc Rate Base	-	-	-	-	-
47						
48	Total Electric Plant:	12,625,546,483	(2,786)	(20,141)	(194,674)	(194,850)
49						
50	Rate Base Deductions:					
51	Accum Prov For Deprec	(3,943,834,557)	-	-	(13,360,319)	-
52	Accum Prov For Amort	(238,565,461)	-	-	-	-
53	Accum Def Income Tax	(1,998,481,830)	58	(942,435)	502	(6,936,877)
54	Unamortized ITC	(134,136)	-	-	-	-
55	Customer Adv For Const	(19,040,585)	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-
57	Misc Rate Base Deductions	(158,433,397)	(164)	3,806,554	-	-
58						
59	Total Rate Base Deductions	(6,358,489,966)	(106)	2,864,119	-	(13,359,817)
60						
61	Total Rate Base:	6,267,056,517	(2,892)	2,843,978	(194,674)	(13,554,667)
62						
63	Return on Rate Base	9.274%	-0.014%	0.007%	0.280%	-2.060%
64						
65	Return on Equity	12.955%	-0.026%	0.014%	0.538%	-3.954%
66						
67	TAX CALCULATION:					
68	Operating Revenue	523,918,520	(1,016,732)	851,456	23,161,193	(172,397,635)
69	Other Deductions					
70	Interest (AFUDC)	(15,662,790)	-	-	-	14,665
71	Interest	160,057,415	(73)	71,802	(4,915)	(343,931)
72	Schedule "M" Additions	506,870,930	79	5,964	-	100,945,487
73	Schedule "M" Deductions	387,276,377	126	4,239,769	-	(22,392)
74	Income Before Tax	499,118,448	(1,016,705)	(3,454,150)	23,166,108	(71,100,491)
75						
76	State Income Taxes	22,659,978	(46,158)	(156,818)	1,051,741	(3,227,962)
77	Taxable Income	476,458,470	(970,547)	(3,297,332)	22,114,367	(67,872,528)
78						
79	Federal Income Taxes + Other	78,494,199	(203,815)	(692,440)	4,644,017	(14,253,231)

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended December 31, 2018

Tab 8 Factors

	Rate Base Adjustments	Normalized Allocation Factors	Utah Allocated Normalized Results
1 Operating Revenues:			
2 General Business Revenues	(6,195,403)	-	1,964,585,673
3 Interdepartmental	-	-	-
4 Special Sales	-	(897,329)	118,674,087
5 Other Operating Revenues	3,767	(546,657)	68,351,206
6 Total Operating Revenues	<u>(6,191,636)</u>	<u>(1,443,987)</u>	<u>2,151,610,966</u>
7			
8 Operating Expenses:			
9 Steam Production	(1,426,270)	(5,705,475)	481,715,583
10 Nuclear Production	-	-	-
11 Hydro Production	-	(151,758)	17,728,398
12 Other Power Supply	-	(4,385,878)	436,961,621
13 Transmission	-	(771,806)	90,315,257
14 Distribution	-	-	85,637,980
15 Customer Accounting	-	-	32,895,787
16 Customer Service & Info	-	-	5,980,206
17 Sales	-	-	-
18 Administrative & General	72,334	(303,686)	56,872,316
19			
20 Total O&M Expenses	<u>(1,353,936)</u>	<u>(11,318,603)</u>	<u>1,208,107,148</u>
21			
22 Depreciation	(3,990,742)	(1,987,829)	292,988,930
23 Amortization	7,692,193	(113,620)	200,651,186
24 Taxes Other Than Income	111,655	(451,146)	71,905,903
25 Income Taxes - Federal	(1,584,498)	2,599,983	69,045,398
26 Income Taxes - State	(358,844)	547,372	20,478,635
27 Income Taxes - Def Net	(1,075,302)	391,475	(180,298,899)
28 Investment Tax Credit Adj.	-	(1,498)	(2,640,781)
29 Misc Revenue & Expense	642,548	1,446	308,586
30			
31 Total Operating Expenses:	83,075	(10,332,421)	1,680,546,105
32			
33 Operating Rev For Return:	<u>(6,274,711)</u>	<u>8,888,434</u>	<u>471,064,860</u>
34			
35 Rate Base:			
36 Electric Plant In Service	59,118,076	(74,672,497)	12,026,541,206
37 Plant Held for Future Use	(4,048,328)	(12,739)	7,218,715
38 Misc Deferred Debits	303,994	(2,576,258)	316,968,745
39 Elec Plant Acq Adj	-	(78,876)	19,985,508
40 Nuclear Fuel	2,825	(11,097)	1,787,195
41 Prepayments	18,882	(86,288)	16,747,716
42 Fuel Stock	-	(1,100,389)	83,864,711
43 Material & Supplies	56	(488,439)	103,577,584
44 Working Capital	(13,906)	(126,094)	24,662,709
45 Weatherization Loans	(3)	13	9,439
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	55,381,595	(79,152,663)	12,601,363,527
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	7,109,604	24,443,652	(3,925,641,619)
52 Accum Prov For Amort	343,399	1,218,568	(237,003,494)
53 Accum Def Income Tax	(1,124,483)	257,195	(2,007,227,871)
54 Unamortized ITC	-	854	(133,282)
55 Customer Adv For Const	(3,973,864)	114,768	(22,899,680)
56 Customer Service Deposits	(15,202,667)	-	(15,202,667)
57 Misc Rate Base Deductions	(98,798)	1,136,371	(153,589,434)
58			
59 Total Rate Base Deductions	(12,946,808)	27,171,409	(6,361,698,047)
60			
61 Total Rate Base:	<u>42,434,787</u>	<u>(51,981,254)</u>	<u>6,239,665,480</u>
62			
63 Return on Rate Base	-0.151%	0.204%	7.550%
64			
65 Return on Equity	-0.289%	0.391%	9.644%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(9,293,355)	12,425,766	377,649,213
69 Other Deductions			
70 Interest (AFUDC)	(3,973)	97,132	(15,585,280)
71 Interest	1,071,815	(1,323,716)	159,353,276
72 Schedule "M" Additions	2,524,518	(2,626,618)	607,720,361
73 Schedule "M" Deductions	67,365	(1,030,921)	390,530,324
74 Income Before Tax	<u>(7,904,043)</u>	<u>12,056,653</u>	<u>451,071,254</u>
75			
76 State Income Taxes	(358,844)	547,372	20,478,635
77 Taxable Income	<u>(7,545,200)</u>	<u>11,509,281</u>	<u>430,592,619</u>
78			
79 Federal Income Taxes + Other	<u>(1,584,498)</u>	<u>2,599,983</u>	<u>69,045,398</u>

2. RESULTS OF OPERATIONS

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	12 MONTHS ENDED DEC 31, 2018
FILE:	UT JAM Dec 2018 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	4/24/2019
TIME:	2:46:29 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	2017 PROTOCOL
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	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.332
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.89%	5.27%	2.525%
PREFERRED	0.02%	6.75%	0.001%
COMMON	52.09%	9.80%	5.105%
	<u>100.00%</u>		<u>7.631%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2017 to 12/31/2018. 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.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 2018 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.3	4,656,340,714	1,979,830,296	4,641,096,091	1,964,585,673
3 Interdepartmental	2.3	0	0	0	0
4 Special Sales	2.3	254,214,730	105,643,470	254,214,730	118,674,087
5 Other Operating Revenues	2.4	179,803,512	74,789,601	165,789,888	68,351,206
6 Total Operating Revenues	2.4	<u>5,090,358,956</u>	<u>2,160,263,367</u>	<u>5,061,100,709</u>	<u>2,151,610,966</u>
7					
8 Operating Expenses:					
9 Steam Production	2.5	1,102,354,377	487,732,484	1,101,669,973	481,715,583
10 Nuclear Production	2.6	0	0	0	0
11 Hydro Production	2.7	40,536,499	17,880,156	40,536,499	17,728,398
12 Other Power Supply	2.8, .9	999,344,657	464,865,384	948,816,499	436,961,621
13 Transmission	2.10	206,505,944	91,087,063	206,505,944	90,315,257
14 Distribution	2.12	197,248,242	85,637,980	197,248,242	85,637,980
15 Customer Accounting	2.12	83,661,636	32,944,668	83,586,217	32,895,787
16 Customer Service & Infor	2.13	96,100,250	6,071,828	96,009,545	5,980,206
17 Sales	2.13	0	0	0	0
18 Administrative & General	2.14	135,362,970	58,679,006	131,770,533	56,872,316
19					
20 Total O & M Expenses	2.14	<u>2,861,114,573</u>	<u>1,244,898,570</u>	<u>2,806,143,451</u>	<u>1,208,107,148</u>
21					
22 Depreciation	2.16	718,176,767	300,382,051	705,898,521	292,988,930
23 Amortization	2.17	52,549,602	19,260,426	234,673,251	200,651,186
24 Taxes Other Than Income	2.17	201,255,354	72,245,395	201,255,354	71,905,903
25 Income Taxes - Federal	2.20	216,848,829	77,882,571	186,781,497	69,045,398
26 Income Taxes - State	2.20	60,181,127	22,521,461	53,371,708	20,478,635
27 Income Taxes - Def Net	2.19	(223,146,424)	(155,831,487)	(219,970,511)	(180,298,899)
28 Investment Tax Credit Adj.	2.17	(3,152,015)	(2,639,283)	(3,152,015)	(2,640,781)
29 Misc Revenue & Expense	2.4	(852,053)	(441,595)	243,298	308,586
30					
31 Total Operating Expenses	2.20	<u>3,882,975,760</u>	<u>1,578,278,109</u>	<u>3,965,244,555</u>	<u>1,680,546,105</u>
32					
33 Operating Revenue for Return		<u>1,207,383,197</u>	<u>581,985,258</u>	<u>1,095,856,155</u>	<u>471,064,860</u>
34					
35 Rate Base:					
36 Electric Plant in Service	2.30	27,690,995,315	12,042,095,627	27,783,221,188	12,026,541,206
37 Plant Held for Future Use	2.31	26,198,890	11,279,782	17,020,836	7,218,715
38 Misc Deferred Debits	2.33	780,596,108	319,241,009	780,596,108	316,968,745
39 Elec Plant Acq Adj	2.31	31,840,049	20,064,384	31,840,049	19,985,508
40 Pensions	2.31	4,128,704	1,795,466	4,128,704	1,787,195
41 Prepayments	2.32	60,411,648	16,815,122	60,411,648	16,747,716
42 Fuel Stock	2.32	192,496,614	84,965,099	192,496,614	83,864,711
43 Material & Supplies	2.32	239,490,987	104,065,966	239,490,987	103,577,584
44 Working Capital	2.33	41,196,398	25,206,236	40,383,601	24,662,709
45 Weatherization Loans	2.31	(1,211,570)	9,429	(1,211,570)	9,439
46 Miscellaneous Rate Base	2.34	0	0	0	0
47					
48 Total Electric Plant		<u>29,066,143,144</u>	<u>12,625,538,121</u>	<u>29,148,378,166</u>	<u>12,601,363,527</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.38	(9,627,432,688)	(3,943,834,557)	(9,624,499,935)	(3,925,641,619)
52 Accum Prov For Amort	2.39	(582,670,952)	(238,565,461)	(547,452,514)	(237,003,494)
53 Accum Def Income Taxes	2.35	(4,490,824,380)	(1,998,481,830)	(4,504,450,853)	(2,007,227,871)
54 Unamortized ITC	2.35	(346,208)	(134,136)	(346,208)	(133,282)
55 Customer Adv for Const	2.34	(43,243,061)	(19,040,585)	(43,243,061)	(22,899,680)
56 Customer Service Deposits	2.34	0	0	(15,202,667)	(15,202,667)
57 Misc. Rate Base Deductions	2.34	(563,340,920)	(158,433,397)	(554,547,552)	(153,589,434)
58					
59 Total Rate Base Deductions		<u>(15,307,858,210)</u>	<u>(6,358,489,966)</u>	<u>(15,289,742,790)</u>	<u>(6,361,698,047)</u>
60					
61 Total Rate Base		<u>13,758,284,934</u>	<u>6,267,048,156</u>	<u>13,858,635,375</u>	<u>6,239,665,480</u>
62					
63 Return on Rate Base			9.286%		7.550%
64					
65 Return on Equity			12.978%		9.644%
66 Net Power Costs			708,080,171		676,943,675
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact			43,288,134		43,098,995
69 Rate Base Decrease			(332,863,708)		(402,735,089)

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
215	500	Operation Supervision & Engineering						
216		P	SG		15,519,118	6,845,294	15,519,118	6,787,194
217		P	SG		2,327,801	1,026,764	2,327,801	1,018,050
218				B2	17,846,918	7,872,058	17,846,918	7,805,244
219								
220	501	Fuel Related-Non NPC						
221		P	S		(2,324,180)	-	(2,324,180)	-
222		P	SE		42,258,779	18,652,387	42,258,779	18,410,819
223		P	SE		-	-	-	-
224		P	SE		-	-	-	-
225		P	SE		2,987,901	1,318,814	2,987,901	1,301,734
226				B2	42,922,501	19,971,202	42,922,501	19,712,553
227								
228	501NPC	Fuel Related-NPC						
229		P	S		(531,151)	-	(531,151)	-
230		P	SE		702,816,722	310,212,690	702,816,722	306,195,105
231		P	SE		-	-	-	-
232		P	SE		-	-	-	-
233		P	SE		48,151,061	21,253,151	48,151,061	20,977,900
234				B2	750,436,633	331,465,842	750,436,633	327,173,005
235								
236		Total Fuel Related		B2	793,359,134	351,437,044	793,359,134	346,885,559
237								
238	502	Steam Expenses						
239		P	SG		72,510,324	31,983,421	72,510,324	31,711,962
240		P	SG		8,142,986	3,591,772	8,142,986	3,561,287
241				B2	80,653,310	35,575,193	80,653,310	35,273,249
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		4,714,446	2,080,885	4,714,446	2,053,935
249				B2	4,714,446	2,080,885	4,714,446	2,053,935
250								
251	505	Electric Expenses						
252		P	SG		1,257,314	554,586	1,257,314	549,879
253		P	SG		281,070	123,976	281,070	122,924
254				B2	1,538,384	678,563	1,538,384	672,803
255								
256	506	Misc. Steam Expense						
257		P	SG		21,999,284	9,703,617	25,599,122	11,195,625
258		P	SE		-	-	-	-
259		P	SG		2,374,542	1,047,382	2,374,542	1,038,492
260				B2	24,373,827	10,750,998	27,973,665	12,234,117
261								
262	507	Rents						
263		P	SG		488,625	215,526	488,625	213,697
264		P	SG		-	-	-	-
265				B2	488,625	215,526	488,625	213,697
266								
267	510	Maint Supervision & Engineering						
268		P	SG		5,167,256	2,279,214	883,014	386,181
269		P	SG		2,820,176	1,243,945	2,820,176	1,233,387
270				B2	7,987,432	3,523,159	3,703,190	1,619,568
271								
272								
273								
274	511	Maintenance of Structures						
275		P	SG		23,088,039	10,183,853	23,088,039	10,097,417
276		P	SG		3,861,343	1,703,191	3,861,343	1,688,735
277				B2	26,949,381	11,887,044	26,949,381	11,786,153
278								
279	512	Maintenance of Boiler Plant						
280		P	SG		86,144,929	37,997,480	86,144,929	37,674,976
281		P	SG		8,099,267	3,572,488	8,099,267	3,542,167
282				B2	94,244,196	41,569,968	94,244,196	41,217,143
283								
284	513	Maintenance of Electric Plant						
285		P	SG		38,518,825	16,990,185	38,518,825	16,845,980
286		P	SG		1,958,604	863,916	1,958,604	856,584
287				B2	40,477,428	17,854,101	40,477,428	17,702,564
288								
289	514	Maintenance of Misc. Steam Plant						
290		P	SG		8,177,281	3,606,899	8,177,281	3,576,285
291		P	SG		1,544,015	681,046	1,544,015	675,266
292				B2	9,721,296	4,287,945	9,721,296	4,251,551
293								
294		Total Steam Power Generation		B2	1,102,354,377	487,732,484	1,101,669,973	481,715,583

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
358	537	Hydraulic Expenses						
359		P	DGP		-	-	-	-
360		P	SG		4,183,413	1,845,252	4,183,413	1,829,591
361		P	SG		355,229	156,687	355,229	155,358
362								
363				B2	<u>4,538,642</u>	<u>2,001,940</u>	<u>4,538,642</u>	<u>1,984,948</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		11,688,597	5,155,698	11,688,597	5,111,939
375		P	SG		6,862,090	3,026,784	6,862,090	3,001,094
376								
377								
378				B2	<u>18,550,687</u>	<u>8,182,482</u>	<u>18,550,687</u>	<u>8,113,033</u>
379								
380	540	Rents (Hydro Generation)						
381		P	DGP		-	-	-	-
382		P	SG		1,246,911	549,997	1,246,911	545,329
383		P	SG		(24,643)	(10,870)	(24,643)	(10,777)
384								
385				B2	<u>1,222,268</u>	<u>539,128</u>	<u>1,222,268</u>	<u>534,552</u>
386								
387	541	Maint Supervision & Engineering						
388		P	DGP		-	-	-	-
389		P	SG		470	207	470	205
390		P	SG		-	-	-	-
391								
392				B2	<u>470</u>	<u>207</u>	<u>470</u>	<u>205</u>
393								
394	542	Maintenance of Structures						
395		P	DGP		-	-	-	-
396		P	SG		690,964	304,776	690,964	302,189
397		P	SG		26,099	11,512	26,099	11,414
398								
399				B2	<u>717,063</u>	<u>316,288</u>	<u>717,063</u>	<u>313,603</u>
400								
401								
402								
403								
404	543	Maintenance of Dams & Waterways						
405		P	DGP		-	-	-	-
406		P	SG		947,170	417,785	947,170	414,239
407		P	SG		479,198	211,368	479,198	209,574
408								
409				B2	<u>1,426,368</u>	<u>629,153</u>	<u>1,426,368</u>	<u>623,814</u>
410								
411	544	Maintenance of Electric Plant						
412		P	DGP		-	-	-	-
413		P	SG		1,490,421	657,406	1,490,421	651,827
414		P	SG		192,707	85,001	192,707	84,279
415								
416				B2	<u>1,683,128</u>	<u>742,407</u>	<u>1,683,128</u>	<u>736,106</u>
417								
418	545	Maintenance of Misc. Hydro Plant						
419		P	DGP		-	-	-	-
420		P	SG		3,129,993	1,380,602	3,129,993	1,368,884
421		P	SG		750,632	331,095	750,632	328,285
422								
423				B2	<u>3,880,625</u>	<u>1,711,697</u>	<u>3,880,625</u>	<u>1,697,169</u>
424								
425		Total Hydraulic Power Generation		B2	<u>40,536,499</u>	<u>17,880,156</u>	<u>40,536,499</u>	<u>17,728,398</u>

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
860	923	Outside Services						
861		PTD	S		1,599,429	1,371,987	1,599,429	1,371,987
862		CUST	CN		-	-	-	-
863		PTD	SO		18,291,197	7,954,367	18,291,197	7,917,722
864				B2	19,890,625	9,326,354	19,890,625	9,289,709
865								
866	924	Property Insurance						
867		PT	S		7,135,301	2,152,236	7,135,301	2,152,236
868		PT	SG		-	-	-	-
869		PTD	SO		5,203,260	2,262,763	5,203,260	2,252,338
870				B2	12,338,561	4,414,999	12,338,561	4,404,574
871								
872	925	Injuries & Damages						
873		PTD	S		494,665	-	494,665	-
874		PTD	SO		16,245,469	7,064,733	12,634,538	5,469,121
875				B2	16,740,134	7,064,733	13,129,204	5,469,121
876								
877	926	Employee Pensions & Benefits						
878		LABOR	S		(511,695)	-	(511,695)	-
879		CUST	CN		-	-	-	-
880		LABOR	SO		114,248,289	49,683,618	114,248,289	49,454,732
881				B2	113,736,594	49,683,618	113,736,594	49,454,732
882								
883	927	Franchise Requirements						
884		DMSC	S		-	-	-	-
885		DMSC	SO		-	-	-	-
886				B2	-	-	-	-
887								
888	928	Regulatory Commission Expense						
889		DMSC	S		14,416,884	6,575,696	14,376,536	6,535,348
890		P	SE		8,760	3,866	8,760	3,816
891		DMSC	SO		2,843,658	1,236,633	2,843,658	1,230,936
892		FERC	SG		5,215,059	2,300,299	5,215,059	2,280,775
893				B2	22,484,361	10,116,494	22,444,013	10,050,876
894								
895	929	Duplicate Charges						
896		LABOR	S		-	-	-	-
897		LABOR	SO		(128,629,971)	(55,937,838)	(128,633,392)	(55,681,621)
898				B2	(128,629,971)	(55,937,838)	(128,633,392)	(55,681,621)
899								
900	930	Misc General Expenses						
901		PTD	S		43,350	250	43,938	838
902		CUST	CN		-	-	58,378	27,762
903		P	SG		-	-	-	-
904		LABOR	SO		2,182,918	949,294	2,182,918	944,921
905				B2	2,226,268	949,544	2,285,233	973,521
906								
907	931	Rents						
908		PTD	S		366,152	4,825	366,152	4,825
909		PTD	SO		2,357,217	1,025,092	2,357,217	1,020,370
910				B2	2,723,369	1,029,917	2,723,369	1,025,195
911								
912	935	Maintenance of General Plant						
913		G	S		467,016	106,968	467,016	106,968
914		CUST	CN		49,168	23,382	49,168	23,382
915		G	SO		23,009,649	10,006,299	23,009,649	9,960,202
916				B2	23,525,832	10,136,650	23,525,832	10,090,552
917								
918		Total Administrative & General Expense		B2	135,362,970	58,679,006	131,770,533	56,872,316
919								
920		Summary of A&G Expense by Factor						
921		S			24,292,035	10,339,088	24,252,783	10,299,328
922		SE			8,760	3,866	8,760	3,816
923		SO			105,709,744	45,970,426	102,098,183	44,195,308
924		SG			5,215,059	2,300,299	5,215,059	2,280,775
925		CN			137,371	65,327	195,749	93,089
926		Total A&G Expense by Factor			135,362,970	58,679,006	131,770,533	56,872,316
927								
928		Total O&M Expense		B2	2,861,114,573	1,244,898,570	2,806,143,451	1,208,107,148

2017 PROTOCOL 13-Month Average					DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 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		-	-	-	-
1260		PTD	SNP		107,935	48,529	107,935	48,196
1261		BOOKDEPR	SCHMDEXP		(19,357)	(8,096)	(19,357)	(8,034)
1262		P	SG		-	-	-	-
1263		SCHMDP-SO	SO		-	-	-	-
1264				B6	88,578	40,433	88,578	40,162
1265								
1266	SCHMDT	Deductions - Temporary						
1267		GP	S		47,133,307	(1,029,704)	47,133,307	(1,029,704)
1268		CUST	BADDEBT		-	-	-	-
1269		SCHMDT-SNP	SNP		53,087,628	23,869,068	53,087,628	23,705,026
1270		CUST	CN		-	-	-	-
1271		SCHMDT	SG		318,535	140,502	318,535	139,309
1272		CUST	DGP		-	-	-	-
1273		P	SE		7,979,856	3,522,188	7,980,144	3,476,698
1274		SCHMDT-SG	SG		159,023,457	70,143,311	159,023,457	69,547,970
1275		SCHMDT-GPS	GPS		51,643,000	22,458,201	51,643,000	22,354,739
1276		SCHMDT-SO	SO		37,946,546	16,501,969	47,741,085	20,665,715
1277		TAXDEPR	TAXDEPR		562,859,697	251,613,323	562,859,697	251,613,323
1278		DPW	SNPD		35,221	17,086	35,221	17,086
1279				B6	920,027,247	387,235,944	929,822,074	390,490,162
1280								
1281	TOTAL SCHEDULE - M DEDUCTIONS			B6	920,115,825	387,276,377	929,910,652	390,530,324
1282								
1283	TOTAL SCHEDULE - M ADJUSTMENTS			B6	395,397,321	119,594,553	381,763,935	217,190,037
1284								
1285								
1286								
1287	40911	State Income Taxes						
1288		IBT			60,181,127	22,521,461	53,371,708	20,478,635
1289		IBT	IBT		-	-	-	-
1290		PTC	SG		-	-	-	-
1291		IBT	IBT		-	-	-	-
1292	Total State Tax Expense				60,181,127	22,521,461	53,371,708	20,478,635
1293								
1294								
1295	Calculation of Taxable Income:							
1296		Operating Revenues			5,090,358,956	2,160,263,367	5,061,100,709	2,151,610,966
1297		Operating Deductions:						
1298		O & M Expenses			2,861,114,573	1,244,898,570	2,806,143,451	1,208,107,148
1299		Depreciation Expense			718,176,767	300,382,051	705,898,521	292,988,930
1300		Amortization Expense			52,549,602	19,260,426	234,673,251	200,651,186
1301		Taxes Other Than Income			201,255,354	72,245,395	201,255,354	71,905,903
1302		Interest & Dividends (AFUDC-Equity)			(34,835,895)	(15,662,790)	(34,903,379)	(15,585,280)
1303		Misc Revenue & Expense			(852,053)	(441,595)	243,298	308,586
1304		Total Operating Deductions			3,797,408,348	1,620,682,057	3,913,310,496	1,758,376,473
1305		Other Deductions:						
1306		Interest Deductions			362,772,454	163,108,445	353,965,863	159,353,276
1307		Interest on PCRBS			-	-	-	-
1308		Schedule M Adjustments			395,397,321	119,594,553	381,763,935	217,190,037
1309								
1310		Income Before State Taxes			1,325,575,475	496,067,417	1,175,588,285	451,071,254
1311								
1312		State Income Taxes			60,181,127	22,521,461	53,371,708	20,478,635
1313								
1314	Total Taxable Income				1,265,394,348	473,545,957	1,122,216,577	430,592,619
1315								
1316	Tax Rate				21.0%	21.0%	21.0%	21.0%
1317								
1318	Federal Income Tax - Calculated				265,732,813	99,444,651	235,665,481	90,424,450
1319								
1320	Adjustments to Calculated Tax:							
1321	40910	P	SE		(17,636)	(7,784)	(17,636)	(7,683)
1322	40910	PTC	SG		(48,857,341)	(21,550,378)	(48,857,341)	(21,367,469)
1323	40910	P	SO		(9,007)	(3,917)	(9,007)	(3,899)
1324	40910	IRS Settle	LABOR	S	-	-	-	-
1325	Federal Income Tax Expense				216,848,829	77,882,571	186,781,497	69,045,398
1326								
1327	Total Operating Expenses				3,882,975,760	1,578,278,109	3,965,244,555	1,680,546,105

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 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	1,026,953	2,328,228	1,018,237
1330		P	SG		33,837,468	14,925,295	33,837,468	14,798,617
1331		P	SG		54,188,889	23,902,059	54,188,889	23,699,190
1332		P	S		-	-	-	-
1333		P	SG		2,635,317	1,162,406	2,635,317	1,152,540
1334				B8	92,989,902	41,016,714	92,989,902	40,668,584
1335								
1336	311	Structures and Improvements						
1337		P	SG		227,553,492	100,371,075	227,553,492	99,519,175
1338		P	SG		314,509,665	138,726,384	314,509,665	137,548,944
1339		P	SG		423,837,939	186,949,755	423,837,939	185,363,019
1340		P	SG		65,313,991	28,809,206	65,313,991	28,564,688
1341				B8	1,031,215,087	454,856,421	1,031,215,087	450,995,827
1342								
1343	312	Boiler Plant Equipment						
1344		P	SG		594,817,152	262,366,605	594,817,152	260,139,768
1345		P	SG		495,681,282	218,638,979	495,681,282	216,783,281
1346		P	SG		3,197,428,043	1,410,346,584	3,197,428,043	1,398,376,268
1347		P	SG		340,801,234	150,323,275	340,801,234	149,047,406
1348				B8	4,628,727,711	2,041,675,444	4,628,727,711	2,024,346,723
1349								
1350	314	Turbogenerator Units						
1351		P	SG		110,275,450	48,641,159	110,275,450	48,228,317
1352		P	SG		110,115,850	48,570,761	110,115,850	48,158,516
1353		P	SG		703,474,518	310,294,046	703,474,518	307,660,425
1354		P	SG		68,510,151	30,218,994	68,510,151	29,962,510
1355				B8	992,375,970	437,724,959	992,375,970	434,009,769
1356								
1357	315	Accessory Electric Equipment						
1358		P	SG		86,179,410	38,012,689	86,179,410	37,690,056
1359		P	SG		133,556,453	58,910,125	133,556,453	58,410,126
1360		P	SG		199,446,401	87,973,379	199,446,401	87,226,705
1361		P	SG		68,681,644	30,294,637	68,681,644	30,037,511
1362				B8	487,863,908	215,190,831	487,863,908	213,364,399
1363								
1364								
1365								
1366	316	Misc Power Plant Equipment						
1367		P	SG		2,713,530	1,196,905	2,713,530	1,186,746
1368		P	SG		4,977,072	2,195,326	4,977,072	2,176,693
1369		P	SG		20,550,008	9,064,358	20,550,008	8,987,425
1370		P	SG		4,094,398	1,805,989	4,094,398	1,790,661
1371				B8	32,335,008	14,262,578	32,335,008	14,141,525
1372								
1373	317	Steam Plant ARO						
1374		P	S		-	-	-	-
1375				B8	-	-	-	-
1376								
1377	SP	Unclassified Steam Plant - Account 300						
1378		P	SG		38,638,024	17,042,762	38,638,024	16,898,112
1379				B8	38,638,024	17,042,762	38,638,024	16,898,112
1380								
1381								
1382		Total Steam Production Plant		B8	7,304,145,610	3,221,769,709	7,304,145,610	3,194,424,939
1383								
1384								
1385		Summary of Steam Production Plant by Factor						
1386		S			-	-	-	-
1387		DGP			-	-	-	-
1388		DGU			-	-	-	-
1389		SG			7,304,145,610	3,221,769,709	7,304,145,610	3,194,424,939
1390		SSGCH			-	-	-	-
1391		Total Steam Production Plant by Factor			7,304,145,610	3,221,769,709	7,304,145,610	3,194,424,939
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		-	-	-	-
1400				B8	-	-	-	-

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 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		1,134,946	500,611	1,134,946	496,362
1478		P	SG		157,300	69,383	157,300	68,794
1479		P	SG		1,054,476	465,116	1,054,476	461,169
1480		P	SG		18,279	8,063	18,279	7,994
1481				B8	2,365,001	1,043,173	2,365,001	1,034,319
1482								
1483	336	Roads, Railroads & Bridges						
1484		P	SG		4,170,497	1,839,555	4,170,497	1,823,942
1485		P	SG		812,170	358,238	812,170	355,198
1486		P	SG		17,673,652	7,795,633	17,673,652	7,729,467
1487		P	SG		1,203,358	530,787	1,203,358	526,282
1488				B8	23,859,677	10,524,213	23,859,677	10,434,889
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		Total Hydraulic Production Plant		B8	1,060,295,049	467,683,238	1,060,295,049	463,713,777
1502								
1503		Summary of Hydraulic Plant by Factor						
1504		S			-	-	-	-
1505		SG			1,060,295,049	467,683,238	1,060,295,049	463,713,777
1506		DGP			-	-	-	-
1507		DGU			-	-	-	-
1508		Total Hydraulic Plant by Factor			1,060,295,049	467,683,238	1,060,295,049	463,713,777
1509								
1510	340	Land and Land Rights						
1511		P	S		74,986	-	74,986	-
1512		P	SG		39,050,391	17,224,652	39,050,391	17,078,458
1513		P	SG		6,100,269	2,690,755	6,100,269	2,667,917
1514		P	SG		235,129	103,713	235,129	102,832
1515				B8	45,460,776	20,019,119	45,460,776	19,849,207
1516								
1517	341	Structures and Improvements						
1518		P	SG		170,228,398	75,085,674	170,228,398	74,448,384
1519		P	SG		-	-	-	-
1520		P	SG		53,457,492	23,579,449	53,457,492	23,379,319
1521		P	SG		4,273,000	1,884,768	4,273,000	1,868,771
1522				B8	227,958,890	100,549,891	227,958,890	99,696,474
1523								
1524	342	Fuel Holders, Producers & Accessories						
1525		P	SG		13,428,893	5,923,321	13,428,893	5,873,047
1526		P	SG		-	-	-	-
1527		P	SG		2,759,210	1,217,054	2,759,210	1,206,724
1528				B8	16,188,103	7,140,375	16,188,103	7,079,771
1529								
1530	343	Prime Movers						
1531		P	S		-	-	-	-
1532		P	SG		-	-	-	-
1533		P	SG		1,792,108,861	790,477,402	1,792,108,861	783,768,225
1534		P	SG		1,074,645,800	474,013,180	1,074,645,800	469,989,993
1535		P	SG		56,618,158	24,973,580	56,618,158	24,761,617
1536				B8	2,923,372,819	1,289,464,162	2,923,372,819	1,278,519,835
1537								
1538	344	Generators						
1539		P	S		-	-	-	-
1540		P	SG		56,865,669	25,082,754	56,865,669	24,869,864
1541		P	SG		400,659,618	176,726,080	400,659,618	175,226,118
1542		P	SG		17,767,678	7,837,106	17,767,678	7,770,589
1543				B8	475,292,965	209,645,940	475,292,965	207,866,571

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1677	366	Underground Conduit						
1678		DPW	S		375,138,414	204,852,466	375,138,414	204,852,466
1679				B8	375,138,414	204,852,466	375,138,414	204,852,466
1680								
1681								
1682								
1683								
1684	367	Underground Conductors						
1685		DPW	S		875,950,749	551,898,707	875,950,749	551,898,707
1686				B8	875,950,749	551,898,707	875,950,749	551,898,707
1687								
1688	368	Line Transformers						
1689		DPW	S		1,359,749,289	537,306,966	1,359,749,289	537,306,966
1690				B8	1,359,749,289	537,306,966	1,359,749,289	537,306,966
1691								
1692	369	Services						
1693		DPW	S		798,094,624	314,533,163	798,094,624	314,533,163
1694				B8	798,094,624	314,533,163	798,094,624	314,533,163
1695								
1696	370	Meters						
1697		DPW	S		215,338,041	88,977,856	215,338,041	88,977,856
1698				B8	215,338,041	88,977,856	215,338,041	88,977,856
1699								
1700	371	Installations on Customers' Premises						
1701		DPW	S		8,804,576	4,248,306	8,804,576	4,248,306
1702				B8	8,804,576	4,248,306	8,804,576	4,248,306
1703								
1704	372	Leased Property						
1705		DPW	S		-	-	-	-
1706				B8	-	-	-	-
1707								
1708	373	Street Lights						
1709		DPW	S		62,737,734	21,967,163	62,737,734	21,967,163
1710				B8	62,737,734	21,967,163	62,737,734	21,967,163
1711								
1712	DP	Unclassified Dist Plant - Acct 300						
1713		DPW	S		58,482,608	21,496,663	58,482,608	21,496,663
1714				B8	58,482,608	21,496,663	58,482,608	21,496,663
1715								
1716	DS0	Unclassified Dist Sub Plant - Acct 300						
1717		DPW	S		-	-	-	-
1718				B8	-	-	-	-
1719								
1720								
1721		Total Distribution Plant		B8	6,888,590,789	2,940,623,093	6,888,590,789	2,940,623,093
1722								
1723		Summary of Distribution Plant by Factor						
1724		S			6,888,590,789	2,940,623,093	6,888,590,789	2,940,623,093
1725								
1726		Total Distribution Plant by Factor			6,888,590,789	2,940,623,093	6,888,590,789	2,940,623,093

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1727	389	Land and Land Rights						
1728		G-SITUS	S		13,033,392	4,219,452	13,033,392	4,219,452
1729		CUST	CN		1,128,506	536,664	1,128,506	536,664
1730		G-DGU	SG		332	147	332	145
1731		G-SG	SG		1,228	541	1,228	537
1732		PTD	SO		7,516,302	3,268,645	7,516,302	3,253,587
1733				B8	21,679,760	8,025,449	21,679,760	8,010,385
1734								
1735	390	Structures and Improvements						
1736		G-SITUS	S		131,354,932	44,292,036	131,354,932	44,292,036
1737		G-DGP	SG		335,238	147,869	335,238	146,614
1738		G-DGU	SG		1,487,479	656,109	1,487,479	650,540
1739		CUST	CN		8,156,020	3,878,616	8,156,020	3,878,616
1740		G-SG	SG		5,782,305	2,550,504	5,782,305	2,528,857
1741		P	SE		1,061,134	468,369	1,061,134	462,303
1742		PTD	SO		96,577,096	41,998,874	96,577,096	41,805,391
1743				B8	244,754,203	93,992,378	244,754,203	93,764,358
1744								
1745	391	Office Furniture & Equipment						
1746		G-SITUS	S		7,608,999	1,435,432	7,608,999	1,435,432
1747		G-DGP	SG		-	-	-	-
1748		G-DGU	SG		-	-	-	-
1749		CUST	CN		5,187,567	2,466,961	5,187,567	2,466,961
1750		G-SG	SG		2,698,246	1,190,164	2,698,246	1,180,062
1751		P	SE		39,089	17,253	39,089	17,030
1752		PTD	SO		64,520,073	28,058,106	64,520,073	27,928,846
1753		G-SG	SG		-	-	-	-
1754		G-SG	SG		4,039	1,781	4,039	1,766
1755				B8	80,058,013	33,169,697	80,058,013	33,030,097
1756								
1757	392	Transportation Equipment						
1758		G-SITUS	S		86,293,856	35,329,134	86,293,856	35,329,134
1759		PTD	SO		8,643,607	3,758,881	8,643,607	3,741,564
1760		G-SG	SG		20,922,769	9,228,779	20,922,769	9,150,449
1761		CUST	CN		-	-	-	-
1762		G-DGU	SG		553,570	244,173	553,570	242,101
1763		P	SE		529,444	233,689	529,444	230,662
1764		G-DGP	SG		70,616	31,148	70,616	30,883
1765		G-SG	SG		307,340	135,564	307,340	134,413
1766		G-DGU	SG		44,655	19,697	44,655	19,530
1767				B8	117,365,857	48,981,063	117,365,857	48,878,736
1768								
1769	393	Stores Equipment						
1770		G-SITUS	S		8,542,043	3,204,654	8,542,043	3,204,654
1771		G-DGP	SG		-	-	-	-
1772		G-DGU	SG		-	-	-	-
1773		PTD	SO		255,613	111,159	255,613	110,647
1774		G-SG	SG		5,757,832	2,539,710	5,757,832	2,518,154
1775		G-DGU	SG		53,971	23,806	53,971	23,604
1776				B8	14,609,458	5,879,329	14,609,458	5,857,059

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 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		34,243,897	14,011,383	34,243,897	14,011,383
1780		G-DGP	SG		100,442	44,304	100,442	43,928
1781		G-SG	SG		22,325,219	9,847,382	22,325,219	9,763,803
1782		PTD	SO		3,049,199	1,326,018	3,049,199	1,319,909
1783		P	SE		111,232	49,096	111,232	48,460
1784		G-DGU	SG		-	-	-	-
1785		G-SG	SG		1,712,659	755,433	1,712,659	749,021
1786		G-SG	SG		89,913	39,660	89,913	39,323
1787				B8	61,632,561	26,073,276	61,632,561	25,975,827
1788								
1789	395	Laboratory Equipment						
1790		G-SITUS	S		20,778,412	7,662,358	20,778,412	7,662,358
1791		G-DGP	SG		-	-	-	-
1792		G-DGU	SG		-	-	-	-
1793		PTD	SO		4,695,866	2,042,110	4,695,866	2,032,702
1794		P	SE		1,194,730	527,336	1,194,730	520,506
1795		G-SG	SG		6,075,955	2,680,030	6,075,955	2,657,283
1796		G-SG	SG		223,587	98,622	223,587	97,784
1797		G-SG	SG		14,022	6,185	14,022	6,132
1798				B8	32,982,572	13,016,641	32,982,572	12,976,767
1799								
1800	396	Power Operated Equipment						
1801		G-SITUS	S		130,768,702	49,628,258	130,768,702	49,628,258
1802		G-DGP	SG		311,208	137,270	311,208	136,105
1803		G-SG	SG		42,886,483	18,916,706	42,886,483	18,756,150
1804		PTD	SO		5,102,511	2,218,950	5,102,511	2,208,727
1805		G-DGU	SG		1,081,973	477,245	1,081,973	473,195
1806		P	SE		403,876	178,265	403,876	175,956
1807		P	SG		-	-	-	-
1808		G-SG	SG		1,219,126	537,741	1,219,126	533,177
1809				B8	181,773,879	72,094,436	181,773,879	71,911,569
1810	397	Communication Equipment						
1811		G-SITUS	S		193,371,131	62,126,721	193,371,131	62,126,721
1812		G-DGP	SG		412,544	181,968	412,544	180,424
1813		G-DGU	SG		1,136,750	501,407	1,136,750	497,151
1814		PTD	SO		89,855,176	39,075,685	89,855,176	38,895,669
1815		CUST	CN		3,848,419	1,830,126	3,848,419	1,830,126
1816		G-SG	SG		171,352,679	75,581,581	171,352,679	74,940,082
1817		P	SE		342,988	151,390	342,988	149,429
1818		G-SG	SG		1,296,906	572,049	1,296,906	567,194
1819		G-SG	SG		16,633	7,337	16,633	7,274
1820				B8	461,633,224	180,028,263	461,633,224	179,194,070
1821								
1822	398	Misc. Equipment						
1823		G-SITUS	S		2,839,181	1,203,515	2,839,181	1,203,515
1824		G-DGP	SG		-	-	-	-
1825		G-DGU	SG		-	-	-	-
1826		CUST	CN		85,099	40,469	85,099	40,469
1827		PTD	SO		2,441,078	1,061,561	2,441,078	1,056,671
1828		P	SE		4,527	1,998	4,527	1,972
1829		G-SG	SG		2,585,876	1,140,598	2,585,876	1,130,918
1830		G-SG	SG		-	-	-	-
1831				B8	7,955,760	3,448,142	7,955,760	3,433,545
1832								
1833	399	Coal Mine						
1834		P	SE		1,854,828	818,693	136,111,236	59,299,378
1835	MP	P	SE		-	-	-	-
1836				B8	1,854,828	818,693	136,111,236	59,299,378
1837								
1838	399L	WIDCO Capital Lease						
1839		P	SE		-	-	-	-
1840					-	-	-	-
1841					-	-	-	-
1842		Remove Capital Leases			-	-	-	-
1843					-	-	-	-
1844					-	-	-	-

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1907	303	Miscellaneous Intangible Plant						
1908		I-SITUS	S		18,347,691	4,544,820	18,347,691	4,544,820
1909		I-SG	SG		165,289,909	72,907,367	165,289,909	72,288,566
1910		PTD	SO		380,393,295	165,423,177	380,393,295	164,661,095
1911		P	SE		13,526	5,970	13,526	5,893
1912		CUST	CN		162,752,218	77,397,242	162,752,218	77,397,242
1913		P	SG		-	-	-	-
1914		I-DGP	SG		-	-	-	-
1915				B8	<u>726,796,639</u>	<u>320,278,576</u>	<u>726,796,639</u>	<u>318,897,616</u>
1916	303	Less Non-Regulated Plant						
1917		I-SITUS	S		-	-	-	-
1918					<u>726,796,639</u>	<u>320,278,576</u>	<u>726,796,639</u>	<u>318,897,616</u>
1919	IP	Unclassified Intangible Plant - Acct 300						
1920		I-SITUS	S		-	-	-	-
1921		I-SG	SG		-	-	-	-
1922		I-DGU	SG		-	-	-	-
1923		PTD	SO		-	-	-	-
1924					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1925								
1926		Total Intangible Plant		B8	<u>891,528,049</u>	<u>374,567,926</u>	<u>849,497,514</u>	<u>372,122,774</u>
1927								
1928		Summary of Intangible Plant by Factor						
1929		S			(12,733,524)	(27,536,395)	19,347,691	4,544,820
1930		DGP			-	-	-	-
1931		DGU			-	-	-	-
1932		SG			361,102,534	159,277,932	286,990,784	125,513,724
1933		SO			380,393,295	165,423,177	380,393,295	164,661,095
1934		CN			162,752,218	77,397,242	162,752,218	77,397,242
1935		SSGCT			-	-	-	-
1936		SSGCH			-	-	-	-
1937		SE			13,526	5,970	13,526	5,893
1938		Total Intangible Plant by Factor			<u>891,528,049</u>	<u>374,567,926</u>	<u>849,497,514</u>	<u>372,122,774</u>
1939		Summary of Unclassified Plant (Account 106)						
1940		DP			58,482,608	21,496,663	58,482,608	21,496,663
1941		DS0			-	-	-	-
1942		GP			20,736,437	9,017,739	20,736,437	8,976,195
1943		HP			-	-	-	-
1944		NP			-	-	-	-
1945		OP			(553,173)	(243,998)	(553,173)	(241,927)
1946		TP			85,311,222	37,629,742	85,311,222	37,310,359
1947		TS0			-	-	-	-
1948		IP			-	-	-	-
1949		MP			-	-	-	-
1950		SP			38,638,024	17,042,762	38,638,024	16,898,112
1951		Total Unclassified Plant by Factor			<u>202,615,119</u>	<u>84,942,907</u>	<u>202,615,119</u>	<u>84,439,402</u>
1952								
1953		Total Electric Plant In Service		B8	<u>27,690,995,315</u>	<u>12,042,095,627</u>	<u>27,783,221,188</u>	<u>12,026,541,206</u>

2017 PROTOCOL 13-Month Average					DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 2018 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1954	Summary of Electric Plant by Factor							
1955	S				7,509,053,485	3,139,670,907	7,541,134,699	3,171,752,122
1956	SE				5,555,374	2,452,058	139,811,783	60,911,589
1957	DGU				-	-	-	-
1958	DGP				-	-	-	-
1959	SG				19,328,058,567	8,525,371,336	19,253,946,817	8,420,599,911
1960	SO				685,855,428	298,260,736	685,855,428	296,886,690
1961	CN				181,157,828	86,150,078	181,157,828	86,150,078
1962	DEU				-	-	-	-
1963	SSGCH				-	-	-	-
1964	SSGCT				-	-	-	-
1965	Less Capital Leases				(18,685,366)	(9,809,488)	(18,685,366)	(9,759,184)
1966					<u>27,690,995,315</u>	<u>12,042,095,627</u>	<u>27,783,221,188</u>	<u>12,026,541,206</u>
1967	105	Plant Held For Future Use						
1968		DPW	S		13,618,054	5,730,529	13,618,054	5,730,529
1969		P	SG		-	-	-	-
1970		T	SG		3,657,534	1,613,294	3,402,781	1,488,186
1971		P	SG		8,923,302	3,935,960	-	-
1972		P	SE		-	-	-	-
1973		G	SG		-	-	-	-
1974								
1975								
1976		Total Plant Held For Future Use		B10	<u>26,198,890</u>	<u>11,279,782</u>	<u>17,020,836</u>	<u>7,218,715</u>
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	63,827,481	144,704,699	63,285,745
1981		P	SG		-	-	-	-
1982		Total Electric Plant Acquisition Adjustment		B15	<u>156,468,483</u>	<u>75,591,265</u>	<u>156,468,483</u>	<u>75,049,529</u>
1983								
1984	115	Accum Provision for Asset Acquisition Adjustments						
1985		P	S		(992,635)	(992,635)	(992,635)	(992,635)
1986		P	SG		(123,635,799)	(54,534,246)	(123,635,799)	(54,071,386)
1987		P	SG		-	-	-	-
1988				B15	<u>(124,628,434)</u>	<u>(55,526,881)</u>	<u>(124,628,434)</u>	<u>(55,064,021)</u>
1989								
1990	128	Pensions						
1991		LABOR	SO		4,128,704	1,795,466	4,128,704	1,787,195
1992		Total Pensions		B15	<u>4,128,704</u>	<u>1,795,466</u>	<u>4,128,704</u>	<u>1,787,195</u>
1993								
1994	124	Weatherization						
1995		DMSC	S		866,581	11,607	866,581	11,607
1996		DMSC	SO		(5,008)	(2,178)	(5,008)	(2,168)
1997				B16	<u>861,573</u>	<u>9,429</u>	<u>861,573</u>	<u>9,439</u>
1998								
1999	182W	Weatherization						
2000		DMSC	S		(2,073,143)	-	(2,073,143)	-
2001		DMSC	SG		-	-	-	-
2002		DMSC	SGCT		-	-	-	-
2003		DMSC	SO		-	-	-	-
2004				B16	<u>(2,073,143)</u>	<u>-</u>	<u>(2,073,143)</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		Total Weatherization		B16	<u>(1,211,570)</u>	<u>9,429</u>	<u>(1,211,570)</u>	<u>9,439</u>

2017 PROTOCOL 13-Month Average					DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 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		Total Miscellaneous Rate Base		B15	-	-	-	-
2143								
2144		Total Rate Base Additions			1,375,147,829	583,442,494	1,365,156,977	574,822,321
2145	235	Customer Service Deposits						
2146		CUST	S		-	-	(15,202,667)	(15,202,667)
2147		CUST	CN		-	-	-	-
2148		Total Customer Service Deposits		B15	-	-	(15,202,667)	(15,202,667)
2149								
2150	2281	Prop Ins	PTD	S	(7,327,149)	(6,011,534)	(7,327,149)	(6,011,534)
2151	2282	Inj & Dam	PTD	SO	(8,608,264)	(3,743,511)	185,481	80,289
2152	2282	Inj & Dam	PTD	S	(8,165,309)	-	(8,165,309)	-
2153	2283	Pen & Ben	PTD	SO	(73,133,265)	(31,803,760)	(73,133,265)	(31,657,245)
2154	254	Reg Liab	PTD	SO	(7,103,044)	(3,088,930)	(7,103,044)	(3,074,699)
2155	25335	Reg Liab	PTD	SE	(115,119,099)	(50,811,832)	(115,119,099)	(50,153,765)
2156				B15	(219,456,131)	(95,459,567)	(210,662,386)	(90,816,953)
2157								
2158	22841	Accum Misc. Operating Provisions						
2159		P	S		-	-	-	-
2160		P	SG		(655,065)	(288,941)	(655,065)	(286,489)
2161				B15	(655,065)	(288,941)	(655,065)	(286,489)
2162								
2163	254105	ARO	P	S	260,637	-	260,637	-
2164	230	ARO	P	TROJD	(2,881,511)	(1,271,152)	(2,881,511)	(1,259,349)
2165	254105	ARO	P	TROJD	(2,543,382)	(1,121,990)	(2,543,382)	(1,111,571)
2166	254	Reg Liab	P	S	(265,629,952)	(29,037,452)	(265,629,952)	(29,037,452)
2167				B15	(270,794,208)	(31,430,594)	(270,794,208)	(31,408,372)
2168								
2169	252	Customer Advances for Construction						
2170		DPW	S		(1,621,033)	(681,615)	(12,586,968)	(9,492,419)
2171		DPW	SE		-	-	-	-
2172		T	SG		(41,622,028)	(18,358,970)	(30,656,093)	(13,407,261)
2173		DPW	SO		-	-	-	-
2174		CUST	CN		-	-	-	-
2175		Total Customer Advances for Construction		B20	(43,243,061)	(19,040,585)	(43,243,061)	(22,899,680)
2176								
2177	25398	SO2 Emissions						
2178		P	SE		-	-	(377)	(164)
2179					-	-	(377)	(164)
2180								
2181	25399	Other Deferred Credits						
2182		P	S		(2,751,690)	(860,809)	(2,751,690)	(860,809)
2183		LABOR	SO		(55,538,445)	(24,152,229)	(55,538,445)	(24,040,963)
2184		P	SG		(7,749,851)	(3,418,365)	(7,749,851)	(3,389,352)
2185		P	SE		(6,395,531)	(2,822,891)	(6,395,531)	(2,786,331)
2186				B15	(72,435,517)	(31,254,294)	(72,435,517)	(31,077,455)

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 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		11,611,271	9,025,509	(1,749,048)	(4,334,810)
2260		P	SG		(755,721,812)	(333,339,691)	(755,721,812)	(330,510,470)
2261		P	SG		(760,461,383)	(335,430,258)	(760,461,383)	(332,583,294)
2262		P	SG		(1,371,118,730)	(604,783,780)	(1,371,118,730)	(599,650,678)
2263		P	SG		-	-	-	-
2264		P	SG		(233,892,524)	(103,167,145)	(233,892,524)	(102,291,514)
2265				B17	(3,109,583,178)	(1,367,695,365)	(3,122,943,497)	(1,369,370,766)
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		2,577,541	-	2,577,541	-
2276		P	SG		(170,095,938)	(75,027,248)	(170,095,938)	(74,390,454)
2277		P	SG		(30,854,653)	(13,609,612)	(30,854,653)	(13,494,100)
2278		P	SG		(166,746,545)	(73,549,871)	(150,453,473)	(65,799,938)
2279		P	SG		(46,879,603)	(20,678,022)	(46,879,603)	(20,502,518)
2280				B17	(411,999,199)	(182,864,753)	(395,706,127)	(174,187,009)
2281								
2282	108OP	Other Production Plant - Accum Depr						
2283		P	S		-	-	-	-
2284		P	SG		-	-	-	-
2285		P	SG		(684,882,214)	(302,093,207)	(684,882,214)	(299,529,191)
2286		P	SG		(370,956,294)	(163,624,305)	(370,956,294)	(162,235,544)
2287		P	SG		(35,716,778)	(15,754,236)	(35,716,778)	(15,620,522)
2288				B17	(1,091,555,286)	(481,471,748)	(1,091,555,286)	(477,385,257)
2289								
2290	108EP	Experimental Plant - Accum Depr						
2291		P	SG		-	-	-	-
2292		P	SG		-	-	-	-
2293					-	-	-	-
2294								
2295		Total Production Plant Accum Depreciation		B17	(4,613,137,664)	(2,032,031,866)	(4,610,204,910)	(2,020,943,032)
2296								
2297		Summary of Prod Plant Depreciation by Factor						
2298		S			14,188,811	9,025,509	828,492	(4,334,810)
2299		DGP			-	-	-	-
2300		DGU			-	-	-	-
2301		SG			(4,627,326,475)	(2,041,057,375)	(4,611,033,402)	(2,016,608,222)
2302		SSGCH			-	-	-	-
2303		SSGCT			-	-	-	-
2304		Total of Prod Plant Depreciation by Factor			(4,613,137,664)	(2,032,031,866)	(4,610,204,910)	(2,020,943,032)
2305								
2306								
2307	108TP	Transmission Plant Accumulated Depr						
2308		T	SG		(350,089,729)	(154,420,318)	(350,089,729)	(153,109,675)
2309		T	SG		(416,829,334)	(183,858,345)	(416,829,334)	(182,297,847)
2310		T	SG		(956,519,065)	(421,908,915)	(956,519,065)	(418,327,963)
2311		Total Trans Plant Accum Depreciation		B17	(1,723,438,129)	(760,187,578)	(1,723,438,129)	(753,735,486)

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 2018 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2312	108360	Land and Land Rights						
2313		DPW	S		(9,973,175)	(3,129,790)	(9,973,175)	(3,129,790)
2314				B17	(9,973,175)	(3,129,790)	(9,973,175)	(3,129,790)
2315								
2316	108361	Structures and Improvements						
2317		DPW	S		(26,719,390)	(11,761,661)	(26,719,390)	(11,761,661)
2318				B17	(26,719,390)	(11,761,661)	(26,719,390)	(11,761,661)
2319								
2320	108362	Station Equipment						
2321		DPW	S		(283,159,283)	(115,505,801)	(283,159,283)	(115,505,801)
2322				B17	(283,159,283)	(115,505,801)	(283,159,283)	(115,505,801)
2323								
2324	108363	Storage Battery Equipment						
2325		DPW	S		-	-	-	-
2326				B17	-	-	-	-
2327								
2328	108364	Poles, Towers & Fixtures						
2329		DPW	S		(643,438,643)	(153,957,042)	(643,438,643)	(153,957,042)
2330				B17	(643,438,643)	(153,957,042)	(643,438,643)	(153,957,042)
2331								
2332	108365	Overhead Conductors						
2333		DPW	S		(329,035,610)	(85,092,555)	(329,035,610)	(85,092,555)
2334				B17	(329,035,610)	(85,092,555)	(329,035,610)	(85,092,555)
2335								
2336	108366	Underground Conduit						
2337		DPW	S		(166,239,053)	(80,844,031)	(166,239,053)	(80,844,031)
2338				B17	(166,239,053)	(80,844,031)	(166,239,053)	(80,844,031)
2339								
2340	108367	Underground Conductors						
2341		DPW	S		(392,111,340)	(225,409,458)	(392,111,340)	(225,409,458)
2342				B17	(392,111,340)	(225,409,458)	(392,111,340)	(225,409,458)
2343								
2344	108368	Line Transformers						
2345		DPW	S		(531,813,923)	(130,158,819)	(531,813,923)	(130,158,819)
2346				B17	(531,813,923)	(130,158,819)	(531,813,923)	(130,158,819)
2347								
2348	108369	Services						
2349		DPW	S		(312,361,655)	(105,568,328)	(312,361,655)	(105,568,328)
2350				B17	(312,361,655)	(105,568,328)	(312,361,655)	(105,568,328)
2351								
2352	108370	Meters						
2353		DPW	S		(92,369,219)	(42,849,372)	(92,369,219)	(42,849,372)
2354				B17	(92,369,219)	(42,849,372)	(92,369,219)	(42,849,372)
2355								
2356								
2357								
2358	108371	Installations on Customers' Premises						
2359		DPW	S		(7,280,063)	(3,392,145)	(7,280,063)	(3,392,145)
2360				B17	(7,280,063)	(3,392,145)	(7,280,063)	(3,392,145)
2361								
2362	108372	Leased Property						
2363		DPW	S		-	-	-	-
2364				B17	-	-	-	-
2365								
2366	108373	Street Lights						
2367		DPW	S		(31,549,219)	(12,626,944)	(31,549,219)	(12,626,944)
2368				B17	(31,549,219)	(12,626,944)	(31,549,219)	(12,626,944)
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		4,979,084	2,886,341	4,979,084	2,886,341
2380				B17	4,979,084	2,886,341	4,979,084	2,886,341
2381								
2382								
2383		Total Distribution Plant Accum Depreciation		B17	(2,821,071,488)	(967,409,605)	(2,821,071,488)	(967,409,605)
2384								
2385		Summary of Distribution Plant Depr by Factor						
2386		S			(2,821,071,488)	(967,409,605)	(2,821,071,488)	(967,409,605)
2387								
2388		Total Distribution Depreciation by Factor			(2,821,071,488)	(967,409,605)	(2,821,071,488)	(967,409,605)

2017 PROTOCOL 13-Month Average				DECEMBER 2018 UNADJUSTED RESULTS		DECEMBER 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		(2,205,799)	(972,951)	(2,205,799)	(964,693)
2465		P	SG		-	-	-	-
2466				B18	<u>(2,205,799)</u>	<u>(972,951)</u>	<u>(2,205,799)</u>	<u>(964,693)</u>
2467								
2468								
2469	111IP	Accum Prov for Amort-Intangible Plant						
2470		I-SITUS	S		25,758,850	26,819,869	(1,069,811)	(8,793)
2471		I-DGP	SG		-	-	-	-
2472		I-DGU	SG		(473,342)	(208,785)	(473,342)	(207,013)
2473		P	SE		(12,265)	(5,414)	(12,265)	(5,344)
2474		I-SG	SG		(78,320,321)	(34,546,140)	(78,320,321)	(34,252,930)
2475		I-SG	SG		(94,784,850)	(41,808,444)	(32,737,751)	(14,317,662)
2476		I-SG	SG		(5,675,348)	(2,503,327)	(5,675,348)	(2,482,080)
2477		CUST	CN		(127,312,444)	(60,543,765)	(127,312,444)	(60,543,765)
2478		P	SG		-	-	-	-
2479		P	SG		(261,964)	(115,549)	(261,964)	(114,568)
2480		PTD	SO		(283,222,140)	(123,165,962)	(283,222,140)	(122,598,554)
2481				B18	<u>(564,303,823)</u>	<u>(236,077,518)</u>	<u>(529,085,386)</u>	<u>(234,530,709)</u>
2482	111IP	Less Non-Regulated Plant						
2483		NUTIL	OTH		-	-	-	-
2484					<u>(564,303,823)</u>	<u>(236,077,518)</u>	<u>(529,085,386)</u>	<u>(234,530,709)</u>
2485								
2486	111390	Accum Amtr - Capital Lease						
2487		G-SITUS	S		30,489	-	30,489	-
2488		P	SG		70,023	30,886	70,023	30,624
2489		PTD	SO		667,176	290,137	667,176	288,801
2490				B9	<u>767,688</u>	<u>321,024</u>	<u>767,688</u>	<u>319,425</u>
2491								
2492		Remove Capital Lease Amtr			<u>(767,688)</u>	<u>(321,024)</u>	<u>(767,688)</u>	<u>(319,425)</u>
2493								
2494		Total Accum Provision for Amortization		B18	<u>(582,670,952)</u>	<u>(238,565,461)</u>	<u>(547,452,514)</u>	<u>(237,003,494)</u>
2495								
2496								
2497								
2498								
2499		Summary of Amortization by Factor						
2500		S			13,072,172	26,802,653	(13,756,490)	(26,008)
2501		DGP			-	-	-	-
2502		DGU			-	-	-	-
2503		SE			(12,265)	(5,414)	(12,265)	(5,344)
2504		SO			(285,999,126)	(124,373,602)	(285,999,126)	(123,800,629)
2505		CN			(127,312,444)	(60,543,765)	(127,312,444)	(60,543,765)
2506		SSGCT			-	-	-	-
2507		SSGCH			-	-	-	-
2508		SG			(181,651,600)	(80,124,309)	(119,604,501)	(52,308,322)
2509		Less Capital Lease			<u>(767,688)</u>	<u>(321,024)</u>	<u>(767,688)</u>	<u>(319,425)</u>
2510		Total Provision For Amortization by Factor			<u>(582,670,952)</u>	<u>(238,565,461)</u>	<u>(547,452,514)</u>	<u>(237,003,494)</u>

3. REVENUE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended December 31, 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	(9,049,220)	(3,338,089)	-	-	14,532,397	4,400,000
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	13,927,946	-	-	-	-	-
5 Other Operating Revenues	(5,895,505)	-	(327,445)	(5,568,060)	-	-
6 Total Operating Revenues	(1,016,778)	(3,338,089)	(327,445)	(5,568,060)	14,532,397	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	(203,815)	(669,127)	(65,637)	(1,116,129)	2,913,050	881,989
26 Income Taxes - State	(46,158)	(151,539)	(14,865)	(252,772)	659,725	199,746
27 Income Taxes - Def Net	26	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	(46)	-	-	-	-	-
30						
31 Total Operating Expenses:	(249,993)	(820,666)	(80,502)	(1,368,902)	3,572,775	1,081,736
32						
33 Operating Rev For Return:	(766,785)	(2,517,423)	(246,943)	(4,199,158)	10,959,622	3,318,264
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	(2,786)	(9,147)	(897)	(15,258)	39,823	12,057
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(2,786)	(9,147)	(897)	(15,258)	39,823	12,057
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	58	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(164)	-	-	-	-	-
58						
59 Total Rate Base Deductions	(106)	-	-	-	-	-
60						
61 Total Rate Base:	(2,892)	(9,147)	(897)	(15,258)	39,823	12,057
62						
63 Return on Rate Base	-0.014%	-0.040%	-0.004%	-0.067%	0.175%	0.053%
64						
65 Return on Equity	-0.026%	-0.077%	-0.008%	-0.129%	0.336%	0.102%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(1,016,732)	(3,338,089)	(327,445)	(5,568,060)	14,532,397	4,400,000
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	(73)	(231)	(23)	(385)	1,005	304
72 Schedule "M" Additions	79	-	-	-	-	-
73 Schedule "M" Deductions	126	-	-	-	-	-
74 Income Before Tax	(1,016,705)	(3,337,858)	(327,422)	(5,567,674)	14,531,391	4,399,696
75						
76 State Income Taxes	(46,158)	(151,539)	(14,865)	(252,772)	659,725	199,746
77 Taxable Income	(970,547)	(3,186,319)	(312,557)	(5,314,902)	13,871,666	4,199,949
78						
79 Federal Income Taxes + Other	(203,815)	(669,127)	(65,637)	(1,116,129)	2,913,050	881,989

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended December 31, 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	-	(10,111,131)	-	(14,532,397)
3 Interdepartmental	-	-	-	-
4 Special Sales	13,927,946	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	13,927,946	(10,111,131)	-	(14,532,397)
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	2,791,887	(2,026,798)	1	(2,913,050)
26 Income Taxes - State	632,285	(459,014)	0	(659,725)
27 Income Taxes - Def Net	-	-	26	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	(46)	-
30				
31 Total Operating Expenses:	3,424,172	(2,485,811)	(20)	(3,572,775)
32				
33 Operating Rev For Return:	10,503,775	(7,625,320)	20	(10,959,622)
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	38,167	(27,707)	0	(39,823)
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	38,167	(27,707)	0	(39,823)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	-	-
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	-	-	58	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	(164)	-
58				
59 Total Rate Base Deductions	-	-	(106)	-
60				
61 Total Rate Base:	38,167	(27,707)	(106)	(39,823)
62				
63 Return on Rate Base	0.168%	-0.122%	0.000%	-0.176%
64				
65 Return on Equity	0.322%	-0.235%	0.000%	-0.337%
66				
67 TAX CALCULATION:				
68 Operating Revenue	13,927,946	(10,111,131)	46	(14,532,397)
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	964	(700)	(3)	(1,005)
72 Schedule "M" Additions	-	-	79	-
73 Schedule "M" Deductions	-	-	126	-
74 Income Before Tax	13,926,983	(10,110,431)	3	(14,531,391)
75				
76 State Income Taxes	632,285	(459,014)	0	(659,725)
77 Taxable Income	13,294,698	(9,651,418)	3	(13,871,666)
78				
79 Federal Income Taxes + Other	2,791,887	(2,026,798)	1	(2,913,050)

**Rocky Mountain Power
Utah Results of Operations - December 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>
Adjustment to Revenue:							
Residential	440	B	(7,551,233)	UT	100.000%	(7,551,233)	
Commercial	442	B	(2,111,397)	UT	100.000%	(2,111,397)	
Industrial	442	B	-	UT	100.000%	-	
Irrigation	442	B	(448,501)	UT	100.000%	(448,501)	
Other Sales to Public Authorities	445	B	-	UT	100.000%	-	
Total			<u>(10,111,131)</u>			<u>(10,111,131)</u>	3.1.1

Description of Adjustment:

This adjustment normalizes general business revenue in results by comparing unadjusted sales to temperature normalized sales. Revenue recorded during the 12 months ended December 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 - December 2018
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2018
Table 1 Summary
(\$000)

	A	B	C	Ref 3.2 D	Ref 3.1 E	F	G
	Total Revenue ¹	Reconciling Adjustments ²	JAM Model Beginning Point	Type A Normalizing Adjustments ³	Type B Temperature Normalization	Total Adjustments	Total Adjusted Revenue
Residential	\$ 761,862	\$ (4,573)	\$ 757,289	\$ 550	\$ (7,551)	\$ (7,001)	\$ 750,288
Commercial	736,078	(4,802)	731,276	93	(2,111)	(2,018)	729,258
Industrial	340,844	(4,461)	336,383	(4,405)	-	(4,405)	331,977
Situs Contracts	127,080	-	127,080	414	-	414	127,494
Irrigation	19,785	(118)	19,667	(4)	(449)	(452)	19,214
Public St & Hwy	8,180	(44)	8,136	14	-	14	8,149
Other Sales Pub Auth	-	-	-	-	-	-	-
Total Utah	\$ 1,993,829	\$ (13,999)	\$ 1,979,830	\$ (3,338)	\$ (10,111)	\$ (13,449)	\$ 1,966,381
Source / Formula	Page 3.1.4	Page 3.1.4	A + B	Page 3.1.4	Page 3.1.4	D + E	Page 3.1.4

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 adjustment - deferred NPC, revenue accounting adj, income tax deferral adj, DSM revenue, STEP revenue special contracts buy-through, and out-of-period adjustments.

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

	A	B	A + B
	Total MWhs ¹	Total Adjustment MWhs ²	Total Utah Adjusted MWhs
Residential	7,093,140	(68,770)	7,024,370
Commercial	9,091,993	(45,480)	9,046,514
Industrial	5,325,774	(28,205)	5,297,570
Situs Contracts	2,660,859	(5,323)	2,655,537
Irrigation	273,981	(7,335)	266,646
Public St & Hwy	68,162	-	68,162
Other Sales Pub Auth	-	-	-
Total Utah	24,513,910	(155,112)	24,358,798

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 - December 2018
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2018
Table 1 Detail

	305 Report Booked ¹	Reconciling Adjustments ²	Unadjusted Revenues	Type 1 Adjustments			Total Adjustment	Adjusted Actual
				Normalization ³ Type A	Unbilled Type A	Temperature Type B		
Residential								
1	710,830,761	-	710,830,761	-	(7,320,968)	(7,134,170)	(14,455,138)	696,375,623
2	345,112	-	345,112	-	(3,554)	(6,878)	(10,432)	334,680
2E	172,491	-	172,491	-	(1,777)	-	(1,777)	170,714
3	18,000,489	-	18,000,489	-	(185,390)	(169,520)	(354,910)	17,645,579
135	14,017,628	-	14,017,628	-	(144,370)	(140,686)	(285,056)	13,732,571
6	9,611,179	-	9,611,179	-	(98,987)	(56,993)	(155,980)	9,455,199
6-135	313,718	-	313,718	-	(3,231)	(1,860)	(5,091)	308,626
6A	881,237	-	881,237	-	(9,076)	-	(9,076)	872,161
6A-135	1,795	-	1,795	-	(18)	-	(18)	1,777
6B	4,143	-	4,143	-	(43)	-	(43)	4,100
7	644,715	-	644,715	-	(6,640)	-	(6,640)	638,075
23	10,720,157	-	10,720,157	-	(110,409)	(41,096)	(151,505)	10,568,653
23-135	149,141	-	149,141	-	(1,536)	(29)	(1,565)	147,576
PTLD	105	-	105	-	(1)	-	(1)	104
Subtotal	765,692,671	-	765,692,671	-	(7,886,000)	(7,551,233)	(15,437,233)	750,255,438
Rev Adj - Deferred NPC	520,102	-	520,102	(520,102)	-	-	(520,102)	-
Rev Accounting Adj	(1,070,429)	-	(1,070,429)	1,070,429	-	-	1,070,429	-
Income Tax Deferral Adj	0.05	-	0.05	(0.05)	-	-	(0.05)	-
Solar Feed-In Rev	1,912,182	(1,912,182)	-	-	-	-	-	-
DSM	2,187,064	(2,187,064)	-	-	-	-	-	-
Blue Sky	1,254,701	(1,254,710)	(9)	9	-	-	9	-
Rev Adj - Property Insurance	(781,037)	781,037	-	-	-	-	-	-
Subtotal	4,022,584	(4,572,919)	(550,335)	550,335	-	-	550,335	-
Unbilled	(7,886,000)	-	(7,886,000)	-	7,886,000	-	7,886,000	-
AGA/Revenue Credit	32,678	-	32,678	-	-	-	-	32,678
Total	761,861,934	(4,572,919)	757,289,015	550,335	-	(7,551,233)	(7,000,898)	750,288,117
Commercial								
6	413,701,694	-	413,701,694	-	(720,862)	(1,119,285)	(1,840,147)	411,861,547
6-135	10,311,616	-	10,311,616	-	(17,968)	(27,898)	(45,866)	10,265,750
6A	32,639,031	-	32,639,031	-	(56,873)	(102,171)	(159,044)	32,479,988
6A-135	1,218,024	-	1,218,024	-	(2,122)	(3,813)	(5,935)	1,212,089
6B	332,910	-	332,910	-	(580)	(797)	(1,377)	331,534
7	1,702,529	-	1,702,529	-	(2,967)	-	(2,967)	1,699,562
8	68,419,724	-	68,419,724	-	(119,219)	(199,064)	(318,283)	68,101,441
8-135	7,837,640	-	7,837,640	-	(13,657)	(22,803)	(36,460)	7,801,179
9	60,509,239	-	60,509,239	-	(105,436)	-	(105,436)	60,403,803
9A	1,774,054	-	1,774,054	-	(3,091)	-	(3,091)	1,770,963
15M	1,064,872	-	1,064,872	-	(1,856)	-	(1,856)	1,063,016
15T	329,415	-	329,415	-	(574)	-	(574)	328,841
23	121,277,856	-	121,277,856	-	(211,323)	(630,630)	(841,953)	120,435,903
23-135	949,439	-	949,439	-	(1,654)	(4,937)	(6,591)	942,848
31	7,355,799	-	7,355,799	-	(12,817)	-	(12,817)	7,342,982
PTLD	452	-	452	-	(1)	-	(1)	451
Subtotal	729,424,294	-	729,424,294	-	(1,271,000)	(2,111,397)	(3,382,397)	726,041,897
Rev Adj - Deferred NPC	676,337	-	676,337	(676,337)	-	-	(676,337)	-
Rev Accounting Adj	(769,265)	-	(769,265)	769,265	-	-	769,265	-
Income Tax Deferral Adj	(0.02)	-	(0.02)	0.02	-	-	0.02	-
Solar Feed-In Rev	2,488,770	(2,488,770)	-	-	-	-	-	-
DSM	2,809,040	(2,809,040)	-	-	-	-	-	-
Blue Sky	245,758	(245,758)	-	-	-	-	-	-
Rev Adj - Property Insurance	(741,592)	741,592	-	-	-	-	-	-
Subtotal	4,709,048	(4,801,976)	(92,927)	92,927	-	-	92,927	-
Unbilled	(1,271,000)	-	(1,271,000)	-	1,271,000	-	1,271,000	-
AGA/Revenue Credit	3,215,904	-	3,215,904	-	-	-	-	3,215,904
Total	736,078,246	(4,801,976)	731,276,270	92,927	-	(2,111,397)	(2,018,469)	729,257,801
Industrial								
6	53,517,713	-	53,517,713	-	(1,925,288)	-	(1,925,288)	51,592,425
6-135	206,122	-	206,122	-	(7,415)	-	(7,415)	198,707
6A	7,258,639	-	7,258,639	-	(261,128)	-	(261,128)	6,997,511
6A-135	553,968	-	553,968	-	(19,929)	-	(19,929)	534,039
6B	725	-	725	-	(26)	-	(26)	699
7	221,654	-	221,654	-	(7,974)	-	(7,974)	213,680
8	73,816,468	-	73,816,468	-	(2,655,531)	-	(2,655,531)	71,160,937
9	197,015,097	-	197,015,097	-	(7,087,575)	-	(7,087,575)	189,927,522
9A	1,533,234	-	1,533,234	-	(55,158)	-	(55,158)	1,478,076
15M	2,053	-	2,053	-	(74)	-	(74)	1,979
15T	2,420	-	2,420	-	(87)	-	(87)	2,333
21	248,088	-	248,088	-	(8,925)	-	(8,925)	239,163
23	5,166,162	-	5,166,162	-	(185,852)	-	(185,852)	4,980,310
23-135	20,349	-	20,349	-	(732)	-	(732)	19,617
31	4,026,685	-	4,026,685	-	(144,859)	-	(144,859)	3,881,826
Contract 1	32,222,232	-	32,222,232	-	(53,779)	-	(53,779)	32,168,453
Contract 2	35,565,034	-	35,565,034	(2,284,383)	(95,222)	-	(2,379,604)	33,185,430
Contract 3	59,292,818	-	59,292,818	(1,380,081)	4,227,554	-	2,847,473	62,140,291
Subtotal	470,669,462	-	470,669,462	(3,664,464)	(8,282,000)	-	(11,946,464)	458,722,998

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

	305 Report Booked ¹	Reconciling Adjustments ²	Unadjusted Revenues	Type 1 Adjustments			Total Adjustment	Adjusted Actual
				Normalization ³ Type A	Unbilled Type A	Temperature Type B		
Rev Adj - Deferred NPC	492,340	-	492,340	(492,340)	-	-	(492,340)	-
Rev Accounting Adj	(165,528)	-	(165,528)	165,528	-	-	165,528	-
Income Tax Deferral Adj	0.03	-	0.03	(0.03)	-	-	(0.03)	-
Solar Feed-In Rev	2,293,588	(2,293,588)	-	-	-	-	-	-
DSM	2,594,083	(2,594,083)	-	-	-	-	-	-
Blue Sky	64,973	(64,973)	-	-	-	-	-	-
Rev Adj - Property Insurance	(491,473)	491,473	-	-	-	-	-	-
Subtotal	4,787,983	(4,461,171)	326,812	(326,812)	-	-	(326,812)	-
Unbilled	(8,282,000)	-	(8,282,000)	-	8,282,000	-	8,282,000	-
AGA/Revenue Credit	748,473	-	748,473	-	-	-	-	748,473
Total	467,923,918	(4,461,171)	463,462,746	(3,991,275)	-	-	(3,991,275)	459,471,471
Irrigation								
10	18,897,891	-	18,897,891	-	(35,922)	(435,437)	(471,359)	18,426,533
10-135	567,004	-	567,004	-	(1,078)	(13,065)	(14,143)	552,861
Subtotal	19,464,895	-	19,464,895	-	(37,000)	(448,501)	(485,501)	18,979,394
Rev Adj - Deferred NPC	17,440	-	17,440	(17,440)	-	-	(17,440)	-
Rev Accounting Adj	(13,852)	-	(13,852)	13,852	-	-	13,852	-
Income Tax Deferral Adj	0.04	-	0.04	(0.04)	-	-	(0.04)	-
Solar Feed-In Rev	64,505	(64,505)	-	-	-	-	-	-
DSM	73,003	(73,003)	-	-	-	-	-	-
Blue Sky	-	-	-	-	-	-	-	-
Rev Adj - Property Insurance	(19,345)	19,345	-	-	-	-	-	-
Subtotal	121,750	(118,162)	3,588	(3,588)	-	-	(3,588)	-
Unbilled	(37,000)	-	(37,000)	-	37,000	-	37,000	-
AGA/Revenue Credit	235,105	-	235,105	-	-	-	-	235,105
Total	19,784,750	(118,162)	19,666,588	(3,588)	-	(448,501)	(452,089)	19,214,498
Public Street & Highway Lighting								
7	42,234	-	42,234	-	841	-	841	43,075
11	4,104,796	-	4,104,796	-	81,731	-	81,731	4,186,527
12E	2,788,215	-	2,788,215	-	55,516	-	55,516	2,843,731
12F	135,848	-	135,848	-	2,705	-	2,705	138,553
12P	383,680	-	383,680	-	7,639	-	7,639	391,319
15M	73,246	-	73,246	-	1,458	-	1,458	74,704
15T	457,510	-	457,510	-	9,110	-	9,110	466,620
Subtotal	7,985,528	-	7,985,528	-	159,000	-	159,000	8,144,528
Rev Adj - Deferred NPC	5,659	-	5,659	(5,659)	-	-	(5,659)	-
Rev Accounting Adj	(19,171)	-	(19,171)	19,171	-	-	19,171	-
Income Tax Deferral Adj	(0.03)	-	(0.03)	0.03	-	-	0.03	-
Solar Feed-In Rev	20,667	(20,667)	-	-	-	-	-	-
DSM	23,785	(23,785)	-	-	-	-	-	-
Blue Sky	-	-	-	-	-	-	-	-
Rev Adj - Property Insurance	-	-	-	-	-	-	-	-
Subtotal	30,941	(44,453)	(13,512)	13,512	-	-	13,512	-
Unbilled	159,000	-	159,000	-	(159,000)	-	(159,000)	-
AGA/Revenue Credit	4,662	-	4,662	-	-	-	-	4,662
Total	8,180,130	(44,453)	8,135,678	13,512	-	-	13,512	8,149,190
Other Sales to Public Authorities								
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total	1,993,828,977	(13,998,681)	1,979,830,296	(3,338,089)	-	(10,111,131)	(13,449,220)	1,966,381,077
	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

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 adjustment - deferred NPC, revenue accounting adj, income tax deferral adj, DSM revenue, STEP revenue special contracts buy-through, and out-of-period adjustments.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	A	550,335	UT	100.000%	550,335	
Commercial	442	A	92,927	UT	100.000%	92,927	
Industrial	442	A	(4,405,365)	UT	100.000%	(4,405,365)	
Special Contracts	442	A	414,090	UT	100.000%	414,090	
Irrigation	442	A	(3,588)	UT	100.000%	(3,588)	
Public Street & Highway	444	A	13,512	UT	100.000%	13,512	
Other Sales to Public Authorities	445	A	-	UT	100.000%	-	
			<u>(3,338,089)</u>			<u>(3,338,089)</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, income tax deferral adj, DSM adj, STEP revenue, buy-through and normalization of special contract revenue and out-of-period revenue.

**Rocky Mountain Power
Utah Results of Operations - December 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>
Adjustment to Revenue:							
Remove 12 ME Dec 2018 Allowance Sales	4118	B	182	SE	43.567%	79	3.3.2
Add 12 ME Dec 2018 Amortization	4118	B	(288)	SE	43.567%	(126)	3.3.1
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	B	(377)	SE	43.567%	(164)	3.3.1
Adjustment to Tax:							
Deferred Income Tax Balance	190	B	133	SE	43.567%	58	3.3.1
Schedule M Addition	SCHMAT	B	182	SE	43.567%	79	3.3.1
Schedule M Deduction	SCHMDT	B	288	SE	43.567%	126	3.3.1
Deferred Income Tax Expense	41010	B	105	SE	43.567%	46	3.3.1
Deferred Income Tax Expense	41110	B	(45)	SE	43.567%	(20)	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 the 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 Services 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 12 months ended December 2018 with the four-year amortization amount.

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

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

Description	Date Booked	Sales to Date	Accumulated Amortization Dec-18	End Unamort Balance Dec-18	Current Period Amortization 12 ME Dec-18	Beg Unamort. Balance Dec-17	Unrealized Gain SCHMAT 12 ME Dec-18	Realized Gain SCHMDT 12 ME Dec-18	D.I.T. Expense 12 ME Dec-18	Accumulated Deferred Income Tax Dec-17	Accumulated Deferred Income Tax Dec-18
Apr 2014 Sale	Apr-14	1,117	1,117	0	82	82	0	82	31	31	0
Apr 2015 Sale	Apr-15	320	300	20	80	100	0	80	30	38	8
Apr 2016 Sale	Apr-16	188	132	56	48	104	0	48	18	39	21
Apr 2017 Sale	Apr-17	177	77	99	44	144	0	44	17	55	38
Apr 2018 Sale	Apr-18	182	34	148	34	0	182	34	(36)	0	36
Totals			1,661	323	288	430	182	288	60	163	103

Ref 3.3

Ref 3.3

Ref 3.3

SO2 Credit Unamortized Balance	
Beginning Balance	430
Ending Balance	323
Average Balance	<u>377</u>
	Ref. 3.3

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

Deferred Income Tax	
	Ref. 3.3 <u>105</u>
	Ref. 3.3 <u>(45)</u>
	<u>60</u>

DIT Unamort Balance	
Beginning Balance	163
Ending Balance	103
Average Balance	<u>133</u>
	Ref. 3.3

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

Year	Month	Amount	Accumulated Amount
2018	1	-	-
2018	2	-	-
2018	3	-	-
2018	4	(182)	(182)
2018	5	-	(182)
2018	6	(0)	(182)
2018	7	-	(182)
2018	8	-	(182)
2018	9	-	(182)
2018	10	-	(182)
2018	11	-	(182)
2018	12	-	(182) Ref. 3.3

GL Account Balance
Account Number 301947

G/L Account Balance Display

Document currency | Document currency | Document currency | Bu...

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-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Add December 2018 REC Revenues Reallocated According to RPS Eligibility:							
<u>OR/CA/WA RPS Eligible:</u>							
Reallocate. Increm. Rev. Non-RPS States	456	A	218,946	SG	43.734%	95,755	3.4.2
Adjustment for CA RPS Banking	456	A	(8,810)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(161,039)	OR	0.000%	-	3.4.2
Adjustment for WA RPS Banking	456	A	(49,097)	WA	0.000%	-	
			-			95,755	
<u>OR/CA RPS Eligible</u>							
Reallocate. Increm. Rev. Non-RPS States	456	A	588,648	SG	43.734%	257,442	3.4.2
Adjustment for CA RPS Banking	456	A	(30,534)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(558,114)	OR	0.000%	-	3.4.2
			-			257,442	
<u>CA RPS Eligible</u>							
Reallocate. Increm. Rev. Non-RPS States	456	A	2,380	SG	43.734%	1,041	3.4.2
Adjustment for CA RPS Banking	456	A	(2,380)	CA	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	(43,509)	OR	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	43,509	OTHER	0.000%	-	3.4.2
			-			1,041	
Remove December 2018 REC Deferrals	456	A	(1,262,161)	SG	43.734%	(551,999)	3.4.1
Retain 10% Incentive on REC Revenue	456	A	(127,991)	UT	100.000%	(127,991)	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 December 2018 and reallocates the OR, CA, and WA amounts to the Company's other jurisdictions.

This adjustment reflects actual REC revenue for the 12 months ended December 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 - December 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	
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)
July-18	(593)	632	(171,000)	(170,961)
August-18	(625)	593	-	(32)
September-18	(415)	625	-	210
October-18	(681,860)	415	-	(681,445)
November-18	(462,882)	681,860	(693,122)	(474,144)
December-18	(32,948)	462,882	(466,703)	(36,770)
12 ME December 2018 Total	(2,154,518)	2,343,565	(2,305,628)	(2,116,582)

Ref 3.4.2

REC deferrals included in unadjusted results:

FERC Account 4562700
Amount Yr. Ended December 2018 **(1,262,161) 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 Allocated	Ref
1,279,912	Ref. 3.4.2
127,991	Ref. 3.4
1,151,921	

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

December 2018 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources	\$	399,006
December 2018 - Unadjusted REC CA/OR RPS Eligible Resources	\$	1,552,999
December 2018 - Unadjusted REC Revenues CA RPS Eligible Resources	\$	164,576
Total December 2018 Unadjusted REC Revenue	\$	2,116,582 Ref 3.4.1

Reallocate December 2018 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SG Factor Amounts		SG	100.000%	1.4257%	26.0601%	7.9452%	14.8303%	43.7344%	5.9712%	0.0332%	
December 2018 REC Rev - Eligible for CA/OR/WA RPS	A	SG	399,006	5,689	103,981	31,702	59,174	174,503	23,826	132	
Adjustment for RPS/Commission order	A	SG	218,946	3,122	57,058	17,396	32,470	95,755	13,074	73	
Adjustment for RPS/Commission order	A	Situs	(218,946)	(8,810)	(161,039)	(49,097)					
December 2018 REC Revenues - Reallocated Totals			399,006	Ref 3.4 -	Ref 3.4 -	Ref 3.4 -	91,644	270,258	36,899	205	
December 2018 REC Rev - Eligible for CA/OR RPS	A	SG	1,552,999	22,141	404,712	123,388	230,314	679,195	92,733	515	
Adjustment for RPS/Commission order	A	SG	588,648	8,392	153,402	46,769	87,298	257,442	35,149	195	
Adjustment for RPS/Commission order	A	Situs	(588,648)	(30,534)	(558,114)						
December 2018 REC Revenues - Reallocated Totals			1,552,999	Ref 3.4 -	Ref 3.4 -	170,158	317,612	936,637	127,882	710	
December 2018 REC Rev - Eligible for CA RPS Only	A	SG	164,576	2,346	42,889	13,076	24,407	71,976	9,827	55	-
Adjustment for RPS/Commission order	A	SG	2,380	34	620	189	353	1,041	142	1	
Adjustment for RPS/Commission order	A	Situs	(2,380)	(2,380)	(43,509)						43,509
December 2018 REC Revenue - Reallocated Totals			164,576	Ref 3.4 -	Ref 3.4 -	13,265	24,760	73,017	9,969	55	43,509
Reallocated REC Revenue for 12 ME December 2018	A	SG	809,975	11,548	211,080	64,354	120,121	354,238	48,365	269	-
	A	Situs	(809,975)	(41,724)	(762,662)	(49,097)	-	-	-	-	43,509
December 2018 REC Revenue - Total Reallocated			2,116,582	-	-	183,423	434,016	1,279,912	174,751	971	43,509
			Ref 3.4.1					Ref 3.4.1			

Rocky Mountain Power
 Utah Results of Operations - December 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>
Adjustment to Revenue:							
Other Electric Revenue	456	A	(12,623,472)	SG	43.734%	(5,520,801)	3.5.1

Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2018			116,616,886				3.5.1
Total Adjustments			<u>(12,623,472)</u>				Above
Adjusted Wheeling Revenues 12 ME December 2018			<u>103,993,415</u>				3.5.1

Description of Adjustment:

This adjustment reflects a normalized level of wheeling revenues for the 12 months ended December 2018 by removing out-of-period and one-time adjustments.

Rocky Mountain Power
Results of Operations - December 2018
Wheeling Revenue

Customer	Total
3 Phases Renewables, Inc.	(413)
Avangrid Renewables, LLC	(4,638,115)
Avista Corporation	(6,271)
BASIN ELECTRIC POWER COOPERATIVE	(1,505,871)
BLACK HILLS POWER & LIGHT COMPANY	(4,095,584)
BONNEVILLE POWER ADMINISTRATION	(4,417,561)
BONNEVILLE POWER ADMINISTRATION	(17,598,886)
Brookfield Energy Marketing L.P.	(301,273)
Calpine Energy Solutions, LLC	(537,098)
Cargill-Alliant, LLC	21,146
City of Anaheim	(153,539)
City of Roseville	(819,609)
Clatskanie PUD	(1,848,643)
Constellation NewEnergy, Inc.	(12,402)
CONSTELLATION POWER SOURCE, INC.	(1,301,046)
DESERET GENERATION & TRANS. CO-OP.	(3,535,247)
Eagle Energy Partners LLP	82
Enel Geothermal LLC	1,219
Energy Keepers, Inc.	(2,970)
Eugene Water & Electric Board	(966,210)
Evergreen BioPower	(349,872)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
Idaho Power Co. Balancing Ops	(1,176,795)
Idaho Power-Power Supply Merchant	97
Intermountain Renewable(Cyrg Enrgy)	(451,934)
JP Morgan Ventures Energy Corp	19,857
Los Angeles Dept. of Water & Power	(46,921)
Macquarie Energy LLC	(235,750)
MAG Energy Solutions Inc.	(50)
Moon Lake Electric Association	(19,262)
MORGAN STANLEY CAPITAL	(5,085,412)
Municipal Energy Agency of Nebraska	(21,352)
Navajo Tribal Utility Authority	(27,708)
NextEra Energy Resources, LLC	(3,367,698)
NV Energy	(509,333)
PACIFIC GAS & ELECTRIC COMPANY	(156,086)
PACIFICORP	(0)
PORTLAND GENERAL ELECTRIC COMPANY	(1,221)
Powder River Energy Corporation	698
POWEREX	(21,915,124)
PPL Montana	2,222
Public Service Co of New Mexico	2
PUBLIC SERVICE COMPANY OF COLORADO	56
PUGET SOUND POWER & LIGHT COMPANY	159
RAINBOW ENERGY MARKETING CORPORATIO	(124,581)
Sacramento Municipal Utility Dist	(759,561)
Salt River Project	(967,902)
Seattle City Light	273
SeaWest Windpower, Inc.	(72,776)
Shell Energy NA (Coral Power)	(2,058,392)
SIERRA PACIFIC POWER COMPANY	(34,615)
Simplot Phosphates, LLC	(17,388)
So. Cal Public Power Authority	(32,915)
Southern California Edison Company	(3,616,594)
State of South Dakota	(152,478)
Tenaska Power Services Company	(169,864)
The Energy Authority	(23,908)
TRANSALTA ENERGY MARKETING CORP.	(281,491)
TRI-STATE GEN. & TRANS. ASSOCIATION	(654,910)
Tucson Electric Power Co.	51
U.S. Bureau of Reclamation	(61,027)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(20,389,453)
UTAH MUNICIPAL POWER AGENCY	(3,689,554)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	(26,695)
WESTERN AREA POWER ADMIN. - UT	(3,233,358)
WESTERN AREA POWER ADMINISTRATION	(110,156)
Arizona Public Service Company	45
Enel Cove Fort LLC	(119,620)
Obsidian Renewables, LLC	(123,914)
Cowlitz Revenue	(174,901)
Accruals and Adjustments	(4,374,898)

Total (116,616,886)

Ref 3.5

Type
A

Remove refunds and other out of period adjustments	12,623,472
--	------------

Type A adjustments (Remove out of period and one-time adj's)

12,623,472

Ref 3.5

Wheeling Revenue Totals

(103,993,415)

Ref 3.5

**Rocky Mountain Power
Utah Results of Operations - December 2018
REC and NPC Accruals**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	A	5,558,671	UT	100.000%	5,558,671	
Commercial and Industrial	442	A	8,914,008	UT	100.000%	8,914,008	
Public St & Hwy	444	A	59,718	UT	100.000%	59,718	
Other Sales Pub Auth	445	A	-	UT	100.000%	-	
			<u>14,532,397</u>			<u>14,532,397</u>	
Residential	440	B	(5,558,671)	UT	100.000%	(5,558,671)	
Commercial and Industrial	442	B	(8,914,008)	UT	100.000%	(8,914,008)	
Public St & Hwy	444	B	(59,718)	UT	100.000%	(59,718)	
Other Sales Pub Auth	445	B	-	UT	100.000%	-	
			<u>(14,532,397)</u>			<u>(14,532,397)</u>	
Net Adjustment			<u>-</u>			<u>-</u>	

Adjustment Detail:

(1) Schedule 98 REC Revenue January 2018- December 2018	719,708
(2) Net Power Cost Accrual January 2018- December 2018	13,812,689
Total Adjustment	<u>14,532,397</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	757,289	38.25%
Commercial and Industrial	442	1,214,406	61.34%
Public St & Hwy	444	8,136	0.41%
Other Sales Pub Auth	445	-	0.00%
		<u>1,979,830</u>	<u>100.00%</u>

Description of Adjustment:

This adjustment reflects the impact of the REC and net power cost deferrals on Utah assuming the best estimate for the recovery of each mechanism for January 2018 through December 2018, 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 revenues, jurisdictional allocation factors, and net power cost. The amounts included in the EBA and RBA are calculated based on actual net power costs allocated to Utah customers using actual factors. The Type B revenues, net power costs, and factors included in the Utah December 2018 Results of Operations report are normalized for temperature, hydro production. Therefore, the revenue credited to customers from the EBA and RBA do not align with the Type B revenues and expenses included in the Utah December 2018 Results of Operations report, and adding the accruals to the Report without accounting for these differences will not produce a meaningful result.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	A	1,290,776	UT	100.000%	1,290,776	
Commercial	442	A	1,604,570	UT	100.000%	1,604,570	
Industrial (includes Irrigation)	442	A	1,492,150	UT	100.000%	1,492,150	
Public Street & Highway Lighting	444	A	12,503	UT	100.000%	12,503	
			<u>4,400,000</u>			<u>4,400,000</u>	3.7.1

Description of Adjustment:

This adjustment reflects the January 2018 - December 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 - December 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	4,400,000	Ref 3.7.2

Spread to Revenue Accounts

440	Residential Sales	29.336%
442	Commercial Sales	36.468%
442	Industrial (includes Irrigation)	33.913%
444	Public Street & Highway Lighting	0.284%
		<u>100.000%</u>

Reduce Revenue Accounts for Savings:

440	Residential Sales	1,290,776	Ref 3.7
442	Commercial & Industrial Sales	1,604,570	Ref 3.7
442	Industrial (includes Irrigation)	1,492,150	Ref 3.7
444	Public Street & Highway Lighting	12,503	Ref 3.7
		<u>4,400,000</u>	

Rocky Mountain Power
Results of Operations - December 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
July	6,600,002	366,667		6,966,669
August	6,966,669	366,667		7,333,336
September	7,333,336	366,667		7,700,003
October	7,700,003	366,667		8,066,670
November	8,066,670	366,667		8,433,337
December	8,433,337	366,663		8,800,000
Deferral 12 ME December 2018		4,400,000		
		Ref 3.7.1		

Rocky Mountain Power
 Utah Results of Operations - December 2018
 NTUA Contract Reallocation Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
NTUA Revenues	447	A	(13,927,946)	FERC	0.000%	-	
NTUA Revenues	447	A	<u>13,927,946</u>	UT	100.000%	<u>13,927,946</u>	
			<u>-</u>			<u>13,927,946</u>	

Description of Adjustment:

This adjustment corrects the allocation factor on revenues booked for the NTUA Contract in the year ended December 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 December 31, 2018

		Type A 4.1	Type B 4.2	Type B 4.3	Type B 4.4 Revenue Sensitive Items and Uncollectible Expense
	Total Adjustments	Misc. General Expense & Revenue	Insurance Expense	Generation Expense Normalization	
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	1,114,844	-	-	1,114,844	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	(356,692)	(248)	-	(356,444)	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	(48,881)	(1,619)	-	-	(47,263)
16 Customer Service & Info	(91,621)	(91,621)	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	(1,575,338)	28,075	(1,563,066)	-	(40,348)
19					
20 Total O&M Expenses	(957,690)	(65,413)	(1,563,066)	758,400	(87,610)
21					
22 Depreciation	-	-	-	-	-
23 Amortization	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-
25 Income Taxes - Federal	(692,440)	(8,179)	(550,993)	(152,066)	18,798
26 Income Taxes - State	(156,818)	(1,852)	(124,785)	(34,439)	4,257
27 Income Taxes - Def Net	1,040,949	-	1,042,415	-	(1,466)
28 Investment Tax Credit Adj.	-	-	-	-	-
29 Misc Revenue & Expense	106,234	106,234	-	-	-
30					
31 Total Operating Expenses:	(659,766)	30,789	(1,196,428)	571,896	(66,022)
32					
33 Operating Rev For Return:	659,766	(30,789)	1,196,428	(571,896)	66,022
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	(20,141)	(841)	(24,955)	6,374	(720)
45 Weatherization Loans	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	(20,141)	(841)	(24,955)	6,374	(720)
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-
53 Accum Def Income Tax	(942,435)	-	(935,442)	-	(6,993)
54 Unamortized ITC	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	3,806,554	-	3,806,554	-	-
58					
59 Total Rate Base Deductions	2,864,119	-	2,871,112	-	(6,993)
60					
61 Total Rate Base:	2,843,978	(841)	2,846,157	6,374	(7,713)
62					
63 Return on Rate Base	0.007%	0.000%	0.016%	-0.009%	0.001%
64					
65 Return on Equity	0.014%	-0.001%	0.030%	-0.018%	0.002%
66					
67 TAX CALCULATION:					
68 Operating Revenue	851,456	(40,820)	1,563,066	(758,400)	87,610
69 Other Deductions	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-
71 Interest	71,802	(21)	71,857	161	(195)
72 Schedule "M" Additions	5,964	-	-	-	5,964
73 Schedule "M" Deductions	4,239,769	-	4,239,769	-	-
74 Income Before Tax	(3,454,150)	(40,799)	(2,748,559)	(758,561)	93,769
75					
76 State Income Taxes	(156,818)	(1,852)	(124,785)	(34,439)	4,257
77 Taxable Income	(3,297,332)	(38,947)	(2,623,775)	(724,122)	89,512
78					
79 Federal Income Taxes + Other	(692,440)	(8,179)	(550,993)	(152,066)	18,798

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Gain on Property Sales	421	A	(287,528)	SG	43.734%	(125,748)	
Gain on Property Sales	421	A	(157,433)	UT	100.000%	(157,433)	
Gain on Property Sales	421	A	(62)	WA	0.000%	-	
Gain on Property Sales	421	A	897,936	SO	43.287%	388,690	
Loss on Property Sales	421	A	7,672	SG	43.734%	3,355	
Loss on Property Sales	421	A	196	WYP	0.000%	-	
Loss on Property Sales	421	A	(7,777)	SO	43.287%	(3,366)	
Loss on Property Sales	421	A	(91)	OR	0.000%	-	
			<u>452,914</u>			<u>105,498</u>	4.1.1
Adjustment to Expense:							
Other Expenses	557	A	(563)	SG	43.734%	(246)	
Customer Records	903	A	(3,404)	CN	47.555%	(1,619)	
Customer Records	903	A	(24,752)	OR	0.000%	-	
Oper Superv & Eng	908	A	(302)	CN	47.555%	(144)	
Informational Advertising	909	A	(839)	CA	0.000%	-	
Informational Advertising	909	A	(89,160)	CN	47.555%	(42,400)	
Informational Advertising	909	A	9,798	ID	0.000%	-	
Informational Advertising	909	A	23,078	OR	0.000%	-	
Informational Advertising	909	A	(49,078)	UT	100.000%	(49,078)	
Informational Advertising	909	A	14,652	WA	0.000%	-	
Informational Advertising	909	A	1,146	WY	0.000%	-	
Office Supplies and Expense	921	A	2,791	SO	43.287%	1,208	
Office Supplies and Expense	921	A	507	OR	0.000%	-	
Duplicate Charges	929	A	(3,421)	SO	43.287%	(1,481)	
Advertising	930	A	58,378	CN	47.555%	27,762	
Advertising	930	A	588	UT	100.000%	588	
			<u>(60,581)</u>			<u>(65,410)</u>	4.1.1

Description of Adjustment:

This adjustment reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment corrects the accounts and allocations of certain expenses.

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

Description	FERC	2017P Factor	Amount	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	SG	(287,528)	
Gain on Property Sales	421	UT	(157,433)	
Gain on Property Sales	421	WA	(62)	
Gain on Property Sales	421	SO	897,936	
Loss on Property Sales	421	SG	7,672	
Loss on Property Sales	421	WYP	196	
Loss on Property Sales	421	SO	(7,777)	
Loss on Property Sales	421	OR	(91)	
			<u>452,914</u>	Ref 4.1
Non Regulated Flights				
Other Expenses	557	SG	(563)	
Oper Superv & Eng	908	CN	(302)	
Customer Service Expense	909	CN	(1,713)	
Office Supplies and Expenses	921	SO	(22,055)	
			<u>(24,632)</u>	
Informational & Instructional Advertising				
Blue Sky	909	CN	3,053	
Blue Sky	909	OR	21,824	
Blue Sky	903	CN	(3,404)	
Blue Sky	903	OR	(24,752)	
Blue Sky	929	SO	(3,421)	
DSM	909	CN	(3,836)	
Sponsorships	909	OR	(1,298)	
Sponsorships	909	UT	(49,467)	
Campaign	909	CN	(58,378)	
Campaign	930	CN	58,378	
Campaign	909	UT	(588)	
Campaign	930	UT	588	
Remove system allocation	909	CN	(28,286)	
Remove system allocation	909	OR	(898)	
Remove system allocation	909	CA	(2,619)	
Remove system allocation	909	UT	(9,591)	
Remove system allocation	909	WY	(190)	
Add situs allocation	909	ID	9,798	
Add situs allocation	909	UT	10,569	
Add situs allocation	909	WY	1,336	
Add situs allocation	909	WA	14,652	
Add situs allocation	909	CA	1,780	
Add situs allocation	909	OR	3,449	
			<u>(61,301)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	24,845	
Expense removal	921	OR	507	
			<u>25,352</u>	
Total Expense			<u><u>(60,581)</u></u>	Ref 4.1

**Rocky Mountain Power
Utah Results of Operations - December 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>
Adjustment to Expense:							
Adjust Injuries and Damages Expense	925	B	(3,610,931)	SO	43.287%	(1,563,066)	4.2.1
Adjustment to Rate Base:							
Remove Injuries & Damages Reserve	2282	B	9,463,064	SO	43.287%	4,096,283	4.2.1
Remove Injuries & Damages Reserve - Receivable	2282	B	(669,319)	SO	43.287%	(289,729)	4.2.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	B	9,794,539	SO	43.287%	4,239,769	
Deferred Income Tax Expense	41010	B	2,408,144	SO	43.287%	1,042,415	
Accumulated Deferred Income Tax Balance	190	B	(2,326,645)	SO	43.287%	(1,007,136)	
Accumulated Deferred Income Tax Balance	190	B	165,625	SO	43.287%	71,694	

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 12 ME December 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.

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 - December 2018
Injuries and Damages

	Jan-16 to Dec-16 Cash	Jan-17 to Dec-17 Cash	Jan-18 to Dec-18 Cash	Total Cash
Cash paid on claims	21,852,520	40,017,079	5,274,989	67,144,587
Remove amounts not requested consistent with Utah Docket No. 13-035-184	(5,143,593)	(13,600,111)	(499,750)	(19,243,454)
Net Paid	16,708,927	26,416,968	4,775,239	47,901,133
Third party insurance claim proceeds	(5,031,297)	(34,389,328)	(1,671,915)	(41,092,540)
Remove amounts not requested consistent with Utah Docket No. 13-035-184	2,931,297	16,739,328	1,671,915	21,342,540
Net reimbursement from commercial insurance	(2,100,000)	(17,650,000)	-	(19,750,000)
Net Paid				28,151,133
Three-Year Average				9,383,711 Below

Adjustment Detail:

Included in Base Year Results

Base Year Expense	12,497,345
Insurance Receivable	497,297
Net Base Year Accrued Expense	12,994,642
Three-Year Average - Cash Basis	9,383,711 Above
Regulatory Adjustment	<u>(3,610,931)</u>
	Ref 4.2

Injuries & Damages Reserve

	13 MA Balance
	Dec-18
Injuries & Damages Reserve	<u>(9,463,064) Ref 4.2</u>
Injuries & Damages Insurance Receivable	<u>669,319 Ref 4.2</u>
	<u>(8,793,745)</u>

Rocky Mountain Power
 Utah Results of Operations - December 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>
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	B	(4,284,242)	SG	43.734%	(1,873,688)	4.3.1
Generation Overhaul Expense - Other	553	B	(815,020)	SG	43.734%	(356,444)	4.3.1
			<u>(5,099,262)</u>			<u>(2,230,132)</u>	
 <u>Generation O&M - Coal</u>							
Non NPC, Non-Overhaul Expense	506	B	6,833,366	SG	43.734%	2,988,532	4.3.1
Total			<u>1,734,104</u>			<u>758,400</u>	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2018 using a four-year average methodology. In this adjustment, overhaul expenses from December 2015 - December 2018 are restated in constant dollars to a December 2018 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2018 are subtracted from the four-year average which results in this adjustment. This adjustment also includes a four-year average of coal O&M expense using the same methodology.

Rocky Mountain Power
Results of Operations - December 2018
Generation Expense Normalization

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
12 Months Ended December 2015	29,889,716	5.21%	31,446,940
12 Months Ended December 2016	31,039,989	5.15%	32,639,332
12 Months Ended December 2017	20,163,157	3.81%	20,931,333
12 Months Ended December 2018	34,051,525	0.00%	34,051,525
4 Year Average - Steam			29,767,283
12 Months Ended December 2018 Overhaul Expense - Steam			34,051,525
Adjustment			(4,284,242)

Ref. 4.3.2

Ref. 4.3

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
12 Months Ended December 2015	11,356,901	4.21%	11,834,779
12 Months Ended December 2016	1,887,191	3.98%	1,962,386
12 Months Ended December 2017	796,964	3.00%	820,834
12 Months Ended December 2018	5,959,360	0.00%	5,959,360
4 Year Average			5,144,340
12 Months Ended December 2018 Overhaul Expense - Other			5,959,360
Adjustment			(815,020)

Ref. 4.3.2

Ref. 4.3

FUNCTION: Steam O&M - Coal

Period	O&M Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
12 Months Ended December 2015	275,908,239	5.21%	290,282,775
12 Months Ended December 2016	270,800,921	5.15%	284,754,003
12 Months Ended December 2017	276,124,072	3.81%	286,643,849
12 Months Ended December 2018	278,115,721	0.00%	278,115,721
4 Year Average - Steam			284,949,087
12 Months Ended December 2018 Overhaul Expense - Steam			278,115,721
Adjustment			6,833,366

Above

Ref. 4.3

Total Adjustment**1,734,104** Ref. 4.3

(1) Ref. 4.3.3

Rocky Mountain Power
Results of Operations - December 2018
Generation Expense Normalization

<u>Existing Units</u>	Yr. Ended December 2015	Yr. Ended December 2016	Yr. Ended December 2017	Yr. Ended December 2018	
<u>Steam Production</u>					
Blundell	154,000	981,000	319,000	354,314	
Dave Johnston	4,221,000	2,355,309	5,362,747	4,794,336	
Gadsby	-	-	68,308	343,436	
Hunter	4,537,666	8,162,353	-	8,411,847	
Huntington	6,968,000	-	-	8,857,107	
Jim Bridger	6,962,000	6,249,089	5,906,742	6,661,397	
Naughton	5,183,050	5,366,238	4,646,360	34,087	
Wyodak	-	4,651,000	(18,000)	-	
Cholla	-	-	-	3,257,000	
Colstrip	-	1,237,000	1,218,000	-	
Craig	1,110,000	1,657,000	2,660,000	-	
Hayden	754,000	381,000	-	1,338,000	
Subtotal - Steam	29,889,716	31,039,989	20,163,157	34,051,525	Ref 4.3.1
Total Steam Production	29,889,716	31,039,989	20,163,157	34,051,525	
<u>Other Production</u>					
Hermiston	2,014,000	-	603,000	1,799,000	
Currant Creek	-	1,576,236	72,070	26,996	
Lake Side	4,788,134	310,955	-	3,680,431	
Gadsby Peakers	-	-	-	29,376	
Chehalis	4,554,767	-	121,894	423,557	
Total - Other Production	11,356,901	1,887,191	796,964	5,959,360	Ref 4.3.1
Grand Total	41,246,618	32,927,181	20,960,121	40,010,885	

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

STEAM:	<u>December15</u>	<u>December16</u>	<u>December17</u>	<u>December18</u>
Percentage Change to December 2018	5.21%	5.15%	3.81%	0.00%
OTHER:	<u>December15</u>	<u>December16</u>	<u>December17</u>	<u>December18</u>
Percentage Change to December 2018	4.21%	3.98%	3.00%	0.00%

Rocky Mountain Power
 Utah Results of Operations - December 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>
Adjustment to Expense:							
Uncollectible Expense	904	B	(47,263)	UT	100.000%	(47,263)	4.4.1
Regulatory Commission Expense	928	B	(40,348)	UT	100.000%	(40,348)	4.4.1

Description of Adjustment:

This adjusts the Company's actual December 2018 uncollectible accounts expense to the December 2018 adjusted revenues by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues.

Rocky Mountain Power
Utah Results of Operations - December 2018
Revenue Sensitive Items & Uncollectible Expense

Unadjusted Revenue	1,979,830,296	
Temperature Normalized Revenue	<u>1,966,381,077</u>	
Incremental Change	(13,449,220)	
Uncollectible Expense	6,957,449	
Uncollectible %	0.351%	
Uncollectible Expense	(47,263)	Ref. 4.4
PUC Fees %	0.300%	
PUC Fees Expense	(40,348)	Ref. 4.4

5. NET POWER COST ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 5 Adjustment Summary
Twelve Months Ended December 31, 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	(23,161,193)	(1,007,613)	(22,153,580)
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19			
20 Total O&M Expenses	(23,161,193)	(1,007,613)	(22,153,580)
21			
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	4,644,017	202,035	4,441,982
26 Income Taxes - State	1,051,741	45,755	1,005,986
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	(17,465,435)	(759,823)	(16,705,612)
32			
33 Operating Rev For Return:	17,465,435	759,823	16,705,612
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	(194,674)	(8,469)	(186,205)
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(194,674)	(8,469)	(186,205)
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:	(194,674)	(8,469)	(186,205)
62			
63 Return on Rate Base	0.280%	0.012%	0.268%
64			
65 Return on Equity	0.538%	0.023%	0.514%
66			
67 TAX CALCULATION:			
68 Operating Revenue	23,161,193	1,007,613	22,153,580
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	(4,915)	(214)	(4,701)
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	23,166,108	1,007,827	22,158,281
75			
76 State Income Taxes	1,051,741	45,755	1,005,986
77 Taxable Income	22,114,367	962,072	21,152,295
78			
79 Federal Income Taxes + Other	4,644,017	202,035	4,441,982

**Rocky Mountain Power
Utah Results of Operations - December 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>
Adjustment to Expense:							
Post-merger Firm Type 1	555NPC	B	(47,428,192)	SG	43.734%	(20,742,440)	
Remove Contract Buy-through	555NPC	A	(2,284,383)	SG	43.734%	(999,061)	5.1.2
Utah Subscriber Solar	555NPC	B	(2,143,295)	UT	100.000%	(2,143,295)	5.1.3
Utah Subscriber Solar	555NPC	B	<u>2,143,295</u>	SG	43.734%	<u>937,357</u>	5.1.3
			<u>-</u>			<u>(1,205,937)</u>	
Oregon Black Cap Solar	555NPC	B	(153,732)	OR	0.000%	-	5.1.3
Oregon Black Cap Solar	555NPC	B	<u>153,732</u>	SG	43.734%	<u>67,234</u>	5.1.3
			<u>-</u>			<u>67,234</u>	
Oregon Old Mill Solar	555NPC	B	488,661	OR	0.000%	-	5.1.3
Oregon Old Mill Solar	555NPC	B	<u>(488,661)</u>	SG	43.734%	<u>(213,713)</u>	5.1.3
			<u>-</u>			<u>(213,713)</u>	
Mead - Phoenix Amortization	555NPC	B	134,273	OR	0.000%	-	5.1.3
Mead - Phoenix Amortization	555NPC	B	<u>(134,273)</u>	SG	43.734%	<u>(58,724)</u>	5.1.3
			<u>-</u>			<u>(58,724)</u>	
			<u>(49,712,575)</u>			<u>(23,152,641)</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 12 months ended December 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 and the Mead-Phoenix amortization from a system to an Oregon situs cost.

Rocky Mountain Power
Results of Operations - December 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
Sales for Resale (Account 447)							
Existing Firm Sales PPL		447.12	-	-	-	-	SG
Existing Firm Sales UPL		447.122	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	239,688,401	-	239,688,401	-	239,688,401	SG
Non-firm Sales		447.5	-	-	-	-	SE
Transmission Services		447.9	81,357	(81,357)	-	-	S
On-system Wholesale Sales		447.1	14,444,973	(14,444,973)	-	-	S
Total Revenue Adjustments		254,214,730	(14,526,329)	239,688,401	-	239,688,401	
Purchased Power (Account 555)							
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	686,002,216	-	686,002,216	1,674,093	687,676,309	SG
Post-merger Firm - Situs		555.27	3,142,306	-	(1,674,093)	1,468,213	Situs
Secondary Purchases	555.7, 555.25	21,346,874	-	21,346,874	-	21,346,874	SE
NPC Deferral Mechanism		555.57	(43,809,576)	43,809,576	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	752,283	(752,283)	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	(49,712,575)	(49,712,575)	SG
Total Purchased Power Adjustment		667,434,104	43,057,292	710,491,396	(49,712,575)	660,778,821	
Wheeling (Account 565)							
Existing Firm PPL		565.26	-	-	-	-	SG
Existing Firm UPL		565.27	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	135,679,117	-	135,679,117	-	135,679,117	SG
Non-firm		565.25	(657,520)	(657,520)	-	(657,520)	SE
Total Wheeling Expense Adjustment		135,021,597	-	135,021,597	-	135,021,597	
Fuel Expense (Accounts 501, 503 and 547)							
Fuel - Overburden Amortization - Idaho	501.12	(139,271)	-	(139,271)	-	(139,271)	ID
Fuel - Overburden Amortization - Wyoming	501.12	(391,880)	-	(391,880)	-	(391,880)	WY
Fuel Consumed - Coal	501.1	699,264,283	-	699,264,283	-	699,264,283	SE
Fuel Consumed - Gas	501.35	3,552,439	-	3,552,439	-	3,552,439	SE
Steam From Other Sources	503	4,714,446	-	4,714,446	-	4,714,446	SE
Natural Gas Consumed	547.1	237,695,848	-	237,695,848	-	237,695,848	SE
Simple Cycle Combustion Turbines	547.1	1,435,967	-	1,435,967	-	1,435,967	SE
Cholla/APS Exchange	501.1	48,151,061	-	48,151,061	-	48,151,061	SE
Fuel Regulatory Costs Deferral and Amort	501.15	(2,324,180)	2,324,180	-	-	-	S
Fuel Regulatory Costs Deferral and Amort	501.15	26,403,661	(26,403,661)	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	15,855,118	(15,855,118)	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	2,987,901	(2,987,901)	-	-	-	SE
Total Fuel Expense		1,037,205,394	(42,922,501)	994,282,893	-	994,282,893	
Net Power Cost		1,585,446,364	14,661,121	1,600,107,485	(49,712,575)	1,550,394,910	

Ref 5.1

**Rocky Mountain Power
Results of Operations - December 2018
U.S. Magcorp Buy-Through Adjustment
Special Contract Buy-Through**

Remove Curtailment Buy-Through

	<u>Amount</u>	<u>Mwh</u>
Jan-18	246,639	8,526
Feb-18	-	-
Mar-18	-	-
Apr-18	-	-
May-18	-	-
Jun-18	227,836	5,350
Jul-18	758,530	6,845
Aug-18	597,267	4,282
Sep-18	172,993	3,997
Oct-18	-	-
Nov-18	-	-
Dec-18	281,116	6,478
Total	<u><u>2,284,383</u></u>	<u><u>35,479</u></u>

Ref 5.1

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

Utah Subscriber Solar	Total	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Total Energy Impact	2,143,295 Ref 5.1	59,576	66,121	86,357	121,496	126,632	91,455	195,673	437,020	446,977	320,140	98,233	93,615
Oregon Black Cap Solar	Total	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Total Energy Impact	153,732 Ref 5.1	4,031	3,194	5,028	5,850	7,287	5,878	9,897	39,799	34,994	13,248	14,533	9,993
Old Mill Solar	Total	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Total Energy Impact	488,661 Ref 5.1	21,144	19,332	35,604	39,751	64,611	88,431	98,691	17,756	12,495	53,918	26,201	10,727
Mead-Phoenix Amortization	Total	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Total Energy Impact	134,273 Ref 5.1	-	12,207	12,207	12,207	12,207	12,207	12,207	12,207	12,207	12,207	12,207	12,207
Total	2,919,961												

6. DEPRECIATION & AMORTIZATION ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 6 Adjustment Summary
Twelve Months Ended December 31, 2018

	Total Adjustments	Type A 6.1 Depreciation Allocation Correction	Type A 6.2 Utah Depreciation Plant Buy-down
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	(1,414,552)	(1,414,552)	-
23 Amortization	173,812,187	128,043	173,684,144
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(14,253,231)	238,015	(14,491,246)
26 Income Taxes - State	(3,227,962)	53,904	(3,281,866)
27 Income Taxes - Def Net	(24,824,560)	24,368	(24,848,927)
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	130,091,882	(970,222)	131,062,105
32			
33 Operating Rev For Return:	(130,091,882)	970,222	(131,062,105)
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	(194,850)	3,254	(198,104)
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(194,850)	3,254	(198,104)
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(13,360,319)	-	(13,360,319)
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	502	-	502
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	(13,359,817)	-	(13,359,817)
60			
61 Total Rate Base:	(13,554,667)	3,254	(13,557,921)
62			
63 Return on Rate Base	-2.060%	0.015%	-2.075%
64			
65 Return on Equity	-3.954%	0.030%	-3.984%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(172,397,635)	1,286,509	(173,684,144)
69 Other Deductions			
70 Interest (AFUDC)	14,665	-	14,665
71 Interest	(343,931)	82	(344,013)
72 Schedule "M" Additions	100,945,487	(99,116)	101,044,603
73 Schedule "M" Deductions	(22,392)	2	(22,394)
74 Income Before Tax	(71,100,491)	1,187,308	(72,287,799)
75			
76 State Income Taxes	(3,227,962)	53,904	(3,281,866)
77 Taxable Income	(67,872,528)	1,133,404	(69,005,933)
78			
79 Federal Income Taxes + Other	(14,253,231)	238,015	(14,491,246)

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove system allocated deferral	403SP	A	(1,365,393)	SG	43.734%	(597,147)	6.1.1
Remove system allocated give-back reversal	403SP	A	(1,841,568)	SG	43.734%	(805,399)	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	795,159	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	1,841,568	OR	0.000%	-	6.1.2
			-			(1,274,503)	

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 actually booked beginning in 2014 under the depreciation rates approved by the Commission in Docket No.13-035-02 until the new rates were reflected in 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 was incorrectly booked system and should be situs assigned to Oregon. This adjustment corrects that allocation.

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

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	
Actual	403SP	1,365,393	SG	Ref. 6.1
Correct				
Utah Depr	407	128,043	UT	Ref. 6.1
Idaho Depr	407	795,159	ID	Ref. 6.1
Wyoming Depr	407	442,191	WYP	Ref. 6.1
		<u><u>1,365,393</u></u>		

Calendar	Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
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 Deprac 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 Deprac 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 Deprac 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 Deprac 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 Deprac 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 Deprac Expense - Steam - ID	4032000	1	SG	ID
2018		6	565131	198,578	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018		7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018		7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018		7	565131	(161,007)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2018		7	565131	229,548	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2018		8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018		8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018		8	565131	(161,667)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2018		8	565131	196,406	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2018		9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018		9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018		9	565131	(162,037)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2018		9	565131	170,477	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2018		10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018		10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018		10	565131	(162,686)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2018		10	565131	141,923	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2018		11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018		11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018		11	565131	(162,961)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2018		11	565131	134,180	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2018		12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018		12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018		12	565131	(163,034)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2018		12	565131	149,249	ID 187320 Deferred Depr amort	4032000	1	SG	ID
				<u><u>1,365,393</u></u>					

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

Actual Account Amount Factor
403SP **1,841,568** SG Ref. 6.1

Correct
Oregon Give-Back 407 **1,841,568** OR Ref. 6.1
1,841,568

Calendar Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
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 Common	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 Common	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 Common	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 Common	4032000	108	SG	OR
2018	7	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	7	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	7	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	7	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	7	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	7	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR
2018	8	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	8	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	8	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	8	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	8	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	8	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR
2018	9	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	9	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	9	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	9	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	9	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	9	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR
2018	10	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	10	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	10	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	10	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	10	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	10	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR
2018	11	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	11	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	11	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	11	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	11	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	11	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR
2018	12	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2018	12	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR
2018	12	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR
2018	12	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR
2018	12	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR
2018	12	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR
			<u>1,841,568</u>					

**Rocky Mountain Power
Utah Results of Operations - December 2018
Utah Depreciation Plant Buy-down**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Plant Depreciation Expense	407	A	173,684,144	UT	100.000%	173,684,144	6.2.1
Adjustment to Reserve:							
Steam Plant Accumulated Depreciation	108SP	A	(13,360,319)	UT	100.000%	(13,360,319)	6.2.1
Tax Adjustment:							
Schedule M Adjustment	SCHMAT	A	(173,684,144)	SCHMDEXP	41.506%	(72,089,018)	
Schedule M Adjustment	SCHMAT	A	173,684,144	UT	100.000%	173,684,144	
Deferred Income Tax Expense	41110	A	42,703,026	SCHMDEXP	41.506%	17,724,239	
Deferred Income Tax Expense	41110	A	(42,703,026)	UT	100.000%	(42,703,026)	

Description of Adjustment:

In Docket No. 17-035-69, the Public Service Commission of Utah approved a Settlement Stipulation agreeing to credit the non-protected excess deferred income tax (EDIT) balances and the current tax regulatory liability towards accelerating the depreciation of the Dave Johnston thermal generation plant, which was recorded in December 2018. This adjustment allocates depreciation expense and depreciation reserve balances situs to Utah.

Rocky Mountain Power
 Utah Results of Operations - December 2018
 Utah Depreciation Plant Buy-Down

Depreciation Expense Adjustment

Calendar Year	Plant	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (Yr Ended Dec 2018)
2018	DAVE JOHNSTON All Units	4032000	4070000	NUTIL	UT	173,684,144

Ref 6.2

Depreciation Reserve Adjustment

Calendar Year	Plant	Actual FERC Account	Actual Allocation	Revised Allocation	Adjustment to Reserve 13 Month Average
2018	DAVE JOHNSTON Common	1085000	NUTIL	UT	(1,904,922)
2018	DAVE JOHNSTON Unit 1	1085000	NUTIL	UT	(944,567)
2018	DAVE JOHNSTON Unit 2	1085000	NUTIL	UT	(1,084,824)
2018	DAVE JOHNSTON Unit 3	1085000	NUTIL	UT	(4,585,959)
2018	DAVE JOHNSTON Unit 4	1085000	NUTIL	UT	(4,840,048)
	Total				<u>(13,360,319)</u>

Ref 6.2

7. TAX ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 7 Adjustment Summary
Twelve Months Ended December 31, 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	41,183	35,106	6,076
26 Income Taxes - State	9,327	7,951	1,376
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	50,509	43,057	7,453
32			
33 Operating Rev For Return:	(50,509)	(43,057)	(7,453)
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	563	480	83
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	563	480	83
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	(6,936,877)	(6,936,877)	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	(6,936,877)	(6,936,877)	-
60			
61 Total Rate Base:	(6,936,314)	(6,936,398)	83
62			
63 Return on Rate Base	0.008%	0.008%	0.000%
64			
65 Return on Equity	0.014%	0.015%	0.000%
66			
67 TAX CALCULATION:			
68 Operating Revenue	-	-	-
69 Other Deductions	-	-	-
70 Interest (AFUDC)	(30,314)	-	(30,314)
71 Interest	(175,121)	(175,123)	2
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	205,435	175,123	30,311
75			
76 State Income Taxes	9,327	7,951	1,376
77 Taxable Income	196,108	167,173	28,935
78			
79 Federal Income Taxes + Other	41,183	35,106	6,076

Rocky Mountain Power
 Utah Results of Operations - December 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>
Adjustment to Expense:							
Interest	427	A	(3,742,572)	UT	100.000%	(3,742,572)	Below
Adjustment Detail:							
			Total Company				
Interest December 2018 - Unadjusted			358,695,455			161,275,360	2.18
Interest December 2018 - Normalized			349,888,864			157,532,788	Below
Adjustment:			<u>(8,806,591)</u>			<u>(3,742,572)</u>	
Rate Base			13,858,635,375			6,239,665,480	2.2
Other & Non-Regulated			-			-	
Adjusted Rate Base			<u>13,858,635,375</u>			<u>6,239,665,480</u>	2.2
Weighted Cost of Debt			2.525%			2.525%	2.1
Normalized Interest			<u>349,888,864</u>			<u>157,532,788</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>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	A	4,309,950,671	DITBAL	44.158%	1,903,190,424	
Cholla SHL	190	A	(20,665,140)	SG	43.734%	(9,037,777)	
Accel Amort of Pollution Cntrl Facilities	281	A	183,556,710	SG	43.734%	80,277,443	
California	282	A	(96,626,509)	CA	0.000%	-	
Idaho	282	A	(252,178,895)	ID	0.000%	-	
Other	282	A	(77,224,776)	OTHER	0.000%	-	
Oregon	282	A	(1,160,954,269)	OR	0.000%	-	
Utah	282	A	(1,986,062,959)	UT	100.000%	(1,986,062,959)	
Washington	282	A	(276,390,291)	WA	0.000%	-	
Wyoming	282	A	(635,604,751)	WYP	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SNP	282	A	(6,063,200)	SNP	44.653%	(2,707,379)	
PP&E Adjustment - 13 Mo Avg - CIAC	282	A	72,478	CIAC	48.511%	35,160	
PP&E Adjustment - 13 Mo Avg - OTHER	282	A	(1,820,406)	OTHER	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	A	16,975,435	SG	43.734%	7,424,106	
PP&E Adjustment - 13 Mo Avg - SNPD	282	A	(728,381)	SNPD	48.511%	(353,348)	
PP&E Adjustment - 13 Mo Avg - SO	282	A	(827,226)	SO	43.287%	(358,082)	
			<u>(4,591,508)</u>			<u>(7,592,411)</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.

Rocky Mountain Power
Results of Operations - December 2018
ADIT Balance Adjustment - 13 Month Average

Book Tax Difference Description	#	Total Company			STATE Allocation
		Unadjusted	Adjustment	Adjusted Utility	2017 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	20,665,140	(20,665,140)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(183,556,710)	183,556,710	0	SG
Exchange Normalization	105.160	(4,591,508)	4,591,508	0	NUTIL
RA - Solar ITC Basis Adjustment	100.110	(28,081)	28,081	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	22,952,947	(22,952,947)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	1,565,135	(1,565,135)	0	DITBAL
Regulatory Adjustment: Effects of Ratemaking-Fixed Asset-Fed/State	105.115	(38,134,258)	38,134,258	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(1,583,683,999)	1,583,683,999	0	DITBAL
Solar ITC Basis Adjustment	105.116	(6,426)	6,426	0	DITBAL
Book Depreciation	105.120	2,213,704,028	(2,213,704,028)	0	DITBAL
Repair Deduction	105.122	(359,103,396)	359,103,396	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(154,568,137)	154,568,137	0	DITBAL
Tax Depreciation	105.125	(4,540,661,278)	4,540,661,278	0	DITBAL
Fixed Assets - State Modification	105.129	26,731,115	(26,731,115)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(5,613,522)	5,613,522	0	DITBAL
CIAC	105.130	228,696,805	(228,696,805)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	63,876	(63,876)	0	DITBAL
PP&E FIN 48 Balances	105.136	(2,202,090)	0	(2,202,090)	DITBAL
Capitalized Depreciation	105.137	(16,999,624)	16,999,624	0	DITBAL
Reimbursements	105.140	21,195,733	(21,195,733)	0	DITBAL
AFUDC - Debt	105.141a	(160,590,888)	160,590,888	0	DITBAL
AFUDC - Equity	105.141b	(75,343,457)	75,343,457	0	DITBAL
Avoided Costs	105.142	159,023,405	(159,023,405)	0	DITBAL
Capitalization of Test Energy	105.146	3,393,596	(3,393,596)	0	DITBAL
§1031 Exchange	105.147	(111,999)	111,999	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(306,514)	306,514	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(601,408)	601,408	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(56,534,443)	56,534,443	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(161,058)	161,058	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	188,641	(188,641)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	4,402,867	(4,402,867)	0	DITBAL
Coal Mine Development	105.165	(2,409,453)	2,409,453	0	DITBAL
Coal Mine Extension	105.170	(2,919,645)	2,919,645	0	DITBAL
Removal Costs	105.175	(186,224,070)	186,224,070	0	DITBAL
Book Gain/Loss on Land Sales	105.470	16,296,012	(16,296,012)	0	DITBAL
R & E - Sec. 174 Deduction	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	183,556,710	(183,556,710)	0	DITBAL
Rounding	**	61	(61)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(97,160,899)	(97,160,899)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(252,976,726)	(252,976,726)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(77,224,776)	(77,224,776)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(1,168,328,684)	(1,168,328,684)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,997,936,728)	(1,997,936,728)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(278,287,641)	(278,287,641)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(638,662,366)	(638,662,366)	WYP
Tax Reform and additional flow-through-CA	**	0	534,390	534,390	CA
Tax Reform and additional flow-through-IDU	**	0	797,831	797,831	IDU
Tax Reform and additional flow-through-OR	**	0	7,374,415	7,374,415	OR
Tax Reform and additional flow-through-UT	**	0	11,477,746	11,477,746	UT
Tax Reform and additional flow-through-FERC	**	0	396,023	396,023	FERC
Tax Reform and additional flow-through-WA	**	0	1,897,350	1,897,350	WA
Tax Reform and additional flow-through-WYP	**	0	3,057,615	3,057,615	WYP
PP&E Adjustment - 13 Mo Avg - SNP	**	0	(6,063,200)	(6,063,200)	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	72,478	72,478	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	(1,820,406)	(1,820,406)	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	16,975,435	16,975,435	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(728,381)	(728,381)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(827,226)	(827,226)	SO
		(4,479,635,839)	(0)	(4,479,635,839)	
			Ref. 7.2		
Repair Deduction	***	0	0	0	SG
			Ref. 7.2		
		(4,479,635,839)	(0)	(4,479,635,839)	

**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>
Adjustment to Expense: AFUDC - Equity	419	A	(67,484)	SNP	44.653%	(30,133)	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 - December 2018
AFUDC Equity for 12 Months Ended December 31, 2018

		Equity
		SAP Accts 382000 & 382060
Dec-18 12 months	Account 419	(34,835,895)
Dec-18 12 months	AFUDC-Equity SCHMDT	(34,708,432)
Dec-18 12 months	AFUDC-Intangible Basis - Equity	(194,947)
	Total	<u>(34,903,379)</u>
Adjustment to Account 419		<u>(67,484)</u>
		Ref. 7.3

8. RATE BASE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended December 31, 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	(6,195,403)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	3,767	11	166	-	-	-
6 Total Operating Revenues	<u>(6,191,636)</u>	<u>11</u>	<u>166</u>	<u>-</u>	<u>-</u>	<u>-</u>
7						
8 Operating Expenses:						
9 Steam Production	(1,426,270)	-	-	-	-	-
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	72,334	220	3,184	-	-	-
19						
20 Total O&M Expenses	<u>(1,353,936)</u>	<u>220</u>	<u>3,184</u>	<u>-</u>	<u>-</u>	<u>-</u>
21						
22 Depreciation	(3,990,742)	32	462	-	-	-
23 Amortization	7,692,193	24	347	-	-	-
24 Taxes Other Than Income	111,655	340	4,915	-	-	-
25 Income Taxes - Federal	(1,584,498)	(19,456)	(282,725)	20,111	20,488	(51,861)
26 Income Taxes - State	(358,844)	(4,406)	(64,029)	4,555	4,640	(11,745)
27 Income Taxes - Def Net	(1,075,302)	(5)	(65)	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	642,548	0	0	-	-	642,544
30						
31 Total Operating Expenses:	<u>83,075</u>	<u>(23,251)</u>	<u>(337,911)</u>	<u>24,666</u>	<u>25,128</u>	<u>578,937</u>
32						
33 Operating Rev For Return:	<u><u>(6,274,711)</u></u>	<u><u>23,262</u></u>	<u><u>338,077</u></u>	<u><u>(24,666)</u></u>	<u><u>(25,128)</u></u>	<u><u>(578,937)</u></u>
34						
35 Rate Base:						
36 Electric Plant In Service	59,118,076	3,816,675	55,464,099	-	-	-
37 Plant Held for Future Use	(4,048,328)	-	-	-	(4,048,328)	-
38 Misc Deferred Debits	303,994	925	13,382	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Nuclear Fuel	2,825	9	124	-	-	-
41 Prepayments	18,882	57	831	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	56	0	2	-	-	-
44 Working Capital	(13,906)	(194)	(2,824)	275	280	(709)
45 Weatherization Loans	(3)	(0)	(0)	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	<u>55,381,595</u>	<u>3,817,473</u>	<u>55,475,615</u>	<u>275</u>	<u>(4,048,048)</u>	<u>(709)</u>
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	7,109,604	(235)	(3,393)	-	-	-
52 Accum Prov For Amort	343,399	(597)	(8,635)	-	-	-
53 Accum Def Income Tax	(1,124,483)	(26)	(374)	-	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	(3,973,864)	-	-	(3,973,864)	-	-
56 Customer Service Deposits	(15,202,667)	-	-	-	-	(15,202,667)
57 Misc Rate Base Deductions	(98,798)	(301)	(4,349)	-	-	-
58						
59 Total Rate Base Deductions	<u>(12,946,808)</u>	<u>(1,158)</u>	<u>(16,751)</u>	<u>(3,973,864)</u>	<u>-</u>	<u>(15,202,667)</u>
60						
61 Total Rate Base:	<u><u>42,434,787</u></u>	<u><u>3,816,314</u></u>	<u><u>55,458,864</u></u>	<u><u>(3,973,589)</u></u>	<u><u>(4,048,048)</u></u>	<u><u>(15,203,376)</u></u>
62						
63 Return on Rate Base	-0.151%	-0.004%	-0.061%	0.004%	0.004%	0.009%
64						
65 Return on Equity	-0.289%	-0.008%	-0.117%	0.008%	0.008%	0.017%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(9,293,355)	(605)	(8,742)	-	-	(642,544)
69 Other Deductions						
70 Interest (AFUDC)	(3,973)	134	1,928	-	-	-
71 Interest	1,071,815	96,335	1,399,944	(100,321)	(102,201)	(383,840)
72 Schedule "M" Additions	2,524,518	2	38	-	-	-
73 Schedule "M" Deductions	67,365	(17)	(239)	-	-	-
74 Income Before Tax	<u>(7,904,043)</u>	<u>(97,054)</u>	<u>(1,410,337)</u>	<u>100,321</u>	<u>102,201</u>	<u>(258,704)</u>
75						
76 State Income Taxes	(358,844)	(4,406)	(64,029)	4,555	4,640	(11,745)
77 Taxable Income	<u><u>(7,545,200)</u></u>	<u><u>(92,647)</u></u>	<u><u>(1,346,308)</u></u>	<u><u>95,767</u></u>	<u><u>97,561</u></u>	<u><u>(246,959)</u></u>
78						
79 Federal Income Taxes + Other	<u><u>(1,584,498)</u></u>	<u><u>(19,456)</u></u>	<u><u>(282,725)</u></u>	<u><u>20,111</u></u>	<u><u>20,488</u></u>	<u><u>(51,861)</u></u>

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended December 31, 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	-	-	(6,195,403)
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	3,590	-	-
6 Total Operating Revenues	<u>3,590</u>	<u>-</u>	<u>(6,195,403)</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	(1,426,270)
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	68,930	-	-
19			
20 Total O&M Expenses	<u>68,930</u>	<u>-</u>	<u>(1,426,270)</u>
21			
22 Depreciation	(1,513,780)	(2,477,455)	-
23 Amortization	4,247,181	3,444,641	-
24 Taxes Other Than Income	106,400	-	-
25 Income Taxes - Federal	(92,105)	(223,047)	(955,903)
26 Income Taxes - State	(20,858)	(50,514)	(216,485)
27 Income Taxes - Def Net	(1,111,009)	35,777	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	4	-	-
30			
31 Total Operating Expenses:	<u>1,684,762</u>	<u>729,403</u>	<u>(2,598,658)</u>
32			
33 Operating Rev For Return:	<u>(1,681,172)</u>	<u>(729,403)</u>	<u>(3,596,745)</u>
34			
35 Rate Base:			
36 Electric Plant In Service	(162,698)	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	289,686	-	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	2,692	-	-
41 Prepayments	17,993	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	54	-	-
44 Working Capital	21,280	(3,049)	(28,965)
45 Weatherization Loans	(3)	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	<u>169,003</u>	<u>(3,049)</u>	<u>(28,965)</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	7,113,232	-	-
52 Accum Prov For Amort	352,632	-	-
53 Accum Def Income Tax	(1,124,084)	-	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	(94,148)	-	-
58			
59 Total Rate Base Deductions	<u>6,247,632</u>	<u>-</u>	<u>-</u>
60			
61 Total Rate Base:	<u>6,416,635</u>	<u>(3,049)</u>	<u>(28,965)</u>
62			
63 Return on Rate Base	-0.034%	-0.012%	-0.057%
64			
65 Return on Equity	-0.066%	-0.022%	-0.110%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(2,905,145)	(967,186)	(4,769,133)
69 Other Deductions			
70 Interest (AFUDC)	(6,035)	-	-
71 Interest	162,706	(77)	(731)
72 Schedule "M" Additions	2,670,007	(145,529)	-
73 Schedule "M" Deductions	67,618	4	-
74 Income Before Tax	<u>(459,426)</u>	<u>(1,112,642)</u>	<u>(4,768,402)</u>
75			
76 State Income Taxes	<u>(20,858)</u>	<u>(50,514)</u>	<u>(216,485)</u>
77 Taxable Income	<u>(438,568)</u>	<u>(1,062,128)</u>	<u>(4,551,917)</u>
78			
79 Federal Income Taxes + Other	<u>(92,105)</u>	<u>(223,047)</u>	<u>(955,903)</u>

Rocky Mountain Power
 Utah Results of Operations - December 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>
Adjustment to Expense:							
Cash Working Capital	CWC	A	(535,142)	UT	100.000%	(535,142)	Below
Adjustment Detail:							
Cash Working Capital December 2018 - Unadjusted			29,749,256			15,751,302	2.33
Cash Working Capital December 2018 - Normalized			<u>28,936,459</u>			<u>15,216,160</u>	8.1.1
Adjustment:			(812,797)			(535,142)	

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 Dec 31, 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	0.53
O&M Expense	2,808,909,007	47,555,555	731,763,579	207,122,648	408,032,945	341,363,868	1,203,707,148	171,100,671	66,669,076	801,735
Taxes Other than Income	201,255,354	4,795,115	77,093,690	12,955,591	24,878,467	21,027,305	71,905,903	9,586,918	3,851,162	39,671
Federal Income Tax	186,781,497	5,846,113	46,367,945	9,225,057	23,215,847	17,137,030	69,045,398	12,347,878	6,078,818	(80,465)
State Income Tax	53,371,708	1,481,835	13,386,093	2,968,796	6,899,633	5,250,347	20,478,635	3,457,536	1,649,286	(14,551)
Total	3,250,317,566	59,678,617	868,611,307	232,272,091	463,026,891	384,778,549	1,365,137,084	196,493,003	78,248,342	746,390
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,904,980	163,503	2,379,757	636,362	1,268,567	1,054,188	3,740,102	538,337	214,379	2,045
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
Cash Working Capital	28,936,459	150,293	8,210,117	3,862,717	1,127,879	937,275	15,216,160	368,211	190,604	1,082
	Ref. 2.33						Ref. 2.33			

Rocky Mountain Power
Utah Results of Operations - December 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>
Adjustment to Rate Base:							
Other Tangible Property	399	A	8,643,817	SE	43.567%	3,765,839	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 - December 2018
Trapper Mine Rate Base

Trapper Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Property, Plant, and Equipment													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	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	126,322,483	127,906,723	128,548,021	129,574,591	129,763,904	129,913,890	130,204,633	130,133,762	129,864,875	129,871,017	130,193,843	130,441,539	131,436,326
Total Property, Plant, and Equipment	146,906,282	148,490,522	149,131,820	150,158,390	150,347,703	150,497,689	150,788,432	150,717,561	150,448,674	150,454,816	150,777,642	151,025,338	152,020,125
Accumulated Depreciation	(116,676,314)	(117,278,354)	(117,803,380)	(118,320,427)	(118,973,843)	(119,493,388)	(120,049,556)	(120,641,613)	(120,799,407)	(121,373,783)	(121,894,334)	(122,342,644)	(122,843,808)
Total Property, Plant, and Equipment	30,229,968	31,212,168	31,328,440	31,837,963	31,373,860	31,004,301	30,738,876	30,075,948	29,649,267	29,081,033	28,883,308	28,682,694	29,176,317
Other													
Inventories	6,377,274	6,288,107	5,917,842	5,761,355	5,825,615	6,076,798	5,671,013	5,547,897	6,244,181	6,645,821	6,529,793	5,873,119	6,388,403
Prepaid Expenses	485,891	379,239	322,916	242,771	132,770	7,378,988	6,680,252	6,063,412	5,458,214	5,026,844	4,956,612	4,283,383	3,889,048
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	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Total Other	7,423,165	7,227,346	6,800,758	6,564,126	6,528,385	14,025,786	12,921,265	12,181,309	12,272,395	12,242,665	12,056,405	10,726,502	10,847,451
Total Rate Base	37,653,133	38,439,514	38,129,198	38,402,089	37,902,245	45,030,087	43,660,141	42,257,257	41,921,662	41,323,698	40,939,713	39,409,196	40,023,768
PacifiCorp Share (21.40%)	8,057,770	8,226,056	8,159,648	8,218,047	8,111,080	9,636,439	9,343,270	9,043,053	8,971,236	8,843,271	8,761,099	8,433,568	8,565,086

December 2018 13 Mth. Avg. Balance **8,643,817** Ref 8.2

Rocky Mountain Power
Utah Results of Operations - December 2018
Bridger 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>
Adjustment to Rate Base:							
Other Tangible Property	399	A	125,612,591	SE	43.567%	54,725,449	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 - December 2018
Bridger Mine Rate Base
(\$000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
1 Structure, Equipment, Mine Dev.	486,536	487,309	488,217	488,729	485,959	481,808	450,708	451,262	451,775	450,784	451,137	446,778	447,148
2 Materials & Supplies	18,342	17,865	17,837	17,951	17,782	17,072	17,074	16,693	16,574	16,259	15,821	15,986	15,983
4 Pit Inventory	51,373	46,502	41,908	39,500	41,999	43,307	45,462	44,834	41,254	42,435	38,151	35,961	29,203
5 Deferred Long Wall Costs	2,060	2,277	2,289	2,255	1,815	1,532	1,527	1,387	1,048	777	602	376	2,521
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(347,202)	(349,341)	(351,807)	(354,271)	(353,778)	(351,712)	(322,901)	(324,943)	(327,332)	(328,598)	(330,580)	(329,063)	(330,770)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	211,109	204,612	198,445	194,164	193,777	192,006	191,870	189,233	183,320	181,657	175,132	170,037	164,085
PacifiCorp Share (66.67%)	140,739	136,408	132,296	129,443	129,184	128,004	127,914	126,155	122,213	121,104	116,754	113,358	109,390

December 2018 - 13 Mth. Avg. Balance	125,613	Ref 8.3
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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	A	(103,359)	CA	0.000%	-	8.4.1
Customer Advances	252	A	(929,083)	OR	0.000%	-	8.4.1
Customer Advances	252	A	(318,842)	WA	0.000%	-	8.4.1
Customer Advances	252	A	(348,026)	ID	0.000%	-	8.4.1
Customer Advances	252	A	(8,810,804)	UT	100.000%	(8,810,804)	8.4.1
Customer Advances	252	A	(455,822)	WY	0.000%	-	8.4.1
Customer Advances	252	A	<u>10,965,935</u>	SG	43.734%	<u>4,795,887</u>	8.4.1
			<u>-</u>			<u>(4,014,917)</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 - December 2018
Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(103,359)	(103,359)	Page 8.4
252OR	(930,373)	(1,859,456)	(929,083)	Page 8.4
252WA	(9,045)	(327,886)	(318,842)	Page 8.4
252IDU	-	(348,026)	(348,026)	Page 8.4
252UT	(681,615)	(9,492,419)	(8,810,804)	Page 8.4
252WYP	-	(455,822)	(455,822)	Page 8.4
252SG	(41,622,028)	(30,656,093)	10,965,935	Page 8.4
Total	(43,243,061)	(43,243,061)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base: Remove Plant Held for Future Use	105	A	(9,178,055)	SG	43.734%	(4,013,968)	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 - December 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
Overall Result							\$9,178,055

Ref. 8.5

Rocky Mountain Power
 Utah Results of Operations - December 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>
Adjustment to Revenue:							
Utah Customer Service Deposit Interest	4311	A	642,544	UT	100.000%	642,544	8.6.1
Adjustment to Rate Base:							
Utah Customer Service Deposits	235	A	(15,202,667)	UT	100.000%	(15,202,667)	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 - December 2018
Utah Customer Service Deposits**

Customer Service Deposits - Interest Expense

GL 585100

Month	Interest	
Jan-18	52,004	
Feb-18	46,219	
Mar-18	53,192	
Apr-18	47,318	
May-18	53,427	
Jun-18	57,972	
Jul-18	53,805	
Aug-18	54,211	
Sep-18	55,693	
Oct-18	55,030	
Nov-18	56,490	
Dec-18	57,182	
Interest Expense	642,544	Ref. 8.6

Customer Service Deposits - Balances

GL Accounts 230140

Month	Balance	
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	
Jul-18	14,109,545	
Aug-18	14,655,052	
Sep-18	15,540,164	
Oct-18	15,695,774	
Nov-18	15,925,775	
Dec-18	16,333,315	
13-Month Average	15,202,667	Ref. 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<u>Klamath Relicensing Process Costs</u>							
Adjustment to Rate Base:							
Remove Klamath Relicensing Costs	302	A	(74,111,750)	SG	43.734%	(32,412,336)	8.7.1
Remove Klamath Relicensing Costs	302	A	32,081,215	UT	100.000%	32,081,215	8.7.1
Adjustment to Amortization Reserve:							
Remove Klamath Relicensing Costs	111IP	A	62,047,099	SG	43.734%	27,135,932	8.7.1
Remove Klamath Relicensing Costs	111IP	A	(26,828,662)	UT	100.000%	(26,828,662)	8.7.1
Adjustment to Amortization Expense:							
Remove Klamath Relicensing Costs	404IP	A	(8,272,903)	SG	43.734%	(3,618,105)	8.7.1
Remove Klamath Relicensing Costs	404IP	A	3,601,751	UT	100.000%	3,601,751	8.7.1
<u>Klamath Existing Plant</u>							
Adjustment to Depreciation Reserve:							
Existing Klamath: Remove Accelerated	108HP	A	16,293,073	SG	43.734%	7,125,679	8.7.1
Adjustment to Depreciation Expense:							
Existing Klamath: Remove Accelerated	403HP	A	(3,454,591)	SG	43.734%	(1,510,845)	8.7.1
<u>Klamath Relicensing Process Costs Regulatory Asset</u>							
Adjustment to Amortization Expense:							
Add Back Amortization of Regulatory Asset	404IP	A	4,287,002	UT	100.000%	4,287,002	8.7.2
Adjustment To Tax:							
Klamath Relicensing & Settlement Process Costs							
Schedule M Addition	SCHMAT	A	4,287,002	UT	100.000%	4,287,002	
Deferred Tax Expense	41110	A	(1,474,211)	UT	100.000%	(1,474,211)	
Klamath Plant:							
Schedule M Addition	SCHMAT	A	(3,454,591)	SG	43.734%	(1,510,845)	
Deferred Tax Expense	41110	A	713,947	SG	43.734%	312,241	
Deferred Tax Balance	282	A	(2,249,705)	SG	43.734%	(983,895)	
Remove Klamath Relicensing & Settlement Process Costs							
Schedule M Addition	SCHMAT	A	(8,272,903)	SG	43.734%	(3,618,105)	
Deferred Tax Expense	41110	A	2,697,408	SG	43.734%	1,179,695	
Deferred Tax Balance	282	A	(8,070,363)	SG	43.734%	(3,529,526)	
Schedule M Addition	SCHMAT	A	3,601,751	UT	100.000%	3,601,751	
Deferred Tax Expense	41110	A	(1,169,435)	UT	100.000%	(1,169,435)	
Deferred Tax Balance	282	A	3,445,989	UT	100.000%	3,445,989	

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 December 2018.

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

Adjusts the Klamath Plant Depreciation Expense and Reserve to December 2022

	12 Months Ended December 2018	13 Mth. Avg. December 2018	
Accelerated Deprecation Expense (1)	3,454,591		Ref 8.7
Accelerated Deprecation Reserve		(16,293,073)	Ref 8.7

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

	Factor	12 Months Ended December 2018	13 Mth. Avg. December 2018	
Gross EPIS	SG		74,111,750	Ref 8.7
Amortization Reserve	SG		(62,047,099)	Ref 8.7
Amortization Expense	SG	8,272,903		Ref 8.7
Gross EPIS	UT		(32,081,215)	Ref 8.7
Amortization Reserve	UT		26,828,662	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:	9,727,567
Corrected Depreciation:	<u>6,272,976</u>
Difference:	<u>3,454,591</u>

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

		<u>Amortization</u> <u>Expense</u>		
	Base Period Amount (below)	4,287,002		Ref 8.7
<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u> ⁽¹⁾	<u>Interest</u>	<u>End Balance</u>
Dec-17				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
Jul-18	17,457,475	(353,895)	58,898	17,162,478
Aug-18	17,162,478	(353,895)	57,892	16,866,475
Sep-18	16,866,475	(353,895)	56,883	16,569,463
Oct-18	16,569,463	(353,895)	55,871	16,271,439
Nov-18	16,271,439	(353,895)	54,855	15,972,400
Dec-18	15,972,400	(353,895)	53,836	15,672,341
	Base Period Amortization =	(4,287,002)		

(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>
Adjustment to Expense:							
Remove system allocation of amortization	403SP	A	(5,616,693)	SG	43.734%	(2,456,428)	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
			-			988,213	

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 - December 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	5,616,693	SG	8.8
<u>Correct</u>				
Utah amortization expense	407	3,444,641	UT	8.8
Idaho amortization expense	407	478,639	ID	8.8
Wyoming amortization expense	407	1,693,414	WY	8.8
		<u><u>5,616,693</u></u>		8.8.2

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

Deferral of Depreciation Expense - 12 Months Ended December 2018

Year	Posting period	Account Number	Amount	Text	Ref. Document Number	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2018	1	565131	39,887	Amortize ID Deferred Carbon Depreciation	133511868	4032000	106	SG	ID
2018	1	565131	44,602	Amortize WY Deferred Carbon Decomm	133511868	4032000	114	SG	WY
2018	1	565131	96,516	Amortize WY Deferred Carbon Depreciation	133511868	4032000	114	SG	WY
2018	1	565131	287,053	Amortize UT Deferred Carbon Depreciation	133511868	4032000	109	SG	UT
2018	2	565131	39,887	Amortize ID Deferred Carbon Depreciation	133589557	4032000	106	SG	ID
2018	2	565131	44,602	Amortize WY Deferred Carbon Decomm	133589557	4032000	114	SG	WY
2018	2	565131	96,516	Amortize WY Deferred Carbon Depreciation	133589557	4032000	114	SG	WY
2018	2	565131	287,053	Amortize UT Deferred Carbon Depreciation	133589557	4032000	109	SG	UT
2018	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	133689908	4032000	106	SG	ID
2018	3	565131	44,602	Amortize WY Deferred Carbon Decomm	133689908	4032000	114	SG	WY
2018	3	565131	96,516	Amortize WY Deferred Carbon Depreciation	133689908	4032000	114	SG	WY
2018	3	565131	287,053	Amortize UT Deferred Carbon Depreciation	133689908	4032000	109	SG	UT
2018	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	134019984	4032000	106	SG	ID
2018	4	565131	44,602	Amortize WY Deferred Carbon Decomm	134019984	4032000	114	SG	WY
2018	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	134019984	4032000	114	SG	WY
2018	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	134019984	4032000	109	SG	UT
2018	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	134106846	4032000	106	SG	ID
2018	5	565131	44,602	Amortize WY Deferred Carbon Decomm	134106846	4032000	114	SG	WY
2018	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	134106846	4032000	114	SG	WY
2018	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	134106846	4032000	109	SG	UT
2018	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	134189371	4032000	106	SG	ID
2018	6	565131	44,602	Amortize WY Deferred Carbon Decomm	134189371	4032000	114	SG	WY
2018	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	134189371	4032000	114	SG	WY
2018	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	134189371	4032000	109	SG	UT
2018	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	134533487	4032000	106	SG	ID
2018	7	565131	44,602	Amortize WY Deferred Carbon Decomm	134533487	4032000	114	SG	WY
2018	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	134533487	4032000	114	SG	WY
2018	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	134533487	4032000	109	SG	UT
2018	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	134611676	4032000	106	SG	ID
2018	8	565131	44,602	Amortize WY Deferred Carbon Decomm	134611676	4032000	114	SG	WY
2018	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	134611676	4032000	114	SG	WY
2018	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	134611676	4032000	109	SG	UT
2018	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	134711572	4032000	106	SG	ID
2018	9	565131	44,602	Amortize WY Deferred Carbon Decomm	134711572	4032000	114	SG	WY
2018	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	134711572	4032000	114	SG	WY
2018	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	134711572	4032000	109	SG	UT
2018	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	135052432	4032000	106	SG	ID
2018	10	565131	44,602	Amortize WY Deferred Carbon Decomm	135052432	4032000	114	SG	WY
2018	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	135052432	4032000	114	SG	WY
2018	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	135052432	4032000	109	SG	UT
2018	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	135123002	4032000	106	SG	ID
2018	11	565131	44,602	Amortize WY Deferred Carbon Decomm	135123002	4032000	114	SG	WY
2018	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	135123002	4032000	114	SG	WY
2018	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	135123002	4032000	109	SG	UT
2018	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	135208535	4032000	106	SG	ID
2018	12	565131	44,602	Amortize WY Deferred Carbon Decomm	135208535	4032000	114	SG	WY
2018	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	135208535	4032000	114	SG	WY
2018	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	135208535	4032000	109	SG	UT
			<u>5,616,693</u>						

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>
Adjustment to Revenue:							
Residential	440	A	(2,273,713)	UT	100.000%	(2,273,713)	8.9.1
Commercial & Industrial	442	A	(3,890,713)	UT	100.000%	(3,890,713)	8.9.1
Public Street & Highway	444	A	<u>(30,977)</u>	UT	100.000%	<u>(30,977)</u>	8.9.1
Total			<u>(6,195,403)</u>			<u>(6,195,403)</u>	
Adjustment to Expense:							
<u>Remove base period amortization</u>							
Wyoming Deer Creek closure cost amortization	506	A	(3,233,528)	SG	43.734%	(1,414,164)	8.9.2

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 December 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 - December 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	(386,556)
186861	Return Offset for Reduction in Fuel Inventory	(1,700,325)
186862	Return Offset for Sale of Fossil Rock	(1,237,236)
186854	Savings in PBOP expense due to settlement	(2,871,286)
		<u>(6,195,403)</u>

Spread to Revenue Accounts

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

Reduce revenue accounts for savings:

440	Residential Sales	(2,273,713) Ref 8.9
442	Commercial & Industrial Sales	(3,890,713) Ref 8.9
444	Public Street and Highway Lighting	(30,977) Ref 8.9
		<u>(6,195,403)</u>

**Rocky Mountain Power
 Results of Operations - December 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.

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

Rocky Mountain Power
 Utah Results of Operations - December 2018
 (Informational) Prepaid Pension Asset in 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>
Adjustment to Rate Base:							
Net Prepaid Balance	128	A	4,128,704	SO	43.287%	1,787,195	
Net Prepaid Balance	182M	A	(36,273)	CA	0.000%	-	
Net Prepaid Balance	182M	A	(407,236)	OR	0.000%	-	
Net Prepaid Balance	182M	A	400,231,437	SO	43.287%	173,248,445	
Net Prepaid Balance	2283	A	<u>(71,340,639)</u>	SO	43.287%	<u>(30,881,269)</u>	
			<u>332,575,994</u>			<u>144,154,371</u>	
Adjustment to Tax:							
Deferred Tax Balance	190	A	19,497,221	SO	43.287%	8,439,775	
Deferred Tax Balance	190	A	(10,952)	OR	0.000%	-	
Deferred Tax Balance	190	A	(992)	CA	0.000%	-	
Deferred Tax Balance	283	A	(100,615,954)	SO	43.287%	(43,553,694)	
Deferred Tax Balance	283	A	111,077	OR	0.000%	-	
Deferred Tax Balance	283	A	<u>9,911</u>	CA	0.000%	<u>-</u>	
			<u>(81,009,690)</u>			<u>(35,113,919)</u>	
Net Prepaid Pension Asset in Rate Base			<u>251,566,304</u>			<u>109,040,451</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 ALLOCATION FACTORS

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

Utah Results of Operations
December 2018
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Situs	S	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%			Pg 9.17
System Generation (Pac. Power Costs on SG)	SG-P	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%			Pg 9.17
System Generation (R.M.P. Costs on SG)	SG-U	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%			Pg 9.17
Divisional Generation - Pac. Power	DGP	3.0675%	53.6948%	16.8321%	0.0000%	0.0000%	26.4057%	0.0000%			Pg 9.17
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.7332%	11.5131%	4.6907%	0.0631%			Pg 9.17
System Capacity	SC	1.4637%	25.9280%	8.1605%	44.0989%	5.9212%	14.3946%	0.0331%			Pg 9.17
System Energy	SE	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%			Pg 9.17
System Energy (Pac. Power Costs on SE)	SE-P	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%			Pg 9.17
System Energy (R.M.P. Costs on SE)	SE-U	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%			Pg 9.17
Divisional Energy - Pac. Power	DEP	3.0426%	51.2850%	15.8657%	0.0000%	0.0000%	29.8067%	0.0000%			Pg 9.17
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	82.5224%	12.1446%	5.2706%	0.0625%			Pg 9.17
System Overhead	SO	2.1023%	26.8293%	7.7989%	43.5558%	5.8321%	13.8579%	0.0238%	0.0000%	0.0000%	Pg 9.8
System Overhead (Pac. Power Costs on SO)	SO-P	2.1023%	26.8293%	7.7989%	43.5558%	5.8321%	13.8579%	0.0238%			Pg 9.8
System Overhead (R.M.P. Costs on SO)	SO-U	2.1023%	26.8293%	7.7989%	43.5558%	5.8321%	13.8579%	0.0238%			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	2.1023%	26.8293%	7.7989%	43.5558%	5.8321%	13.8579%	0.0238%	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	1.8921%	25.7394%	7.5765%	44.9309%	5.8582%	13.9637%	0.0246%	0.0146%	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	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	0.0000%			Pg 9.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.7332%	11.5131%	4.6907%	0.0631%			Pg 9.17
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	82.5224%	12.1446%	5.2706%	0.0625%			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	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%			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	1.4459%	25.3107%	7.9343%	43.9371%	6.0412%	14.9085%	0.0331%	0.3891%	0.0000%	Pg 9.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.4459%	25.3107%	7.9343%	43.9371%	6.0412%	14.9085%	0.0331%	0.3891%	0.0000%	Pg 9.4
Customer - System	CN	2.4209%	31.3364%	7.0034%	47.5553%	4.1626%	7.5215%	0.0000%	0.0000%	0.0000%	Pg 9.11
Customer - Pac. Power	CNP	5.1021%	66.0420%	14.7597%	0.0000%	0.0000%	14.0962%	0.0000%	0.0000%	0.0000%	Pg 9.11
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.4939%	7.9210%	1.5851%	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	2.7288%	26.0951%	5.3896%	38.3283%	6.2579%	12.2849%	-0.0291%	9.5554%	-0.6110%	Pg 9.12
Interest	INT	1.8921%	25.7394%	7.5765%	44.9309%	5.8582%	13.9637%	0.0246%	0.0146%	0.0000%	Pg 9.8
CIAC	CIAC	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	0.0000%			Pg 9.11
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%			Pg 9.11

Utah Results of Operations

December 2018

13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bad Debt Expense	BADDEBT	4.9011%	39.4357%	14.8334%	30.8375%	3.7167%	6.2757%	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%	Not Used
Blank	DONOTUSE	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%	Situs
System Net Steam Plant	SNPPS	1.4522%	25.4202%	7.9686%	44.0236%	6.0972%	15.0050%	0.0332%	0.0000%	0.0000%	Pg 9.4
System Net Transmission Plant	SNPT	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%			Pg 9.5
System Net Production Plant	SNPP	1.4514%	25.4076%	7.9644%	44.0480%	6.0801%	14.9822%	0.0332%	0.0331%	0.0000%	Pg 9.5
System Net Hydro Plant	SNPPH	1.4459%	25.3107%	7.9343%	43.9371%	6.0412%	14.9085%	0.0331%	0.3891%	0.0000%	Pg 9.4
System Net Nuclear Plant	SNPPN	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%			Pg 9.4
System Net Other Production Plant	SNPPPO	1.4515%	25.4115%	7.9651%	44.1077%	6.0647%	14.9663%	0.0332%	0.0000%	0.0000%	Pg 9.5
System Net General Plant	SNPG	2.3146%	28.5497%	6.9624%	40.5848%	6.4904%	15.0844%	0.0138%			Pg 9.6
System Net Intangible Plant	SNPI	1.8228%	26.4533%	7.9884%	43.2218%	6.5182%	13.9708%	0.0248%			Pg 9.7
Trojan Plant Allocator	TROJP	1.4461%	25.1733%	7.8764%	44.1133%	6.1303%	15.2274%	0.0333%			Pg 9.13
Trojan Decommissioning Allocator	TROJD	1.4451%	25.1316%	7.8606%	44.1141%	6.1418%	15.2735%	0.0333%			Pg 9.13
Income Before Taxes	IBT	2.7259%	26.0938%	5.3972%	38.3514%	6.2565%	12.2908%	-0.0289%	9.5221%	-0.6088%	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	2.1636%	25.8973%	6.1893%	44.1581%	5.6313%	14.1649%	0.2500%	0.0000%	1.5455%	Pg 9.10
Tax Depreciation	TAXDEPR	2.0144%	26.2095%	6.4357%	44.7027%	5.6920%	13.6623%	0.0232%	0.0000%	1.2602%	Pg 9.14
Blank	DONOTUSE	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%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.2608%	27.5084%	8.2034%	41.7874%	5.7159%	14.4991%	0.0250%	0.0000%	0.0000%	Pg 9.13
SCHMDT Amortization Expense	SCHMAEXP	0.3639%	5.8054%	1.4289%	85.5508%	1.5644%	3.4025%	0.0043%	1.8798%	0.0000%	Pg 9.13
System Generation Cholla Transaction	SGCT	1.4521%	25.4180%	7.9680%	44.1234%	6.0668%	14.9717%				Not Used

13-MONTH AVERAGE FACTORS

CALCULATION OF INTERNAL FACTORS

December 2018

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
STEAM:										
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	7,304,145,610	106,026,028	1,855,951,267	581,798,290	3,221,769,709	442,983,417	1,093,190,458	2,426,442	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	7,304,145,610	106,026,028	1,855,951,267	581,798,290	3,221,769,709	442,983,417	1,093,190,458	2,426,442	0	0

Utah Results of Operations
December 2018
13-MONTH AVERAGE FACTORS
DESCRIPTION

LESS ACCUMULATED DEPRECIATION

2017 PROTOCOL FACTOR

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
S	(1,749,048)	-	-	-	(4,334,810)	1,247,697	1,338,065	-	-	-	
DGP	(755,721,812)	(10,969,960)	(192,025,588)	(60,195,631)	(333,339,691)	(45,833,181)	(113,106,709)	(251,051)	0	0	
DGU	(760,461,383)	(11,038,759)	(193,229,892)	(60,573,153)	(335,430,258)	(46,120,628)	(113,816,067)	(252,626)	0	0	
SG	(1,371,118,730)	(19,902,981)	(348,395,238)	(109,213,942)	(604,783,780)	(83,155,908)	(205,211,395)	(455,487)	0	0	
SG-W	0	0	0	0	0	0	0	0	0	0	
SSGCH	(233,892,524)	(3,395,153)	(59,431,061)	(18,630,279)	(103,167,145)	(14,185,165)	(35,006,021)	(77,699)	0	0	
	(3,122,943,497)	(45,306,853)	(793,081,779)	(248,613,005)	(1,381,055,684)	(188,047,186)	(465,802,128)	(1,036,863)	0	0	
TOTAL NET STEAM PLANT	4,181,202,114	60,719,175	1,062,869,489	333,185,284	1,840,714,025	254,936,232	627,388,330	1,389,579	0	0	
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.4522%	25.4202%	7.9686%	44.0236%	6.0972%	15.0050%	0.0332%	0.0000%	0.0000%	

NUCLEAR:
NUCLEAR PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
DGP	0	0	0	0	0	0	0	0		
DGU	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		
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0		
DGU	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		
TOTAL NUCLEAR PLANT	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%		

HYDRO:
HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
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	1,060,295,049	15,391,105	269,416,307	84,455,853	467,683,238	64,305,006	158,691,309	352,231	0	0
	1,060,295,049	15,391,105	269,416,307	84,455,853	467,683,238	64,305,006	158,691,309	352,231	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
S	2,577,541	-	-	-	-	-	-	-	2,577,541	-
DGP	(170,095,938)	(2,469,091)	(43,220,630)	(13,548,679)	(75,027,248)	(10,316,016)	(25,457,770)	(56,506)	0	0
DGU	(30,854,653)	(447,882)	(7,840,032)	(2,457,671)	(13,609,612)	(1,871,280)	(4,617,927)	(10,250)	0	0
SG	(199,538,875)	(2,896,480)	(50,701,950)	(15,893,902)	(88,014,169)	(12,101,677)	(29,864,409)	(66,287)	0	0
	(397,911,926)	(5,813,453)	(101,762,612)	(31,900,252)	(176,651,028)	(24,288,973)	(59,940,106)	(133,043)	2,577,541	0
TOTAL NET HYDRO PRODUCTION PLANT	662,383,123	9,577,652	167,653,696	52,555,601	291,032,210	40,016,033	98,751,203	219,188	2,577,541	0
SNPPH										
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4459%	25.3107%	7.9343%	43.9371%	6.0412%	14.9085%	0.0331%	0.3891%	0.0000%

OTHER:
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	74,986	-	74,986	-	-	-	-	-	-	-
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	4,030,704,768	58,509,186	1,024,184,350	321,058,378	1,777,894,804	244,455,063	603,263,985	1,339,003	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0

Utah Results of Operations
December 2018
13-MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	4,030,779,754	58,509,186	1,024,259,335	321,058,378	1,777,894,804	244,455,063	603,263,985	1,339,003	0	0
LESS ACCUMULATED DEPRECIATION										
S	0	0	0	0	0	0	0	0	0	0
DGP	(684,882,214)	(9,941,661)	(174,025,558)	(54,553,034)	(302,093,207)	(41,536,886)	(102,504,350)	(227,518)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(370,956,294)	(5,384,753)	(94,258,362)	(29,547,842)	(163,624,305)	(22,497,838)	(55,519,961)	(123,232)	0	0
SSGCT	(35,716,778)	(518,460)	(9,075,476)	(2,844,954)	(15,754,236)	(2,166,159)	(5,345,627)	(11,865)	0	0
	(1,091,555,286)	(15,844,875)	(277,359,396)	(86,945,829)	(481,471,748)	(66,200,883)	(163,369,939)	(362,615)	0	0
TOTAL NET OTHER PRODUCTION PLANT	2,939,224,468	42,664,312	746,899,939	234,112,548	1,296,423,055	178,254,179	439,894,046	976,387	0	0
SNPPO										
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.4515%	25.4115%	7.9651%	44.1077%	6.0647%	14.9663%	0.0332%	0.0000%	0.0000%
PRODUCTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
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	12,395,145,427	179,926,319	3,149,551,924	987,312,520	5,467,347,750	751,743,486	1,855,145,752	4,117,676	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,395,220,413	179,926,319	3,149,626,910	987,312,520	5,467,347,750	751,743,486	1,855,145,752	4,117,676	0	0
LESS ACCUMULATED DEPRECIATION										
S	828,492	-	-	-	(4,334,810)	1,247,697	1,338,065	-	2,577,541	-
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(4,613,239,201)	(66,965,180)	(1,172,203,786)	(367,459,087)	(2,034,843,650)	(279,784,738)	(690,450,238)	(1,532,521)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,612,410,709)	(66,965,180)	(1,172,203,786)	(367,459,087)	(2,039,178,460)	(278,537,041)	(689,112,173)	(1,532,521)	2,577,541	0
TOTAL NET PRODUCTION PLANT	7,782,809,704	112,961,139	1,977,423,124	619,853,433	3,428,169,290	473,206,444	1,166,033,579	2,585,154	2,577,541	0
SNPP										
SYSTEM NET PRODUCTION PLANT	100.0000%	1.4514%	25.4076%	7.9644%	44.0480%	6.0801%	14.9822%	0.0332%	0.0331%	0.0000%
TRANSMISSION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
TRANSMISSION PLANT										
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SG	6,268,619,511	90,994,466	1,592,828,641	499,315,362	2,765,011,752	380,180,604	938,206,246	2,082,440		
	6,268,619,511	90,994,466	1,592,828,641	499,315,362	2,765,011,752	380,180,604	938,206,246	2,082,440		
LESS ACCUMULATED DEPRECIATION										
DGP	(350,089,729)	(5,081,857)	(88,956,260)	(27,885,754)	(154,420,318)	(21,232,318)	(52,396,922)	(116,300)		
DGU	(416,829,334)	(6,050,640)	(105,914,500)	(33,201,774)	(183,858,345)	(25,279,956)	(62,385,647)	(138,471)		
SG	(956,519,065)	(13,884,706)	(243,047,287)	(76,189,768)	(421,908,915)	(58,011,177)	(143,159,456)	(317,756)		
	(1,723,438,129)	(25,017,204)	(437,918,047)	(137,277,296)	(760,187,578)	(104,523,452)	(257,942,026)	(572,527)		
TOTAL NET TRANSMISSION PLANT	4,545,181,382	65,977,262	1,154,910,594	362,038,067	2,004,824,175	275,657,153	680,264,220	1,509,912		
SNPT										
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%		
DISTRIBUTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
DISTRIBUTION PLANT - PACIFIC POWER										
S	3,467,910,502	264,929,568	2,084,928,180	507,607,438	0	0	610,445,316	0		

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		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
LESS ACCUMULATED DEPRECIATION	S	(1,652,159,285)	(135,977,436)	(1,018,222,021)	(243,684,417)	0	0	-254,275,411	0	
		1,815,751,218	128,952,132	1,066,706,159	263,923,021	0	0	356,169,905	0	
DNPDP										
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.1019%	58.7474%	14.5352%	0.0000%	0.0000%	19.6156%	0.0000%	
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER	S	3,420,680,287	0	0	0	2,940,623,093	348,854,744	131,202,450	0	
LESS ACCUMULATED DEPRECIATION	S	(1,168,912,204)	0	0	0	(967,409,605)	(145,026,511)	(56,476,087)	0	
		2,251,768,083	0	0	0	1,973,213,488	203,828,232	74,726,363	0	
DNPDU										
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	87.6295%	9.0519%	3.3186%	0.0000%	
TOTAL NET DISTRIBUTION PLANT		4,067,519,301	128,952,132	1,066,706,159	263,923,021	1,973,213,488	203,828,232	430,896,268	0	
DNPDP & SNPD										
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	0.0000%	
GENERAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
GENERAL PLANT	S	633,121,234	18,620,502	202,486,301	48,151,838	226,584,209	43,646,434	93,631,950	0	
	DGP	0	0	0	0	0	0	0	0	
	DGU	0	0	0	0	0	0	0	0	
	SE	3,687,020	52,179	879,514	272,090	1,627,395	239,499	615,110	1,233	
	SG	303,191,095	4,401,083	77,039,523	24,150,129	133,733,901	18,388,000	45,377,739	100,720	
	SO	305,462,134	6,421,636	81,953,367	23,822,641	133,046,580	17,814,819	42,330,513	72,578	
	CN	18,405,610	445,580	5,767,655	1,289,014	8,752,836	766,144	1,384,381	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	(18,685,366)	(222,473)	(4,523,022)	(1,143,456)	(9,810,904)	(868,438)	(2,112,485)	(4,588)	
		1,245,181,726	29,718,508	363,603,338	96,542,256	493,934,017	79,986,457	181,227,208	169,943	
LESS ACCUMULATED DEPRECIATION	S	(250,067,181)	(7,900,977)	(84,884,252)	(25,160,917)	(82,164,196)	(16,795,757)	(33,161,081)	0	
	DGP	(876,415)	(12,722)	(222,693)	(69,809)	(386,576)	(53,153)	(131,170)	(291)	
	DGU	(3,014,257)	(43,755)	(765,909)	(240,095)	(1,329,552)	(182,809)	(451,135)	(1,001)	
	SE	(1,629,650)	(23,063)	(388,742)	(120,263)	(719,303)	(105,858)	(271,877)	(545)	
	SG	(104,803,833)	(1,521,319)	(26,630,193)	(8,347,957)	(46,227,695)	(6,356,166)	(15,685,688)	(34,816)	
	SO	(116,076,190)	(2,440,234)	(31,142,435)	(9,052,649)	(50,557,953)	(6,769,665)	(16,085,675)	(27,580)	
	CN	(6,774,700)	(164,008)	(2,122,947)	(474,458)	(3,221,726)	(282,001)	(509,560)	0	
	SSGCT	(102,346)	(1,486)	(26,006)	(8,152)	(45,144)	(6,207)	(15,318)	(34)	
	SSGCH	(2,602,166)	(37,773)	(661,199)	(207,271)	(1,147,784)	(157,817)	(389,459)	(864)	
		(485,946,737)	(12,145,336)	(146,844,376)	(43,681,570)	(185,799,928)	(30,709,433)	(66,700,963)	(65,131)	
TOTAL NET GENERAL PLANT		759,234,989	17,573,172	216,758,962	52,860,686	308,134,089	49,277,024	114,526,245	104,812	
SNPG										
SYSTEM NET GENERAL PLANT		100.0000%	2.3146%	28.5497%	6.9624%	40.5848%	6.4904%	15.0844%	0.0138%	
MINING:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
GENERAL MINING PLANT	SE	136,111,236	1,926,274	32,468,432	10,044,555	60,077,445	8,841,413	22,707,612	45,506	
LESS ACCUMULATED DEPRECIATION	SE	0	0	0	0	0	0	0	0	
		136,111,236	1,926,274	32,468,432	10,044,555	60,077,445	8,841,413	22,707,612	45,506	
SNPM										

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2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
100.0000%	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%			

INTANGIBLE:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
INTANGIBLE PLANT										
S	19,347,691	479,898	4,605,745	2,034,037	4,544,820	4,369,172	3,314,019	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	13,526	191	3,227	998	5,970	879	2,257	5		
CN	162,752,218	3,940,060	51,000,683	11,398,149	77,397,242	6,774,653	12,241,431	0		
SG	286,990,784	4,165,921	72,923,096	22,859,723	126,588,141	17,405,480	42,953,085	95,339		
SO	380,393,295	7,996,891	102,056,877	29,666,436	165,683,472	22,184,870	52,714,368	90,381		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	849,497,514	16,582,961	230,589,627	65,959,343	374,219,645	50,735,053	111,225,159	185,724		

LESS ACCUMULATED AMORTIZATION										
S	(1,069,811)	(896)	(97,276)	(1,492)	(8,793)	(907,798)	(53,556)	0		
DGP	0	0	0	0	0	0	0	0		
DGU	(473,342)	(6,871)	(120,274)	(37,703)	(208,785)	(28,707)	(70,844)	(157)		
SE	(12,265)	(174)	(2,926)	(905)	(5,414)	(797)	(2,046)	(4)		
CN	(127,312,444)	(3,082,100)	(39,895,134)	(8,916,168)	(60,543,765)	(5,299,453)	(9,575,823)	0		
SG	(116,733,420)	(1,694,487)	(29,661,448)	(9,298,186)	(51,489,690)	(7,079,674)	(17,471,155)	(38,779)		
SO	(283,222,140)	(5,954,092)	(75,986,531)	(22,088,169)	(123,359,765)	(16,517,763)	(39,248,526)	(67,294)		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	(261,964)	(3,803)	(66,564)	(20,866)	(115,549)	(15,888)	(39,207)	(87)		
	(529,085,386)	(10,742,422)	(145,830,154)	(40,363,490)	(235,731,762)	(29,850,079)	(66,461,157)	(106,321)		

TOTAL NET INTANGIBLE PLANT	320,412,128	5,840,539	84,759,473	25,595,853	138,487,884	20,884,974	44,764,002	79,404		
SNPI										
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8228%	26.4533%	7.9884%	43.2218%	6.5182%	13.9708%	0.0248%		

GROSS PLANT:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
PRODUCTION PLANT	12,395,220,413	179,926,319	3,149,626,910	987,312,520	5,467,347,750	751,743,486	1,855,145,752	4,117,676	0	0
TRANSMISSION PLANT	6,268,619,511	90,994,466	1,592,828,641	499,315,362	2,765,011,752	380,180,604	938,206,246	2,082,440	0	0
DISTRIBUTION PLANT	6,888,590,789	264,929,568	2,084,928,180	507,607,438	2,940,623,093	348,854,744	741,647,766	0	0	0
GENERAL PLANT	1,381,292,962	31,644,782	396,071,770	106,586,810	554,011,462	88,827,869	203,934,820	215,450	0	0
INTANGIBLE PLANT	849,497,514	16,582,961	230,589,627	65,959,343	374,219,645	50,735,053	111,225,159	185,724	0	0

TOTAL GROSS PLANT	27,783,221,188	584,078,096	7,454,045,128	2,166,781,474	12,101,213,703	1,620,341,756	3,850,159,742	6,601,289	0	0
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1023%	26.8293%	7.7989%	43.5558%	5.8321%	13.8579%	0.0238%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(4,612,410,709)	(66,965,180)	(1,172,203,786)	(367,459,087)	(2,039,178,460)	(278,537,041)	(689,112,173)	(1,532,521)	2,577,541	0
TRANSMISSION PLANT	(1,723,438,129)	(25,017,204)	(437,918,047)	(137,277,296)	(760,187,578)	(104,523,452)	(257,942,026)	(572,527)	0	0
DISTRIBUTION PLANT	(2,821,071,488)	(135,977,436)	(1,018,222,021)	(243,684,417)	(967,409,605)	(145,026,511)	(310,751,498)	0	0	0
GENERAL PLANT	(485,946,737)	(12,145,336)	(146,844,376)	(43,681,570)	(185,799,928)	(30,709,433)	(66,700,963)	(65,131)	0	0
INTANGIBLE PLANT	(529,085,386)	(10,742,422)	(145,830,154)	(40,363,490)	(235,731,762)	(29,850,079)	(66,461,157)	(106,321)	0	0
	(10,171,952,449)	(250,847,578)	(2,921,018,384)	(832,465,860)	(4,188,307,333)	(588,646,516)	(1,390,967,818)	(2,276,501)	2,577,541	0

NET PLANT	17,611,268,740	333,230,518	4,533,026,744	1,334,315,614	7,912,906,370	1,031,695,240	2,459,191,925	4,324,789	2,577,541	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.8921%	25.7394%	7.5765%	44.9309%	5.8582%	13.9637%	0.0246%	0.0146%	0.0000%

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California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER Non-Regulated Page Ref.

NON-REGULATED RELATED INTEREST PERCENTAGE INT	0.0000%									
INTEREST FACTOR SNP - NON-REGULATED	100.0000%	1.8921%	25.7394%	7.5765%	44.9309%	5.8582%	13.9637%	0.0246%	0.0146%	0.0000%

TOTAL GROSS PLANT (LESS SO FACTOR) SO	27,099,434,937	569,703,068	7,270,590,030	2,113,453,770	11,803,384,898	1,580,462,744	3,755,401,605	6,438,822	0	0
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1023%	26.8293%	7.7989%	43.5558%	5.8321%	13.8579%	0.0238%	0.0000%	0.0000%

IBT INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
INCOME BEFORE STATE TAXES	1,160,790,520	31,675,779	302,909,190	62,561,519	444,911,492	72,641,031	142,602,105	(337,297)	110,918,729	(7,092,028)
Interest Synchronization	4,076,999	77,143	1,049,393	308,893	1,831,834	238,837	569,302	1,001	597	-
	1,164,867,519	31,752,921	303,958,583	62,870,413	446,743,325	72,879,868	143,171,407	(336,296)	110,919,326	(7,092,028)
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.7259%	26.0938%	5.3972%	38.3514%	6.2565%	12.2908%	-0.0289%	9.5221%	-0.6088%

See Calculation of EXCTAX

DITEXP:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
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
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									

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
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									

Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,950
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%

DITBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pacific Power											
Production	S	31,311,247	1,303,023	17,379,419	5,233,252	685,578	(21,901)	6,732,383	(508)	0	0
Transmission	S	15,816,518	608,711	8,635,658	2,371,621	679,515	(2,590)	3,523,618	(15)	0	0
Distribution	S	12,294,483	1,945,776	6,408,042	3,094,518	(918,801)	(3,059)	1,768,007	0	0	0
General	S	(581,199)	(2,567)	(272,026)	(10,086)	(175,879)	(7,625)	(112,840)	(177)	0	0
Mining Plant	S	4,822	77	1,216	374	2,022	295	828	12	0	0
Non-Regulated Plant	NUTIL	(973,290)	0	0	0	0	0	0	0	0	(973,290)

Total Pacific Power		57,872,581	3,855,019	32,152,309	10,689,679	272,436	(34,880)	11,911,996	(687)	0	(973,290)
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Rocky Mountain Power											
Production	S	53,367,082	3,532	(264,905)	19,133	43,049,016	7,719,235	2,476,208	364,865	0	0
Transmission	S	36,858,646	1,466	14,020	7,942	31,164,087	4,122,348	1,362,957	185,826	0	0
Distribution	S	27,399,395	116,286	882,209	237,344	21,349,914	3,288,195	1,525,449	0	0	0
General	S	(869,686)	(9,021)	(217,512)	(33,134)	(307,101)	(147,798)	(153,151)	(1,970)	0	0
Mining Plant	S	12,387	196	3,124	959	5,194	758	2,126	31	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0

Total Rocky Mountain Power		116,767,823	112,458	416,936	232,244	95,261,109	14,982,738	5,213,587	548,752	0	0
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PacifiCorp											
Prod / Other Prod	S	442,401,667	7,912,039	126,057,382	35,562,243	180,773,167	24,206,512	66,363,617	1,526,708	0	0
Cholla Unit 4	S	36,128,584	498,639	8,519,625	0	14,862,572	1,720,196	5,671,615	92,779	0	4,763,160
Gadsby Unit 4, 5 & 6	S	6,155,209	97,379	1,575,110	0	2,673,998	350,982	931,364	20,287	0	506,091
Hydro-PPL	S	36,394,073	703,258	10,812,433	3,038,634	14,440,729	1,901,221	5,381,152	116,648	0	0
Hydro-UPL	S	11,230,722	228,275	3,356,333	977,763	4,438,014	580,907	1,616,213	33,219	0	0
Transmission	S	274,892,001	5,096,902	80,261,361	22,297,874	111,207,389	14,764,133	40,394,907	869,437	0	0
Distribution	S	990,463,758	35,537,742	281,059,359	63,715,032	464,878,172	48,845,586	96,420,911	0	0	6,957

**Utah Results of Operations
December 2018
13-MONTH AVERAGE FACTORS**

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
General/ Intangibles	S	50,985,022	1,213,379	16,314,106	3,813,944	19,304,404	2,860,710	7,377,496	100,981	0	3
Mining	S	3,023	46	758	233	1,288	193	504	2	0	0
WCA - CAEE 2007+	S	(3,421)	(47)	(781)	0	(1,329)	(200)	(519)	(1)	0	(546)
WCA - CAGE 2007+	S	1,823,657,652	29,404,099	479,410,588	0	769,807,699	101,966,131	283,974,466	5,949,459	0	153,145,211
WCA - CAGW 2007+	S	430,147,003	7,048,386	116,640,160	94,078,800	183,458,098	24,412,596	67,575,709	1,415,203	0	(64,481,947)
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	189,967,733	4,204,504	52,877,274	12,998,826	79,911,047	10,629,835	27,175,144	324,809	0	1,846,297
WCA - JBG 2007+	S	156,202,006	2,504,842	41,532,041	34,133,591	67,359,930	8,967,572	24,321,801	375,001	0	(22,992,771)
Oregon Extra Book Depreciation	S	(72,977,065)	0	(72,977,065)	0	0	0	0	0	0	0
Non-Regulated Plant	NUTIL	(1,517,638)	0	0	0	0	0	0	0	0	(1,517,638)

Total PC (Post Merger) 4,374,130,327 94,449,441 1,145,438,681 270,616,936 1,913,115,175 241,206,372 627,204,377 10,824,529 0 71,274,817

Total Deferred Taxes 4,548,770,730 98,416,918 1,178,007,925 281,538,858 2,008,648,719 256,154,230 644,329,960 11,372,594 0 70,301,528

Percentage of Total (DITBAL) 100.0000% 2.1636% 25.8973% 6.1893% 44.1581% 5.6313% 14.1649% 0.2500% 0.0000% 1.5455%

OPRV-WY

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

BADDEBT

	<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>
Account 904 Balance	11,655,692	571,254	4,596,499	1,728,938	3,594,320	433,203	731,480	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	4.9011%	39.4357%	14.8334%	30.8375%	3.7167%	6.2757%	0.0000%	0.0000%	0.0000%

Utah Results of Operations
December 2018
13-MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL
FACTOR

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER Non-Regulated Page Ref.

Customer Factors	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Total Electric Customers	1,952,952	47,279	611,985	136,773	928,732	81,293	146,892	0	0	0
CN										
Customer System factor - CN	100.0000%	2.4209%	31.3364%	7.0034%	47.5553%	4.1626%	7.5215%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	926,660	47,279	611,985	136,773	0	0	130623.5	0	0	0
CNP										
Customer Service Pacific Power factor - CNP	100.0000%	5.1021%	66.0420%	14.7597%	0.0000%	0.0000%	14.0962%	0.0000%	0.0000%	0.0000%
Rocky Mountain Power Customers	1,026,292	0	0	0	928,732	81,293	16,268	0	0	0
CNU										
Customer Service R.M.P. factor - CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.4939%	7.9210%	1.5851%	0.0000%	0.0000%	0.0000%
CIAC										
TOTAL NET DISTRIBUTION PLANT	4,067,519,301	128,952,132	1,066,706,159	263,923,021	1,973,213,488	203,828,232	430,896,268	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.0000%	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	0.0000%	0.0000%	0.0000%

IDSIT

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

EXCTAX

Utah Results of Operations
December 2018
13-MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL
FACTOR

Excise Tax (Superfund)	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Total Taxable Income	1,108,090,630	30,237,698	289,157,113	59,721,227	424,712,510	69,343,128	136,127,970	(321,984)	105,883,019	(6,770,050)	
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	1,108,090,630	30,237,698	289,157,113	59,721,227	424,712,510	69,343,128	136,127,970	(321,984)	105,883,019	(6,770,050)	
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Excise Tax (Superfund) Factor - EXCTAX	100.0000%	2.7288%	26.0951%	5.3896%	38.3283%	6.2579%	12.2849%	-0.0291%	9.5554%	-0.6110%	
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Trojan Allocators

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
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Premerger										
Dec 1991 Plant	16,918,976									
Dec 1992 Plant	17,094,202									
Average	17,006,589	246,865	4,321,299	1,354,629	7,501,399	1,031,419	2,545,327	5,650	0	0

Dec 1991 Reserve	(7,851,432)									
Dec 1992 Reserve	(8,434,030)									
Average	(8,142,731)	(118,199)	(2,069,032)	(648,594)	(3,591,660)	(493,842)	(1,218,699)	(2,705)	0	0

Postmerger										
Dec 1991 Plant	4,284,960									
Dec 1992 Plant	3,485,613									
Average	3,885,287	56,398	987,234	309,475	1,713,753	235,636	581,500	1,291	0	0

Dec 1991 Reserve	(129,394)									
Dec 1992 Reserve	(240,609)									
Average	(185,002)	(2,685)	(47,008)	(14,736)	(81,602)	(11,220)	(27,689)	(61)	0	0

Net Plant	12,564,143	182,379	3,192,493	1,000,774	5,541,891	761,993	1,880,439	4,174	0	0
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Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0000%	0.0000%
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Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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System Net Nuclear Plant	SNNP	100.0000%	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0000%	0.0000%
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Account 182.22

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
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Pre-merger	(101)	SG	17,094,202	248,137	4,343,562	1,361,607	7,540,044	1,036,733	2,558,440	5,679	0
		(108) SG	(8,434,030)	(122,427)	(2,143,050)	(671,797)	(3,720,148)	(511,509)	(1,262,297)	(2,802)	0
Post-merger	(101)	SG	3,485,613	50,597	885,679	277,640	1,537,641	211,396	521,682	1,158	0
		(108) SG	(240,609)	(3,493)	(61,138)	(19,165)	(106,130)	(14,593)	(36,011)	(80)	0
		(107) SG	1,778,549	25,817	451,921	141,667	784,496	107,866	266,190	591	0
		(120) SE	1,975,759	27,961	471,304	145,804	872,070	128,340	329,618	661	0
		(228) SG	7,220,849	104,817	1,834,786	575,163	3,185,029	437,932	1,080,724	2,399	0
		(228) SG	1,472,376	21,373	374,124	117,279	649,447	89,297	220,366	489	0
		(228) SNNP	3,531,000	51,256	897,212	281,255	1,557,481	214,149	528,475	1,173	0
		(228) SE	1,743,025	24,668	415,787	128,629	769,345	113,222	290,791	583	0

Utah Results of Operations
December 2018
13-MONTH AVERAGE FACTORS

DESCRIPTION		2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Total Acct 182.22			29,626,734	428,705	7,470,187	2,338,084	13,069,096	1,812,833	4,497,978	9,850	0	0
Revised Study	(228)	SNNP	112,680	1,636	28,631	8,975	49,702	6,834	16,864	37	0	0
		(228) SE	941,950	13,331	224,696	69,513	415,763	61,186	157,147	315	0	0
December 1993 Adj.			1,054,630	14,966	253,327	78,488	465,464	68,020	174,011	352	0	0
Adjusted Acct 182.22			30,681,364	443,672	7,723,515	2,416,572	13,534,561	1,880,853	4,671,989	10,202	0	0
TROJP			100.0000%	1.4461%	25.1733%	7.8764%	44.1133%	6.1303%	15.2274%	0.0333%	0.0000%	0.0000%
Trojan Plant Allocator												
Account 228.42			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Plant - Premerger		SG	7,220,849	104,817	1,834,786	575,163	3,185,029	437,932	1,080,724	2,399	0	0
- Postmerger		SG	1,472,376	21,373	374,124	117,279	649,447	89,297	220,366	489	0	0
Storage Facility		SE	1,743,025	24,668	415,787	128,629	769,345	113,222	290,791	583	0	0
Transition Costs		SNNP	3,531,000	51,256	897,212	281,255	1,557,481	214,149	528,475	1,173	0	0
Total Acct 228.42			13,967,250	202,113	3,521,909	1,102,328	6,161,302	854,600	2,120,356	4,644	0	0
Transition Costs		SNNP	112,680	1,636	28,631	8,975	49,702	6,834	16,864	37	0	0
Storage Facility		SE	941,950	13,331	224,696	69,513	415,763	61,186	157,147	315	0	0
December 1993 Adj.			1,054,630	14,966	253,327	78,488	465,464	68,020	174,011	352	0	0
Adjusted Acct 228.42			15,021,880	217,079	3,775,236	1,180,816	6,626,766	922,620	2,294,367	4,996	0	0
TROJD			100.0000%	1.4451%	25.1316%	7.8606%	44.1141%	6.1418%	15.2735%	0.0333%	0.0000%	0.0000%
Trojan Decommissioning Allocator												
SCHMA			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Amortization Expense :												
Amortization of Limited Term Plant		Acct 404	46,957,967	784,613	10,567,290	2,972,267	21,097,255	2,107,507	5,133,550	8,483	4,287,002	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	69,408	1,214,973	380,866	2,410,723	289,993	715,642	1,588	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	182,632,089	0	1,841,568	0	177,256,828	1,273,798	2,135,605	0	124,290	0
Total Amortization Expense :			234,673,251	854,022	13,623,831	3,353,134	200,764,806	3,671,298	7,984,797	10,071	4,411,293	0
Schedule M Amortization Factor			100.0000%	0.3639%	5.8054%	1.4289%	85.5508%	1.5644%	3.4025%	0.0043%	1.8798%	0.0000%
SCHMD			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Depreciation Expense :												
Steam		Acct 403.1	237,399,934	3,446,067	60,322,279	18,909,655	104,714,221	14,397,883	35,530,965	78,864	0	0
Nuclear		Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro		Acct 403.3	35,225,896	511,335	8,950,745	2,805,854	15,537,714	2,136,388	5,272,158	11,702	0	0
Other		Acct 403.4	128,005,125	1,858,106	32,525,539	10,196,013	56,461,502	7,763,283	19,158,159	42,523	0	0
Transmission		Acct 403.5	109,403,638	1,588,089	27,798,983	8,714,346	48,256,613	6,635,136	16,374,128	36,344	0	0
Distribution		Acct 403.6	154,815,630	7,669,018	52,639,685	14,055,552	53,616,702	6,938,668	19,896,004	0	0	0
General		Acct 403.7&8	41,048,299	885,998	11,944,452	3,226,494	16,390,007	2,477,199	6,117,223	6,926	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
Total Depreciation Expense :			705,898,521	15,958,612	194,181,683	57,907,914	294,976,758	40,348,557	102,348,637	176,360	0	0
Schedule M Depreciation Factor			100.0000%	2.2608%	27.5084%	8.2034%	41.7874%	5.7159%	14.4991%	0.0250%	0.0000%	0.0000%

Utah Results of Operations
 December 2018
13-MONTH AVERAGE FACTORS
 DESCRIPTION

2017 PROTOCOL
 FACTOR

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER Non-Regulated Page Ref.

Tax Depreciation by Function	<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	567,788,982	11,437,573	148,814,590	36,541,342	253,816,845	32,318,566	77,573,174	131,879	-	7,155,013
Tax Depr factor	100.0000%	2.0144%	26.2095%	6.4357%	44.7027%	5.6920%	13.6623%	0.0232%	0.0000%	1.2602%

Utah Results of Operations
December 2018
COINCIDENTAL PEAKS

			FORECAST LOADS (CP)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
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	7,446	
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	
Jul-18	16	17	126	2,526	790	5,070	741	1,295	3	10,551	
Aug-18	9	16	133	2,491	840	4,955	567	1,272	4	10,263	
Sep-18	7	17	103	1,934	694	4,420	531	1,181	3	8,866	
Oct-18	1	20	97	1,656	547	3,357	439	1,151	2	7,250	
Nov-18	20	8	131	2,231	721	3,111	437	1,218	3	7,852	
Dec-18	7	8	138	2,476	699	3,280	470	1,252	3	8,318	
			1,488	26,359	8,296	45,355	6,164	14,634	34	102,328	

- (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	
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)	
Jul-18	16	17				(116)	(72)	-		(188)	
Aug-18	9	16				(112)	-	-		(112)	
Sep-18	7	17				(100)	-	-		(100)	
Oct-18	1	20				-	-	-		-	
Nov-18	20	8				-	-	-		-	
Dec-18	7	8				-	(72)	-		(72)	
			-	-	-	(524)	(144)	-	-	(668)	

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			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
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	7,446	
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	
Jul-18	16	17	126	2,526	790	4,954	669	1,295	3	10,363	
Aug-18	9	16	133	2,491	840	4,843	567	1,272	4	10,150	
Sep-18	7	17	103	1,934	694	4,320	531	1,181	3	8,766	
Oct-18	1	20	97	1,656	547	3,357	439	1,151	2	7,250	
Nov-18	20	8	131	2,231	721	3,111	437	1,218	3	7,852	
Dec-18	7	8	138	2,476	699	3,280	398	1,252	3	8,246	
			1,488	26,359	8,296	44,831	6,020	14,634	34	101,661	

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-18	2	18								-	
Feb-18	23	8								-	
Mar-18	6	8								-	
Apr-18	3	8								-	
May-18	24	18								-	
Jun-18	27	17								-	
Jul-18	16	17								-	
Aug-18	9	16								-	
Sep-18	7	17								-	
Oct-18	1	20								-	
Nov-18	20	8								-	
Dec-18	7	8								-	
			-	-	-	-	-	-	-	-	

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			LOADS FOR JURISDICTIONAL ALLOCATION (CP)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
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	7,446	
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	4,829.0	744	1,230	4	9,486	
Jul-18	16	17	126	2,526	790	4,954.3	669	1,295	3	10,363	
Aug-18	9	16	133	2,491	840	4,842.8	567	1,272	4	10,150	
Sep-18	7	17	103	1,934	694	4,319.7	531	1,181	3	8,766	
Oct-18	1	20	97	1,656	547	3,356.7	439	1,151	2	7,250	
Nov-18	20	8	131	2,231	721	3,111.3	437	1,218	3	7,852	
Dec-18	7	8	138	2,476	699	3,280.2	398	1,252	3	8,246	
			1,488	26,359	8,296	44,831	6,020	14,634	34	101,661	

Utah Results of Operations
December 2018
ENERGY

		FORECAST LOADS (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2018	Jan	75,613	1,297,036	416,626	2,129,326	304,232	867,711	1,748	5,092,293	
2018	Feb	69,394	1,190,219	358,564	1,880,546	251,275	790,333	1,503	4,541,834	
2018	Mar	73,387	1,233,277	352,032	2,000,253	294,938	841,976	1,567	4,797,431	
2018	Apr	62,320	1,074,497	313,248	1,880,211	275,124	775,872	1,414	4,382,685	
2018	May	67,754	1,056,175	314,366	2,016,078	309,974	796,456	1,458	4,562,261	
2018	Jun	68,259	1,079,091	337,310	2,351,417	400,420	793,292	1,662	5,031,452	
2018	Jul	80,310	1,280,714	412,454	2,801,821	482,257	865,846	1,991	5,925,393	
2018	Aug	77,748	1,231,544	397,084	2,609,630	384,646	821,128	1,889	5,523,669	
2018	Sep	60,194	1,034,682	338,819	2,214,799	315,263	771,038	1,534	4,736,328	
2018	Oct	59,119	1,081,870	332,398	1,988,194	276,370	822,155	1,435	4,561,540	
2018	Nov	66,082	1,190,889	372,582	2,015,626	278,286	818,494	1,638	4,743,597	
2018	Dec	76,181	1,347,351	415,724	2,232,375	309,588	895,029	1,920	5,278,168	
		836,362	14,097,344	4,361,207	26,120,275	3,882,374	9,859,331	19,758	59,176,650	

(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	
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)	
2018	Jul	-	-	-	(6,845)	(13,148)	-	-	(19,992)	
2018	Aug	-	-	-	(4,282)	(10,821)	-	-	(15,103)	
2018	Sep	-	-	-	(3,997)	(938)	-	-	(4,935)	
2018	Oct	-	-	-	-	(1,731)	-	-	(1,731)	
2018	Nov	-	-	-	-	(4,400)	-	-	(4,400)	
2018	Dec	-	-	-	(6,478)	(10,352)	-	-	(16,830)	
		-	-	-	(35,479)	(43,555)	-	-	(79,033)	

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		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2018	Jan	75,613	1,297,036	416,626	2,120,800.21	303,511	867,711	1,748	5,083,045	
2018	Feb	69,394	1,190,219	358,564	1,880,546	249,832	790,333	1,503	4,540,391	
2018	Mar	73,387	1,233,277	352,032	2,000,253	294,938	841,976	1,567	4,797,431	
2018	Apr	62,320	1,074,497	313,248	1,880,211	275,124	775,872	1,414	4,382,685	
2018	May	67,754	1,056,175	314,366	2,016,078	309,974	796,456	1,458	4,562,261	
2018	Jun	68,259	1,079,091	337,310	2,346,067	400,420	793,292	1,662	5,026,101	
2018	Jul	80,310	1,280,714	412,454	2,794,976	469,110	865,846	1,991	5,905,401	
2018	Aug	77,748	1,231,544	397,084	2,605,347	373,826	821,128	1,889	5,508,566	
2018	Sep	60,194	1,034,682	338,819	2,210,801	314,325	771,038	1,534	4,731,393	
2018	Oct	59,119	1,081,870	332,398	1,988,194	274,638	822,155	1,435	4,559,808	
2018	Nov	66,082	1,190,889	372,582	2,015,626	273,886	818,494	1,638	4,739,197	
2018	Dec	76,181	1,347,351	415,724	2,225,897	299,235	895,029	1,920	5,261,338	
		836,362	14,097,344	4,361,207	26,084,796	3,838,819	9,859,331	19,758	59,097,617	

+ plus

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

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		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2018	Jan	75,613	1,297,036	416,626	2,120,800	303,511	867,711	1,748	5,083,045	
2018	Feb	69,394	1,190,219	358,564	1,880,546	249,832	790,333	1,503	4,540,391	
2018	Mar	73,387	1,233,277	352,032	2,000,253	294,938	841,976	1,567	4,797,431	
2018	Apr	62,320	1,074,497	313,248	1,880,211	275,124	775,872	1,414	4,382,685	
2018	May	67,754	1,056,175	314,366	2,016,078	309,974	796,456	1,458	4,562,261	
2018	Jun	68,259	1,079,091	337,310	2,346,067	400,420	793,292	1,662	5,026,101	
2018	Jul	80,310	1,280,714	412,454	2,794,976	469,110	865,846	1,991	5,905,401	
2018	Aug	77,748	1,231,544	397,084	2,605,347	373,826	821,128	1,889	5,508,566	
2018	Sep	60,194	1,034,682	338,819	2,210,801	314,325	771,038	1,534	4,731,393	
2018	Oct	59,119	1,081,870	332,398	1,988,194	274,638	822,155	1,435	4,559,808	
2018	Nov	66,082	1,190,889	372,582	2,015,626	273,886	818,494	1,638	4,739,197	
2018	Dec	76,181	1,347,351	415,724	2,225,897	299,235	895,029	1,920	5,261,338	
		836,362	14,097,344	4,361,207	26,084,796	3,838,819	9,859,331	19,758	59,097,617	

**Utah Results of Operations
December 2018**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	836,362	14,097,344	4,361,207	26,084,796	3,838,819	9,859,331	19,758	59,097,617 Ref Page 9.16
System Energy Factor	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%	100.00%
Divisional Energy - Pacific	3.0426%	51.2850%	15.8657%	0.0000%	0.0000%	29.8067%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	82.5224%	12.1446%	5.2706%	0.0625%	100.00%
System Generation Factor	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%	100.00%
Divisional Generation - Pacific	3.0675%	53.6948%	16.8321%	0.0000%	0.0000%	26.4057%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.7332%	11.5131%	4.6907%	0.0631%	100.00%
System Capacity (mwh)								
Accord	1,488.0	26,358.5	8,296.0	44,831.2	6,019.5	14,633.6	33.7	101,661 Ref Page 9.15
Modified Accord	1,488.0	26,358.5	8,296.0	44,831.2	6,019.5	14,633.6	33.7	101,661 Ref Page 9.15
Rolled-In	1,488.0	26,358.5	8,296.0	44,831.2	6,019.5	14,633.6	33.7	101,661 Ref Page 9.15
Rolled-In with Hydro Adj.	1,488.0	26,358.5	8,296.0	44,831.2	6,019.5	14,633.6	33.7	101,661 Ref Page 9.15
Rolled-In with Off-Sys Adj.	1,488.0	26,358.5	8,296.0	44,831.2	6,019.5	14,633.6	33.7	101,661 Ref Page 9.15
System Capacity Factor								
Accord	1.4637%	25.9280%	8.1605%	44.0989%	5.9212%	14.3946%	0.0331%	100.00%
Modified Accord	1.4637%	25.9280%	8.1605%	44.0989%	5.9212%	14.3946%	0.0331%	100.00%
Rolled-In	1.4637%	25.9280%	8.1605%	44.0989%	5.9212%	14.3946%	0.0331%	100.00%
Rolled-In with Hydro Adj.	1.4637%	25.9280%	8.1605%	44.0989%	5.9212%	14.3946%	0.0331%	100.00%
Rolled-In with Off-Sys Adj.	1.4637%	25.9280%	8.1605%	44.0989%	5.9212%	14.3946%	0.0331%	100.00%
System Energy (mwh)								
Accord	836,362	14,097,344	4,361,207	26,084,796	3,838,819	9,859,331	19,758	59,097,617
Modified Accord	836,362	14,097,344	4,361,207	26,084,796	3,838,819	9,859,331	19,758	59,097,617
Rolled-In	836,362	14,097,344	4,361,207	26,084,796	3,838,819	9,859,331	19,758	59,097,617
Rolled-In with Hydro Adj.	836,362	14,097,344	4,361,207	26,084,796	3,838,819	9,859,331	19,758	59,097,617
Rolled-In with Off-Sys Adj.	836,362	14,097,344	4,361,207	26,084,796	3,838,819	9,859,331	19,758	59,097,617
System Energy Factor								
Accord	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%	100.00%
Modified Accord	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%	100.00%
Rolled-In	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%	100.00%
Rolled-In with Hydro Adj.	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%	100.00%
Rolled-In with Off-Sys Adj.	1.4152%	23.8543%	7.3797%	44.1385%	6.4957%	16.6831%	0.0334%	100.00%
System Generation Factor								
Accord	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%	100.00%
Modified Accord	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%	100.00%
Rolled-In	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%	100.00%
Rolled-In with Hydro Adj.	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%	100.00%
Rolled-In with Off-Sys Adj.	1.4516%	25.4096%	7.9653%	44.1088%	6.0648%	14.9667%	0.0332%	100.00%

Utah Results of Operations
December 2018
2017 Protocol Adjustment

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
2017 Protocol Baseline ECD	(11,840,038)	(324,482)	(10,500,000)	-	-	835,542	(1,851,098)	-
2017 Protocol Equalization Adjustment	9,074,482	324,482	2,600,000	-	4,400,000	150,000	1,600,000	-
2017 Protocol Adjustment	(2,765,555)	-	(7,900,000)	-	4,400,000	985,542	(251,098)	-

10. NORMALIZED ALLOCATION FACTORS

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

Utah Results of Operations
December 2018
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL									Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	
Situs	S	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%			Pg 10.19
System Generation (Pac. Power Costs on SG)	SG-P	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%			Pg 10.19
System Generation (R.M.P. Costs on SG)	SG-U	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%			Pg 10.19
Divisional Generation - Pac. Power	DGP	2.9827%	54.5201%	16.6221%	0.0000%	0.0000%	25.8751%	0.0000%			Pg 10.19
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.7807%	11.4389%	4.7169%	0.0635%			Pg 10.19
System Capacity	SC	1.4305%	26.5822%	8.1172%	43.7903%	5.7866%	14.2601%	0.0332%			Pg 10.19
System Energy	SE	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%			Pg 10.19
System Energy (Pac. Power Costs on SE)	SE-P	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%			Pg 10.19
System Energy (R.M.P. Costs on SE)	SE-U	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%			Pg 10.19
Divisional Energy - Pac. Power	DEP	2.9978%	52.0258%	15.7801%	0.0000%	0.0000%	29.1963%	0.0000%			Pg 10.19
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	82.3254%	12.3298%	5.2821%	0.0627%			Pg 10.19
System Overhead	SO	2.0839%	27.2945%	7.7848%	43.2871%	5.7658%	13.7602%	0.0237%	0.0000%	0.0000%	Pg 10.8
System Overhead (Pac. Power Costs on SO)	SO-P	2.0839%	27.2945%	7.7848%	43.2871%	5.7658%	13.7602%	0.0237%			Pg 10.8
System Overhead (R.M.P. Costs on SO)	SO-U	2.0839%	27.2945%	7.7848%	43.2871%	5.7658%	13.7602%	0.0237%			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	2.0839%	27.2945%	7.7848%	43.2871%	5.7658%	13.7602%	0.0237%	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	1.8732%	26.2201%	7.5621%	44.6526%	5.7899%	13.8628%	0.0245%	0.0146%	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	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	0.0000%			Pg 10.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.7807%	11.4389%	4.7169%	0.0635%			Pg 10.19
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	82.3254%	12.3298%	5.2821%	0.0627%			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	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%			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	1.4202%	25.9586%	7.9143%	43.5642%	5.9480%	14.7726%	0.0330%	0.3891%	0.0000%	Pg 10.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.4202%	25.9586%	7.9143%	43.5642%	5.9480%	14.7726%	0.0330%	0.3891%	0.0000%	Pg 10.4
Customer - System	CN	2.4209%	31.3364%	7.0034%	47.5553%	4.1626%	7.5215%	0.0000%	0.0000%	0.0000%	Pg 10.11
Customer - Pac. Power	CNP	5.1021%	66.0420%	14.7597%	0.0000%	0.0000%	14.0962%	0.0000%	0.0000%	0.0000%	Pg 10.11
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.4939%	7.9210%	1.5851%	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	2.7764%	25.0809%	5.5625%	38.3698%	6.4782%	12.9275%	-0.0273%	9.4352%	-0.6033%	Pg 10.12
Interest	INT	1.8732%	26.2201%	7.5621%	44.6526%	5.7899%	13.8628%	0.0245%	0.0146%	0.0000%	Pg 10.8
CIAC	CIAC	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	0.0000%			Pg 10.11
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	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%	Not Used

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DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR										Page Ref.	
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated			
Bad Debt Expense	BADDEBT	4.9210%	14.8938%	39.5962%	14.8938%	30.5559%	3.7318%	6.3013%	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%	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	1.4263%	26.0710%	7.9485%	43.6490%	6.0036%		14.8685%	0.0332%	0.0000%		0.0000%	Pg 10.4
System Net Transmission Plant	SNPT	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%		14.8303%	0.0332%				Pg 10.5
System Net Production Plant	SNPP	1.4255%	26.0580%	7.9442%	43.6736%	5.9866%		14.8457%	0.0332%	0.0331%		0.0000%	Pg 10.5
System Net Hydro Plant	SNPPH	1.4202%	25.9586%	7.9143%	43.5642%	5.9480%		14.7726%	0.0330%	0.3891%		0.0000%	Pg 10.4
System Net Nuclear Plant	SNPPN	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%		14.8303%	0.0332%				Pg 10.4
System Net Other Production Plant	SNPPO	1.4257%	26.0619%	7.9450%	43.7333%	5.9711%		14.8299%	0.0332%	0.0000%		0.0000%	Pg 10.5
System Net General Plant	SNPG	2.3039%	28.8199%	6.9543%	40.4285%	6.4519%		15.0277%	0.0138%				Pg 10.6
System Net Intangible Plant	SNPI	1.8036%	26.9385%	7.9735%	42.9422%	6.4485%		13.8690%	0.0247%				Pg 10.7
Trojan Plant Allocator	TROJP	1.4235%	25.8221%	7.8668%	43.7090%	6.0553%		15.0901%	0.0332%				Pg 10.13
Trojan Decommissioning Allocator	TROJD	1.4231%	25.7801%	7.8530%	43.7045%	6.0702%		15.1360%	0.0332%				Pg 10.13
Income Before Taxes	IBT	2.7733%	25.0848%	5.5694%	38.3915%	6.4758%		12.9307%	-0.0271%	9.4026%		-0.6012%	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	2.1636%	25.8973%	6.1893%	44.1581%	5.6313%		14.1649%	0.2500%	0.0000%		1.5455%	Pg 10.10
Tax Depreciation	TAXDEPR	2.0144%	26.2095%	6.4357%	44.7027%	5.6920%		13.6623%	0.0232%	0.0000%		1.2602%	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	2.2413%	27.9977%	8.1883%	41.5058%	5.6455%		14.3964%	0.0249%	0.0000%		0.0000%	Pg 10.13
SCHMDT Amortization Expense	SCHMAEXP	0.3606%	5.8895%	1.4263%	85.5024%	1.5524%		3.3849%	0.0043%	1.8798%		0.0000%	Pg 10.13
System Generation Cholla Transaction	SGCT	1.4262%	26.0687%	7.9478%	43.7489%	5.9732%		14.8352%					Not Used

13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
December 2018

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming					
STEAM :												
STEAM PRODUCTION PLANT												
S	0	0	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0	0
SG	7,304,145,610	104,136,262	1,903,464,192	580,326,857	3,194,424,939	436,146,528	1,083,224,391	2,422,442	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0	0	0
	7,304,145,610	104,136,262	1,903,464,192	580,326,857	3,194,424,939	436,146,528	1,083,224,391	2,422,442	0	0	0	0
LESS ACCUMULATED DEPRECIATION												
S	(1,749,048)	-	-	-	(4,334,810)	1,247,697	1,338,065	-	-	-	-	-

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2017 PROTOCOL
FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
DGP	(755,721,812)	(10,774,435)	(196,941,502)	(60,043,390)	(330,510,470)	(45,125,804)	(112,075,572)	(250,637)	0	0
DGU	(760,461,383)	(10,842,008)	(198,176,637)	(60,419,957)	(332,583,294)	(45,408,814)	(112,778,463)	(252,209)	0	0
SG	(1,371,118,730)	(19,548,238)	(357,314,263)	(108,937,727)	(599,650,678)	(81,872,502)	(203,340,586)	(454,736)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(233,892,524)	(3,334,640)	(60,952,515)	(18,583,161)	(102,291,514)	(13,966,235)	(34,686,889)	(77,571)	0	0
	(3,122,943,497)	(44,499,321)	(813,384,917)	(247,984,235)	(1,369,370,766)	(185,125,658)	(461,543,446)	(1,035,153)	0	0

TOTAL NET STEAM PLANT	4,181,202,114	59,636,941	1,090,079,275	332,342,621	1,825,054,173	251,020,870	621,680,945	1,387,288	0	0
SNPPS										
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.4263%	26.0710%	7.9485%	43.6490%	6.0036%	14.8685%	0.0332%	0.0000%	0.0000%

NUCLEAR:
NUCLEAR PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	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

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0
DGU	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

TOTAL NUCLEAR PLANT
SNPPN
SYSTEM NET PLANT PRODUCTION NUCLEAR

	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

HYDRO:
HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
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	1,060,295,049	15,116,780	276,313,448	84,242,254	463,713,777	63,312,539	157,244,601	351,650	0	0
	1,060,295,049	15,116,780	276,313,448	84,242,254	463,713,777	63,312,539	157,244,601	351,650	0	0

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

S	2,577,541	-	-	-	-	-	-	-	2,577,541	-
DGP	(170,095,938)	(2,425,082)	(44,327,091)	(13,514,413)	(74,390,454)	(10,156,801)	(25,225,684)	(56,413)	0	0
DGU	(30,854,653)	(439,899)	(8,040,739)	(2,451,455)	(13,494,100)	(1,842,399)	(4,575,828)	(10,233)	0	0
SG	(199,538,875)	(2,844,855)	(51,999,936)	(15,853,705)	(87,267,148)	(11,914,903)	(29,592,151)	(66,178)	0	0
	(397,911,926)	(5,709,836)	(104,367,766)	(31,819,573)	(175,151,703)	(23,914,103)	(59,393,662)	(132,824)	2,577,541	0

TOTAL NET HYDRO PRODUCTION PLANT
SNPPH
SYSTEM NET PLANT PRODUCTION HYDRO

	662,383,123	9,406,944	171,945,682	52,422,682	288,562,074	39,398,436	97,850,938	218,826	2,577,541	0
	100.0000%	1.4202%	25.9586%	7.9143%	43.5642%	5.9480%	14.7726%	0.0330%	0.3891%	0.0000%

OTHER:
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	74,986	-	74,986	-	-	-	-	-	-	-
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	4,030,704,768	57,466,342	1,050,403,785	320,246,385	1,762,804,922	240,682,208	597,764,332	1,336,795	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	4,030,779,754	57,466,342	1,050,478,771	320,246,385	1,762,804,922	240,682,208	597,764,332	1,336,795	0	0

LESS ACCUMULATED DEPRECIATION

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FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
S	0	0	0	0	0	0	0	0	0	0
DGP	(684,882,214)	(9,764,465)	(178,480,665)	(54,415,063)	(299,529,191)	(40,895,817)	(101,569,870)	(227,143)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(370,956,294)	(5,288,778)	(96,671,406)	(29,473,112)	(162,235,544)	(22,150,813)	(55,013,814)	(123,029)	0	0
SSGCT	(35,716,778)	(509,219)	(9,307,811)	(2,837,759)	(15,620,522)	(2,132,727)	(5,296,894)	(11,846)	0	0
	(1,091,555,286)	(15,562,462)	(284,459,882)	(86,725,934)	(477,385,257)	(65,179,156)	(161,880,578)	(362,018)	0	0
TOTAL NET OTHER PRODUCTION PLANT SNPPO	2,939,224,468	41,903,880	766,018,888	233,520,451	1,285,419,665	175,503,051	435,883,754	974,778	0	0
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.4257%	26.0619%	7.9450%	43.7333%	5.9711%	14.8299%	0.0332%	0.0000%	0.0000%

PRODUCTION:
TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
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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	12,395,145,427	176,719,384	3,230,181,424	984,815,496	5,420,943,637	740,141,275	1,838,233,324	4,110,887	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,395,220,413	176,719,384	3,230,256,410	984,815,496	5,420,943,637	740,141,275	1,838,233,324	4,110,887	0	0

LESS ACCUMULATED DEPRECIATION

S	828,492	-	-	-	(4,334,810)	1,247,697	1,338,065	-	2,577,541	-
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(4,613,239,201)	(65,771,620)	(1,202,212,565)	(366,529,742)	(2,017,572,915)	(275,466,814)	(684,155,751)	(1,529,995)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,612,410,709)	(65,771,620)	(1,202,212,565)	(366,529,742)	(2,021,907,725)	(274,218,917)	(682,817,686)	(1,529,995)	2,577,541	0

TOTAL NET PRODUCTION PLANT

SNPP	7,782,809,704	110,947,765	2,028,043,846	618,285,754	3,399,035,912	465,922,357	1,155,415,638	2,580,893	2,577,541	0
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SYSTEM NET PRODUCTION PLANT

	100.0000%	1.4255%	26.0580%	7.9442%	43.6736%	5.9866%	14.8457%	0.0332%	0.0331%	0.0000%
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TRANSMISSION:

TRANSMISSION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	6,268,619,511	89,372,617	1,633,605,545	498,052,538	2,741,543,716	374,312,997	929,653,092	2,079,006
	6,268,619,511	89,372,617	1,633,605,545	498,052,538	2,741,543,716	374,312,997	929,653,092	2,079,006

LESS ACCUMULATED DEPRECIATION

DGP	(350,089,729)	(4,991,280)	(91,233,568)	(27,815,228)	(153,109,675)	(20,904,624)	(51,919,246)	(116,108)
DGU	(416,829,334)	(5,942,796)	(108,625,944)	(33,117,803)	(182,297,847)	(24,889,792)	(61,816,909)	(138,243)
SG	(956,519,065)	(13,637,231)	(249,269,372)	(75,997,075)	(418,327,963)	(57,115,848)	(141,854,344)	(317,232)
	(1,723,438,129)	(24,571,307)	(449,128,884)	(136,930,106)	(753,735,486)	(102,910,264)	(255,590,499)	(571,583)

TOTAL NET TRANSMISSION PLANT

SNPT	4,545,181,382	64,801,309	1,184,476,661	361,122,432	1,987,808,230	271,402,733	674,062,594	1,507,423
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SYSTEM NET PLANT TRANSMISSION

	100.0000%	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%
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DISTRIBUTION:

DISTRIBUTION PLANT - PACIFIC POWER

S	3,467,910,502	264,929,568	2,084,928,180	507,607,438	0	0	610,445,316	0
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LESS ACCUMULATED DEPRECIATION

S	(1,652,159,285)	(135,977,436)	(1,018,222,021)	(243,684,417)	0	0	-254,275,411	0
	1,815,751,218	128,952,132	1,066,706,159	263,923,021	0	0	356,169,905	0

DNPDP

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.1019%	58.7474%	14.5352%	0.0000%	0.0000%	19.6156%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER										
S	3,420,680,287	0	0	0	2,940,623,093	348,854,744	131,202,450	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,168,912,204)	0	0	0	(967,409,605)	(145,026,511)	(56,476,087)	0		
DNPDU	2,251,768,083	0	0	0	1,973,213,488	203,828,232	74,726,363	0		
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.6295%	9.0519%	3.3186%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	4,067,519,301	128,952,132	1,066,706,159	263,923,021	1,973,213,488	203,828,232	430,896,268	0		
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	0.0000%		
GENERAL:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
GENERAL PLANT										
S	633,121,234	18,620,502	202,486,301	48,151,838	226,584,209	43,646,434	93,631,950	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	3,687,020	52,036	903,084	273,917	1,606,319	240,577	609,865	1,223		
SG	303,191,095	4,322,639	79,011,759	24,089,051	132,598,834	18,104,204	44,964,053	100,554		
SO	305,462,134	6,365,460	83,374,292	23,779,729	132,225,594	17,612,265	42,032,338	72,455		
CN	18,405,610	445,580	5,767,655	1,289,014	8,752,836	766,144	1,384,381	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	(18,685,366)	(218,903)	(4,612,850)	(1,140,682)	(9,759,184)	(855,526)	(2,093,642)	(4,580)		
LESS ACCUMULATED DEPRECIATION	1,245,181,726	29,587,316	366,930,241	96,442,867	492,008,608	79,514,098	180,528,944	169,652		
S	(250,067,181)	(7,900,977)	(84,884,252)	(25,160,917)	(82,164,196)	(16,795,757)	(33,161,081)	0		
DGP	(876,415)	(12,495)	(228,394)	(69,633)	(383,295)	(52,333)	(129,975)	(291)		
DGU	(3,014,257)	(42,975)	(785,517)	(239,488)	(1,318,267)	(179,988)	(447,022)	(1,000)		
SE	(1,629,650)	(23,000)	(399,160)	(121,070)	(709,987)	(106,334)	(269,558)	(540)		
SG	(104,803,833)	(1,494,203)	(27,311,934)	(8,326,844)	(45,835,337)	(6,258,066)	(15,542,690)	(34,759)		
SO	(116,076,190)	(2,418,887)	(31,682,389)	(9,036,342)	(50,245,977)	(6,692,694)	(15,972,368)	(27,533)		
CN	(6,774,700)	(164,008)	(2,122,947)	(474,458)	(3,221,726)	(282,001)	(509,560)	0		
SSGCT	(102,346)	(1,459)	(26,671)	(8,132)	(44,760)	(6,111)	(15,178)	(34)		
SSGCH	(2,602,166)	(37,099)	(678,126)	(206,747)	(1,138,042)	(155,381)	(385,908)	(863)		
LESS ACCUMULATED DEPRECIATION	(485,946,737)	(12,095,104)	(148,119,391)	(43,643,630)	(185,061,588)	(30,528,665)	(66,433,340)	(65,019)		
TOTAL NET GENERAL PLANT	759,234,989	17,492,212	218,810,850	52,799,238	306,947,020	48,985,432	114,095,604	104,633		
SNPG										
SYSTEM NET GENERAL PLANT	100.0000%	2.3039%	28.8199%	6.9543%	40.4285%	6.4519%	15.0277%	0.0138%		
MINING:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
GENERAL MINING PLANT										
SE	136,111,236	1,920,993	33,338,538	10,112,018	59,299,378	8,881,204	22,513,969	45,137		
LESS ACCUMULATED DEPRECIATION										
SE	0	0	0	0	0	0	0	0		
SNPM	136,111,236	1,920,993	33,338,538	10,112,018	59,299,378	8,881,204	22,513,969	45,137		
SYSTEM NET PLANT MINING	100.0000%	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%		
INTANGIBLE:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		

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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
INTANGIBLE PLANT										
S	19,347,691	479,898	4,605,745	2,034,037	4,544,820	4,369,172	3,314,019	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	13,526	191	3,313	1,005	5,893	883	2,237	4		
CN	162,752,218	3,940,060	51,000,683	11,398,149	77,397,242	6,774,653	12,241,431	0		
SG	286,990,784	4,091,669	74,789,950	22,801,908	125,513,724	17,136,848	42,561,503	95,181		
SO	380,393,295	7,926,935	103,826,361	29,612,998	164,661,095	21,932,628	52,343,050	90,228		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	849,497,514	16,438,753	234,226,052	65,848,097	372,122,774	50,214,184	110,462,240	185,414		
LESS ACCUMULATED AMORTIZATION										
S	(1,069,811)	(896)	(97,276)	(1,492)	(8,793)	(907,798)	(53,556)	0		
DGP	0	0	0	0	0	0	0	0		
DGU	(473,342)	(6,749)	(123,353)	(37,608)	(207,013)	(28,264)	(70,198)	(157)		
SE	(12,265)	(173)	(3,004)	(911)	(5,344)	(800)	(2,029)	(4)		
CN	(127,312,444)	(3,082,100)	(39,895,134)	(8,916,168)	(60,543,765)	(5,299,453)	(9,575,823)	0		
SG	(116,733,420)	(1,664,285)	(30,420,791)	(9,274,670)	(51,052,672)	(6,970,408)	(17,311,879)	(38,715)		
SO	(283,222,140)	(5,902,006)	(77,304,002)	(22,048,382)	(122,598,554)	(16,329,956)	(38,972,061)	(67,179)		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	(261,964)	(3,735)	(68,268)	(20,813)	(114,568)	(15,642)	(38,850)	(87)		
	(529,085,386)	(10,659,944)	(147,911,829)	(40,300,045)	(234,530,709)	(29,552,322)	(66,024,396)	(106,142)		
TOTAL NET INTANGIBLE PLANT	320,412,128	5,778,809	86,314,223	25,548,052	137,592,066	20,661,862	44,437,844	79,272		
SNPI										
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8036%	26.9385%	7.9735%	42.9422%	6.4485%	13.8690%	0.0247%		
GROSS PLANT:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
PRODUCTION PLANT	12,395,220,413	176,719,384	3,230,256,410	984,815,496	5,420,943,637	740,141,275	1,838,233,324	4,110,887	0	0
TRANSMISSION PLANT	6,288,619,511	89,372,617	1,633,605,545	498,052,538	2,741,543,716	374,312,997	929,653,092	2,079,006	0	0
DISTRIBUTION PLANT	6,888,590,789	264,929,568	2,084,928,180	507,607,438	2,940,623,093	348,854,744	741,647,766	0	0	0
GENERAL PLANT	1,381,292,962	31,508,309	400,268,779	106,554,886	551,307,986	88,395,301	203,042,913	214,788	0	0
INTANGIBLE PLANT	849,497,514	16,438,753	234,226,052	65,848,097	372,122,774	50,214,184	110,462,240	185,414	0	0
TOTAL GROSS PLANT	27,783,221,188	578,968,631	7,583,284,966	2,162,878,454	12,026,541,206	1,601,918,500	3,823,039,335	6,590,096	0	0
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.0839%	27.2945%	7.7848%	43.2871%	5.7658%	13.7602%	0.0237%	0.0000%	0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(4,612,410,709)	(65,771,620)	(1,202,212,565)	(366,529,742)	(2,021,907,725)	(274,218,917)	(682,817,686)	(1,529,995)	2,577,541	0
TRANSMISSION PLANT	(1,723,438,129)	(24,571,307)	(449,128,884)	(136,930,106)	(753,735,486)	(102,910,264)	(255,590,499)	(571,583)	0	0
DISTRIBUTION PLANT	(2,821,071,488)	(135,977,436)	(1,018,222,021)	(243,684,417)	(967,409,605)	(145,026,511)	(310,751,498)	0	0	0
GENERAL PLANT	(485,946,737)	(12,095,104)	(148,119,391)	(43,643,630)	(185,061,588)	(30,528,665)	(66,433,340)	(65,019)	0	0
INTANGIBLE PLANT	(529,085,386)	(10,659,944)	(147,911,829)	(40,300,045)	(234,530,709)	(29,552,322)	(66,024,396)	(106,142)	0	0
	(10,171,952,449)	(249,075,411)	(2,965,594,688)	(831,087,939)	(4,162,645,113)	(582,236,681)	(1,381,617,419)	(2,272,740)	2,577,541	0
NET PLANT	17,611,268,740	329,893,221	4,617,690,278	1,331,790,515	7,863,896,093	1,019,681,820	2,441,421,916	4,317,356	2,577,541	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.8732%	26.2201%	7.5621%	44.6526%	5.7899%	13.8628%	0.0245%	0.0146%	0.0000%
NON-REGULATED RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-REGULATED	100.0000%	1.8732%	26.2201%	7.5621%	44.6526%	5.7899%	13.8628%	0.0245%	0.0146%	0.0000%

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TOTAL GROSS PLANT (LESS SO FACTOR) SO	27,099,434,937	564,719,355	7,396,649,084	2,109,646,810	11,730,550,202	1,562,492,912	3,728,948,671	6,427,904	0	0
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.0839%	27.2945%	7.7848%	43.2871%	5.7658%	13.7602%	0.0237%	0.0000%	0.0000%

IBT INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
INCOME BEFORE STATE TAXES	1,175,588,285	32,639,527	294,847,865	65,391,976	451,071,254	76,157,187	151,974,292	(320,518)	110,918,729	(7,092,028)
Interest Synchronization	4,076,999	76,370	1,068,993	308,309	1,820,488	236,056	565,188	999	597	-
	1,179,665,284	32,715,898	295,916,858	65,700,285	452,891,742	76,393,243	152,539,480	(319,518)	110,919,326	(7,092,028)
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.7733%	25.0848%	5.5694%	38.3915%	6.4758%	12.9307%	-0.0271%	9.4026%	-0.6012%

See Calculation of EXCTAX

DITEXP:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
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
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								

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
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									

Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,950
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%

DITBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pacific Power											
Production	S	31,311,247	1,303,023	17,379,419	5,233,252	685,578	(21,901)	6,732,383	(508)	0	0
Transmission	S	15,816,518	608,711	8,635,658	2,371,621	679,515	(2,590)	3,523,618	(15)	0	0
Distribution	S	12,294,483	1,945,776	6,408,042	3,094,518	(918,801)	(3,059)	1,768,007	0	0	0
General	S	(581,199)	(2,567)	(272,026)	(10,086)	(175,879)	(7,625)	(112,840)	(177)	0	0
Mining Plant	S	4,822	77	1,216	374	2,022	295	828	12	0	0
Non-Regulated Plant	NUTIL	(973,290)	0	0	0	0	0	0	0	0	(973,290)

Total Pacific Power		57,872,581	3,855,019	32,152,309	10,689,679	272,436	(34,880)	11,911,996	(687)	0	(973,290)
Rocky Mountain Power											
Production	S	53,367,082	3,532	(264,905)	19,133	43,049,016	7,719,235	2,476,208	364,865	0	0
Transmission	S	36,858,646	1,466	14,020	7,942	31,164,087	4,122,348	1,362,957	185,826	0	0
Distribution	S	27,399,395	116,286	882,209	237,344	21,349,914	3,288,195	1,525,449	0	0	0
General	S	(869,686)	(9,021)	(217,512)	(33,134)	(307,101)	(147,798)	(153,151)	(1,970)	0	0
Mining Plant	S	12,387	196	3,124	959	5,194	758	2,126	31	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0

Total Rocky Mountain Power		116,767,823	112,458	416,936	232,244	95,261,109	14,982,738	5,213,587	548,752	0	0
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PacifiCorp											
Prod / Other Prod	S	442,401,667	7,912,039	126,057,382	35,562,243	180,773,167	24,206,512	66,363,617	1,526,708	0	0
Cholla Unit 4	S	36,128,584	498,639	8,519,625	0	14,862,572	1,720,196	5,671,615	92,779	0	4,763,160
Gadsby Unit 4, 5 & 6	S	6,155,209	97,379	1,575,110	0	2,673,998	350,982	931,364	20,287	0	506,091
Hydro-PPL	S	36,394,073	703,258	10,812,433	3,038,634	14,440,729	1,901,221	5,381,152	116,648	0	0
Hydro-UPL	S	11,230,722	228,275	3,356,333	977,763	4,438,014	580,907	1,616,213	33,219	0	0
Transmission	S	274,892,001	5,096,902	80,261,361	22,297,874	111,207,389	14,764,133	40,394,907	869,437	0	0
Distribution	S	990,463,758	35,537,742	281,059,359	63,715,032	464,878,172	48,845,586	96,420,911	0	0	6,957
General/ Intangibles	S	50,985,022	1,213,379	16,314,106	3,813,944	19,304,404	2,860,710	7,377,496	100,981	0	3
Mining	S	3,023	46	758	233	1,288	193	504	2	0	0
WCA - CAEE 2007+	S	(3,421)	(47)	(781)	0	(1,329)	(200)	(519)	(1)	0	(546)
WCA - CAGE 2007+	S	1,823,657,652	29,404,099	479,410,588	0	769,807,699	101,966,131	283,974,466	5,949,459	0	153,145,211
WCA - CAGW 2007+	S	430,147,003	7,048,386	116,640,160	94,078,800	183,458,098	24,412,596	67,575,709	1,415,203	0	(64,481,947)
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	189,967,733	4,204,504	52,877,274	12,998,826	79,911,047	10,629,835	27,175,144	324,809	0	1,846,297

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
WCA - JBG 2007+	S	156,202,006	2,504,842	41,532,041	34,133,591	67,359,930	8,967,572	24,321,801	375,001	(22,992,771)
Oregon Extra Book Depreciation	S	(72,977,065)	0	(72,977,065)	0	0	0	0	0	0
Non-Regulated Plant	NUTIL	(1,517,638)	0	0	0	0	0	0	0	(1,517,638)

Total PC (Post Merger)		4,374,130,327	94,449,441	1,145,438,681	270,616,936	1,913,115,175	241,206,372	627,204,377	10,824,529	0	71,274,817
Total Deferred Taxes		4,548,770,730	98,416,918	1,178,007,925	281,538,858	2,008,648,719	256,154,230	644,329,960	11,372,594	0	70,301,528
Percentage of Total (DITBAL)		100.0000%	2.1636%	25.8973%	6.1893%	44.1581%	5.6313%	14.1649%	0.2500%	0.0000%	1.5455%

OPRV-WY

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

BADDEBT

	<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>
Account 904 Balance	11,608,430	571,254	4,596,499	1,728,938	3,547,057	433,203	731,480	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	4.9210%	39.5962%	14.8938%	30.5559%	3.7318%	6.3013%	0.0000%	0.0000%	0.0000%

Customer Factors

	<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>
Total Electric Customers	1,952,952	47,279	611,985	136,773	928,732	81,293	146,892	0	0	0
CN										
Customer System factor - CN	100.0000%	2.4209%	31.3364%	7.0034%	47.5553%	4.1626%	7.5215%	0.0000%	0.0000%	0.0000%

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Pacific Power Customers	926,660	47,279	611,985	136,773	0	0	130623.5	0	0	0	
CNP											
Customer Service Pacific Power factor - CNP	100.0000%	5.1021%	66.0420%	14.7597%	0.0000%	0.0000%	14.0962%	0.0000%	0.0000%	0.0000%	
Rocky Mountain Power Customers	1,026,292	0	0	0	928,732	81,293	16,268	0	0	0	
CNU											
Customer Service R.M.P. factor - CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.4939%	7.9210%	1.5851%	0.0000%	0.0000%	0.0000%	
CIAC											
TOTAL NET DISTRIBUTION PLANT	<u>TOTAL</u> 4,067,519,301	<u>California</u> 128,952,132	<u>Oregon</u> 1,066,706,159	<u>Washington</u> 263,923,021	<u>Utah</u> 1,973,213,488	<u>Idaho</u> 203,828,232	<u>Wyoming</u> 430,896,268	<u>FERC</u> 0	<u>OTHER</u> 0	<u>Non-Regulated</u> 0	
CIAC FACTOR: Same as (SNPD Factor)	100.0000%	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	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
Sales	0	0	0	0
Average		0.0000%	0.0000%	
Idaho - PPL Factor		0.0000%	0.0000%	
Idaho - UPL Factor		0.0000%	0.0000%	
		0.0000%	0.0000%	

EXCTAX	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Excise Tax (Superfund)	1,122,216,577	31,157,693	281,461,772	62,423,180	430,592,619	72,699,651	145,074,659	(305,966)	105,883,019	(6,770,050)
Total Taxable Income										
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										

Utah Results of Operations
December 2018
13-MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL
FACTOR

Total Taxable Income Excluding Other		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
		1,122,216,577	31,157,693	281,461,772	62,423,180	430,592,619	72,699,651	145,074,659	(305,966)	105,883,019	(6,770,050)
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	2.7764%	25.0809%	5.5625%	38.3698%	6.4782%	12.9275%	-0.0273%	9.4352%	-0.6033%
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	242,465	4,431,926	1,351,203	7,437,731	1,015,501	2,522,123	5,640	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average		(8,142,731)	(116,092)	(2,122,000)	(646,954)	(3,561,175)	(486,220)	(1,207,589)	(2,701)	0	0
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average		3,885,287	55,393	1,012,508	308,693	1,699,207	231,999	576,198	1,289	0	0
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average		(185,002)	(2,638)	(48,212)	(14,699)	(80,910)	(11,047)	(27,436)	(61)	0	0
Net Plant		12,564,143	179,129	3,274,222	998,243	5,494,854	750,232	1,863,296	4,167	0	0
Division Net Plant Nuclear Pacific Power		DNPPNP	100.0000%	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power		DNPPNP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Nuclear Plant		SNNP	100.0000%	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	0.0000%
Account 182.22		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pre-merger											
(101) SG		17,094,202	243,715	4,454,758	1,358,164	7,476,048	1,020,732	2,535,116	5,669	0	0
(108) SG		(8,434,030)	(120,245)	(2,197,913)	(670,098)	(3,688,573)	(503,614)	(1,250,789)	(2,797)	0	0
Post-merger											
(101) SG		3,485,613	49,695	908,353	276,938	1,524,412	208,134	516,926	1,156	0	0
(108) SG		(240,609)	(3,430)	(62,703)	(19,117)	(105,229)	(14,367)	(35,683)	(80)	0	0
(107) SG		1,778,549	25,357	463,491	141,309	777,838	106,201	263,764	590	0	0
(120) SE		1,975,759	27,885	483,934	146,784	860,776	128,917	326,808	655	0	0
(228) SG		7,220,849	102,949	1,881,757	573,709	3,157,996	431,173	1,070,871	2,395	0	0
(228) SG		1,472,376	20,992	383,702	116,983	643,935	87,919	218,357	488	0	0
(228) SNNP		3,531,000	50,342	920,180	280,544	1,544,262	210,844	523,657	1,171	0	0
(228) SE		1,743,025	24,600	426,930	129,493	759,381	113,732	288,311	578	0	0
Total Acct 182.22		29,626,734	421,858	7,662,489	2,334,708	12,950,846	1,789,670	4,457,337	9,826	0	0
Revised Study											
(228) SNNP		112,680	1,606	29,364	8,953	49,280	6,728	16,711	37	0	0
(228) SE		941,950	13,294	230,717	69,980	410,378	61,462	155,807	312	0	0
December 1993 Adj.		1,054,630	14,901	260,082	78,932	459,658	68,190	172,517	350	0	0
Adjusted Acct 182.22		30,681,364	436,759	7,922,571	2,413,640	13,410,504	1,857,860	4,629,855	10,175	0	0
TROJP		100.0000%	1.4235%	25.8221%	7.8668%	43.7090%	6.0553%	15.0901%	0.0332%	0.0000%	0.0000%
Trojan Plant Allocator											

**Utah Results of Operations
December 2018
13-MONTH AVERAGE FACTORS**

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR									Page Ref.	
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER		Non-Regulated
Account 228.42												
Plant - Premerger	SG	7,220,849	102,949	1,881,757	573,709	3,157,996	431,173	1,070,871	2,395	0	0	
- Postmerger	SG	1,472,376	20,992	383,702	116,983	643,935	87,919	218,357	488	0	0	
Storage Facility	SE	1,743,025	24,600	426,930	129,493	759,381	113,732	288,311	578	0	0	
Transition Costs	SNNP	3,531,000	50,342	920,180	280,544	1,544,262	210,844	523,657	1,171	0	0	
Total Acct 228.42		13,967,250	198,883	3,612,569	1,100,729	6,105,574	843,667	2,101,197	4,632	0	0	
Transition Costs	SNNP	112,680	1,606	29,364	8,953	49,280	6,728	16,711	37	0	0	
Storage Facility	SE	941,950	13,294	230,717	69,980	410,378	61,462	155,807	312	0	0	
December 1993 Adj.		1,054,630	14,901	260,082	78,932	459,658	68,190	172,517	350	0	0	
Adjusted Acct 228.42		15,021,880	213,783	3,872,651	1,179,661	6,565,232	911,857	2,273,714	4,982	0	0	
TROJD		100.0000%	1.4231%	25.7801%	7.8530%	43.7045%	6.0702%	15.1360%	0.0332%	0.0000%	0.0000%	
Trojan Decommissioning Allocator												
SCHMA		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Amortization Expense :												
Amortization of Limited Term Plant	Acct 404	46,957,967	778,020	10,733,387	2,967,166	21,001,535	2,083,681	5,098,705	8,469	4,287,002	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	68,171	1,246,077	379,903	2,392,822	285,517	709,118	1,586	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	182,632,089	0	1,841,568	0	177,256,828	1,273,798	2,135,605	0	124,290	0	
Total Amortization Expense :		234,673,251	846,192	13,821,032	3,347,070	200,651,186	3,642,997	7,943,428	10,055	4,411,293	0	
Schedule M Amortization Factor		100.0000%	0.3606%	5.8895%	1.4263%	85.5024%	1.5524%	3.3849%	0.0043%	1.8798%	0.0000%	
SCHMD		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Depreciation Expense :												
Steam	Acct 403.1	237,399,934	3,384,645	61,866,548	18,861,831	103,825,459	14,175,670	35,207,047	78,734	0	0	
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro	Acct 403.3	35,225,896	502,221	9,179,887	2,798,758	15,405,837	2,103,415	5,224,095	11,683	0	0	
Other	Acct 403.4	128,005,125	1,824,988	33,358,203	10,170,226	55,982,285	7,643,466	18,983,503	42,453	0	0	
Transmission	Acct 403.5	109,403,638	1,559,784	28,510,646	8,692,306	47,847,035	6,532,731	16,224,853	36,284	0	0	
Distribution	Acct 403.6	154,815,630	7,669,018	52,639,685	14,055,552	53,616,702	6,938,668	19,896,004	0	0	0	
General	Acct 403.7&8	41,048,299	880,642	12,080,047	3,222,416	16,311,611	2,457,901	6,088,767	6,914	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	
Total Depreciation Expense :		705,898,521	15,821,298	197,635,015	57,801,089	292,988,930	39,851,851	101,624,269	176,069	0	0	
Schedule M Depreciation Factor		100.0000%	2.2413%	27.9977%	8.1883%	41.5058%	5.6455%	14.3964%	0.0249%	0.0000%	0.0000%	
Tax Depreciation by Function		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated	
Current Total M Difference		567,788,982	11,437,573	148,814,590	36,541,342	253,816,845	32,318,566	77,573,174	131,879	-	7,155,013	
Tax Depr factor		100.0000%	2.0144%	26.2095%	6.4357%	44.7027%	5.6920%	13.6623%	0.0232%	0.0000%	1.2602%	

Utah Results of Operations
December 2018
COINCIDENTAL PEAKS

			FORECAST LOADS (CP)							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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	7,446
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
Jul-18	16	17	126	2,526	790	5,070	741	1,295	3	10,551
Aug-18	9	16	133	2,491	840	4,955	567	1,272	4	10,263
Sep-18	7	17	103	1,934	694	4,420	531	1,181	3	8,866
Oct-18	1	20	97	1,656	547	3,357	439	1,151	2	7,250
Nov-18	19	8	126	2,191	705	3,124	445	1,167	3	7,760
Dec-18	3	18	131	2,236	650	3,575	455	1,217	3	8,267
			1,477	26,078	8,231	45,661	6,157	14,548	34	102,186

- (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
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	-	-	-	(220)	(151)	-	-	(370)
Jul-18	16	17	-	-	-	(226)	(140)	-	-	(366)
Aug-18	9	16	-	-	-	(122)	(56)	-	-	(178)
Sep-18	7	17	-	-	-	(100)	-	-	-	(100)
Oct-18	1	20	-	-	-	-	-	-	-	-
Nov-18	19	8	-	-	-	-	-	-	-	-
Dec-18	3	18	-	-	-	-	-	-	-	-
			-	-	-	(765)	(347)	-	-	(1,111)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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	7,446
May-18	24	18	96	1,784	619	3,635	443	1,148	2	7,727
Jun-18	27	17	125	1,914	640	4,707	594	1,230	4	9,214
Jul-18	16	17	126	2,526	790	4,844	601	1,295	3	10,185
Aug-18	9	16	133	2,491	840	4,833	511	1,272	4	10,085
Sep-18	7	17	103	1,934	694	4,320	531	1,181	3	8,766
Oct-18	1	20	97	1,656	547	3,357	439	1,151	2	7,250
Nov-18	19	8	126	2,191	705	3,124	445	1,167	3	7,760
Dec-18	3	18	131	2,236	650	3,575	455	1,217	3	8,267
			1,477	26,078	8,231	44,897	5,810	14,548	34	101,074

Utah Results of Operations
December 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
Jan-18	2	18	-	46	-	-	-	-		46
Feb-18	23	8	-	48	-	-	-	-		48
Mar-18	6	8	-	48	-	-	-	-		48
Apr-18	3	8	-	48	-	-	-	-		48
May-18	24	18	-	52	-	-	-	-		52
Jun-18	27	17	-	53	-	-	-	-		53
Jul-18	16	17	-	57	-	-	-	-		57
Aug-18	9	16	-	61	-	-	72	-		134
Sep-18	7	17	-	57	-	-	-	-		57
Oct-18	1	20	-	52	-	-	-	-		52
Nov-18	19	8	-	48	-	-	-	-		48
Dec-18	3	18	-	50	-	-	-	-		50
			-	622	-	-	72	-	-	694

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-18	2	18	123	2,249	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	2,244	584	2,912	437	1,192	2	7,495
May-18	24	18	96	1,836	619	3,635	443	1,148	2	7,779
Jun-18	27	17	125	1,967	640	4,707	594	1,230	4	9,267
Jul-18	16	17	126	2,583	790	4,844	601	1,295	3	10,242
Aug-18	9	16	133	2,553	840	4,833	583	1,272	4	10,218
Sep-18	7	17	103	1,991	694	4,320	531	1,181	3	8,824
Oct-18	1	20	97	1,708	547	3,357	439	1,151	2	7,302
Nov-18	19	8	126	2,239	705	3,124	445	1,167	3	7,808
Dec-18	3	18	131	2,286	650	3,575	455	1,217	3	8,317
			1,477	26,699	8,231	44,897	5,882	14,548	34	101,768

+ plus

			Adjustment for Coincidental System Peaks Temperature Adjustment							
			Non-FERC					FERC		
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
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)
Jul-18	16	17	(1)	(39)	(21)	(236)	(27)	7		(318)
Aug-18	9	16	(2)	(4)	(142)	17	(6)	4		(134)
Sep-18	7	17	0	92	(86)	(85)	(11)	(13)		(103)
Oct-18	1	20	7	3	131	67	3	11		222
Nov-18	19	8	(2)	163	(106)	18	1	(3)		70
Dec-18	3	18	(21)	210	150	35	(3)	8		379
			(18)	397	43	(260)	16	(12)	-	166

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)							
			Non-FERC					FERC		
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-18	2	18	134	2,417	852	3,411	480	1,258	3	8,555
Feb-18	23	8	147	2,516	729	3,205	436	1,219	3	8,255
Mar-18	6	8	133	2,324	683	3,103	455	1,217	3	7,917
Apr-18	3	8	125	2,257	600	2,943	439	1,179	2	7,547
May-18	24	18	96	1,852	620	3,600	456	1,145	2	7,771
Jun-18	27	17	125	1,946	639	4,507	620	1,222	4	9,062
Jul-18	16	17	124	2,544	769	4,608	574	1,301	3	9,924
Aug-18	9	16	131	2,548	697	4,850	577	1,276	4	10,084
Sep-18	7	17	104	2,083	609	4,235	520	1,168	3	8,720
Oct-18	1	20	105	1,711	678	3,423	443	1,161	2	7,523
Nov-18	19	8	124	2,402	599	3,141	446	1,164	3	7,879
Dec-18	3	18	110	2,496	799	3,610	452	1,226	3	8,696
			1,458	27,096	8,274	44,637	5,899	14,536	34	101,934

Utah Results of Operations
December 2018
ENERGY

FORECAST LOADS (MWh)										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2018	Jan	75,613	1,297,036	416,626	2,129,326	304,232	867,711	1,748	5,092,293	
2018	Feb	69,394	1,190,219	358,564	1,880,546	251,275	790,333	1,503	4,541,834	
2018	Mar	73,387	1,233,277	352,032	2,000,253	294,938	841,976	1,567	4,797,431	
2018	Apr	62,320	1,074,497	313,248	1,880,211	275,124	775,872	1,414	4,382,685	
2018	May	67,754	1,056,175	314,366	2,016,078	309,974	796,456	1,458	4,562,261	
2018	Jun	68,259	1,079,091	337,310	2,351,417	400,420	793,292	1,662	5,031,452	
2018	Jul	80,310	1,280,714	412,454	2,801,821	482,257	865,846	1,991	5,925,393	
2018	Aug	77,748	1,231,544	397,084	2,609,630	384,646	821,128	1,889	5,523,669	
2018	Sep	60,194	1,034,682	338,819	2,214,799	315,263	771,038	1,534	4,736,328	
2018	Oct	59,119	1,081,870	332,398	1,988,194	276,370	822,155	1,435	4,561,540	
2018	Nov	66,082	1,190,889	372,582	2,015,626	278,286	818,494	1,638	4,743,597	
2018	Dec	76,181	1,347,351	415,724	2,232,375	309,588	895,029	1,920	5,278,168	
		836,362	14,097,344	4,361,207	26,120,275	3,882,374	9,859,331	19,758	59,176,650	

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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	
2018	Jan	-	-	-	(8,526)	-	-	-	(8,526)	
2018	Feb	-	-	-	-	-	-	-	-	
2018	Mar	-	-	-	-	-	-	-	-	
2018	Apr	-	-	-	-	-	-	-	-	
2018	May	-	-	-	-	-	-	-	-	
2018	Jun	-	-	-	(5,350)	-	-	-	(5,350)	
2018	Jul	-	-	-	(6,845)	-	-	-	(6,845)	
2018	Aug	-	-	-	(4,282)	-	-	-	(4,282)	
2018	Sep	-	-	-	(3,997)	-	-	-	(3,997)	
2018	Oct	-	-	-	-	-	-	-	-	
2018	Nov	-	-	-	-	-	-	-	-	
2018	Dec	-	-	-	(6,478)	-	-	-	(6,478)	
		-	-	-	(35,479)	-	-	-	(35,479)	

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2018	Jan	75,613	1,297,036	416,626	2,120,800	304,232	867,711	1,748	5,083,766	
2018	Feb	69,394	1,190,219	358,564	1,880,546	251,275	790,333	1,503	4,541,834	
2018	Mar	73,387	1,233,277	352,032	2,000,253	294,938	841,976	1,567	4,797,431	
2018	Apr	62,320	1,074,497	313,248	1,880,211	275,124	775,872	1,414	4,382,685	
2018	May	67,754	1,056,175	314,366	2,016,078	309,974	796,456	1,458	4,562,261	
2018	Jun	68,259	1,079,091	337,310	2,346,067	400,420	793,292	1,662	5,026,101	
2018	Jul	80,310	1,280,714	412,454	2,794,976	482,257	865,846	1,991	5,918,549	
2018	Aug	77,748	1,231,544	397,084	2,605,347	384,646	821,128	1,889	5,519,387	
2018	Sep	60,194	1,034,682	338,819	2,210,801	315,263	771,038	1,534	4,732,331	
2018	Oct	59,119	1,081,870	332,398	1,988,194	276,370	822,155	1,435	4,561,540	
2018	Nov	66,082	1,190,889	372,582	2,015,626	278,286	818,494	1,638	4,743,597	
2018	Dec	76,181	1,347,351	415,724	2,225,897	309,588	895,029	1,920	5,271,691	
		836,362	14,097,344	4,361,207	26,084,796	3,882,374	9,859,331	19,758	59,141,172	

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total	
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	
2018	Jul	-	40,286	-	31	5,335	-	-	45,652	
2018	Aug	-	39,879	-	92	3,550	-	-	43,520	
2018	Sep	-	36,755	-	207	68	-	-	37,030	
2018	Oct	-	37,100	-	10	-	-	-	37,110	
2018	Nov	-	34,587	-	282	315	-	-	35,184	
2018	Dec	-	34,985	-	45	429	-	-	35,458	
		-	425,907	-	2,136	10,780	-	-	438,823	

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		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2018	Jan	75,613	1,330,438	416,626	2,121,105	304,370	867,711	1,748	5,117,612	
2018	Feb	69,394	1,220,761	358,564	1,880,885	251,594	790,333	1,503	4,573,034	
2018	Mar	73,387	1,267,526	352,032	2,000,358	295,105	841,976	1,567	4,831,952	
2018	Apr	62,320	1,107,969	313,248	1,880,391	275,200	775,872	1,414	4,416,414	
2018	May	67,754	1,091,508	314,366	2,016,216	310,022	796,456	1,458	4,597,780	
2018	Jun	68,259	1,114,409	337,310	2,346,469	400,754	793,292	1,662	5,062,155	
2018	Jul	80,310	1,321,000	412,454	2,795,007	487,593	865,846	1,991	5,964,201	
2018	Aug	77,748	1,271,423	397,084	2,605,439	388,196	821,128	1,889	5,562,907	
2018	Sep	60,194	1,071,437	338,819	2,211,008	315,331	771,038	1,534	4,769,361	
2018	Oct	59,119	1,118,970	332,398	1,988,204	276,370	822,155	1,435	4,598,649	
2018	Nov	66,082	1,225,476	372,582	2,015,908	278,601	818,494	1,638	4,778,781	
2018	Dec	76,181	1,382,335	415,724	2,225,942	310,016	895,029	1,920	5,307,149	
		836,362	14,523,251	4,361,207	26,086,932	3,893,153	9,859,331	19,758	59,579,994	

+ plus

		Temperature Adjustment for Energy								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total	
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)	1,066	3,676	(90,845)	4,911	(2,203)		(83,432)	
2018	Jul	(390)	(67,688)	(12,038)	(87,375)	(30,870)	2,733		(195,628)	
2018	Aug	(35)	(18,721)	913	12,609	6,115	5,144		6,025	
2018	Sep	452	23,949	7,437	(59,971)	1,628	(2,886)		(29,391)	
2018	Oct	719	13,809	358	6,398	(424)	(4,489)		16,371	
2018	Nov	1,134	14,796	(8,099)	(10,568)	(1,681)	(3,215)		(7,633)	
2018	Dec	1,174	44,767	31,168	11,390	(646)	3,344		91,198	
		4,540	70,472	65,262	(129,024)	(5,465)	(3,991)	-	1,793	

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2018	Jan	80,268	1,403,970	457,714	2,190,684	314,061	873,869	1,748	5,322,314	
2018	Feb	66,179	1,190,004	363,293	1,907,762	254,976	780,421	1,503	4,564,139	
2018	Mar	72,006	1,250,705	357,113	2,011,669	294,486	841,454	1,567	4,829,000	
2018	Apr	63,111	1,120,556	321,272	1,883,647	277,899	775,746	1,414	4,443,645	
2018	May	68,429	1,111,458	297,290	1,994,531	310,371	798,439	1,458	4,581,977	
2018	Jun	68,221	1,115,475	340,986	2,255,624	405,666	791,089	1,662	4,978,723	
2018	Jul	79,920	1,253,313	400,416	2,707,632	456,722	868,578	1,991	5,768,573	
2018	Aug	77,713	1,252,702	397,997	2,618,048	394,311	826,272	1,889	5,568,932	
2018	Sep	60,646	1,095,386	346,256	2,151,038	316,959	768,152	1,534	4,739,970	
2018	Oct	59,838	1,132,779	332,756	1,994,601	275,946	817,666	1,435	4,615,020	
2018	Nov	67,216	1,240,272	364,483	2,005,340	276,920	815,279	1,638	4,771,148	
2018	Dec	77,356	1,427,102	446,892	2,237,333	309,371	898,373	1,920	5,398,347	
		840,902	14,593,723	4,426,469	25,957,908	3,887,688	9,855,340	19,758	59,581,787	

**Utah Results of Operations
December 2018**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	840,902	14,593,723	4,426,469	25,957,908	3,887,688	9,855,340	19,758	59,581,787 Ref Page 10.18
System Energy Factor	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%	100.00%
Divisional Energy - Pacific	2.9978%	52.0258%	15.7801%	0.0000%	0.0000%	29.1963%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	82.3254%	12.3298%	5.2821%	0.0627%	100.00%
System Generation Factor	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	100.00%
Divisional Generation - Pacific	2.9827%	54.5201%	16.6221%	0.0000%	0.0000%	25.8751%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.7807%	11.4389%	4.7169%	0.0635%	100.00%
System Capacity (mwh)								
Accord	1,458.2	27,096.3	8,274.1	44,637.1	5,898.5	14,535.8	33.8	101,934 Ref Page 10.16
Modified Accord	1,458.2	27,096.3	8,274.1	44,637.1	5,898.5	14,535.8	33.8	101,934 Ref Page 10.16
Rolled-In	1,458.2	27,096.3	8,274.1	44,637.1	5,898.5	14,535.8	33.8	101,934 Ref Page 10.16
Rolled-In with Hydro Adj.	1,458.2	27,096.3	8,274.1	44,637.1	5,898.5	14,535.8	33.8	101,934 Ref Page 10.16
Rolled-In with Off-Sys Adj.	1,458.2	27,096.3	8,274.1	44,637.1	5,898.5	14,535.8	33.8	101,934 Ref Page 10.16
System Capacity Factor								
Accord	1.4305%	26.5822%	8.1172%	43.7903%	5.7866%	14.2601%	0.0332%	100.00%
Modified Accord	1.4305%	26.5822%	8.1172%	43.7903%	5.7866%	14.2601%	0.0332%	100.00%
Rolled-In	1.4305%	26.5822%	8.1172%	43.7903%	5.7866%	14.2601%	0.0332%	100.00%
Rolled-In with Hydro Adj.	1.4305%	26.5822%	8.1172%	43.7903%	5.7866%	14.2601%	0.0332%	100.00%
Rolled-In with Off-Sys Adj.	1.4305%	26.5822%	8.1172%	43.7903%	5.7866%	14.2601%	0.0332%	100.00%
System Energy (mwh)								
Accord	840,902	14,593,723	4,426,469	25,957,908	3,887,688	9,855,340	19,758	59,581,787
Modified Accord	840,902	14,593,723	4,426,469	25,957,908	3,887,688	9,855,340	19,758	59,581,787
Rolled-In	840,902	14,593,723	4,426,469	25,957,908	3,887,688	9,855,340	19,758	59,581,787
Rolled-In with Hydro Adj.	840,902	14,593,723	4,426,469	25,957,908	3,887,688	9,855,340	19,758	59,581,787
Rolled-In with Off-Sys Adj.	840,902	14,593,723	4,426,469	25,957,908	3,887,688	9,855,340	19,758	59,581,787
System Energy Factor								
Accord	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%	100.00%
Modified Accord	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%	100.00%
Rolled-In	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%	100.00%
Rolled-In with Hydro Adj.	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%	100.00%
Rolled-In with Off-Sys Adj.	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%	100.00%
System Generation Factor								
Accord	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	100.00%
Modified Accord	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	100.00%
Rolled-In	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	100.00%
Rolled-In with Hydro Adj.	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	100.00%
Rolled-In with Off-Sys Adj.	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	100.00%

Utah Results of Operations
December 2018
2017 Protocol Adjustment

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
2017 Protocol Baseline ECD	(11,840,038)	(324,482)	(10,500,000)	-	-	835,542	(1,851,098)	-
2017 Protocol Equalization Adjustment	9,074,482	324,482	2,600,000	-	4,400,000	150,000	1,600,000	-
2017 Protocol Adjustment	(2,765,555)	-	(7,900,000)	-	4,400,000	985,542	(251,098)	-

B1. REVENUE



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	-47,458	-47,458	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	-76,590	0	0	0	0	-76,590	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	-642,275	0	-642,275	0	0	0	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	-765,725	0	0	0	0	-765,725	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	-150,875	0	0	-150,875	0	0	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	-96,912	0	0	0	-96,912	0	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	-12,272	0	0	0	-12,272	0	0		
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	-217	0	0	-217	0	0	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	1,486	1,486	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	235	0	0	0	0	235	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	3,213	0	3,213	0	0	0	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	1,070	0	0	0	0	1,070	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	9,630	0	0	9,630	0	0	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	-178	0	0	0	-178	0	0		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	-520	0	0	0	0	-520	0		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-60	0	0	-60	0	0	0		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	81	0	0	0	81	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	-1,351	-1,351	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	-50	0	0	0	0	-50	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	-1,634	0	-1,634	0	0	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	7,909	0	0	0	0	7,909	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	5,588	0	0	5,588	0	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	1,923	0	0	0	1,923	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	162	0	0	0	162	0	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,580	1,580	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	789	0	0	0	0	789	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	20,274	0	20,274	0	0	0	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	3,343	0	0	3,343	0	0	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	766	0	0	0	766	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	3	3	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	7	0	0	0	0	7	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	-23	0	0	0	0	-23	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	-14	0	0	-14	0	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	21	0	0	0	21	0	0		
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	-3,947	0	0	0	0	0	-3,947		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-30,078	0	0	0	0	0	-30,078		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-40	0	0	0	0	0	-40		
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-2,098	0	0	0	0	0	-2,098		
4401000	Total				-1,774,237	-45,739	-620,421	-132,606	-106,409	-757,289	-75,610	0	-36,163
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-35,047	-35,047	0	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-43,833	0	0	0	0	-43,833	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-491,676	0	-491,676	0	0	0	0		



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-732,640	0	0	0	-732,640	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-134,749	0	0	-134,749	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-108,138	0	0	0	-108,138	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-10,931	0	0	0	-10,931	0	0		
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	2,553	0	0	2,553	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	938	938	0	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	136	0	0	0	0	136	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	998	0	998	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	769	0	0	0	769	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	9,564	0	0	9,564	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	-219	0	0	0	-219	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	-676	0	0	0	-676	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-57	0	0	-57	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	108	0	0	0	108	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	485	485	0	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	-601	0	0	0	0	-601	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	8,921	0	8,921	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	1,271	0	0	0	1,271	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	-275	0	0	-275	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	-2,173	0	0	0	-2,173	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	-199	0	0	0	-199	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	988	988	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	561	0	0	0	0	561	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	18,676	0	18,676	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	3,056	0	0	3,056	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	1,026	0	0	0	1,026	0	0		
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-4,220	0	0	0	0	0	-4,220		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-22,057	0	0	0	0	0	-22,057		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-3,201	0	0	0	0	0	-3,201		
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-61	0	0	0	0	0	-61		
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	-790	0	0	0	0	0	-790		
4421000	Total				-1,541,493	-32,636	-463,082	-119,907	-120,525	-731,276	-43,737	0	-30,329
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,565	-6,565	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-13,427	0	0	0	0	-13,427	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-127,112	0	-127,112	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-344,338	0	0	0	0	-344,338	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-50,672	0	0	-50,672	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-334,238	0	0	0	-334,238	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-96,909	0	0	0	-96,909	0	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	-100,939	0	0	0	0	-100,939	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	-127,080	0	0	0	0	-127,080	0		
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	169	0	0	169	0	0	0		



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	140	140	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	-20	0	0	0	0	-20	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,649	0	1,649	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	166	0	0	0	166	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	4,309	0	0	4,309	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	-950	0	0	0	-950	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	-492	0	0	0	-492	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	-30	0	0	-30	0	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	526	0	0	0	526	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	134	134	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	-219	0	0	0	0	-219	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	749	0	749	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	8,282	0	0	0	8,282	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	2,726	0	0	2,726	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	-3,481	0	0	0	-3,481	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	-735	0	0	0	-735	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	247	247	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	2,010	0	0	0	0	2,010	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	6,558	0	6,558	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	1,601	0	0	1,601	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	5,004	0	0	0	5,004	0	0		
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	-3,381	0	0	0	0	0	-3,381		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	-5,335	0	0	0	0	0	-5,335		
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	-815	0	0	0	0	0	-815		
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	-1,931	0	0	0	0	0	-1,931		
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	-371	0	0	0	0	0	-371		
4422000	Total				-1,184,767	-6,044	-118,155	-41,896	-430,782	-463,463	-112,594	0	-11,833
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	-13,171	-13,171	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	-54,568	0	0	0	0	-54,568	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	-31,391	0	-31,391	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	-19,700	0	0	0	-19,700	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	-16,073	0	0	-16,073	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,731	0	0	0	-1,731	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	-536	0	0	0	-536	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	341	341	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	618	0	0	0	0	618	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	1,083	0	1,083	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WA	280	0	0	280	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	19	0	0	0	19	0	0		
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	316	0	0	316	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	343	343	0	0	0	0	0		



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	171	0	0	0	171	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	84	0	84	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	14	0	0	0	14	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	1,177	0	0	1,177	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	-3	0	0	0	-3	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	-17	0	0	0	-17	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-6	0	0	-6	0	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	2	0	0	0	2	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	-59	-59	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	-4	0	0	0	0	-4	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	-1,822	0	-1,822	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	37	0	0	0	37	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	32	0	0	32	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	-1	0	0	0	-1	0	0		
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-115	0	0	0	0	0	-115		
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-3,006	0	0	0	0	0	-3,006		
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	-1		
4423000	Total				-137,689	-12,546	-32,046	-14,275	-2,250	-19,667	-53,784	0	-3,121
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-425	-425	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-518	0	0	0	0	-518	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-6,337	0	-6,337	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-7,990	0	0	0	-7,990	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,352	0	0	-1,352	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,625	0	0	0	-1,625	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-345	0	0	0	-345	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	12	12	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	3	0	0	0	0	3	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	15	0	15	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	19	0	0	0	19	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	66	0	0	66	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	-1	0	0	0	-1	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	-6	0	0	0	0	-6	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	1	0	0	0	1	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	74	74	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	9	0	0	0	0	9	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	512	0	512	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-159	0	0	0	-159	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	100	0	0	100	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	-6	0	0	0	-6	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	-46	0	0	0	-46	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	8	8	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	3	0	0	0	0	3	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	142	0	142	0	0	0	0		



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	23	0	0	23	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	9	0	0	0	9	0	0		
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-31	0	0	0	0	0	-31		
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-314	0	0	0	0	0	-314		
4441000	Total				-18,155	-331	-5,667	-1,162	-2,012	-8,136	-503	0	-345
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-14,525	0	0	0	0	0	-14,525		
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	80	0	0	0	80	0	0		
4471000	Total				-14,445	0	0	0	80	0	-14,525	0	
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	-16,608	-241	-4,220	-1,323	-2,486	-7,326	-1,007	-6	
4471300	Total				-16,608	-241	-4,220	-1,323	-2,486	-7,326	-1,007	-6	0
4471400	S/T FIRM WHOLESale	301406	SHORT-TERM FIRM WHOLESale SALES	SG	-446,431	-6,480	-113,436	-35,560	-66,816	-196,915	-27,075	-148	
4471400	S/T FIRM WHOLESale	301409	TRADING SALES NETTED-EST.	SG	-60	-1	-15	-5	-9	-27	-4	0	
4471400	S/T FIRM WHOLESale	301410	TRADING SALES NETTED	SG	3,103	45	789	247	464	1,369	188	1	
4471400	S/T FIRM WHOLESale	301411	BOOKOUT SALES NETTED	SG	234,271	3,401	59,527	18,660	35,063	103,334	14,208	78	
4471400	S/T FIRM WHOLESale	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	11,067	161	2,812	882	1,656	4,882	671	4	
4471400	S/T FIRM WHOLESale	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	-5	0	-1	0	-1	-2	0		
4471400	S/T FIRM WHOLESale	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	-409	-6	-104	-33	-61	-180	-25		
4471400	S/T FIRM WHOLESale	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	-26	0	-6	-2	-4	-11	-2		
4471400	S/T FIRM WHOLESale	303028	LINE LOSS W/S TRADING REVENUES	SG	-6,428	-93	-1,633	-512	-962	-2,835	-390	-2	
4471400	Total				-204,917	-2,975	-52,069	-16,322	-30,669	-90,386	-12,428	-68	0
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	-8,540	-124	-2,170	-680	-1,278	-3,767	-518	-3	
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	-31	0	-8	-2	-5	-14	-2		
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivativ (Disc)	SG	-24,451	-355	-6,213	-1,948	-3,659	-10,785	-1,483	-8	
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivativ (Recl)	SG	24,451	355	6,213	1,948	3,659	10,785	1,483	8	
4472000	Total				-8,570	-124	-2,178	-683	-1,283	-3,780	-520	-3	0
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	-8,525	-124	-2,166	-679	-1,276	-3,760	-517	-3	
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	-851	-12	-216	-68	-127	-375	-52		
4476100	Total				-9,376	-136	-2,383	-747	-1,403	-4,136	-569	-3	0
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	-216	-3	-55	-17	-32	-95	-13		
4476200	Total				-216	-3	-55	-17	-32	-95	-13	0	0
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-81	0	0	0	0	0	0	-81	
4479000	Total				-81	0	0	0	0	0	0	-81	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-206	-206	0	0	0	0	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-217	0	0	0	0	0	-217		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-3,325	0	-3,325	0	0	0	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-2,337	0	0	0	0	-2,337	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-557	0	0	-557	0	0	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-400	0	0	0	-400	0	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-45	0	0	0	-45	0	0		
4501000	Total				-7,087	-206	-3,325	-557	-445	-2,337	-217	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-48	-48	0	0	0	0	0		



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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-32	0	0	0	-32	0	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-813	0	-813	0	0	0	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-681	0	0	0	-681	0	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-134	0	0	-134	0	0	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-103	0	0	0	-103	0	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-9	0	0	0	-9	0	0		
4502000	Total				-1,820	-48	-813	-134	-112	-681	-32	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-23	-23	0	0	0	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-141	0	0	0	0	-141	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-266	0	-266	0	0	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-251	0	0	0	-251	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-32	0	0	-32	0	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-41	0	0	0	-41	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-7	0	0	0	-7	0	0		
4503000	Total				-761	-23	-266	-32	-48	-251	-141	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	0	0	0	0	0	0	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-2	0	0	0	0	-2	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-37	0	-37	0	0	0	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-97	0	0	0	-97	0	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	-4	0	0	-4	0	0	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-2	0	0	0	-2	0	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	0	0	0	0	0	0		
4504000	Total				-143	0	-37	-4	-2	-97	-2	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-32	-32	0	0	0	0	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-49	0	0	0	0	-49	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-927	0	-927	0	0	0	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,762	0	0	0	-2,762	0	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-81	0	0	-81	0	0	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-105	0	0	0	-105	0	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-8	0	0	0	-8	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-11	-11	0	0	0	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-33	0	0	0	0	-33	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-296	0	-296	0	0	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-512	0	0	0	-512	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-60	0	0	-60	0	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-81	0	0	0	-81	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-8	0	0	0	-8	0	0		
4511000	Total				-4,965	-43	-1,223	-141	-202	-3,273	-82	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	-2	-2	0	0	0	0	0		
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	-1	0	0	0	0	-1	0		
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-11	0	-11	0	0	0	0		
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-3	0	-1	0	0	-1	0		



Electric Operations Revenue

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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-5	0	0	0	-5	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-2	0	0	-2	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	-1	0	0	0	-1	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0
4512000 Total					-23	-2	-12	-2	-1	-6	-1
4513000	OTHER	301828	OTHER	CA	-6	-6	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	-2	0	0	0	0	-2	0
4513000	OTHER	301828	OTHER	OR	-488	0	-488	0	0	0	0
4513000	OTHER	301828	OTHER	SO	-11	0	-3	-1	-2	-5	-1
4513000	OTHER	301828	OTHER	UT	-299	0	0	0	0	-299	0
4513000	OTHER	301828	OTHER	WA	-14	0	0	-14	0	0	0
4513000	OTHER	301828	OTHER	WYP	-50	0	0	0	-50	0	0
4513000	OTHER	301828	OTHER	WYU	-5	0	0	0	-5	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	0	0	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	-10	0	-10	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	-255	0	0	0	0	-255	0
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	-45	0	0	-45	0	0	0
4513000 Total					-1,184	-6	-501	-60	-56	-558	-2
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	-1	0	0	0	0	-1	0
4514100 Total					-1	0	0	0	0	-1	0
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	-55	-1	-14	-4	-8	-24	-3
4530000 Total					-55	-1	-14	-4	-8	-24	-3
4541000	RENTS - COMMON	0	4541000/0	SO	-2	0	-1	0	0	-1	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	-2	-2	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	0	-1
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-841	0	-841	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-723	-15	-194	-56	-100	-314	-42
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-606	0	0	0	0	-606	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	-11	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	0	-14	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	0	-18	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-507	-507	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-165	0	0	0	0	0	-165
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,518	0	-2,518	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,894	0	0	0	0	-1,894	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-720	0	0	-720	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-326	0	0	0	-326	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-8	-8	0	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-70	0	-70	0	0	0	0		
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-1,034	0	0	0	-1,034	0	0		
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-16	0	0	-16	0	0	0		
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-18	0	0	0	-18	0	0		
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	2	2	0	0	0	0	0		
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	0	0	0	0	0	0		
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	-21	0	-21	0	0	0	0		
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	18	0	0	0	18	0	0		
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	-4	0	0	-4	0	0	0		
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	4	0	0	0	4	0	0		
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	-205	-3	-52	-16	-31	-90	-12		
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-555	-8	-141	-44	-83	-245	-34		
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-1,657	-24	-421	-132	-248	-731	-101		
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	0	0	0	0	0	0	0		
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-187	-4	-50	-15	-26	-81	-11		
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-669	0	0	0	0	-669	0		
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	-78	-1	-20	-6	-12	-35	-5		
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-131	-3	-35	-10	-18	-57	-8		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	-20	-20	0	0	0	0	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	-2	0	0	0	0	-2	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	-193	0	-193	0	0	0	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	-71	0	0	0	0	-71	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	-33	0	0	-33	0	0	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	-4	0	0	0	-4	0	0		
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	-35	-1	-9	-3	-5	-15	-2		
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-534	-11	-144	-42	-74	-232	-31		
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	-12	0	0	0	0	-12	0		
4541000	Total				-13,883	-605	-4,710	-1,108	-974	-6,070	-414	-1	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SG	-14	0	-3	-1	-2	-6	-1		
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	-1	0	0	0	0	0	0		
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	-2	0	0	0	0	-2	0		
4542000	Total				-17	0	-4	-1	-2	-9	-1	0	0
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	-3,347	-49	-851	-267	-501	-1,476	-203		
4543000	Total				-3,347	-49	-851	-267	-501	-1,476	-203	-1	0
4561100	Other Wheeling Rev	301952	Ancillary Rev Sch 6-Supp (Transm)	SG	645	9	164	51	96	284	39		
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	-1,464	-21	-372	-117	-219	-646	-89		
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	-963	-14	-245	-77	-144	-425	-58		
4561100	Other Wheeling Rev	301964	Ancil Revenue Sch 3a-Regulation (Trans)	SG	930	13	236	74	139	410	56		
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	-505	-7	-128	-40	-76	-223	-31		
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	-2,207	-32	-561	-176	-330	-974	-134		
4561100	Other Wheeling Rev	301968	Ancillary Revenue Sch 3 - Reg&Freq (Tran	SG	1,336	19	340	106	200	589	81		
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	-3,312	-48	-842	-264	-496	-1,461	-201		



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4561100	Other Wheeling Rev	301972	Ancillary Revenue Sch 5&6-Spin&Supp (Tra	SG	289	4	73	23	43	127	18	0	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	SG	-1,703	-25	-433	-136	-255	-751	-103	-1	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	-3,409	-49	-866	-272	-510	-1,504	-207	-1	0
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	-12	0	-3	-1	-2	-5	-1	0	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	-8	0	-2	-1	-1	-4	-1	0	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	-36	-1	-9	-3	-5	-16	-2	0	0
4561100	Other Wheeling Rev	302832	I/C Other Wheeling Revenue-Nevada Pwr	SG	1	0	0	0	0	0	0	0	0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	-992	-14	-252	-79	-149	-438	-60	0	0
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	-836	-12	-212	-67	-125	-369	-51	0	0
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	-841	-12	-214	-67	-126	-371	-51	0	0
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	-244	-4	-62	-19	-36	-107	-15	0	0
4561100	Total				-13,335	-194	-3,388	-1,062	-1,996	-5,882	-809	-4	0
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	-2,614	-38	-664	-208	-391	-1,153	-159	-1	0
4561910	S/T FIRM WHEEL REV	302812	I/C ST Firm Wheeling Revenue-Nevada Pwr	SG	-482	-7	-122	-38	-72	-212	-29	0	0
4561910	Total				-3,095	-45	-787	-247	-463	-1,365	-188	-1	0
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	-13,015	-189	-3,307	-1,037	-1,948	-5,741	-789	-4	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	-7,697	-112	-1,956	-613	-1,152	-3,395	-467	-3	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	-22,791	-331	-5,791	-1,815	-3,411	-10,053	-1,382	-8	0
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	-1	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	SG	-31,970	-464	-8,124	-2,547	-4,785	-14,102	-1,939	-11	0
4561920	Total				-75,474	-1,096	-19,178	-6,012	-11,296	-33,291	-4,577	-25	0
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	-15,727	-223	-3,752	-1,161	-2,624	-6,942	-1,022	-5	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	-9	0	-2	-1	-2	-4	-1	0	0
4561930	Total				-15,736	-223	-3,754	-1,161	-2,625	-6,946	-1,022	-5	0
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	-5,777	-84	-1,468	-460	-865	-2,548	-350	-2	0
4561990	TRANSMN REV REFUND	305930	Ancil Revenue Sch 3 - Subject to Refund	SG	-1,336	-19	-340	-106	-200	-589	-81	0	0
4561990	TRANSMN REV REFUND	305931	Ancil Revenue Sch 3a - Subject to Refund	SG	-930	-13	-236	-74	-139	-410	-56	0	0
4561990	TRANSMN REV REFUND	305950	Ancil Revenue Sch 5 - Subject to Refund	SG	-289	-4	-73	-23	-43	-127	-18	0	0
4561990	TRANSMN REV REFUND	305960	Ancil Revenue Sch 6 - Subject to Refund	SG	-645	-9	-164	-51	-96	-284	-39	0	0
4561990	Total				-8,976	-130	-2,281	-715	-1,343	-3,959	-544	-3	0
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-23	0	-6	-2	-4	-10	-1	0	0
4562100	Total				-23	0	-6	-2	-4	-10	-1	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	-22	0	-6	-2	-3	-10	-1	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	-24	0	0	0	0	-24	0	0	0
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	52	0	0	52	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	-3,331	-48	-846	-265	-499	-1,469	-202	-1	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	1	0	0	0	0	1	0	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	-4,258	-62	-1,082	-339	-637	-1,878	-258	-1	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-425	-6	-108	-34	-64	-187	-26	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	-454	-7	-115	-36	-68	-200	-28	0	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-226	0	0	0	-226	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	-445	-6	-113	-35	-67	-196	-27	0	0



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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	-10,724	-156	-2,725	-854	-1,605	-4,730	-650	-4	0
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	-8	0	-2	-1	-1	-4	0	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	SG	-690	-10	-175	-55	-103	-304	-42	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	-506	-7	-129	-40	-76	-223	-31	0	0
4562300 Total					-21,059	-303	-5,301	-1,609	-3,348	-9,225	-1,265	-7	0
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-15	0	-4	-1	-2	-6	-1	0	0
4562310 Total					-15	0	-4	-1	-2	-6	-1	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	OR	-2	0	-2	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	-2	0	-1	0	0	-1	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	-3,913	-82	-1,052	-306	-542	-1,702	-228	-1	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-88	0	0	0	0	-88	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	-1	0	0	0	-1	0	0	0	0
4562400 Total					-4,006	-82	-1,054	-306	-544	-1,790	-229	-1	0
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	3,964	0	0	0	0	3,964	0	0	0
4562500 Total					3,964	0	0	0	0	3,964	0	0	0
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	-1,262	-18	-321	-101	-189	-557	-77	0	0
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	189	3	48	15	28	83	11	0	0
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	-2,306	-33	-586	-184	-345	-1,017	-140	-1	0
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	86	0	0	0	0	0	0	0	86
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	-8	0	-2	-1	-1	-3	0	0	0
4562700 Total					-3,300	-49	-861	-270	-507	-1,494	-205	-1	86
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-11,217	0	0	0	0	0	0	0	-11,217
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	11,217	0	0	0	0	0	0	0	11,217
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	-9,577	0	0	0	0	0	0	0	-9,577
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	-14	0	0	0	0	0	0	0	-14
4562800 Total					-9,592	0	0	0	0	0	0	0	-9,592
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	11,032	0	11,032	0	0	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	-6,903	0	-6,903	0	0	0	0	0	0
4563500 Total					4,130	0	4,130	0	0	0	0	0	0
Grand Total					-5,090,359	-103,879	-1,344,513	-342,634	-722,333	-2,160,263	-310,705	-14,736	-91,296

B2. O&M EXPENSE



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(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	17,810	259	4,525	1,419	2,666	7,856	1,080	6	0
5000000 Total					17,810	259	4,525	1,419	2,666	7,856	1,080	6	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	37	1	9	3	6	16	2	0	0
5001000 Total					37	1	9	3	6	16	2	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	3,826	54	913	282	638	1,689	249	1	0
5010000 Total					3,826	54	913	282	638	1,689	249	1	0
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	747,415	10,578	178,291	55,157	124,692	329,898	48,550	250	0
5011000 Total					747,415	10,578	178,291	55,157	124,692	329,898	48,550	250	0
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	-139	0	0	0	0	0	-139	0	0
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	-392	0	0	0	-392	0	0	0	0
5011200 Total					-531	0	0	0	-392	0	-139	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CA	-339	-339	0	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	592	0	592	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	26,404	374	6,298	1,949	4,405	11,654	1,715	9	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WA	-1,522	0	0	-1,522	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WYP	-1,055	0	0	0	-1,055	0	0	0	0
5011500 Total					24,079	34	6,891	426	3,350	11,654	1,715	9	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	9,351	132	2,231	690	1,560	4,128	607	3	0
5012000 Total					9,351	132	2,231	690	1,560	4,128	607	3	0
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	312	4	74	23	52	138	20	0	0
5013000 Total					312	4	74	23	52	138	20	0	0
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	3,552	50	847	262	593	1,568	231	1	0
5013500 Total					3,552	50	847	262	593	1,568	231	1	0
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	33	0	8	2	6	15	2	0	0
5014000 Total					33	0	8	2	6	15	2	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	5,259	74	1,255	388	877	2,321	342	2	0
5014500 Total					5,259	74	1,255	388	877	2,321	342	2	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	61	1	14	4	10	27	4	0	0
5015000 Total					61	1	14	4	10	27	4	0	0
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	0	0	0	0	0	0	0	0	0
5015100 Total					0	0	0	0	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	48,109	698	12,224	3,832	7,200	21,220	2,918	16	0
5020000 Total					48,109	698	12,224	3,832	7,200	21,220	2,918	16	0
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	1,413	21	359	113	211	623	86	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5022000 Total			1,413	21	359	113	211	623	86	0	0
5023000 STM EXP BOTTOM ASH	STEX Steam O&M Expense	SG	2	0	0	0	0	1	0	0	0
5023000 Total			2	0	0	0	0	1	0	0	0
5024000 STM EXP SCRUBBER	STEX Steam O&M Expense	SG	8,205	119	2,085	654	1,228	3,619	498	3	0
5024000 Total			8,205	119	2,085	654	1,228	3,619	498	3	0
5029000 STM EXP - OTHER	STEX Steam O&M Expense	SG	22,924	333	5,825	1,826	3,431	10,112	1,390	8	0
5029000 Total			22,924	333	5,825	1,826	3,431	10,112	1,390	8	0
5030000 STEAM FRM OTH SRCS	NPCX Net Power Cost Expense	SE	4,714	67	1,125	348	787	2,081	306	2	0
5030000 Total			4,714	67	1,125	348	787	2,081	306	2	0
5050000 ELECTRIC EXPENSES	STEX Steam O&M Expense	SG	1,532	22	389	122	229	676	93	1	0
5050000 Total			1,532	22	389	122	229	676	93	1	0
5051000 ELEC EXP GENERAL	STEX Steam O&M Expense	SG	6	0	2	0	1	3	0	0	0
5051000 Total			6	0	2	0	1	3	0	0	0
5060000 MISC STEAM PWR EXP	STEX Steam O&M Expense	SG	44,124	641	11,212	3,515	6,604	19,463	2,676	15	0
5060000 Total			44,124	641	11,212	3,515	6,604	19,463	2,676	15	0
5061000 MISC STM EXP - CON	STEX Steam O&M Expense	SG	774	11	197	62	116	341	47	0	0
5061000 Total			774	11	197	62	116	341	47	0	0
5061100 MISC STM EXP PLCLU	STEX Steam O&M Expense	SG	1,204	17	306	96	180	531	73	0	0
5061100 Total			1,204	17	306	96	180	531	73	0	0
5061200 MISC STM EXP UNMTG	STEX Steam O&M Expense	SG	5	0	1	0	1	2	0	0	0
5061200 Total			5	0	1	0	1	2	0	0	0
5061300 MISC STM EXP COMPT	STEX Steam O&M Expense	SG	357	5	91	28	54	158	22	0	0
5061300 Total			357	5	91	28	54	158	22	0	0
5061400 MISC STM EXP OFFIC	STEX Steam O&M Expense	SG	2,148	31	546	171	322	948	130	1	0
5061400 Total			2,148	31	546	171	322	948	130	1	0
5061500 MISC STM EXP COMM	STEX Steam O&M Expense	SG	254	4	65	20	38	112	15	0	0
5061500 Total			254	4	65	20	38	112	15	0	0
5061600 MISC STM EXP FIRE	STEX Steam O&M Expense	SG	-8	0	-2	-1	-1	-3	0	0	0
5061600 Total			-8	0	-2	-1	-1	-3	0	0	0
5062000 MISC STM - ENVRMNT	STEX Steam O&M Expense	SG	3,106	45	789	247	465	1,370	188	1	0
5062000 Total			3,106	45	789	247	465	1,370	188	1	0
5063000 MISC STEAM JVA CR	STEX Steam O&M Expense	SG	-39,191	-569	-9,958	-3,122	-5,866	-17,287	-2,377	-13	0
5063000 Total			-39,191	-569	-9,958	-3,122	-5,866	-17,287	-2,377	-13	0
5064000 MISC STM EXP RCRT	STEX Steam O&M Expense	SG	47	1	12	4	7	21	3	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5064000 Total			47	1	12	4	7	21	3	0	0
5065000 MISC STM EXP - SEC	STEX Steam O&M Expense	SG	610	9	155	49	91	269	37	0	0
5065000 Total			610	9	155	49	91	269	37	0	0
5066000 MISC STM EXP -SFTY	STEX Steam O&M Expense	SG	1,402	20	356	112	210	618	85	0	0
5066000 Total			1,402	20	356	112	210	618	85	0	0
5067000 MISC STM EXP TRNNG	STEX Steam O&M Expense	SG	4,847	70	1,232	386	725	2,138	294	2	0
5067000 Total			4,847	70	1,232	386	725	2,138	294	2	0
5069000 MISC STM EXP WTSPY	STEX Steam O&M Expense	SG	1,229	18	312	98	184	542	75	0	0
5069000 Total			1,229	18	312	98	184	542	75	0	0
5069900 MISC STM EXP MISC	STEX Steam O&M Expense	SG	3,465	50	881	276	519	1,529	210	1	0
5069900 Total			3,465	50	881	276	519	1,529	210	1	0
5070000 RENTS (STEAM GEN)	STEX Steam O&M Expense	SG	489	7	124	39	73	216	30	0	0
5070000 Total			489	7	124	39	73	216	30	0	0
5100000 MNT SUPERV & ENG	STEX Steam O&M Expense	SG	4,789	70	1,217	381	717	2,112	290	2	0
5100000 Total			4,789	70	1,217	381	717	2,112	290	2	0
5101000 MNTNCE SUPVSN &ENG	STEX Steam O&M Expense	SG	3,198	46	813	255	479	1,411	194	1	0
5101000 Total			3,198	46	813	255	479	1,411	194	1	0
5110000 MNT OF STRUCTURES	STEX Steam O&M Expense	SG	6,252	91	1,589	498	936	2,758	379	2	0
5110000 Total			6,252	91	1,589	498	936	2,758	379	2	0
5111000 MNT OF STRUCTURES	STEX Steam O&M Expense	SG	3,611	52	918	288	540	1,593	219	1	0
5111000 Total			3,611	52	918	288	540	1,593	219	1	0
5111100 MNT STRCT PMP PLNT	STEX Steam O&M Expense	SG	888	13	226	71	133	392	54	0	0
5111100 Total			888	13	226	71	133	392	54	0	0
5111200 MNT STRCT WASTE WT	STEX Steam O&M Expense	SG	852	12	217	68	128	376	52	0	0
5111200 Total			852	12	217	68	128	376	52	0	0
5112000 STRUCTURAL SYSTEMS	STEX Steam O&M Expense	SG	10,894	158	2,768	868	1,631	4,805	661	4	0
5112000 Total			10,894	158	2,768	868	1,631	4,805	661	4	0
5114000 MNT OF STRCT CATH	STEX Steam O&M Expense	SG	21	0	5	2	3	9	1	0	0
5114000 Total			21	0	5	2	3	9	1	0	0
5116000 MNT STRCT DAM RIVR	STEX Steam O&M Expense	SG	65	1	17	5	10	29	4	0	0
5116000 Total			65	1	17	5	10	29	4	0	0
5117000 MNT STRCT FIRE PRT	STEX Steam O&M Expense	SG	1,363	20	346	109	204	601	83	0	0
5117000 Total			1,363	20	346	109	204	601	83	0	0
5118000 MNT STRCT-GROUNDS	STEX Steam O&M Expense	SG	831	12	211	66	124	367	50	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5118000 Total			831	12	211	66	124	367	50	0	0
5119000 MNT OF STRCT-HVAC	STEX Steam O&M Expense	SG	1,680	24	427	134	251	741	102	1	0
5119000 Total			1,680	24	427	134	251	741	102	1	0
5119900 MNT OF STRCT-MISC	STEX Steam O&M Expense	SG	491	7	125	39	73	216	30	0	0
5119900 Total			491	7	125	39	73	216	30	0	0
5120000 MANT OF BOILR PLNT	STEX Steam O&M Expense	SG	16,782	244	4,264	1,337	2,512	7,403	1,018	6	0
5120000 Total			16,782	244	4,264	1,337	2,512	7,403	1,018	6	0
5121000 MNT BOILR-AIR HTR	STEX Steam O&M Expense	SG	8,298	120	2,109	661	1,242	3,660	503	3	0
5121000 Total			8,298	120	2,109	661	1,242	3,660	503	3	0
5121100 MNT BOILR-CHEM FD	STEX Steam O&M Expense	SG	120	2	30	10	18	53	7	0	0
5121100 Total			120	2	30	10	18	53	7	0	0
5121200 MNT BOILR-CL HANDL	STEX Steam O&M Expense	SG	4,984	72	1,266	397	746	2,198	302	2	0
5121200 Total			4,984	72	1,266	397	746	2,198	302	2	0
5121400 MNT BOIL-DEMNERLZ	STEX Steam O&M Expense	SG	310	4	79	25	46	137	19	0	0
5121400 Total			310	4	79	25	46	137	19	0	0
5121500 MNT BOIL-EXTRC STM	STEX Steam O&M Expense	SG	453	7	115	36	68	200	27	0	0
5121500 Total			453	7	115	36	68	200	27	0	0
5121600 MNT BOILR-FLYASH	STEX Steam O&M Expense	SG	3,933	57	999	313	589	1,735	239	1	0
5121600 Total			3,933	57	999	313	589	1,735	239	1	0
5121700 MNT BOIL-FUEL OIL	STEX Steam O&M Expense	SG	894	13	227	71	134	395	54	0	0
5121700 Total			894	13	227	71	134	395	54	0	0
5121800 MNT BOIL-FEEDWATR	STEX Steam O&M Expense	SG	4,841	70	1,230	386	725	2,135	294	2	0
5121800 Total			4,841	70	1,230	386	725	2,135	294	2	0
5121900 MNT BOIL-FRZ PRTEC	STEX Steam O&M Expense	SG	28	0	7	2	4	12	2	0	0
5121900 Total			28	0	7	2	4	12	2	0	0
5122000 MNT BOILR-AUX SYST	STEX Steam O&M Expense	SG	1,071	16	272	85	160	472	65	0	0
5122000 Total			1,071	16	272	85	160	472	65	0	0
5122100 MNT BOILR-MAIN STM	STEX Steam O&M Expense	SG	3,732	54	948	297	558	1,646	226	1	0
5122100 Total			3,732	54	948	297	558	1,646	226	1	0
5122200 MNT BOIL-PLVRZD CL	STEX Steam O&M Expense	SG	8,392	122	2,132	668	1,256	3,702	509	3	0
5122200 Total			8,392	122	2,132	668	1,256	3,702	509	3	0
5122300 MNT BOIL-PRECIP/BAG	STEX Steam O&M Expense	SG	3,931	57	999	313	588	1,734	238	1	0
5122300 Total			3,931	57	999	313	588	1,734	238	1	0
5122400 MNT BOIL-PRTRT WTR	STEX Steam O&M Expense	SG	499	7	127	40	75	220	30	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122400 Total			499	7	127	40	75	220	30	0	0
5122500 MNT BOIL-RV OSMSIS	STEX Steam O&M Expense	SG	180	3	46	14	27	79	11	0	0
5122500 Total			180	3	46	14	27	79	11	0	0
5122600 MNT BOIL-RHEAT ST	STEX Steam O&M Expense	SG	938	14	238	75	140	414	57	0	0
5122600 Total			938	14	238	75	140	414	57	0	0
5122800 MNT BOIL-SOOTBLWG	STEX Steam O&M Expense	SG	1,773	26	451	141	265	782	108	1	0
5122800 Total			1,773	26	451	141	265	782	108	1	0
5122900 MNT BOILR-SCRUBBER	STEX Steam O&M Expense	SG	7,474	108	1,899	595	1,119	3,297	453	2	0
5122900 Total			7,474	108	1,899	595	1,119	3,297	453	2	0
5123000 MNT BOILR-BOTM ASH	STEX Steam O&M Expense	SG	2,856	41	726	227	427	1,260	173	1	0
5123000 Total			2,856	41	726	227	427	1,260	173	1	0
5123100 MNT BOIL-WTR TRTMT	STEX Steam O&M Expense	SG	243	4	62	19	36	107	15	0	0
5123100 Total			243	4	62	19	36	107	15	0	0
5123200 MNT BOIL-CNTL SUPT	STEX Steam O&M Expense	SG	754	11	192	60	113	333	46	0	0
5123200 Total			754	11	192	60	113	333	46	0	0
5123300 MAINT GEO GATH SYS	STEX Steam O&M Expense	SG	92	1	23	7	14	41	6	0	0
5123300 Total			92	1	23	7	14	41	6	0	0
5123400 MAINT OF BOILERS	STEX Steam O&M Expense	SG	2,114	31	537	168	316	932	128	1	0
5123400 Total			2,114	31	537	168	316	932	128	1	0
5124000 MNT BOILR-CONTROLS	STEX Steam O&M Expense	SG	1,293	19	329	103	193	570	78	0	0
5124000 Total			1,293	19	329	103	193	570	78	0	0
5125000 MNT BOILER-DRAFT	STEX Steam O&M Expense	SG	3,909	57	993	311	585	1,724	237	1	0
5125000 Total			3,909	57	993	311	585	1,724	237	1	0
5126000 MNT BOILR-FIRESIDE	STEX Steam O&M Expense	SG	1,852	27	470	147	277	817	112	1	0
5126000 Total			1,852	27	470	147	277	817	112	1	0
5127000 MNT BLR-BEARNG WTR	STEX Steam O&M Expense	SG	264	4	67	21	39	116	16	0	0
5127000 Total			264	4	67	21	39	116	16	0	0
5128000 MNT BOILR WTR/STMD	STEX Steam O&M Expense	SG	7,535	109	1,915	600	1,128	3,324	457	3	0
5128000 Total			7,535	109	1,915	600	1,128	3,324	457	3	0
5129000 MNT BOIL-COMP AIR	STEX Steam O&M Expense	SG	794	12	202	63	119	350	48	0	0
5129000 Total			794	12	202	63	119	350	48	0	0
5129900 MAINT BOILER-MISC	STEX Steam O&M Expense	SG	3,906	57	993	311	585	1,723	237	1	0
5129900 Total			3,906	57	993	311	585	1,723	237	1	0
5130000 MAINT ELEC PLANT	STEX Steam O&M Expense	SG	4,583	67	1,164	365	686	2,021	278	2	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5130000 Total			4,583	67	1,164	365	686	2,021	278	2	0
5131000 MAINT ELEC AC	STEX Steam O&M Expense	SG	17,812	259	4,526	1,419	2,666	7,857	1,080	6	0
5131000 Total			17,812	259	4,526	1,419	2,666	7,857	1,080	6	0
5131100 MAINT/LUBE-OIL SYS	STEX Steam O&M Expense	SG	491	7	125	39	73	216	30	0	0
5131100 Total			491	7	125	39	73	216	30	0	0
5131300 MAINT/PREVENT ROUT	STEX Steam O&M Expense	SG	1	0	0	0	0	0	0	0	0
5131300 Total			1	0	0	0	0	0	0	0	0
5131400 MAINT/MAIN TURBINE	STEX Steam O&M Expense	SG	11,391	165	2,894	907	1,705	5,024	691	4	0
5131400 Total			11,391	165	2,894	907	1,705	5,024	691	4	0
5132000 MAINT ALARMS/INFO	STEX Steam O&M Expense	SG	1,327	19	337	106	199	585	80	0	0
5132000 Total			1,327	19	337	106	199	585	80	0	0
5133000 MAINT/AIR-COOL-CON	STEX Steam O&M Expense	SG	46	1	12	4	7	20	3	0	0
5133000 Total			46	1	12	4	7	20	3	0	0
5134000 MAINT/COMPNT COOL	STEX Steam O&M Expense	SG	299	4	76	24	45	132	18	0	0
5134000 Total			299	4	76	24	45	132	18	0	0
5135000 MAINT/COMPNT AUXIL	STEX Steam O&M Expense	SG	1,158	17	294	92	173	511	70	0	0
5135000 Total			1,158	17	294	92	173	511	70	0	0
5137000 MAINT-COOLING TOWR	STEX Steam O&M Expense	SG	1,287	19	327	102	193	568	78	0	0
5137000 Total			1,287	19	327	102	193	568	78	0	0
5138000 MAINT-CIRCUL WATER	STEX Steam O&M Expense	SG	1,685	24	428	134	252	743	102	1	0
5138000 Total			1,685	24	428	134	252	743	102	1	0
5139000 MAINT-ELECT - DC	STEX Steam O&M Expense	SG	359	5	91	29	54	158	22	0	0
5139000 Total			359	5	91	29	54	158	22	0	0
5139900 MNT ELEC PLT-MISC	STEX Steam O&M Expense	SG	40	1	10	3	6	18	2	0	0
5139900 Total			40	1	10	3	6	18	2	0	0
5140000 MAINT MISC STM PLN	STEX Steam O&M Expense	SG	3,249	47	825	259	486	1,433	197	1	0
5140000 Total			3,249	47	825	259	486	1,433	197	1	0
5141000 MISC STM-COMP AIR	STEX Steam O&M Expense	SG	1,313	19	334	105	196	579	80	0	0
5141000 Total			1,313	19	334	105	196	579	80	0	0
5142000 MISC STM PLT-CONSU	STEX Steam O&M Expense	SG	255	4	65	20	38	113	15	0	0
5142000 Total			255	4	65	20	38	113	15	0	0
5144000 MISC STM PLNT-LAB	STEX Steam O&M Expense	SG	318	5	81	25	48	140	19	0	0
5144000 Total			318	5	81	25	48	140	19	0	0
5145000 MAINT MISC-SM TOOL	STEX Steam O&M Expense	SG	427	6	108	34	64	188	26	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5145000 Total			427	6	108	34	64	188	26	0	0
5146000 MAINT/PAGING SYS	STEX Steam O&M Expense	SG	157	2	40	13	24	69	10	0	0
5146000 Total			157	2	40	13	24	69	10	0	0
5147000 MAINT/PLANT EQUIP	STEX Steam O&M Expense	SG	1,171	17	297	93	175	516	71	0	0
5147000 Total			1,171	17	297	93	175	516	71	0	0
5148000 MAINT/PLT-VEHICLES	STEX Steam O&M Expense	SG	1,976	29	502	157	296	871	120	1	0
5148000 Total			1,976	29	502	157	296	871	120	1	0
5149000 MAINT MISC-OTHER	STEX Steam O&M Expense	SG	-61	-1	-15	-5	-9	-27	-4	0	0
5149000 Total			-61	-1	-15	-5	-9	-27	-4	0	0
5149500 MAINT STM PLT-ENV AM	STEX Steam O&M Expense	SG	918	13	233	73	137	405	56	0	0
5149500 Total			918	13	233	73	137	405	56	0	0
5350000 OPER SUPERV & ENG	HYEX Hydro O&M Expense	SG-P	7,470	108	1,898	595	1,118	3,295	453	2	0
5350000 OPER SUPERV & ENG	HYEX Hydro O&M Expense	SG-U	1,009	15	256	80	151	445	61	0	0
5350000 Total			8,479	123	2,154	675	1,269	3,740	514	3	0
5360000 WATER FOR POWER	HYEX Hydro O&M Expense	SG-P	38	1	10	3	6	17	2	0	0
5360000 Total			38	1	10	3	6	17	2	0	0
5370000 HYDRAULIC EXPENSES	HYEX Hydro O&M Expense	SG-P	2,426	35	616	193	363	1,070	147	1	0
5370000 Total			2,426	35	616	193	363	1,070	147	1	0
5371000 HYDRO/FISH & WILD	HYEX Hydro O&M Expense	SG-P	522	8	133	42	78	230	32	0	0
5371000 HYDRO/FISH & WILD	HYEX Hydro O&M Expense	SG-U	118	2	30	9	18	52	7	0	0
5371000 Total			640	9	163	51	96	282	39	0	0
5372000 HYDRO/HATCHERY EXP	HYEX Hydro O&M Expense	SG-P	453	7	115	36	68	200	27	0	0
5372000 Total			453	7	115	36	68	200	27	0	0
5374000 HYDRO/OTH REC FAC	HYEX Hydro O&M Expense	SG-P	199	3	50	16	30	88	12	0	0
5374000 HYDRO/OTH REC FAC	HYEX Hydro O&M Expense	SG-U	30	0	8	2	4	13	2	0	0
5374000 Total			228	3	58	18	34	101	14	0	0
5379000 HYDRO EXPENSE-OTH	HYEX Hydro O&M Expense	SG-P	584	8	148	47	87	258	35	0	0
5379000 HYDRO EXPENSE-OTH	HYEX Hydro O&M Expense	SG-U	208	3	53	17	31	92	13	0	0
5379000 Total			792	11	201	63	118	349	48	0	0
5390000 MSC HYD PWR GEN EX	HYEX Hydro O&M Expense	SG-P	11,689	170	2,970	931	1,749	5,156	709	4	0
5390000 MSC HYD PWR GEN EX	HYEX Hydro O&M Expense	SG-U	6,862	100	1,744	547	1,027	3,027	416	2	0
5390000 Total			18,551	269	4,714	1,478	2,776	8,182	1,125	6	0
5400000 RENTS (HYDRO GEN)	HYEX Hydro O&M Expense	SG-P	1,247	18	317	99	187	550	76	0	0
5400000 RENTS (HYDRO GEN)	HYEX Hydro O&M Expense	SG-U	-25	0	-6	-2	-4	-11	-1	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5400000 Total			1,222	18	311	97	183	539	74	0	0
5410000 MNT SUPERV & ENG	HYEX Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	0
5410000 Total			0	0	0	0	0	0	0	0	0
5420000 MAINT OF STRUCTURE	HYEX Hydro O&M Expense	SG-P	691	10	176	55	103	305	42	0	0
5420000 MAINT OF STRUCTURE	HYEX Hydro O&M Expense	SG-U	26	0	7	2	4	12	2	0	0
5420000 Total			717	10	182	57	107	316	43	0	0
5430000 MNT DAMS & WTR SYS	HYEX Hydro O&M Expense	SG-P	947	14	241	75	142	418	57	0	0
5430000 MNT DAMS & WTR SYS	HYEX Hydro O&M Expense	SG-U	479	7	122	38	72	211	29	0	0
5430000 Total			1,426	21	362	114	213	629	87	0	0
5440000 MAINT OF ELEC PLNT	HYEX Hydro O&M Expense	SG-U	75	1	19	6	11	33	5	0	0
5440000 Total			75	1	19	6	11	33	5	0	0
5441000 PRIME MOVERS & GEN	HYEX Hydro O&M Expense	SG-P	895	13	227	71	134	395	54	0	0
5441000 PRIME MOVERS & GEN	HYEX Hydro O&M Expense	SG-U	58	1	15	5	9	26	4	0	0
5441000 Total			953	14	242	76	143	420	58	0	0
5442000 ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	SG-P	596	9	151	47	89	263	36	0	0
5442000 ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	SG-U	60	1	15	5	9	26	4	0	0
5442000 Total			655	10	167	52	98	289	40	0	0
5450000 MNT MISC HYDRO PLT	HYEX Hydro O&M Expense	SG-P	7	0	2	1	1	3	0	0	0
5450000 Total			7	0	2	1	1	3	0	0	0
5451000 MNT-FISH/WILDLIFE	HYEX Hydro O&M Expense	SG-P	1,106	16	281	88	166	488	67	0	0
5451000 Total			1,106	16	281	88	166	488	67	0	0
5454000 MAINT-OTH REC FAC	HYEX Hydro O&M Expense	SG-P	2	0	0	0	0	1	0	0	0
5454000 Total			2	0	0	0	0	1	0	0	0
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	SG-P	527	8	134	42	79	232	32	0	0
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	SG-U	401	6	102	32	60	177	24	0	0
5455000 Total			928	13	236	74	139	409	56	0	0
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG-P	1,429	21	363	114	214	630	87	0	0
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG-U	349	5	89	28	52	154	21	0	0
5459000 Total			1,779	26	452	142	266	784	108	1	0
5459500 MAINT OF HYDRO PLT-E	HYEX Hydro O&M Expense	SG-P	60	1	15	5	9	26	4	0	0
5459500 Total			60	1	15	5	9	26	4	0	0
5460000 OPER SUPERV & ENG	OPEX Other Production O&M Expense	SG	286	4	73	23	43	126	17	0	0
5460000 Total			286	4	73	23	43	126	17	0	0
5471000 NATURAL GAS	NPCX Net Power Cost Expense	SE	239,132	3,384	57,043	17,647	39,895	105,549	15,533	80	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5471000 Total			239,132	3,384	57,043	17,647	39,895	105,549	15,533	80	0
5480000 GENERATION EXP	OPEX Other Production O&M Expense	SG	17,617	256	4,476	1,403	2,637	7,771	1,068	6	0
5480000 Total			17,617	256	4,476	1,403	2,637	7,771	1,068	6	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	OR	87	0	87	0	0	0	0	0	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	SG	5,021	73	1,276	400	751	2,215	305	2	0
5490000 Total			5,108	73	1,363	400	751	2,215	305	2	0
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	OR	330	0	330	0	0	0	0	0	0
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	SG	4,031	59	1,024	321	603	1,778	244	1	0
5500000 Total			4,361	59	1,354	321	603	1,778	244	1	0
5520000 MAINT OF STRUCTURE	OPEX Other Production O&M Expense	SG	4,397	64	1,117	350	658	1,939	267	1	0
5520000 Total			4,397	64	1,117	350	658	1,939	267	1	0
5530000 MNT GEN & ELEC PLT	OPEX Other Production O&M Expense	SG	17,759	258	4,513	1,415	2,658	7,833	1,077	6	0
5530000 Total			17,759	258	4,513	1,415	2,658	7,833	1,077	6	0
5540000 MNT MSC OTH PWR GN	OPEX Other Production O&M Expense	SG	1,310	19	333	104	196	578	79	0	0
5540000 Total			1,310	19	333	104	196	578	79	0	0
5546000 MISC PLANT EQUIP	OPEX Other Production O&M Expense	SG	61	1	15	5	9	27	4	0	0
5546000 Total			61	1	15	5	9	27	4	0	0
5549500 MAINT OF OTH PWR PLT	OPEX Other Production O&M Expense	SG	1,743	25	443	139	261	769	106	1	0
5549500 Total			1,743	25	443	139	261	769	106	1	0
5552300 WA REC COMPLIANCE	NPCX Net Power Cost Expense	OTHER	35	0	0	0	0	0	0	0	35
5552300 Total			35	0	0	0	0	0	0	0	35
5552400 RENEW ENRGY CR PURCH	NPCX Net Power Cost Expense	OTHER	717	0	0	0	0	0	0	0	717
5552400 Total			717	0	0	0	0	0	0	0	717
5552500 OTH/INT/REC/DEL	NPCX Net Power Cost Expense	SE	21,347	302	5,092	1,575	3,561	9,422	1,387	7	0
5552500 Total			21,347	302	5,092	1,575	3,561	9,422	1,387	7	0
5552700 PURCH POWER-UT SITUS	NPCX Net Power Cost Expense	UT	3,142	0	0	0	0	3,142	0	0	0
5552700 Total			3,142	0	0	0	0	3,142	0	0	0
5555700 NPC Deferral Mchnsm	NPCX Net Power Cost Expense	OTHER	-43,810	0	0	0	0	0	0	0	-43,810
5555700 Total			-43,810	0	0	0	0	0	0	0	-43,810
5555900 Short-Term Firm Whls	NPCX Net Power Cost Expense	SG	485,351	7,045	123,325	38,660	72,641	214,082	29,436	161	0
5555900 Total			485,351	7,045	123,325	38,660	72,641	214,082	29,436	161	0
5556100 BOOKOUTS NETTED-LOSS	NPCX Net Power Cost Expense	SG	66,792	970	16,972	5,320	9,997	29,461	4,051	22	0
5556100 Total			66,792	970	16,972	5,320	9,997	29,461	4,051	22	0
5556200 TRADING NETTED-LOSS	NPCX Net Power Cost Expense	SG	-40	-1	-10	-3	-6	-18	-2	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5556200 Total			-40	-1	-10	-3	-6	-18	-2	0	0
5556300 FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	403,360	5,855	102,492	32,129	60,370	177,917	24,463	134	0
5556300 Total			403,360	5,855	102,492	32,129	60,370	177,917	24,463	134	0
5556400 FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	43,436	631	11,037	3,460	6,501	19,159	2,634	14	0
5556400 Total			43,436	631	11,037	3,460	6,501	19,159	2,634	14	0
5556700 POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	-271,348	-3,939	-68,948	-21,614	-40,612	-119,688	-16,457	-90	0
5556700 Total			-271,348	-3,939	-68,948	-21,614	-40,612	-119,688	-16,457	-90	0
5556710 EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	-41,947	-609	-10,658	-3,341	-6,278	-18,502	-2,544	-14	0
5556710 Total			-41,947	-609	-10,658	-3,341	-6,278	-18,502	-2,544	-14	0
5558000 PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	399	6	101	32	60	176	24	0	0
5558000 Total			399	6	101	32	60	176	24	0	0
5560000 SYS CTRL & LD DISP	PSEX	Power Supply Expense	1,212	18	308	97	181	534	73	0	0
5560000 Total			1,212	18	308	97	181	534	73	0	0
5570000 OTHER EXPENSES	PSEX	Power Supply Expense	9	0	2	1	1	4	1	0	0
5570000 OTHER EXPENSES	PSEX	Power Supply Expense	36,626	532	9,307	2,917	5,482	16,155	2,221	12	0
5570000 Total			36,635	532	9,309	2,918	5,483	16,159	2,222	12	0
5579000 OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	3,746	0	0	0	0	0	3,746	0	0
5579000 OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	1,221	0	1,221	0	0	0	0	0	0
5579000 Total			4,967	0	1,221	0	0	0	3,746	0	0
5579100 OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	35	0	0	0	0	35	0	0	0
5579100 OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	54	0	0	0	54	0	0	0	0
5579100 Total			89	0	0	0	54	35	0	0	0
5600000 OPER SUPERV & ENG	TNEX	Transmission O&M Expense	6,773	98	1,721	539	1,014	2,987	411	2	0
5600000 Total			6,773	98	1,721	539	1,014	2,987	411	2	0
5612000 LD - MONITOR & OPER	TNEX	Transmission O&M Expense	7,235	105	1,838	576	1,083	3,191	439	2	0
5612000 Total			7,235	105	1,838	576	1,083	3,191	439	2	0
5614000 SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	398	6	101	32	60	175	24	0	0
5614000 Total			398	6	101	32	60	175	24	0	0
5614010 EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	987	14	251	79	148	435	60	0	0
5614010 Total			987	14	251	79	148	435	60	0	0
5615000 REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	1,969	29	500	157	295	868	119	1	0
5615000 Total			1,969	29	500	157	295	868	119	1	0
5616000 TRANS SVC STUDIES	TNEX	Transmission O&M Expense	103	1	26	8	15	45	6	0	0
5616000 Total			103	1	26	8	15	45	6	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5617000 GEN INTERCNET STUD	TNEX Transmission O&M Expense	SG	1,755	25	446	140	263	774	106	1	0
5617000 Total			1,755	25	446	140	263	774	106	1	0
5618000 REL PLN & STAND SVCS	TNEX Transmission O&M Expense	SG	7,448	108	1,892	593	1,115	3,285	452	2	0
5618000 Total			7,448	108	1,892	593	1,115	3,285	452	2	0
5620000 STATION EXP(TRANS)	TNEX Transmission O&M Expense	SG	2,902	42	737	231	434	1,280	176	1	0
5620000 Total			2,902	42	737	231	434	1,280	176	1	0
5630000 OVERHEAD LINE EXP	TNEX Transmission O&M Expense	SG	865	13	220	69	129	381	52	0	0
5630000 Total			865	13	220	69	129	381	52	0	0
5650000 TRNS ELEC BY OTHRS	NPCX Net Power Cost Expense	SG	51	1	13	4	8	22	3	0	0
5650000 Total			51	1	13	4	8	22	3	0	0
5650010 EIM - TRANSM OF ELEC	NPCX Net Power Cost Expense	SG	1,761	26	447	140	263	777	107	1	0
5650010 Total			1,761	26	447	140	263	777	107	1	0
5651000 S/T FIRM WHEELING	NPCX Net Power Cost Expense	SG	6,230	90	1,583	496	932	2,748	378	2	0
5651000 Total			6,230	90	1,583	496	932	2,748	378	2	0
5652500 NON-FIRM WHEEL EXP	NPCX Net Power Cost Expense	SE	-658	-9	-157	-49	-110	-290	-43	0	0
5652500 Total			-658	-9	-157	-49	-110	-290	-43	0	0
5654600 POST-MRG WHEEL EXP	NPCX Net Power Cost Expense	SG	127,638	1,853	32,432	10,167	19,103	56,299	7,741	42	0
5654600 Total			127,638	1,853	32,432	10,167	19,103	56,299	7,741	42	0
5660000 MISC TRANS EXPENSE	TNEX Transmission O&M Expense	SG	2,849	41	724	227	426	1,257	173	1	0
5660000 Total			2,849	41	724	227	426	1,257	173	1	0
5660010 MISC TRANS EXPENSE	TNEX Transmission O&M Expense	SG	10	0	2	1	1	4	1	0	0
5660010 Total			10	0	2	1	1	4	1	0	0
5670000 RENTS-TRANSMISSION	TNEX Transmission O&M Expense	SG	2,138	31	543	170	320	943	130	1	0
5670000 Total			2,138	31	543	170	320	943	130	1	0
5680000 MNT SUPERV & ENG	TNEX Transmission O&M Expense	SG	1,445	21	367	115	216	637	88	0	0
5680000 Total			1,445	21	367	115	216	637	88	0	0
5690000 MAINT OF STRUCTURE	TNEX Transmission O&M Expense	SG	42	1	11	3	6	18	3	0	0
5690000 Total			42	1	11	3	6	18	3	0	0
5691000 MAINT-COMP HW TRANS	TNEX Transmission O&M Expense	SG	67	1	17	5	10	30	4	0	0
5691000 Total			67	1	17	5	10	30	4	0	0
5692000 MAINT-COMP SW TRANS	TNEX Transmission O&M Expense	SG	825	12	210	66	124	364	50	0	0
5692000 Total			825	12	210	66	124	364	50	0	0
5693000 MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	SG	5,239	76	1,331	417	784	2,311	318	2	0
5693000 Total			5,239	76	1,331	417	784	2,311	318	2	0



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(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	11,985	174	3,045	955	1,794	5,286	727	4	0
5700000 Total					11,985	174	3,045	955	1,794	5,286	727	4	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	16,148	234	4,103	1,286	2,417	7,123	979	5	0
5710000 Total					16,148	234	4,103	1,286	2,417	7,123	979	5	0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	82	1	21	7	12	36	5	0	0
5720000 Total					82	1	21	7	12	36	5	0	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	222	3	56	18	33	98	13	0	0
5730000 Total					222	3	56	18	33	98	13	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	44	44	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	52	0	0	0	0	0	52	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	346	0	346	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	7,737	245	2,029	502	820	3,753	388	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	426	0	0	0	0	426	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	138	0	0	138	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	105	0	0	0	105	0	0	0	0
5800000 Total					8,848	289	2,375	640	925	4,179	440	0	0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	IDU	0	0	0	0	0	0	0	0	0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	11,542	366	3,027	749	1,223	5,599	578	0	0
5810000 Total					11,542	366	3,027	749	1,223	5,599	579	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	65	65	0	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	453	0	0	0	0	0	453	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,087	0	1,087	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	4	0	1	0	0	2	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,694	0	0	0	0	1,694	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	254	0	0	254	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	519	0	0	0	519	0	0	0	0
5820000 Total					4,076	65	1,088	254	520	1,696	453	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	212	212	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	430	0	0	0	0	0	430	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,585	0	1,585	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,165	0	0	0	0	6,165	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	287	0	0	287	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	432	0	0	0	432	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	102	0	0	0	102	0	0	0	0
5830000 Total					9,211	212	1,585	287	534	6,165	430	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5840000 UDRGRND LINE EXP	DNEX Distribution O&M Expense	OR	1	0	1	0	0	0	0	0	0
5840000 UDRGRND LINE EXP	DNEX Distribution O&M Expense	UT	1	0	0	0	0	1	0	0	0
5840000 UDRGRND LINE EXP	DNEX Distribution O&M Expense	WYP	0	0	0	0	0	0	0	0	0
5840000 Total			2	0	1	0	0	1	0	0	0
5850000 STRT LGHT-SGNL SYS	DNEX Distribution O&M Expense	SNPD	248	8	65	16	26	120	12	0	0
5850000 Total			248	8	65	16	26	120	12	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	CA	91	91	0	0	0	0	0	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	IDU	199	0	0	0	0	0	199	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	OR	880	0	880	0	0	0	0	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	SNPD	12	0	3	1	1	6	1	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	UT	928	0	0	0	0	928	0	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	WA	295	0	0	295	0	0	0	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	WYP	310	0	0	0	310	0	0	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	WYU	75	0	0	0	75	0	0	0	0
5860000 Total			2,791	91	884	296	386	934	200	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	CA	559	559	0	0	0	0	0	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	IDU	970	0	0	0	0	0	970	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	OR	5,107	0	5,107	0	0	0	0	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	UT	4,981	0	0	0	0	4,981	0	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	WA	1,300	0	0	1,300	0	0	0	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	WYP	1,151	0	0	0	1,151	0	0	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	WYU	137	0	0	0	137	0	0	0	0
5870000 Total			14,205	559	5,107	1,300	1,288	4,981	970	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	CA	25	25	0	0	0	0	0	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	IDU	-2	0	0	0	0	0	-2	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	OR	44	0	44	0	0	0	0	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	SNPD	834	26	219	54	88	405	42	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	UT	493	0	0	0	0	493	0	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	WA	-21	0	0	-21	0	0	0	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	WYP	-100	0	0	0	-100	0	0	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	WYU	-78	0	0	0	-78	0	0	0	0
5880000 Total			1,196	52	263	33	-89	897	40	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	CA	55	55	0	0	0	0	0	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	IDU	40	0	0	0	0	0	40	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	OR	1,621	0	1,621	0	0	0	0	0	0



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(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	14	0	4	1	1	7	1	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	714	0	0	0	0	714	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	144	0	0	144	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	507	0	0	0	507	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	87	0	0	0	87	0	0	0	0
5890000 Total					3,182	56	1,625	145	596	720	41	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	96	96	0	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	122	0	0	0	0	0	122	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	1,100	0	1,100	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,483	79	651	161	263	1,205	124	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,357	0	0	0	0	1,357	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	191	0	0	191	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	486	0	0	0	486	0	0	0	0
5900000 Total					5,835	175	1,752	352	749	2,561	247	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	27	27	0	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	107	0	0	0	0	0	107	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	453	0	453	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	188	6	49	12	20	91	9	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	786	0	0	0	0	786	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	129	0	0	129	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	382	0	0	0	382	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	70	0	0	0	70	0	0	0	0
5910000 Total					2,142	32	502	142	472	877	117	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	223	223	0	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	237	0	0	0	0	0	237	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,591	0	2,591	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,823	58	478	118	193	884	91	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,822	0	0	0	0	2,822	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	457	0	0	457	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	861	0	0	0	861	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	48	0	0	0	48	0	0	0	0
5920000 Total					9,063	281	3,069	575	1,102	3,707	329	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	7,531	7,531	0	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,428	0	0	0	0	0	4,428	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	30,663	0	30,663	0	0	0	0	0	0



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(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	1,825	58	479	118	193	885	91	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	32,399	0	0	0	0	32,399	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	5,198	0	0	5,198	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	6,675	0	0	0	6,675	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	853	0	0	0	853	0	0	0	0
5930000 Total					89,571	7,589	31,142	5,316	7,721	33,284	4,519	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	-152	-152	0	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	179	0	0	0	0	0	179	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-1,296	0	-1,296	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	980	0	0	0	0	980	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	-150	0	0	-150	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	220	0	0	0	220	0	0	0	0
5931000 Total					-220	-152	-1,296	-150	220	980	179	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	446	446	0	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	758	0	0	0	0	0	758	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	6,550	0	6,550	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	41	1	11	3	4	20	2	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	13,819	0	0	0	0	13,819	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,250	0	0	1,250	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,602	0	0	0	1,602	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	204	0	0	0	204	0	0	0	0
5940000 Total					24,671	448	6,561	1,253	1,810	13,839	760	0	0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	975	31	256	63	103	473	49	0	0
5950000 Total					975	31	256	63	103	473	49	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	92	92	0	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	102	0	0	0	0	0	102	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	889	0	889	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	1,302	0	0	0	0	1,302	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	166	0	0	166	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	308	0	0	0	308	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	106	0	0	0	106	0	0	0	0
5960000 Total					2,966	92	889	166	414	1,302	102	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	17	17	0	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	35	0	0	0	0	0	35	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	181	0	181	0	0	0	0	0	0



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(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	-363	-12	-95	-24	-38	-176	-18	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	278	0	0	0	0	278	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	33	0	0	33	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	33	0	0	0	33	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	12	0	0	0	12	0	0	0	0
5970000 Total					225	6	85	9	7	102	17	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	24	24	0	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	70	0	0	0	0	0	70	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	433	0	433	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	2,795	89	733	181	296	1,356	140	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	788	0	0	0	0	788	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	169	0	0	169	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	219	0	0	0	219	0	0	0	0
5980000 Total					4,498	112	1,166	350	515	2,144	210	0	0
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	2,221	70	582	144	235	1,077	111	0	0
5989500 Total					2,221	70	582	144	235	1,077	111	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,477	60	776	174	186	1,178	103	0	0
9010000 Total					2,477	60	776	174	186	1,178	103	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	889	889	0	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	780	19	245	55	59	371	32	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,025	0	0	0	0	0	2,025	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	9,528	0	9,528	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	3,939	0	0	0	0	3,939	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	626	0	0	626	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,046	0	0	0	1,046	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	223	0	0	0	223	0	0	0	0
9020000 Total					19,057	908	9,773	680	1,328	4,311	2,058	0	0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,175	28	368	82	88	559	49	0	0
9030000 Total					1,175	28	368	82	88	559	49	0	0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,080	50	652	146	156	989	87	0	0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	OR	46	0	46	0	0	0	0	0	0
9031000 Total					2,126	50	698	146	156	989	87	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	0	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,913	216	2,793	624	670	4,239	371	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-4	0	0	0	0	-4	0	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9032000 Total			8,909	216	2,793	624	670	4,234	371	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	CA	223	223	0	0	0	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	CN	14,249	345	4,465	998	1,072	6,776	593	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	IDU	353	0	0	0	0	0	353	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	OR	1,941	0	1,941	0	0	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	UT	3,319	0	0	0	0	3,319	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	WA	611	0	0	611	0	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	WYP	693	0	0	0	693	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	WYU	85	0	0	0	85	0	0	0	0
9033000 Total			21,474	568	6,406	1,609	1,850	10,095	946	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	CA	13	13	0	0	0	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	IDU	24	0	0	0	0	0	24	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	OR	104	0	104	0	0	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	UT	72	0	0	0	0	72	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	WA	20	0	0	20	0	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	WYP	21	0	0	0	21	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	WYU	4	0	0	0	4	0	0	0	0
9035000 Total			257	13	104	20	25	72	24	0	0
9036000 CUST ACCTG/COMMON	CAEX Customer Accounting Expense	CN	16,370	396	5,130	1,146	1,231	7,785	681	0	0
9036000 CUST ACCTG/COMMON	CAEX Customer Accounting Expense	OR	25	0	25	0	0	0	0	0	0
9036000 Total			16,395	396	5,155	1,146	1,231	7,785	681	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	CA	568	568	0	0	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	CN	33	1	10	2	2	16	1	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	IDU	432	0	0	0	0	0	432	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	OR	4,533	0	4,533	0	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	UT	3,559	0	0	0	0	3,559	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	WA	1,728	0	0	1,728	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	WYP	723	0	0	0	723	0	0	0	0
9040000 Total			11,575	569	4,543	1,730	725	3,574	433	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	CA	3	3	0	0	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	OR	53	0	53	0	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	UT	20	0	0	0	0	20	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	WA	-2	0	0	-2	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	WYP	6	0	0	0	6	0	0	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9042000 Total			80	3	53	-2	6	20	0	0	0
9050000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	CN	15	0	5	1	1	7	1	0	0
9050000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	UT	120	0	0	0	0	120	0	0	0
9050000 Total			135	0	5	1	1	127	1	0	0
9070000 SUPRV (CUST SERV)	CSEX Customer Service Expense	CN	118	3	37	8	9	56	5	0	0
9070000 Total			118	3	37	8	9	56	5	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	CA	94	94	0	0	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	CN	10	0	3	1	1	5	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	OR	1	0	1	0	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	UT	5	0	0	0	0	5	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	WA	6	0	0	6	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	WYP	2	0	0	0	2	0	0	0	0
9080000 Total			118	94	4	7	2	10	0	0	0
9081000 CUST ASST EXP-GENL	CSEX Customer Service Expense	CA	3	3	0	0	0	0	0	0	0
9081000 CUST ASST EXP-GENL	CSEX Customer Service Expense	CN	598	14	187	42	45	284	25	0	0
9081000 Total			602	18	187	42	45	284	25	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	CA	86	86	0	0	0	0	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	CN	942	23	295	66	71	448	39	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	IDU	0	0	0	0	0	0	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	OTHER	91	0	0	0	0	0	0	0	91
9084000 DSM DIRECT	CSEX Customer Service Expense	UT	7	0	0	0	0	7	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	WA	14	0	0	14	0	0	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	WYP	-2	0	0	0	-2	0	0	0	0
9084000 Total			1,138	108	295	80	69	455	39	0	91
9085000 DSM AMORT	CSEX Customer Service Expense	WYP	3	0	0	0	3	0	0	0	0
9085000 Total			3	0	0	0	3	0	0	0	0
9085100 DSM AMORT-SBC/ECC	CSEX Customer Service Expense	OTHER	66,838	0	0	0	0	0	0	0	66,838
9085100 Total			66,838	0	0	0	0	0	0	0	66,838
9086000 CUST SERV	CSEX Customer Service Expense	CA	0	0	0	0	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	CN	515	12	161	36	39	245	21	0	0
9086000 CUST SERV	CSEX Customer Service Expense	IDU	18	0	0	0	0	0	18	0	0
9086000 CUST SERV	CSEX Customer Service Expense	OR	2,049	0	2,049	0	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	UT	2,461	0	0	0	0	2,461	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	WA	340	0	0	340	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	WYP	962	0	0	0	962	0	0	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9086000 Total			6,345	12	2,211	376	1,000	2,706	39	0	0
9089500 BLUE SKY EXPENSE	CSEX Customer Service Expense	OTHER	3,259	0	0	0	0	0	0	0	3,259
9089500 Total			3,259	0	0	0	0	0	0	0	3,259
9089600 SOLAR FEED-IN EXP	CSEX Customer Service Expense	OTHER	11,694	0	0	0	0	0	0	0	11,694
9089600 Total			11,694	0	0	0	0	0	0	0	11,694
9089700 SUBSCRIBER SOLAR	CSEX Customer Service Expense	UT	125	0	0	0	0	125	0	0	0
9089700 Total			125	0	0	0	0	125	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	CA	142	142	0	0	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	CN	2,457	59	770	172	185	1,169	102	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	IDU	133	0	0	0	0	0	133	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	OR	1,313	0	1,313	0	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	UT	1,248	0	0	0	0	1,248	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WA	205	0	0	205	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYP	322	0	0	0	322	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYU	2	0	0	0	0	2	0	0	0
9090000 Total			5,820	201	2,083	377	508	2,416	235	0	0
9100000 MISC CUST SERV/INF	CSEX Customer Service Expense	CN	9	0	3	1	1	4	0	0	0
9100000 Total			9	0	3	1	1	4	0	0	0
9101000 MISC CUST SERV/INF	CSEX Customer Service Expense	CN	32	1	10	2	2	15	1	0	0
9101000 Total			32	1	10	2	2	15	1	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	OR	0	0	0	0	0	0	0	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	SO	72,266	1,522	19,419	5,644	10,018	31,427	4,218	17	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	WA	0	0	0	0	0	0	0	0	0
9200000 Total			72,266	1,522	19,419	5,644	10,018	31,427	4,218	17	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CA	6	6	0	0	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CN	88	2	28	6	7	42	4	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	IDU	26	0	0	0	0	0	26	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	OR	66	0	66	0	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	SO	9,602	202	2,580	750	1,331	4,176	560	2	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	UT	127	0	0	0	0	127	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WA	10	0	0	10	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYP	37	0	0	0	37	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYU	8	0	0	0	8	0	0	0	0
9210000 Total			9,971	210	2,674	766	1,384	4,345	590	2	0
9220000 A&G EXP TRANSF-CR	AGEX Administrative & General Expense	SO	-31,910	-672	-8,575	-2,492	-4,424	-13,877	-1,862	-8	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9220000 Total			-31,910	-672	-8,575	-2,492	-4,424	-13,877	-1,862	-8	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	CA	75	75	0	0	0	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	IDU	0	0	0	0	0	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	OR	59	0	59	0	0	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	SO	10,353	218	2,782	809	1,435	4,502	604	2	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	UT	1,367	0	0	0	0	1,367	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	WA	18	0	0	18	0	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	WYP	31	0	0	0	31	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	WYU	27	0	0	0	27	0	0	0	0
9230000 Total			11,931	294	2,841	827	1,494	5,870	604	2	0
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	IDU	0	0	0	0	0	0	0	0	0
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	OR	16	0	16	0	0	0	0	0	0
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	SO	7,938	167	2,133	620	1,101	3,452	463	2	0
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	UT	5	0	0	0	0	5	0	0	0
9239990 Total			7,959	167	2,149	620	1,101	3,457	463	2	0
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	IDU	114	0	0	0	0	0	114	0	0
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	OR	7,069	0	7,069	0	0	0	0	0	0
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	UT	2,152	0	0	0	0	2,152	0	0	0
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	WYP	350	0	0	0	350	0	0	0	0
9241000 Total			9,684	0	7,069	0	350	2,152	114	0	0
9242000 PROP INS-CLAIM SITUS	AGEX Administrative & General Expense	CA	-2,179	-2,179	0	0	0	0	0	0	0
9242000 PROP INS-CLAIM SITUS	AGEX Administrative & General Expense	OR	-370	0	-370	0	0	0	0	0	0
9242000 Total			-2,549	-2,179	-370	0	0	0	0	0	0
9243000 PROP INS - PREMIUMS	AGEX Administrative & General Expense	SO	5,203	110	1,398	406	721	2,263	304	1	0
9243000 Total			5,203	110	1,398	406	721	2,263	304	1	0
9250000 INJURIES & DAMAGES	AGEX Administrative & General Expense	SO	16,740	353	4,498	1,308	2,321	7,280	977	4	0
9250000 Total			16,740	353	4,498	1,308	2,321	7,280	977	4	0
9251000 INJURIES & DAMAGES	AGEX Administrative & General Expense	OR	495	0	495	0	0	0	0	0	0
9251000 INJURIES & DAMAGES	AGEX Administrative & General Expense	SO	-495	-10	-133	-39	-69	-215	-29	0	0
9251000 Total			0	-10	362	-39	-69	-215	-29	0	0
9261200 PEN EXP-OTH NBC	AGEX Administrative & General Expense	SO	5,958	125	1,601	465	826	2,591	348	1	0
9261200 Total			5,958	125	1,601	465	826	2,591	348	1	0
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	CA	-90	-90	0	0	0	0	0	0	0
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	OR	-1,008	0	-1,008	0	0	0	0	0	0
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	SO	-1,641	-35	-441	-128	-227	-714	-96	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9261500 Total			-2,739	-125	-1,448	-128	-227	-714	-96	0	0
9262200 POSTRET EXP-OTH NBC	AGEX Administrative & General Expense	SO	-15,414	-325	-4,142	-1,204	-2,137	-6,703	-900	-4	0
9262200 Total			-15,414	-325	-4,142	-1,204	-2,137	-6,703	-900	-4	0
9262500 POSTRET EXP-ST SITUS	AGEX Administrative & General Expense	CA	17	17	0	0	0	0	0	0	0
9262500 POSTRET EXP-ST SITUS	AGEX Administrative & General Expense	OR	193	0	193	0	0	0	0	0	0
9262500 POSTRET EXP-ST SITUS	AGEX Administrative & General Expense	WYP	375	0	0	0	375	0	0	0	0
9262500 Total			586	17	193	0	375	0	0	0	0
9263200 SERP EXP-OTH NBC	AGEX Administrative & General Expense	SO	2,922	62	785	228	405	1,271	171	1	0
9263200 Total			2,922	62	785	228	405	1,271	171	1	0
9269100 GROSS-UP - PENSION	AGEX Administrative & General Expense	SO	7,568	159	2,034	591	1,049	3,291	442	2	0
9269100 Total			7,568	159	2,034	591	1,049	3,291	442	2	0
9269200 GROSS-UP - POST-RETR	AGEX Administrative & General Expense	SO	2,217	47	596	173	307	964	129	1	0
9269200 Total			2,217	47	596	173	307	964	129	1	0
9269300 GROSS-UP - SERP	AGEX Administrative & General Expense	SO	24	0	6	2	3	10	1	0	0
9269300 Total			24	0	6	2	3	10	1	0	0
9269400 GROSS-UP - MD/DN/V/L	AGEX Administrative & General Expense	SO	62,527	1,317	16,802	4,884	8,668	27,191	3,649	15	0
9269400 Total			62,527	1,317	16,802	4,884	8,668	27,191	3,649	15	0
9269500 GROSS-UP - 401(K) EX	AGEX Administrative & General Expense	SO	37,655	793	10,119	2,941	5,220	16,375	2,198	9	0
9269500 Total			37,655	793	10,119	2,941	5,220	16,375	2,198	9	0
9269600 GROSS-UP - POST-EMPL	AGEX Administrative & General Expense	SO	5,806	122	1,560	454	805	2,525	339	1	0
9269600 Total			5,806	122	1,560	454	805	2,525	339	1	0
9269700 GROSS-UP - OTH BEN E	AGEX Administrative & General Expense	SO	6,628	140	1,781	518	919	2,882	387	2	0
9269700 Total			6,628	140	1,781	518	919	2,882	387	2	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	CA	766	766	0	0	0	0	0	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	IDU	14	0	0	0	0	0	14	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	OR	611	0	611	0	0	0	0	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	SE	9	0	2	1	1	4	1	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	SO	2,843	60	764	222	394	1,236	166	1	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	UT	291	0	0	0	0	291	0	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	WA	38	0	0	38	0	0	0	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	WYP	179	0	0	0	179	0	0	0	0
9280000 Total			4,750	826	1,377	261	575	1,531	180	1	0
9282000 REG COMM EXPENSE	AGEX Administrative & General Expense	CA	130	130	0	0	0	0	0	0	0
9282000 REG COMM EXPENSE	AGEX Administrative & General Expense	IDU	655	0	0	0	0	0	655	0	0



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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	3,030	0	3,030	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,285	0	0	0	0	6,285	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	660	0	0	660	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,758	0	0	0	1,758	0	0	0	0
9282000 Total					12,519	130	3,030	660	1,758	6,285	655	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	5,215	76	1,325	415	781	2,300	316	2	0
9283000 Total					5,215	76	1,325	415	781	2,300	316	2	0
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-6,207	-131	-1,668	-485	-860	-2,699	-362	-1	0
9290000 Total					-6,207	-131	-1,668	-485	-860	-2,699	-362	-1	0
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	-7,568	-159	-2,034	-591	-1,049	-3,291	-442	-2	0
9299100 Total					-7,568	-159	-2,034	-591	-1,049	-3,291	-442	-2	0
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	-2,217	-47	-596	-173	-307	-964	-129	-1	0
9299200 Total					-2,217	-47	-596	-173	-307	-964	-129	-1	0
9299300	DUP CHRG CR - SERP	AGEX	Administrative & General Expense	SO	-24	0	-6	-2	-3	-10	-1	0	0
9299300 Total					-24	0	-6	-2	-3	-10	-1	0	0
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	-62,527	-1,317	-16,802	-4,884	-8,668	-27,191	-3,649	-15	0
9299400 Total					-62,527	-1,317	-16,802	-4,884	-8,668	-27,191	-3,649	-15	0
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	-37,655	-793	-10,119	-2,941	-5,220	-16,375	-2,198	-9	0
9299500 Total					-37,655	-793	-10,119	-2,941	-5,220	-16,375	-2,198	-9	0
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	-5,806	-122	-1,560	-454	-805	-2,525	-339	-1	0
9299600 Total					-5,806	-122	-1,560	-454	-805	-2,525	-339	-1	0
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	-6,628	-140	-1,781	-518	-919	-2,882	-387	-2	0
9299700 Total					-6,628	-140	-1,781	-518	-919	-2,882	-387	-2	0
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	1	0	0	0	0	0	0	0	0
9301000 Total					1	0	0	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	1	1	0	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	35	0	35	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,182	46	586	170	303	949	127	1	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	0	0	0	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	7	0	0	7	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	1	0	0	0	1	0	0	0	0
9302000 Total					2,226	47	621	177	303	949	127	1	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	49	49	0	0	0	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	2	0	0	0	0	0	2	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	223	0	223	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	2,357	50	633	184	327	1,025	138	1	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	5	0	0	0	0	5	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	42	0	0	42	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	46	0	0	0	46	0	0	0	0
9310000 Total					2,723	99	856	226	373	1,030	139	1	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	86	86	0	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	49	1	15	3	4	23	2	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	13	0	0	0	0	0	13	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	157	0	157	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	23,010	485	6,183	1,797	3,190	10,006	1,343	5	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	107	0	0	0	0	107	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	53	0	0	53	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	42	0	0	0	42	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	8	0	0	0	8	0	0	0	0
9350000 Total					23,526	572	6,356	1,854	3,244	10,137	1,358	5	0
Grand Total					2,863,880	48,749	729,301	211,098	419,315	1,240,499	175,271	823	38,825

B3. DEPRECIATION EXPENSE



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	909	13	231	72	136	401	55	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	30,136	437	7,657	2,400	4,510	13,293	1,828	10	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	166,369	2,415	42,274	13,252	24,900	73,383	10,090	55	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	34,291	498	8,713	2,731	5,132	15,125	2,080	11	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,889	216	3,783	1,186	2,228	6,567	903	5	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,366	20	347	109	204	602	83	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	105	2	27	8	16	46	6	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	10	0	2	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	13	0	3	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	257	4	65	20	38	113	16	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,078	30	528	166	311	917	126	1	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	228	3	58	18	34	100	14	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	5,210	76	1,324	415	780	2,298	316	2	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	472	7	120	38	71	208	29	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	1	25	8	15	43	6	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	87	1	22	7	13	38	5	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	880	13	224	70	132	388	53	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	12,684	184	3,223	1,010	1,898	5,595	769	4	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,232	47	821	257	484	1,426	196	1	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	2,087	30	530	166	312	920	127	1	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	13	0	3	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	2,912	42	740	232	436	1,284	177	1	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,993	29	507	159	298	879	121	1	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	2,900	42	737	231	434	1,279	176	1	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	630	9	160	50	94	278	38	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-16	0	-4	-1	-2	-7	-1	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	2	0	1	0	0	1	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	53	1	14	4	8	24	3	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	714	10	181	57	107	315	43	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	72	1	18	6	11	32	4	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	6,626	96	1,684	528	992	2,923	402	2	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	495	7	126	39	74	218	30	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	95,040	1,380	24,149	7,570	14,224	41,921	5,764	32	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	14,616	212	3,714	1,164	2,187	6,447	886	5	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,550	139	2,426	761	1,429	4,212	579	3	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	447	6	114	36	67	197	27	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,650	38	673	211	397	1,169	161	1	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	3,772	55	958	300	565	1,664	229	1	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	34,094	495	8,663	2,716	5,103	15,038	2,068	11	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,820	41	716	225	422	1,244	171	1	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	388	6	99	31	58	171	24	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	19,877	289	5,051	1,583	2,975	8,768	1,206	7	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	20,587	299	5,231	1,640	3,081	9,081	1,249	7	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	23,325	339	5,927	1,858	3,491	10,288	1,415	8	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	56	1	14	4	8	25	3	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	133	2	34	11	20	59	8	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	158	2	40	13	24	70	10	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	26	0	0	0	0	0	26	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	61	0	61	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	184	0	0	0	0	184	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	0	0	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	43	0	0	0	43	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	80	0	0	0	80	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	105	105	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	45	0	0	0	0	0	45	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	562	0	562	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	939	0	0	0	0	939	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	80	0	0	80	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	223	0	0	0	223	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	0	0	0	89	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	684	684	0	0	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	656	0	0	0	0	0	656	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,819	0	4,819	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	10,990	0	0	0	0	10,990	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,491	0	0	1,491	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,305	0	0	0	2,305	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	363	0	0	0	363	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	78	0	78	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	163	0	0	0	0	163	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	26	0	0	26	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	0	0	0	40	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	0	0	0	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,509	2,509	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,231	0	0	0	0	0	3,231	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	12,644	0	12,644	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	13,909	0	0	0	0	13,909	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,920	0	0	3,920	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,209	0	0	0	5,209	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,102	0	0	0	1,102	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,113	1,113	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	965	0	0	0	0	0	965	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,995	0	6,995	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,626	0	0	0	0	6,626	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,814	0	0	1,814	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,399	0	0	0	2,399	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	341	0	0	0	341	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	529	529	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	235	0	0	0	0	0	235	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,883	0	1,883	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,104	0	0	0	0	5,104	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	525	0	0	525	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	786	0	0	0	786	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	165	0	0	0	165	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	482	482	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	645	0	0	0	0	0	645	0	0



Depreciation Expense

Twelve Months Ending - December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,903	0	3,903	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,752	0	0	0	0	13,752	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	724	0	0	724	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,503	0	0	0	1,503	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	615	0	0	0	615	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,365	1,365	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,921	0	0	0	0	0	1,921	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	10,990	0	10,990	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	12,528	0	0	0	0	12,528	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,987	0	0	2,987	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,434	0	0	0	3,434	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	491	0	0	0	491	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	181	181	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	195	0	0	0	0	0	195	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,150	0	2,150	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,003	0	0	0	0	2,003	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	528	0	0	528	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	354	0	0	0	354	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	66	0	0	0	66	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	297	297	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	748	0	0	0	0	0	748	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,479	0	4,479	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	5,134	0	0	0	0	5,134	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,081	0	0	1,081	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	921	0	0	0	921	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	313	0	0	0	313	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	228	228	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	625	0	0	0	0	0	625	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	2,775	0	2,775	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,471	0	0	0	0	3,471	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	508	0	0	508	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	536	0	0	0	536	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	96	0	0	0	96	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	126	0	126	0	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	271	0	0	0	0	271	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	0	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	0	0	0	50	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	23	23	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	35	0	0	0	0	0	35	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	696	0	696	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,052	0	0	0	0	1,052	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	124	0	0	124	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	245	0	0	0	245	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	65	0	0	0	65	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	0	0	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	50	50	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	125	3	39	9	9	59	5	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	183	0	0	0	0	0	183	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	614	0	614	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	16	0	4	1	3	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	131	2	33	10	20	58	8	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,566	33	421	122	217	681	91	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	680	0	0	0	0	680	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	289	0	0	289	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	169	0	0	0	169	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	88	0	0	0	88	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	53	1	17	4	4	25	2	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	3	0	0	0	0	0	3	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	75	0	75	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	71	1	18	6	11	31	4	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	696	15	187	54	97	303	41	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	30	0	0	0	0	30	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	0	0	0	26	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	19	19	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	823	20	258	58	62	391	34	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	76	0	0	0	0	0	76	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	223	0	223	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	205	3	52	16	31	90	12	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	8,676	183	2,331	678	1,203	3,773	506	2	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	147	0	0	0	0	147	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	61	0	0	61	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	368	0	0	0	368	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	10	0	0	0	10	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	1	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	9	0	2	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	35	1	9	3	5	15	2	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	7	7	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	20	0	0	0	0	0	20	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	116	0	116	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	233	3	59	19	35	103	14	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	3	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	128	0	0	0	0	128	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	29	0	0	29	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	41	0	0	0	41	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	30	30	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	86	0	0	0	0	0	86	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	434	0	434	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	3	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	1,009	15	256	80	151	445	61	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	115	2	31	9	16	50	7	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	581	0	0	0	0	581	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	112	0	0	112	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	155	0	0	0	155	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	17	0	0	0	17	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	66	0	0	0	0	0	66	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	372	0	372	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	54	1	13	4	9	24	4	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	313	5	79	25	47	138	19	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	231	5	62	18	32	100	13	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	372	0	0	0	0	372	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	64	0	0	64	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	124	0	0	0	124	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	7	0	0	0	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	235	235	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	166	4	52	12	12	79	7	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	467	0	0	0	0	0	467	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,831	0	2,831	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	11	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	7,515	109	1,910	599	1,125	3,315	456	2	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	3,842	81	1,033	300	533	1,671	224	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,602	0	0	0	0	2,602	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	544	0	0	544	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,075	0	0	0	1,075	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	251	0	0	0	251	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	29	0	0	0	0	0	29	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	232	0	232	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	370	5	94	29	55	163	22	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	45	1	12	4	6	20	3	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	193	0	0	0	0	193	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	49	0	0	49	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	69	0	0	0	69	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	2	2	0	0	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	55	0	55	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	129	2	33	10	19	57	8	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	115	2	31	9	16	50	7	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	60	0	0	0	0	60	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	8	0	0	0	8	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	2	0	0	0	2	0	0	0	0
4030000 Total					741,488	16,014	196,124	58,445	105,723	321,669	43,334	180	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	-1,737	-25	-441	-138	-260	-766	-105	-1	0
4032000 Total					-1,737	-25	-441	-138	-260	-766	-105	-1	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,193	32	557	175	328	967	133	1	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	-258	-4	-66	-21	-39	-114	-16	0	0
4033000 Total					1,935	28	492	154	290	853	117	1	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	708	10	180	56	106	312	43	0	0
4034000 Total					708	10	180	56	106	312	43	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,543	22	392	123	231	681	94	1	0
4035000 Total					1,543	22	392	123	231	681	94	1	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	84	84	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	-2,409	0	0	0	0	0	-2,409	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	479	0	479	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	-22,511	0	0	0	0	-22,511	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	222	0	0	222	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	-1,951	0	0	0	-1,951	0	0	0	0
4036000 Total					-26,086	84	479	222	-1,951	-22,511	-2,409	0	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	524	8	133	42	78	231	32	0	0
4037000 Total					524	8	133	42	78	231	32	0	0
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	-198	-3	-50	-16	-30	-88	-12	0	0
4039999 Total					-198	-3	-50	-16	-30	-88	-12	0	0
Grand Total					718,177	16,137	197,308	58,888	104,187	300,382	41,094	180	0

B4. AMORTIZATION EXPENSE



Amortization Expense

Twelve Months Ending - December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	20	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	587	9	149	47	88	259	36	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	10,906	158	2,771	869	1,632	4,810	661	4
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	323	5	82	26	48	142	20	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	UT	-3,602	0	0	0	0	-3,602	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,386	20	352	110	207	611	84	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	4	0	0	0	0	4	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	26	0	0	0	26	0	0	0
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	3	0	1	0	0	1	0	0
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	210	4	56	16	29	91	12	0
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	2,389	58	749	167	180	1,136	99	0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	2,407	51	647	188	334	1,047	140	1
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	0	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	217	63	112	352	47	0
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	491	10	132	38	68	214	29	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	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	9	0	2	1	1	4	1	0
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	SG	1	0	0	0	0	1	0	0
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	110	34	65	190	26	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	107	2	29	8	15	47	6	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	359	5	91	29	54	158	22	0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	5	59	17	30	96	13	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,704	39	687	215	405	1,193	164	1
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	594	14	186	42	45	282	25	0
4040000	AMOR LTD TRM PLNT	3033190	ITRON METER READING SOFTWARE	CN	333	8	104	23	25	158	14	0
4040000	AMOR LTD TRM PLNT	3033210	ArcFM Software	SO	801	17	215	63	111	348	47	0
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,882	61	774	225	400	1,253	168	1
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	211	4	57	16	29	92	12	0
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	738	18	231	52	55	351	31	0



Amortization Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	3,869	94	1,212	271	291	1,840	161	0	0
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	1,132	24	304	88	157	492	66	0	0
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,194	25	321	93	166	519	70	0	0
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033390	RMT TRADE SYSTEM	SO	179	4	48	14	25	78	10	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	2	2	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	2	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	3	0	0	0	0	0	3	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	3	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	8,592	125	2,183	684	1,286	3,790	521	3	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	226	5	61	18	31	98	13	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	4	0	0	0	0	4	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	3	0	0	3	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	44	0	0	0	44	0	0	0	0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	148	2	37	12	22	65	9	0	0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	7	1	0	0
4040000	AMOR LTD TRM PLNT	3035322	ACD-Call Center Automated Call Distribut	CN	815	20	255	57	61	387	34	0	0
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	310	4	79	25	46	137	19	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	78	78	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	335	0	335	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	355	7	95	28	49	154	21	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	81	0	0	81	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	217	0	0	0	217	0	0	0	0
4040000 Total					43,286	909	12,733	3,651	6,407	16,951	2,624	11	0
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,287	0	0	0	0	0	0	0	4,287
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	-231	-3	-59	-18	-35	-102	-14	0	0
4049000 Total					4,056	-3	-59	-18	-35	-102	-14	0	4,287
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	4,782	69	1,215	381	716	2,109	290	2	0
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	302	0	0	0
4061000 Total					5,083	69	1,215	381	716	2,411	290	2	0
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124
4073000 Total					124	0	0	0	0	0	0	0	124
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,627	0	0	0	0	0	5,627	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	43,744	0	43,744	0	0	0	0	0	0



Amortization Expense

Twelve Months Ending - December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	12,503	0	0	12,503	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	417	0	0	0	0	0	417	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	989	0	989	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	711	0	0	711	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	45	0	0	0	0	0	45	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	0	2	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	20	0	0	20	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,987	0	0	0	0	0	1,987	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	940	0	940	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	765	0	0	765	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0
4074100 Total					67,750	0	45,675	13,999	0	0	8,076	0	0
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-45,675	0	-45,675	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,999	0	0	-13,999	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-8,076	0	0	0	0	0	-8,076	0	0
4074200 Total					-67,750	0	-45,675	-13,999	0	0	-8,076	0	0
Grand Total					52,550	975	13,889	4,013	7,088	19,260	2,900	13	4,411

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-440	-9	-118	-34	-61	-191	-26	0	0
4081000 Total					-440	-9	-118	-34	-61	-191	-26	0	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	151,140	3,184	40,614	11,805	20,953	65,727	8,821	36	0
4081500 Total					151,140	3,184	40,614	11,805	20,953	65,727	8,821	36	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,353	1,353	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,082	0	30,082	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,908	0	0	0	1,908	0	0	0	0
4081800 Total					33,343	1,353	30,082	0	1,908	0	0	0	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	12,432	262	3,341	971	1,723	5,406	726	3	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,729	0	1,729	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	195	3	46	14	32	86	13	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	26	0	0	26	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	78	1	18	6	13	34	5	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	71	0	0	0	71	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	139	2	33	10	23	61	9	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,065	30	525	164	309	911	125	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	40	1	11	3	6	18	2	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	440	6	105	32	73	194	29	0	0
4081990 Total					17,213	305	5,808	1,227	2,251	6,710	908	4	0
Grand Total					201,255	4,832	76,386	12,998	25,051	72,245	9,704	40	0

B6. FEDERAL INCOME TAXES



Schedule M

Twelve Months Ending - December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	30% Capitalized labor costs for PowerTax	SO	0	0	0	0	0	0	0	0
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	73	2	20	6	11	31	4	0
SCHMAP	110200	Tax Percentage Depletion - Deer Creek	SE	0	0	0	0	0	0	0	0
SCHMAP	120101	Other A/R Bad Debt Write-offs	BADDEBT	0	0	0	0	0	0	0	0
SCHMAP	130100	Non - Deductible Expenses	SO	1,056	22	284	83	146	459	62	0
SCHMAP	130400	PMINonDeductible Exp	SE	32	0	8	2	5	14	2	0
SCHMAP	130550	MEHC Insurance Services-Premium	SO	0	0	0	0	0	0	0	0
SCHMAP	130700	Mining Rescue Training Credit Addback	SE	0	0	0	0	0	0	0	0
SCHMAP	130750	NonDeductible Fringe Benefits	SO	473	10	127	37	66	206	28	0
SCHMAP	130755	NonDeductible Parking Costs	SO	151	3	41	12	21	66	9	0
SCHMAP	130900	Non - Deductible Executive Comp	SO	0	0	0	0	0	0	0	0
SCHMAP	505505	Income Tax Interest	SO	(1,513)	-32	-407	-118	-210	-658	-88	0
SCHMAP	610106	PMIFuel Tax Cr	SE	18	0	4	1	3	8	1	0
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	9	0	2	1	1	4	1	0
SCHMAP	7201051	Contra Medicare Subsidy	SO	0	0	0	0	0	0	0	0
SCHMAP	920106	PMI Dividend Received Deduction	SE	0	0	0	0	0	0	0	0
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	SE	0	0	0	0	0	0	0	0
SCHMAP Total				298,754	6	79	23	43	129	18	0
SCHMAT	105100	Capitalized Labor Costs	SO	4,907	103	1,319	383	680	2,134	286	1
SCHMAT	105120	Book Depreciation	SCHMDEXP	967,775	21,746	265,881	79,354	140,397	404,778	55,376	243
SCHMAT	105121	PMIBook Depreciation	SE	16,621	235	3,965	1,227	2,773	7,336	1,080	6
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	SG	0	0	0	0	0	0	0	0
SCHMAT	105130	CIAC	CIAC	107,658	3,413	28,233	6,985	11,405	52,226	5,395	0
SCHMAT	105137	Auto Depreciation	SO	0	0	0	0	0	0	0	0
SCHMAT	105140	Highway relocation	SNPD	2,099	67	550	136	222	1,018	105	0
SCHMAT	105142	Avoided Costs	SNP	29,862	566	7,687	2,262	4,162	13,426	1,747	4
SCHMAT	105145	Acquisition Adjustment Amort	SG	0	0	0	0	0	0	0	0
SCHMAT	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0
SCHMAT	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0
SCHMAT	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
SCHMAT	105170	Coal Mine Receding Face (Extension)	SE	0	0	0	0	0	0	0	0
SCHMAT	105180	Steam Rts Blundell Geothml Bk Depr	SG	0	0	0	0	0	0	0	0
SCHMAT	105205	Coal Mine Development-30%Amort	SE	0	0	0	0	0	0	0	0
SCHMAT	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0
SCHMAT	110100	Book Cost Depletion	SE	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	110105	SRC Book Depletion step up basis adj	SG	0	0	0	0	0	0	0	0	0
SCHMAT	1101051	SRC Book Cost Depletion	SG	0	0	0	0	0	0	0	0	0
SCHMAT	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
SCHMAT	205100	Coal Pile Inventory Adjustment	SE	329	5	78	24	55	145	21	0	0
SCHMAT	205210	ERC (Emission Reduction Credit) Impairme	SE	0	0	0	0	0	0	0	0	0
SCHMAT	205411	PMI Sec 263A Adjustment	SE	0	0	0	0	0	0	0	0	0
SCHMAT	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
SCHMAT	210120	Prepaid Taxes-UT PUC	UT	0	0	0	0	0	0	0	0	0
SCHMAT	210130	Prepaid Taxes-ID PUC	IDU	0	0	0	0	0	0	0	0	0
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	(197)	-4	-53	-15	-27	-86	-12	0	0
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	(2,118)	-104	-835	-314	-133	-653	-79	0	0
SCHMAT	320110	Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0	0
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	320140	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0	0
SCHMAT	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0	0
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0	0	0	0	0
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0	0	0	0	0
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	SO	37,509	790	10,079	2,930	5,200	16,312	2,189	9	0
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	(6,146)	-129	-1,652	-480	-852	-2,673	-359	-1	0
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	SO	353	7	95	28	49	154	21	0	0
SCHMAT	320282	Reg Asset - Post-Retirement Settlement L	UT	(291)	0	0	0	0	-291	0	0	0
SCHMAT	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	0	0	0	22	0	0	0	0
SCHMAT	330100	Amort. Pollution Control Facility	SG	0	0	0	0	0	0	0	0	0
SCHMAT	415110	Def Reg Asset-Transmission Srvs Deposit	SG	0	0	0	0	0	0	0	0	0
SCHMAT	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	4,247	0	0	0	0	0	0	0	4,247
SCHMAT	415120	Def Reg Asset-Foote Creek Contract	SG	0	0	0	0	0	0	0	0	0
SCHMAT	415200	Reg Asset - OR Transportation Electric	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	415300	Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0	0
SCHMAT	415301	Environmental Costs WA	WA	48	0	0	48	0	0	0	0	0
SCHMAT	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	415423	Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0	0	0
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	22,191	314	5,294	1,638	3,702	9,795	1,441	7	0
SCHMAT	415425	Contra Reg Asset - UMWPA Pension	OTHER	454	0	0	0	0	0	0	0	454
SCHMAT	415430	Reg Asset - CA - Transportation Electri	OTHER	458	0	0	0	0	0	0	0	458
SCHMAT	415500	Cholla Plt Transact Costs-APS Amort	SGCT	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	52	0	0	52	0	0	0	0	0
SCHMAT	415555	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0	0
SCHMAT	415640	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0	0	0	0	0
SCHMAT	415650	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	415680	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0	0	0	0	0
SCHMAT	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0	0
SCHMAT	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0	0
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0	0
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
SCHMAT	415710	Reg Liability - WA - Accelerated Depreci	WA	12,612	0	0	12,612	0	0	0	0	0
SCHMAT	415801	Contra RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0	0
SCHMAT	415802	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0	0	0	0	0
SCHMAT	415803	WA RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0	0	0
SCHMAT	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0	0
SCHMAT	415805	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0	0	0	0	0
SCHMAT	415806	ID RTO Grid West N/R	IDU	0	0	0	0	0	0	0	0	0
SCHMAT	415822	Reg Asset _ Pension MMT -UT	UT	0	0	0	0	0	0	0	0	0
SCHMAT	415827	Regulatory Asset - Post -Ret MMT -OR	OR	193	0	193	0	0	0	0	0	0
SCHMAT	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0	0	0	0	0
SCHMAT	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0	0
SCHMAT	415830	Regulatory Asset - Post - Ret MMT -ID	IDU	0	0	0	0	0	0	0	0	0
SCHMAT	415831	Regulatory Asset - Post - Ret MMT -CA	CA	17	17	0	0	0	0	0	0	0
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE	SG	0	0	0	0	0	0	0	0	0
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	26	0	0	0	0	0	26	0	0
SCHMAT	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
SCHMAT	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	(2,179)	0	0	0	0	0	0	0	-2,179
SCHMAT	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	(139)	0	0	0	0	0	0	0	-139
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	(392)	0	0	0	-392	0	0	0	0
SCHMAT	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
SCHMAT	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(4,247)	0	0	0	0	0	0	-4,247
SCHMAT	415870	Deferred Excess Net Power Costs-CA	CA	0	0	0	0	0	0	0	0
SCHMAT	415871	Deferred Excess Net Power Costs-WY	WYP	0	0	0	0	0	0	0	0
SCHMAT	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	OTHER	0	0	0	0	0	0	0	0
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	OTHER	(955)	0	0	0	0	0	0	-955
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	(317)	0	0	0	0	0	0	-317
SCHMAT	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0
SCHMAT	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0
SCHMAT	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred	OR	0	0	0	0	0	0	0	0
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0
SCHMAT	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0
SCHMAT	415898	Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0	0	0	0
SCHMAT	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
SCHMAT	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
SCHMAT	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	0	0	0	0	0	0	0	0
SCHMAT	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0
SCHMAT	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0
SCHMAT	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0
SCHMAT	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0
SCHMAT	415926	Reg Liability - Depreciation Decrease -	OTHER	1,209	0	0	0	0	0	0	1,209
SCHMAT	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0
SCHMAT	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0
SCHMAT	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(761)	0	0	0	0	0	0	-761
SCHMAT	425125	Deferred Coal Cost - Arch	SE	0	0	0	0	0	0	0	0
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0
SCHMAT	425215	Unearned Joint Use Pole Contact Revenu	SNPD	0	0	0	0	0	0	0	0
SCHMAT	425250	TGS Buyout-SG	SG	15	0	4	1	2	7	1	0
SCHMAT	425260	Lakeview Buyout-SG	SG	0	0	0	0	0	0	0	0
SCHMAT	425280	Joseph Settlement-SG	SG	11	0	3	1	2	5	1	0
SCHMAT	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0
SCHMAT	425360	Hermiston Swap	SG	172	2	44	14	26	76	10	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	425380 Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	430100 Customer Service / Weatherization	OTHER	19,966	0	0	0	0	0	0	0	19,966
SCHMAT	430111 Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	430112 Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	430113 Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	430117 Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	505115 Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0	0
SCHMAT	505125 ACCRUED ROYALTIES	SE	1,720	24	410	127	287	759	112	1	0
SCHMAT	505140 Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0	0
SCHMAT	505160 CA PUC Fee	CA	0	0	0	0	0	0	0	0	0
SCHMAT	505170 West Valley Contract Termination Fee Acc	SG	0	0	0	0	0	0	0	0	0
SCHMAT	505200 Extraction Tax Paid / Accrued	SE	0	0	0	0	0	0	0	0	0
SCHMAT	505400 Bonus Liability	SO	(80)	-2	-22	-6	-11	-35	-5	0	0
SCHMAT	505500 Federal Income Tax Interest	SO	0	0	0	0	0	0	0	0	0
SCHMAT	505510 PMIVacationBonus Adjustment	SE	0	0	0	0	0	0	0	0	0
SCHMAT	505600 Sick Leave Vacation & Personal Time	SO	237	5	64	19	33	103	14	0	0
SCHMAT	505601 Sick Leave Accrual - PMI	SE	1	0	0	0	0	0	0	0	0
SCHMAT	505700 Accrued Retention Bonus	SO	343	7	92	27	48	149	20	0	0
SCHMAT	605100 Trojan Decommissioning Costs	TROJD	(37)	-1	-9	-3	-6	-16	-2	0	0
SCHMAT	605301 Environmental Liability - Regulated	SO	3,203	67	861	250	444	1,393	187	1	0
SCHMAT	605710 Reverse Accrued Final Reclamation	OTHER	(240)	0	0	0	0	0	0	0	-240
SCHMAT	605715 Trapper Mine Contract Obligation	SE	258	4	62	19	43	114	17	0	0
SCHMAT	610000 Coal Mine Development-PMI	SE	(85)	-1	-20	-6	-14	-38	-6	0	0
SCHMAT	610005 Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
SCHMAT	610100 PMIDevt Cost Amort	SE	0	0	0	0	0	0	0	0	0
SCHMAT	610111 PMIBCC Gain/Loss on Assets Disposed	SE	0	0	0	0	0	0	0	0	0
SCHMAT	610114 PMI EITF Pre-Stripping Costs	SE	0	0	0	0	0	0	0	0	0
SCHMAT	610115 PMIOverburden Removal	SE	0	0	0	0	0	0	0	0	0
SCHMAT	610130 781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	610135 SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	610140 Oregon Rate Refund	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	610141 WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	610142 Reg Liability - UT Home Energy Lifeline	UT	0	0	0	0	0	0	0	0	0
SCHMAT	610143 Reg Liability - WA Low Energy Program	WA	(874)	0	0	-874	0	0	0	0	0
SCHMAT	610144 Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	610145	REG LIAB-DSM	OTHER	18,570	0	0	0	0	0	0	0	18,570
SCHMAT	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0	0
SCHMAT	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705210	Property Insurance	SO	0	0	0	0	0	0	0	0	0
SCHMAT	705230	West Valley Lease Reduction - WA	WA	0	0	0	0	0	0	0	0	0
SCHMAT	705231	West Valley Lease Reduction - OR	OR	0	0	0	0	0	0	0	0	0
SCHMAT	705232	West Valley Lease Reduction - CA	CA	0	0	0	0	0	0	0	0	0
SCHMAT	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0	0
SCHMAT	705234	West Valley Lease Reduction - WY	WYU	0	0	0	0	0	0	0	0	0
SCHMAT	705235	West Valley Lease Reduction - UT	UT	0	0	0	0	0	0	0	0	0
SCHMAT	705240	CA Alternative Rate for Energy Program(C	OTHER	243	0	0	0	0	0	0	0	243
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	1,690	0	0	0	0	0	0	0	1,690
SCHMAT	705250	A&G Credit-WA	WA	0	0	0	0	0	0	0	0	0
SCHMAT	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0	0
SCHMAT	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0	0
SCHMAT	705253	A&G Credit-ID	IDU	0	0	0	0	0	0	0	0	0
SCHMAT	705254	A&G Credit-WY	WYP	0	0	0	0	0	0	0	0	0
SCHMAT	705260	March 2006 Transition Plan costs-WA	WA	0	0	0	0	0	0	0	0	0
SCHMAT	705261	Reg Liability - Sale of renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705263	Reg Liability - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705266	Reg Liability - Energy Savings Assistan	OTHER	(112)	0	0	0	0	0	0	0	-112
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	2,067	0	0	0	0	0	0	0	2,067
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0	0
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705337	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	OTHER	3,200	0	0	0	0	0	0	0	3,200
SCHMAT	705341	Reg Liability - Excess Income Tax Deferr	OTHER	556	0	0	0	0	0	0	0	556
SCHMAT	705342	Reg Liability - Excess Income Tax Deferr	OTHER	48,555	0	0	0	0	0	0	0	48,555
SCHMAT	705343	Reg Liability - Excess Income Tax Deferr	OTHER	528	0	0	0	0	0	0	0	528
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	OTHER	8,503	0	0	0	0	0	0	0	8,503



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705345 Reg Liability - Excess Income Tax Deferr	OTHER	7,002	0	0	0	0	0	0	0	7,002
SCHMAT	705400 Reg Liability - OR Injuries & Damages Re	OR	495	0	495	0	0	0	0	0	0
SCHMAT	705420 Reg Liability - CA GHG Allowance Revenue	OTHER	1,036	0	0	0	0	0	0	0	1,036
SCHMAT	705451 Reg Liability - OR Property Insurance Re	OR	3,634	0	3,634	0	0	0	0	0	0
SCHMAT	705453 Reg Liability - ID Property Insurance Re	IDU	114	0	0	0	0	0	114	0	0
SCHMAT	705455 Reg Liability - WY Property Insurance Re	WYP	350	0	0	0	350	0	0	0	0
SCHMAT	705500 Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0	0
SCHMAT	705514 Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705515 Regulatory Liability - OR Deferred Exces	OTHER	5,659	0	0	0	0	0	0	0	5,659
SCHMAT	705517 Regulatory Liability - UT Deferred Exces	OTHER	(3,999)	0	0	0	0	0	0	0	-3,999
SCHMAT	705518 Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705519 Regulatory Liability - WA Deferred Exces	OTHER	4,646	0	0	0	0	0	0	0	4,646
SCHMAT	705521 Regulatory Liability - WY Deferred Exces	OTHER	(7,899)	0	0	0	0	0	0	0	-7,899
SCHMAT	705522 Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705523 Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705525 Regulatory Liability - OR RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705526 Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705527 Regulatory Liability - CA Solar Feed-in	OTHER	(464)	0	0	0	0	0	0	0	-464
SCHMAT	705530 Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705531 Regulatory Liability - UT Solar Feed-in	OTHER	4,106	0	0	0	0	0	0	0	4,106
SCHMAT	705536 Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705600 RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	705700 Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
SCHMAT	715050 Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0	0
SCHMAT	715100 MCI FOG Wire Lease	WYP	0	0	0	0	0	0	0	0	0
SCHMAT	715105 MCI FOG Wire Lease	SG	1	0	0	0	0	0	0	0	0
SCHMAT	715350 Misc. Deferred Credits	SO	0	0	0	0	0	0	0	0	0
SCHMAT	715720 NW Power Act-WA	OTHER	(173)	0	0	0	0	0	0	0	-173
SCHMAT	715810 Chehalis WA EFSEC C02 Mitigation Obligat	SG	(237)	-3	-60	-19	-36	-105	-14	0	0
SCHMAT	720200 Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0	0	0	0	0
SCHMAT	720300 Pension / Retirement (Accrued / Prepaid)	SO	(155)	-3	-42	-12	-21	-67	-9	0	0
SCHMAT	720400 Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0	0	0	0	0
SCHMAT	720550 Accrued CIC Severance	SO	0	0	0	0	0	0	0	0	0
SCHMAT	720560 Pension Liability - UMWA Withdrawal Obli	SE	0	0	0	0	0	0	0	0	0
SCHMAT	740100 Post Merger Loss-Reacquired Debt	SNP	585	11	151	44	82	263	34	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
SCHMAT	910245	Contra Receivable from Joint Owners	SO	(104)	-2	-28	-8	-14	-45	-6	0	0
SCHMAT	910530	Injuries and Damages Reserve	SO	0	0	0	0	0	0	0	0	0
SCHMAT	910560	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0	0	0	0	0
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	939	13	224	69	157	415	61	0	0
SCHMAT	910910	PMIBridger Section 471 Adj	SE	0	0	0	0	0	0	0	0	0
SCHMAT	920110	PMIWIY Extraction Tax	SE	323	5	77	24	54	142	21	0	0
SCHMAT Total				1,315,214	27,154	326,774	106,535	168,735	506,742	67,788	274	111,213
SCHMDP	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	(19)	0	-5	-2	-3	-8	-1	0	0
SCHMDP	110200	Tax Depletion - Deer Creek	SE	0	0	0	0	0	0	0	0	0
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	0	0	0	0	0	0	0	0	0
SCHMDP	120100	Preferred Dividend - PPL	SNP	108	2	28	8	15	49	6	0	0
SCHMDP	120200	Trapper Mine Dividend Deduction	SE	0	0	0	0	0	0	0	0	0
SCHMDP	130560	MEHC Insurance Services-Receiveable	SO	0	0	0	0	0	0	0	0	0
SCHMDP	130600	Tax Exempt Interest (No AMT)	SO	0	0	0	0	0	0	0	0	0
SCHMDP	130605	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0	0
SCHMDP	130910	SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0	0
SCHMDP	305100	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0	0	0	0	0
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduc	SG	0	0	0	0	0	0	0	0	0
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	0	0	0	0	0	0	0	0	0
SCHMDP	720105	MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0	0
SCHMDP	910900	PMI Depletion	SE	0	0	0	0	0	0	0	0	0
SCHMDP	910918	PMI Overriding Royalty	SE	0	0	0	0	0	0	0	0	0
SCHMDP	920105	PMI Tax Exempt Interest Income	SE	0	0	0	0	0	0	0	0	0
SCHMDP Total				89	2	22	7	12	40	5	0	0
SCHMDT	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
SCHMDT	105122	Repair Deduction	SG	161,179	2,340	40,955	12,838	24,123	71,094	9,775	54	0
SCHMDT	105125	Tax Depreciation	TAXDEPR	562,860	11,338	147,523	36,224	76,900	251,613	32,038	131	0
SCHMDT	105126	PMI Tax Depreciation	SE	6,227	88	1,485	460	1,039	2,749	404	2	0
SCHMDT	105137	Capitalized Depreciation	SO	5,977	126	1,606	467	829	2,599	349	1	0
SCHMDT	1051411	AFUDC - DEBT	SNP	18,379	348	4,731	1,392	2,561	8,264	1,075	4	3
SCHMDT	1051412	AFUDC - Equity	SNP	34,708	658	8,935	2,629	4,837	15,605	2,031	8	5
SCHMDT	105143	Basis Intangible Difference	SO	195	4	52	15	27	85	11	0	0
SCHMDT	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW	SE	0	0	0	0	0	0	0	0	0
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI	SE	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	9,887	208	2,657	772	1,371	4,300	577	2	0
SCHMDT	105153	Contract Liability Basis Adjustment -Che	SG	(237)	-3	-60	-19	-36	-105	-14	0	0
SCHMDT	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	SE	659	9	157	49	110	291	43	0	0
SCHMDT	105175	Removal Cost (net of salvage)	GPS	40,800	859	10,964	3,187	5,656	17,743	2,381	10	0
SCHMDT	105181	Stm Rts Blundell Geothermal Tax Depr	SG	0	0	0	0	0	0	0	0	0
SCHMDT	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0	0
SCHMDT	105220	Cholla GE Safe Harbor Lease	SG	0	0	0	0	0	0	0	0	0
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	319	5	81	25	48	141	19	0	0
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	955	20	257	75	132	415	56	0	0
SCHMDT	110200	Depletion - Tax Percentage Deduction	SE	0	0	0	0	0	0	0	0	0
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	32	0	8	2	5	14	2	0	0
SCHMDT	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	2,846	40	679	210	475	1,256	185	1	0
SCHMDT	205200	Coal M&S Inventory Write-Off	SNPD	(12)	0	-3	-1	-1	-6	-1	0	0
SCHMDT	205205	Inventory Reserve - PMI	SE	0	0	0	0	0	0	0	0	0
SCHMDT	205411	PMISEC 263A Adjustment	SE	(5,264)	-74	-1,256	-388	-878	-2,323	-342	-2	0
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0	0
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	42	0	42	0	0	0	0	0	0
SCHMDT	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
SCHMDT	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0	0
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	(5)	0	0	0	0	-5	0	0	0
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	(12)	0	0	0	0	0	-12	0	0
SCHMDT	210140	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0	0	0	0	0
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
SCHMDT	210180	OTHER PREPAIDS	SO	(3,880)	-82	-1,043	-303	-538	-1,687	-226	-1	0
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	(61)	-1	-15	-5	-9	-27	-4	0	0
SCHMDT	210190	Prepaid Water Rights	SG	(31)	0	-8	-2	-5	-14	-2	0	0
SCHMDT	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
SCHMDT	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0	0
SCHMDT	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	305100	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0	0	0	0	0
SCHMDT	310102	Fixed Asset-Book/Tax - IGC	SE	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	0	0	0	0	0	0	0	0	0
SCHMDT	320271	Contra Reg Asset - Pension Plan CTG	1,641	35	441	128	227	714	96	0	0
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	0	0	0	0	0	0	0	0	0
SCHMDT	320285	Reg Asset-Post Employment Costs	(477)	-10	-128	-37	-66	-207	-28	0	0
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	0	0	0	0
SCHMDT	320291	Prepaid IBEW 57 Pension Contribution - C	0	0	0	0	0	0	0	0	0
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	(1,826)	-27	-464	-145	-273	-806	-111	-1	0
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	0	0	0	0	0	0	0	0	0
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	49	0	0	0	0	0	0	0	49
SCHMDT	415300	Hazardous Waste Clean-up Costs	3,822	80	1,027	298	530	1,662	223	1	0
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	0	0	0	0	0	0	0	0	0
SCHMDT	415410	Reg Asset - Energy West Mining	7,016	99	1,674	518	1,171	3,097	456	2	0
SCHMDT	415411	ContraRA DeerCreekAband CA	(109)	-109	0	0	0	0	0	0	0
SCHMDT	415412	ContraRA DeerCreekAband ID	(424)	0	0	0	0	0	-424	0	0
SCHMDT	415413	ContraRA DeerCreekAband OR	(1,464)	0	-1,464	0	0	0	0	0	0
SCHMDT	415414	ContraRA DeerCreekAband UT	36	0	0	0	0	36	0	0	0
SCHMDT	415415	ContraRA DeerCreekAband WA	(489)	0	0	-489	0	0	0	0	0
SCHMDT	415416	ContraRA DeerCreekAband WY	0	0	0	0	0	0	0	0	0
SCHMDT	415417	Contra RA UMWA Pension CA	7	0	0	0	0	0	0	0	7
SCHMDT	415418	Contra RA UMWA Pension ID	0	0	0	0	0	0	0	0	0
SCHMDT	415419	Contra RA UMWA Pension OR	0	0	0	0	0	0	0	0	0
SCHMDT	415420	Contra RA UMWA Pension UT	0	0	0	0	0	0	0	0	0
SCHMDT	415421	Contra RA UMWA Pension WA	33	0	0	0	0	0	0	0	33
SCHMDT	415422	Contra RA UMWA Pension WY	0	0	0	0	0	0	0	0	0
SCHMDT	415501	Cholla Plt Transact Costs- APS Amort - I	0	0	0	0	0	0	0	0	0
SCHMDT	415502	Cholla Plt Transact Costs- APS Amort - O	0	0	0	0	0	0	0	0	0
SCHMDT	415530	Reg Asset - ID 2017 Protocol - MSP Defer	150	0	0	0	0	0	150	0	0
SCHMDT	415531	Reg Asset - UT 2017 Protocol - MSP Defer	4,400	0	0	0	0	4,400	0	0	0
SCHMDT	415532	Reg Asset - WY 2017 Protocol - MSP Defer	1,600	0	0	0	1,600	0	0	0	0
SCHMDT	415545	Reg Asset - WA Merwin Project	0	0	0	0	0	0	0	0	0
SCHMDT	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
SCHMDT	415655	CA GHG Allowance	0	0	0	0	0	0	0	0	0
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redempti	(83)	0	0	0	0	0	0	0	-83
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redempti	(28)	0	0	0	0	0	0	0	-28
SCHMDT	415677	Reg Asset - Pref Stock Redemp Loss WA	(13)	0	0	0	0	0	0	0	-13



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OTHER	391	0	0	0	0	0	0	391
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
SCHMDT	415701	CA Deferred Intervenor Funding	OTHER	1	0	0	0	0	0	0	1
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0	0	0	0
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
SCHMDT	415750	Reg Assets BPA balancing accounts-IDU	OTHER	0	0	0	0	0	0	0	0
SCHMDT	415801	RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0
SCHMDT	415803	RTO Grid West N/R Allowance w/o WA	WA	0	0	0	0	0	0	0	0
SCHMDT	415804	OR RTO Grid West N/R	OR	0	0	0	0	0	0	0	0
SCHMDT	415815	Insurance Reserve	SO	(2,572)	-54	-691	-201	-357	-1,119	-150	-1
SCHMDT	415820	Contra Pension Reg Asset MMT & CTG _OR	OR	1,008	0	1,008	0	0	0	0	0
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	0	0	0	0	0	0	0	0
SCHMDT	415823	Contra Pension Reg Asset CTG - UT	UT	0	0	0	0	0	0	0	0
SCHMDT	415824	Contra Pension Reg Asset MMT & CTG _CA	CA	90	90	0	0	0	0	0	0
SCHMDT	415825	Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0	0	0	0
SCHMDT	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0
SCHMDT	415850	Unrecovered Plant Powerdale	SG	0	0	0	0	0	0	0	0
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
SCHMDT	415855	Ca - January 2010 Storm Costs	OTHER	0	0	0	0	0	0	0	0
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
SCHMDT	415857	ID - Deferred Overburden Costs	OTHER	0	0	0	0	0	0	0	0
SCHMDT	415858	WY - Deferred Overburden Costs	WYP	0	0	0	0	0	0	0	0
SCHMDT	415859	WY - Deferred Advertising Costs	OTHER	0	0	0	0	0	0	0	0
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	125	0	0	0	0	0	0	125
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	UT	112	0	0	0	0	112	0	0
SCHMDT	415865	Reg Asset - Utah MPA	OTHER	0	0	0	0	0	0	0	0
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(203)	0	0	0	0	0	0	-203
SCHMDT	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
SCHMDT	415870	CA Def Excess NPC	CA	2,506	2,506	0	0	0	0	0	0
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	5,513	0	0	0	0	0	0	5,513
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	22,813	0	0	0	0	0	0	22,813
SCHMDT	415876	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	0	0	0	0	-35	0	0	0
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	0	0	0	-6	0	0	0	0
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER	15	0	0	0	0	0	0	0	15
SCHMDT	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(140)	0	0	0	0	0	0	0	-140
SCHMDT	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	8,692	0	0	0	0	0	0	0	8,692
SCHMDT	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
SCHMDT	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
SCHMDT	415898	Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0	0	0	0	0
SCHMDT	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	(186)	0	0	0	0	0	0	0	-186
SCHMDT	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	IDU	(4,220)	0	0	0	0	0	-4,220	0	0
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	0	0	0	0	-128	0	0	0
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	0	0	0	-442	0	0	0	0
SCHMDT	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(479)	0	0	0	0	0	-479	0	0
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(3,445)	0	0	0	0	-3,445	0	0	0
SCHMDT	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(1,158)	0	0	0	-1,158	0	0	0	0
SCHMDT	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0	0
SCHMDT	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0	0
SCHMDT	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0	0
SCHMDT	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0	0
SCHMDT	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415935	Reg Liability - Contra - Carbon Decommis	WYP	(535)	0	0	0	-535	0	0	0	0
SCHMDT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	0	0	0	0	0	0	0	0	0
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	40	0	0	0	0	0	40	0	0
SCHMDT	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0	0
SCHMDT	425210	Amort of Debt Disc & Exp	SNP	0	0	0	0	0	0	0	0	0
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	47	2	12	3	5	23	2	0	0
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0	0	0	0	0
SCHMDT	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0	0
SCHMDT	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	(3,570)	0	0	0	0	0	0	0	-3,570
SCHMDT	425700	Trojan Special Assessment -DOE-IRS	TROJD	0	0	0	0	0	0	0	0	0
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O	SG	0	0	0	0	0	0	0	0	0
SCHMDT	430100	Customer Service / Weatherization	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	430110	Reg Asset balance reclass	OTHER	18,570	0	0	0	0	0	0	0	18,570
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	545	0	0	0	0	0	0	0	545
SCHMDT	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0	0
SCHMDT	505125	Accrued Royalties	SE	0	0	0	0	0	0	0	0	0
SCHMDT	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0	0
SCHMDT	505170	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0	0	0	0	0
SCHMDT	505400	Bonus Liability	SO	0	0	0	0	0	0	0	0	0
SCHMDT	505510	Vacation Accrual - PMI	SE	11	0	3	1	2	5	1	0	0
SCHMDT	505520	PMI Bonus Accrual	SE	0	0	0	0	0	0	0	0	0
SCHMDT	505600	IGC Vacation Accrual	SO	0	0	0	0	0	0	0	0	0
SCHMDT	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0	0
SCHMDT	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0	0
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	WA	(3)	0	0	-3	0	0	0	0	0
SCHMDT	605710	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	610000	PMI Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
SCHMDT	610100	PMIDEVT COST AMORT	SE	(379)	-5	-91	-28	-63	-167	-25	0	0
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	49	1	13	4	7	21	3	0	0



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	610110	Ptax NOPAs	SO	0	0	0	0	0	0	0	0	0
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	129	2	31	10	22	57	8	0	0
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	(3,298)	-47	-787	-243	-550	-1,456	-214	-1	0
SCHMDT	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	610140	OR Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	610142	Reg. Liability - UT Home Energy Lifeline	UT	68	0	0	0	0	68	0	0	0
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	0	0	0	0	0	0	0	0	0
SCHMDT	610145	REG LIAB-DSM	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0	0
SCHMDT	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	705200	Oregon Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	705210	Property Insurance(Injuries & Damages)	SO	0	0	0	0	0	0	0	0	0
SCHMDT	705232	CA West Valley Lease Reduction	CA	0	0	0	0	0	0	0	0	0
SCHMDT	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0	0
SCHMDT	705234	West Valley Lease Reduction - WY	WYP	0	0	0	0	0	0	0	0	0
SCHMDT	705235	UT West Valley Lease Reduction	UT	0	0	0	0	0	0	0	0	0
SCHMDT	705250	A&G Credit - WA	WA	0	0	0	0	0	0	0	0	0
SCHMDT	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0	0
SCHMDT	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0	0
SCHMDT	705253	A&G Credit - ID	IDU	0	0	0	0	0	0	0	0	0
SCHMDT	705254	A&G Credit - WY	WYP	0	0	0	0	0	0	0	0	0
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(603)	0	0	0	0	0	0	0	-603
SCHMDT	705300	Reg. Liability - Deferred Benefit_Arch S	SE	0	0	0	0	0	0	0	0	0
SCHMDT	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0
SCHMDT	705310	Reg Liability-UT Gain on Sale of Asset	UT	0	0	0	0	0	0	0	0	0
SCHMDT	705320	Reg Liability-ID Gain on Sale of Asset	IDU	0	0	0	0	0	0	0	0	0
SCHMDT	705330	Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0	0	0	0	0
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	(2,033)	0	0	0	0	-2,033	0	0	0
SCHMDT	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	705700 Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	705755 Reg Liability - Non current Reclass - Ot	OTHER	140	0	0	0	0	0	0	0	140
SCHMDT	715050 Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0	0
SCHMDT	715100 University of WY Contract Amort.	WYP	0	0	0	0	0	0	0	0	0
SCHMDT	715350 Misc Deferred Credits	SO	0	0	0	0	0	0	0	0	0
SCHMDT	715800 Redding Renegotiated Contract	SG	0	0	0	0	0	0	0	0	0
SCHMDT	720100 FAS 106 Accruals	SO	0	0	0	0	0	0	0	0	0
SCHMDT	720200 Deferred Comp Plan Benefits-PPL	SO	802	17	216	63	111	349	47	0	0
SCHMDT	720300 PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0	0	0	0	0
SCHMDT	720400 SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	0	0	0	0	0	0	0	0	0
SCHMDT	720500 Severance Accrual	SO	(18)	0	-5	-1	-3	-8	-1	0	0
SCHMDT	720550 Accrued CIC Severance	SO	0	0	0	0	0	0	0	0	0
SCHMDT	720800 FAS 158 Pension Liability	SO	31,278	659	8,405	2,443	4,336	13,602	1,825	7	0
SCHMDT	720805 FAS 158 - Funded Pension Asset	SO	0	0	0	0	0	0	0	0	0
SCHMDT	720810 FAS 158 Post-Retirement Liability	SO	8,352	176	2,244	652	1,158	3,632	487	2	0
SCHMDT	720815 FAS 158 Post Retirement Liability	SO	0	0	0	0	0	0	0	0	0
SCHMDT	740100 Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0	0	0	0	0
SCHMDT	910240 190LEGAL RESERVE	SO	0	0	0	0	0	0	0	0	0
SCHMDT	910530 Injuries and Damages Reserve	SO	(7,222)	-152	-1,941	-564	-1,001	-3,141	-422	-2	0
SCHMDT	910560 283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	910905 PMI Underground Mine Cost Depletion	SE	0	0	0	0	0	0	0	0	0
SCHMDT	910925 CA Refund	OTHER	0	0	0	0	0	0	0	0	0
SCHMDT	920110 PMI WY Extraction Tax	SE	0	0	0	0	0	0	0	0	0
SCHMDT Total			920,027	19,146	227,249	60,035	121,360	387,236	45,613	221	52,075
Grand Total			2,235,629	46,307	554,125	166,600	290,151	894,147	113,423	495	163,288

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



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	SE	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	SG	39,629	575	10,069	3,157	5,931	17,480	2,403	13
4101000	105125	Tax Depreciation	TAXDEPR	138,388	2,788	36,271	8,906	18,907	61,863	7,877	32
4101000	105126	282DIT PMIDepreciation-Tax	SE	1,531	22	365	113	255	676	99	1
4101000	105137	Capitalized Depreciation	SO	1,470	31	395	115	204	639	86	0
4101000	105141	AFUDC Debt	SNP	4,519	86	1,163	342	630	2,032	264	1
4101000	1051411	AFUDC Equity	SNP	8,534	162	2,197	646	1,189	3,837	499	2
4101000	105143	282Basis Intangible Difference	SO	48	1	13	4	7	21	3	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	2,431	51	653	190	337	1,057	142	1
4101000	105153	Contract Liability Basis Adjustment -Che	SG	-58	-1	-15	-5	-9	-26	-4	0
4101000	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	SE	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	SE	162	2	39	12	27	72	11	0
4101000	105175	Cost of Removal	GPS	10,031	211	2,696	784	1,391	4,362	585	2
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	78	1	20	6	12	35	5	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	235	5	63	18	33	102	14	0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	8	0	2	1	1	4	1	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	SE	700	10	167	52	117	309	45	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	-3	0	-1	0	0	-1	0	0
4101000	205205	Inventory Reserve - PMI	SE	0	0	0	0	0	0	0	0
4101000	205411	190PMISec263A	SE	-1,294	-18	-309	-96	-216	-571	-84	0
4101000	210100	283OR PUC Prepaid Taxes	OR	10	0	10	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	UT	-1	0	0	0	0	-1	0	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	-3	0	0	0	0	0	-3	0
4101000	210140	283WY PSC Prepaid Taxes	WYP	0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	-954	-20	-256	-75	-132	-415	-56	0



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Twelve Months Ending - December 2018

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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	-15	0	-4	-1	-2	-7	-1	0	0
4101000	210190	Prepaid Water Rights	SG	-8	0	-2	-1	-1	-3	0	0	0
4101000	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	SO	0	0	0	0	0	0	0	0	0
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	403	8	108	32	56	175	24	0	0
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	0	0	0	0	0	0	0	0	0
4101000	320285	Reg Asset-Post Employment Costs	SO	-117	-2	-31	-9	-16	-51	-7	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	-449	-7	-114	-36	-67	-198	-27	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	0	0	0	0	0	0	0	0	0
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	12	0	0	0	0	0	0	0	12
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	940	20	252	73	130	409	55	0	0
4101000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	SE	1,725	24	412	127	288	761	112	1	0
4101000	415411	ContraRA DeerCreekAband CA	CA	-27	-27	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	-104	0	0	0	0	0	-104	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	-360	0	-360	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	9	0	0	0	0	9	0	0	0
4101000	415415	ContraRA DeerCreekAband WA	WA	-120	0	0	-120	0	0	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	0	0	0	0	0	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	OTHER	2	0	0	0	0	0	0	0	2
4101000	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4101000	415421	Contra RA UMWA Pension WA	OTHER	8	0	0	0	0	0	0	0	8
4101000	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0	0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0	0
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	37	0	0	0	0	0	37	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	1,082	0	0	0	0	1,082	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	393	0	0	0	393	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-20	0	0	0	0	0	0	-20
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-7	0	0	0	0	0	0	-7
4101000	415677	Reg Asset - Pref Stock Redemp WA	OTHER	-3	0	0	0	0	0	0	-3
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	96	0	0	0	0	0	0	96
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	SO	-632	-13	-170	-49	-88	-275	-37	0
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	OR	248	0	248	0	0	0	0	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0	0	0	0
4101000	415823	Contra Pension Reg Asset CTG - UT	UT	0	0	0	0	0	0	0	0
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	CA	22	22	0	0	0	0	0	0
4101000	415825	Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0	0	0	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	SG	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	31	0	0	0	0	0	0	31
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	28	0	0	0	0	28	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-50	0	0	0	0	0	0	-50
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	CA	616	616	0	0	0	0	0	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	1,355	0	0	0	0	0	0	1,355
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	5,609	0	0	0	0	0	0	5,609
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-9	0	0	0	0	-9	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	-1	0	0	0	-1	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	4	0	0	0	0	0	0	4
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-34	0	0	0	0	0	0	-34
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	2,137	0	0	0	0	0	0	2,137
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-46	0	0	0	0	0	0	-46
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	-1,038	0	0	0	0	-1,038	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	-31	0	0	0	-31	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	-109	0	0	-109	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-118	0	0	0	0	-118	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-847	0	0	0	-847	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-285	0	0	-285	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	-132	0	0	-132	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	0	0	0	0	0	0	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	10	0	0	0	0	10	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	12	0	3	1	1	6	1	0
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-878	0	0	0	0	0	0	-878
4101000	430110	Reg Asset Balance Reclass	OTHER	4,566	0	0	0	0	0	0	4,566
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	134	0	0	0	0	0	0	134
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	SE	3	0	1	0	0	1	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	-1	0	0	-1	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	SE	-93	-1	-22	-7	-16	-41	-6	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	12	0	3	1	2	5	1	0
4101000	610111	283PMI SALE OF ASSETS	SE	32	0	8	2	5	14	2	0
4101000	610114	PMI EITF Pre stripping Cost	SE	-811	-11	-193	-60	-135	-358	-53	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	17	0	0	0	0	17	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	0	0	0	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	SO	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-148	0	0	0	0	0	0	-148
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	SE	0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0
4101000	705454	Reg Liability - UT Property Insurance Re	UT	-500	0	0	0	0	-500	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	34	0	0	0	0	0	0	34
4101000	715800	190Redding Contract	SG	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	197	4	53	15	27	86	12	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	-5	0	-1	0	-1	-2	0	0
4101000	720800	190FAS 158 Pension Liability	SO	7,690	162	2,067	601	1,066	3,344	449	2
4101000	720805	FAS 158 - Funded Pension Asset	SO	0	0	0	0	0	0	0	0
4101000	720810	190FAS 158 Post Retirement Liability	SO	2,053	43	552	160	285	893	120	0
4101000	720815	FAS 158 Post Retirement Liability	SO	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4101000	910530	190Injuries & Damages	SO	-1,776	-37	-477	-139	-246	-772	-104	0	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0	0
4101000 Total				226,203	4,707	55,873	14,760	29,838	95,208	11,215	54	12,804
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	389	0	0	0	0	0	0	0	389
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-1,207	-25	-324	-94	-167	-525	-70	0	0
4111000	105112	Non-Protected PP&E EDIT - UT	UT	-104,732	0	0	0	0	-104,732	0	0	0
4111000	1051151	Depreciation Flow-Through - CA	CA	-888	-888	0	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-283	0	0	0	0	0	0	-283	0
4111000	1051153	Depreciation Flow-Through - ID	IDU	-1,829	0	0	0	0	0	-1,829	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	-8,378	0	-8,378	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-107	0	0	0	0	0	0	0	-107
4111000	1051156	Depreciation Flow-Through - UT	UT	-12,724	0	0	0	0	-12,724	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	-1,031	0	0	-1,031	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-3,357	0	0	0	-3,357	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-800	0	0	0	-800	0	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	-237,943	-5,347	-65,371	-19,510	-34,519	-99,521	-13,615	-60	0
4111000	105121	282DIT PMIDepreciation-Book	SE	-4,087	-58	-975	-302	-682	-1,804	-265	-1	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4111000	105130	CIAC	CIAC	-26,469	-839	-6,942	-1,717	-2,804	-12,841	-1,326	0	0
4111000	105140	Highway Relocation	SNPD	-516	-16	-135	-33	-55	-250	-26	0	0
4111000	105142	Avoided Costs	SNP	-7,342	-139	-1,890	-556	-1,023	-3,301	-430	-2	-1
4111000	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	SG	-349	-5	-89	-28	-52	-154	-21	0	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	0	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	SE	-81	-1	-19	-6	-13	-36	-5	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE	0	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	49	1	13	4	7	21	3	0	0
4111000	220100	190Bad Debt Allowance	BADDEBT	521	26	205	77	33	161	19	0	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0	0
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	-9,222	-194	-2,478	-720	-1,278	-4,010	-538	-2	0
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	1,511	32	406	118	209	657	88	0	0
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	-87	-2	-23	-7	-12	-38	-5	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	72	0	0	0	0	72	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-5	0	0	0	-5	0	0	0
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	-1,044	0	0	0	0	0	0	-1,044
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-12	0	0	-12	0	0	0	0
4111000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0
4111000	415423	Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	-5,456	-77	-1,302	-403	-910	-2,408	-354	-2
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	-112	0	0	0	0	0	0	-112
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	-113	0	0	0	0	0	0	-113
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	0	0	0	0	0	0	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-13	0	0	-13	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-7	0	0	0	-7	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-5	0	0	0	-5	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	-3,101	0	0	-3,101	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset _ Pension MMT -UT	UT	0	0	0	0	0	0	0	0
4111000	415827	Reg Asset Post Retirement MMT - OR	OR	-47	0	-47	0	0	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0
4111000	415831	Reg Asset Post Retirement MMT - CA	CA	-4	-4	0	0	0	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-6	0	0	0	0	0	-6	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4111000	415855	CA - January 2010 Storm Costs	OTHER	536	0	0	0	0	0	0	536
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	34	0	0	0	0	0	0	34
4111000	415858	WY - Deferred Overburden Costs	WYP	96	0	0	0	96	0	0	0
4111000	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,044	0	0	0	0	0	0	1,044
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	0	0	0	0	0	0	0	0
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	235	0	0	0	0	0	0	235
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	78	0	0	0	0	0	0	78
4111000	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	0	0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0	0	0	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	0	0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	-297	0	0	0	0	0	0	-297
4111000	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	187	0	0	0	0	0	0	187
4111000	425125	Deferred Coal Cost - Arch	SE	0	0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	0	0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	SG	-4	0	-1	0	-1	-2	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	-3	0	-1	0	0	-1	0	0
4111000	425360	190Hermiston Swap	SG	-42	-1	-11	-3	-6	-19	-3	0
4111000	425380	190Idaho Customer Bal Acct	OTHER	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	OTHER	-4,909	0	0	0	0	0	0	-4,909
4111000	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	SO	0	0	0	0	0	0	0	0
4111000	505125	190Accrued Royalties	SE	-423	-6	-101	-31	-71	-187	-27	0
4111000	505400	190Bonus Liability	SO	20	0	5	2	3	9	1	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	-58	-1	-16	-5	-8	-25	-3	0
4111000	505601	Sick Leave Accrual - PMI	SE	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4111000	505700	190Accrued Retention Bonus	SO	-84	-2	-23	-7	-12	-37	-5	0	0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	9	0	2	1	1	4	1	0	0
4111000	605301	Environmental Liability - Regulated	SO	-787	-17	-212	-62	-109	-342	-46	0	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	59	0	0	0	0	0	0	0	59
4111000	605715	Trapper Mine Contract Obligation	SE	-64	-1	-15	-5	-11	-28	-4	0	0
4111000	610000	283PMI Development Costs	SE	21	0	5	2	3	9	1	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	215	0	0	215	0	0	0	0	0
4111000	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	610145	190REG LIAB_DSM	OTHER	-4,566	0	0	0	0	0	0	0	-4,566
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	-60	0	0	0	0	0	0	0	-60
4111000	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	-416	0	0	0	0	0	0	0	-416
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0	0
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	27	0	0	0	0	0	0	0	27
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	-508	0	0	0	0	0	0	0	-508
4111000	705283	Non-Property EDIT - UT	UT	-22,561	0	0	0	0	-22,561	0	0	0
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	-787	0	0	0	0	0	0	0	-787
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-137	0	0	0	0	0	0	0	-137
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	-11,938	0	0	0	0	0	0	0	-11,938
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-130	0	0	0	0	0	0	0	-130
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	-2,091	0	0	0	0	0	0	0	-2,091
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	-1,722	0	0	0	0	0	0	0	-1,722
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	668	668	0	0	0	0	0	0	0
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	1,960	0	0	0	0	0	1,960	0	0
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	7,877	0	7,877	0	0	0	0	0	0
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	13,721	0	0	0	0	13,721	0	0	0
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	2,054	0	0	2,054	0	0	0	0	0
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	4,387	0	0	0	4,387	0	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	-122	0	-122	0	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-255	0	0	0	0	0	0	0	-255



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705451	Reg Liability - OR Property Insurance Re	OR	-894	0	-894	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-28	0	0	0	0	0	-28	0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-86	0	0	0	-86	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	-1,391	0	0	0	0	0	0	-1,391
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	983	0	0	0	0	0	0	983
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	-1,142	0	0	0	0	0	0	-1,142
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	1,942	0	0	0	0	0	0	1,942
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	0	0	0	0	0	0	0
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	114	0	0	0	0	0	0	114
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	-1,009	0	0	0	0	0	0	-1,009
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	43	0	0	0	0	0	0	43
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	58	1	15	5	9	26	4	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	38	1	10	3	5	17	2	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	SE	0	0	0	0	0	0	0	0
4111000	740100	283Post Merger Debt Loss	SNP	-144	-3	-37	-11	-20	-65	-8	0
4111000	910245	Contra Receivable from Joint Owners	SO	26	1	7	2	4	11	1	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	-231	-3	-55	-17	-39	-102	-15	0
4111000	920110	190PMIWYExtractionTax	SE	-79	-1	-19	-6	-13	-35	-5	0
4111000	930100	190OR BETC Credit	OTHER	0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	SG	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	1	0	0	0	0	1	0	0
4111000 Total				-449,350	-6,901	-80,933	-25,198	-41,309	-251,040	-16,558	-351
Grand Total				-223,146	-2,194	-25,060	-10,437	-11,470	-155,831	-5,343	-14,258



Investment Tax Credit Amortization

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(3,152)	-	-	-	(149)	(2,641)	(361)	(2)	-
4114000 Total					(3,152)	-	-	-	(149)	(2,641)	(361)	(2)	-
Grand Total					(3,152)	-	-	-	(149)	(2,641)	(361)	(2)	-

B8. PLANT IN SERVICE



Electric Plant In Service with Unclassified

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000	0	0	0	0	0	1,000	0	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	10,498	152	2,667	836	1,571	4,630	637	3	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	9,790	142	2,488	780	1,465	4,318	594	3	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	0	-32,081	0	0	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	175,525	2,548	44,600	13,981	26,270	77,422	10,645	58	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	39,458	573	10,026	3,143	5,906	17,404	2,393	13	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	237	0	0	0	0	237	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	1,909	0	0	0	1,909	0	0	0	0
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,953	231	2,943	856	1,519	4,763	639	3	0
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	69	885	257	456	1,432	192	1	0
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	93	1,185	344	611	1,918	257	1	0
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,844	292	3,720	1,081	1,919	6,020	808	3	0
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	78	23	40	126	17	0	0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	123,316	2,985	38,643	8,636	9,275	58,643	5,133	0	0
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	177,737	3,744	47,762	13,882	24,640	77,293	10,373	42	0
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	35	446	130	230	722	97	0	0
1010000	ELEC PLANT IN SERV	3032260	DWHS - DATA WAREHOUSE	SO	534	11	144	42	74	232	31	0	0
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	124	1,579	459	815	2,556	343	1	0
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	61	781	227	403	1,265	170	1	0
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	43	543	158	280	879	118	0	0
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	189	2,408	700	1,242	3,896	523	2	0
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	222	2,838	825	1,464	4,592	616	3	0
1010000	ELEC PLANT IN SERV	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	219	2,791	811	1,440	4,517	606	2	0
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	40	509	148	262	823	110	0	0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	51	649	189	335	1,051	141	1	0
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	273	3,482	1,012	1,796	5,635	756	3	0
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,096	128	1,638	476	845	2,651	356	1	0
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	33	426	124	220	690	93	0	0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	23	406	127	239	706	97	1	0
1010000	ELEC PLANT IN SERV	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	221	3	56	18	33	98	13	0	0
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	20	0	5	2	3	9	1	0	0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	337	5,895	1,848	3,472	10,233	1,407	8	0
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	9	166	52	98	288	40	0	0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	30	9	18	52	7	0	0
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	55	707	205	364	1,143	153	1	0
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	2,680	56	720	209	372	1,166	156	1	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,698	126	2,210	693	1,302	3,837	528	3	0
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	0	0	0	1,039	0	0	0	0
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	0	0	0	0	0	3,357	0	0



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1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	0	0	0	0	4,287	0	0	0
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,290	132	1,690	491	872	2,735	367	1	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	70,284	1,020	17,859	5,598	10,519	31,001	4,263	23	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,253	176	2,273	508	546	3,449	302	0	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	142	1,839	411	441	2,791	244	0	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	84	1,069	311	552	1,730	232	1	0
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	28,806	607	7,741	2,250	3,993	12,527	1,681	7	0
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	22	283	82	146	459	62	0	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	89	1,156	258	277	1,754	154	0	0
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	17,395	421	5,451	1,218	1,308	8,272	724	0	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	340	76	82	516	45	0	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	17,996	379	4,836	1,406	2,495	7,826	1,050	4	0
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,822	143	2,496	782	1,470	4,332	596	3	0
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,071	0	4,071	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	0	0	2,021	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	0	0	0	158	0	0	0	0
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	23	407	128	240	706	97	1	0
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	888	19	239	69	123	386	52	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	13	0	4	1	1	6	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	13	0	0	0	0	0	13	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	4	0	4	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	14	0	3	1	2	6	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	7,914	115	2,011	630	1,185	3,491	480	3	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	8	8	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	36,449	768	9,795	2,847	5,053	15,851	2,127	9	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	20	0	0	0	0	20	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	13	0	0	13	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	208	0	0	0	208	0	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,703	25	433	136	255	751	103	1	0
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	100	1,295	289	311	1,965	172	0	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	26	333	97	172	539	72	0	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	19	332	104	196	576	79	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,851	187	3,265	1,024	1,923	5,668	779	4	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	626	10,966	3,438	6,459	19,036	2,617	14	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	517	9,055	2,839	5,334	15,720	2,161	12	0
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASD	SG	37	1	9	3	5	16	2	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,031,215	14,969	262,027	82,140	154,339	454,856	62,541	343	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,628,728	67,190	1,176,139	368,693	692,768	2,041,675	280,724	1,538	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	992,376	14,405	252,158	79,046	148,526	437,725	60,186	330	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	487,802	7,081	123,948	38,855	73,008	215,163	29,584	162	0



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1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62	1	16	5	9	27	4	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	32,335	469	8,216	2,576	4,839	14,263	1,961	11	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	2	44	14	26	76	10	0	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	84	1,469	460	865	2,549	351	2	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	21,149	307	5,374	1,685	3,165	9,329	1,283	7	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	5	93	29	55	161	22	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	117	2,042	640	1,203	3,544	487	3	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	36	11	21	62	8	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	6	0	2	1	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	91	1	23	7	14	40	6	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	65	20	38	113	16	0	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	4	79	25	46	137	19	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,184	104	1,825	572	1,075	3,169	436	2	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	50	1	13	4	8	22	3	0	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	6,444	94	1,637	513	964	2,842	391	2	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	63,604	923	16,161	5,066	9,519	28,055	3,857	21	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	92	29	54	160	22	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	160,021	2,323	40,661	12,746	23,950	70,583	9,705	53	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,025	29	514	161	303	893	123	1	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	20,938	304	5,320	1,668	3,134	9,236	1,270	7	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,584	212	3,706	1,162	2,183	6,433	885	5	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	24,094	350	6,122	1,919	3,606	10,628	1,461	8	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,318	92	1,605	503	946	2,787	383	2	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,534	1,024	17,922	5,618	10,557	31,112	4,278	23	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	380,798	5,528	96,759	30,332	56,993	167,965	23,095	127	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	104	33	61	181	25	0	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,972	348	6,091	1,909	3,588	10,574	1,454	8	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	16	5	9	28	4	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	209	3	53	17	31	92	13	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	42,985	624	10,922	3,424	6,434	18,960	2,607	14	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	90,101	1,308	22,894	7,177	13,485	39,742	5,464	30	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	13,258	192	3,369	1,056	1,984	5,848	804	4	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	66,849	970	16,986	5,325	10,005	29,486	4,054	22	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	16	5	10	28	4	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,896	42	736	231	433	1,278	176	1	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	176	3	45	14	26	77	11	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,189	32	556	174	328	966	133	1	0
1010000	ELEC PLANT IN SERV	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	2,016	29	512	161	302	889	122	1	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	21,844	317	5,551	1,740	3,269	9,635	1,325	7	0



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1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	0	75	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,676	184	3,221	1,010	1,897	5,591	769	4	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	475	8,311	2,605	4,896	14,428	1,984	11	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	227,959	3,309	57,923	18,158	34,118	100,550	13,825	76	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	16,188	235	4,113	1,289	2,423	7,140	982	5	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,923,373	42,435	742,816	232,856	437,533	1,289,464	177,297	971	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	475,293	6,899	120,770	37,859	71,136	209,646	28,826	158	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	327,148	4,749	83,127	26,058	48,963	144,301	19,841	109	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	15,911	231	4,043	1,267	2,381	7,018	965	5	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	214	67	126	371	51	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	58,517	849	14,869	4,661	8,758	25,811	3,549	19	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	209,021	3,034	53,111	16,649	31,284	92,196	12,677	69	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	265,845	3,859	67,550	21,175	39,788	117,261	16,123	88	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	1,960,589	28,460	498,177	156,167	293,436	864,792	118,906	651	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	162,148	2,354	41,201	12,916	24,268	71,521	9,834	54	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	22,322	324	5,672	1,778	3,341	9,846	1,354	7	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,297,043	18,828	329,573	103,314	194,125	572,110	78,663	431	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	943,969	13,703	239,858	75,190	141,281	416,373	57,250	314	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,239,521	17,993	314,957	98,732	185,515	546,737	75,175	412	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,519	51	894	280	527	1,552	213	1	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,035	117	2,042	640	1,203	3,544	487	3	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	11,937	173	3,033	951	1,787	5,265	724	4	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	0	0	0	0	168	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	0	0	0	4	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	0	0	0	0	0	502	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,052	0	9,052	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,873	0	0	0	0	25,873	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	0	0	1,401	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	675	0	0	0	675	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	0	0	0	48	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,322	0	0	0	0	0	1,322	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,074	0	5,074	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,089	1,089	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,106	0	0	0	0	11,106	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	462	0	0	462	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,148	0	0	0	2,148	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,007	0	0	0	4,007	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	2,697	0	0	0	0	0	2,697	0	0



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	31,252	0	31,252	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,155	5,155	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	56,568	0	0	0	0	56,568	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	4,855	0	0	4,855	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,201	0	0	0	12,201	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	0	0	0	4,812	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	32,893	0	0	0	0	0	32,893	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	248,305	0	248,305	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	28,671	28,671	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	469,743	0	0	0	0	469,743	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	69,611	0	0	69,611	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	115,719	0	0	0	115,719	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,203	0	0	0	18,203	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	513	0	0	0	0	0	513	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,995	0	3,995	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,938	0	0	0	0	6,938	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,231	0	0	1,231	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,993	0	0	0	1,993	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	241	0	0	0	241	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	89,764	0	0	0	0	0	89,764	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	384,220	0	384,220	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	66,078	66,078	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	386,701	0	0	0	0	386,701	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	107,751	0	0	107,751	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	130,580	0	0	0	130,580	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	27,620	0	0	0	27,620	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	38,720	0	0	0	0	0	38,720	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	265,330	0	265,330	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,713	35,713	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	238,245	0	0	0	0	238,245	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	72,113	0	0	72,113	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	97,880	0	0	0	97,880	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,909	0	0	0	13,909	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	10,070	0	0	0	0	0	10,070	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	95,477	0	95,477	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	17,724	17,724	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	204,852	0	0	0	0	204,852	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	18,494	0	0	18,494	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	23,550	0	0	0	23,550	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	4,971	0	0	0	4,971	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	28,150	0	0	0	0	0	28,150	0	0



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1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	184,678	0	184,678	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	19,852	19,852	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	551,899	0	0	0	551,899	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	28,253	0	0	28,253	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	44,782	0	0	0	44,782	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,337	0	0	0	18,337	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	82,443	0	0	0	0	82,443	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	450,046	0	450,046	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	53,968	53,968	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	537,307	0	0	0	0	537,307	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	113,130	0	0	113,130	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	107,496	0	0	0	107,496	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,359	0	0	0	15,359	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,583	0	0	0	0	8,583	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	94,223	0	94,223	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	10,166	10,166	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	88,287	0	0	0	0	88,287	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	23,275	0	0	23,275	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	17,005	0	0	0	17,005	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,197	0	0	0	3,197	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	32,944	0	0	0	0	32,944	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	191,369	0	191,369	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	16,389	16,389	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	226,246	0	0	0	0	226,246	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	41,058	0	0	41,058	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	33,858	0	0	0	33,858	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	11,495	0	0	0	11,495	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	15,839	0	0	0	0	15,839	0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	76,928	0	76,928	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	5,046	5,046	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	88,978	0	0	0	0	88,978	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	12,898	0	0	12,898	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	13,275	0	0	0	13,275	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,374	0	0	0	2,374	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	169	0	0	0	0	169	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,632	0	2,632	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	277	277	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,248	0	0	0	0	4,248	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	508	0	0	508	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	815	0	0	0	815	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	0	155	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	732	0	0	0	0	732	0



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1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,857	0	23,857	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	768	768	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,967	0	0	0	0	21,967	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,688	0	0	4,688	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,465	0	0	0	8,465	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,261	0	0	0	2,261	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	0	0	0	0	0	89	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	0	0	0	0	1,327	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	27	354	79	85	537	47	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	0	100	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	4,376	0	4,376	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	636	636	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	158	2,020	587	1,042	3,269	439	2	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,808	0	0	0	0	2,808	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,551	0	0	0	1,551	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	0	0	0	0	0	5	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	0	0	0	0	84	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,156	197	2,556	571	613	3,879	339	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,097	0	0	0	0	0	11,097	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	33,087	0	33,087	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	1,061	15	253	78	177	468	69	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	7,605	110	1,932	606	1,138	3,354	461	3	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	2,973	2,973	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	91,196	1,921	24,506	7,123	12,643	39,659	5,323	22	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	44,273	0	0	0	0	44,273	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,472	0	0	11,472	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	9,350	0	0	0	9,350	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,825	0	0	0	3,825	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	0	334	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,745	0	6,745	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	825	825	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	5,381	113	1,446	420	746	2,340	314	1	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	19	0	0	0	0	19	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,397	0	0	2,397	0	0	0	0	0



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1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,957	0	0	0	4,957	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,281	31	401	90	96	609	53	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	61	0	0	0	0	0	61	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,537	0	1,537	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	5	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,492	22	379	119	223	658	90	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	20,811	438	5,592	1,625	2,885	9,050	1,215	5	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	619	0	0	0	0	619	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	0	0	63	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	538	0	0	0	538	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	24	0	0	0	24	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,902	94	1,223	273	293	1,856	162	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	382	0	0	0	0	0	382	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,196	0	1,196	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	34	0	8	3	6	15	2	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	1,137	17	289	91	170	502	69	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	100	100	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	43,427	915	11,670	3,392	6,020	18,885	2,535	10	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	808	0	0	0	0	808	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	296	0	0	296	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,795	0	0	0	1,795	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	51	0	0	0	51	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	5	0	1	0	0	2	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	10	0	10	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	74	1	19	6	11	33	4	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	282	6	76	22	39	122	16	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	8	0	0	0	0	8	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	0	0	0	8	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	272	0	0	0	0	0	272	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	2,017	0	2,017	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	93	1	22	7	16	41	6	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	478	7	122	38	72	211	29	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	53	53	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	992	21	267	78	138	432	58	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,609	0	0	0	0	2,609	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	235	0	0	235	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	401	0	0	0	401	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	21	0	0	0	21	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	67	0	67	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	44	1	11	3	7	19	3	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	104	2	28	8	14	45	6	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	309	0	0	0	0	309	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	43	0	0	43	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	41	0	0	0	41	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,652	0	0	0	0	0	1,652	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,686	0	6,686	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	170	2	40	13	28	75	11	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,055	117	2,047	642	1,206	3,553	489	3	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	536	536	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,724	36	463	135	239	750	101	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,687	0	0	0	0	7,687	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,033	0	0	1,033	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,863	0	0	0	1,863	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	386	0	0	0	386	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,457	0	0	0	0	0	3,457	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,536	0	12,536	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	215	3	51	16	36	95	14	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	6,519	95	1,656	519	976	2,875	395	2	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	985	985	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	961	20	258	75	133	418	56	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	16,681	0	0	0	0	16,681	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,069	0	0	3,069	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	3,902	0	0	0	3,902	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,105	0	0	0	1,105	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	224	0	224	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,998	58	1,016	318	598	1,763	242	1	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SO	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	0	0	0	0	125	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,232	0	0	0	0	0	1,232	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,428	0	3,428	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41	1	10	3	7	18	3	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	1,750	25	445	139	262	772	106	1	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	475	475	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,292	27	347	101	179	562	75	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	6,027	0	0	0	0	6,027	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	697	0	0	697	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,815	0	0	0	2,815	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	356	0	0	0	356	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	88	0	0	0	0	0	88	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	411	0	411	0	0	0	0	0	0



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	1	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	681	10	173	54	102	301	41	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	76	76	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	43	1	12	3	6	19	3	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	278	0	0	0	0	278	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	47	0	0	47	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	168	0	0	0	168	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	0	317	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	373	5	95	30	56	165	23	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	296	6	80	23	41	129	17	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,613	0	0	0	0	1,613	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	0	0	170	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	0	0	0	86	0	0	0	0
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	3,230	68	868	252	448	1,405	189	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	496	0	0	0	0	0	496	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,878	0	2,878	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	5,812	84	1,477	463	870	2,564	352	2	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	208	208	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	256	5	69	20	35	111	15	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,205	0	0	0	0	3,205	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	739	0	0	739	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	997	0	0	0	997	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	20	0	0	0	20	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,085	0	0	0	0	0	2,085	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,459	0	10,459	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	111	2	27	8	19	49	7	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	24,228	352	6,156	1,930	3,626	10,687	1,469	8	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	753	753	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	3,049	64	819	238	423	1,326	178	1	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	14,011	0	0	0	0	14,011	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,816	0	0	2,816	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,713	0	0	0	3,713	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	407	0	0	0	407	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,344	0	0	0	0	0	1,344	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	7,514	0	7,514	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,195	17	285	88	199	527	78	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,314	92	1,604	503	945	2,785	383	2	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	295	295	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,696	99	1,262	367	651	2,042	274	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,662	0	0	0	0	7,662	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,301	0	0	1,301	0	0	0	0	0



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1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,482	0	0	0	2,482	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	179	0	0	0	179	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,582	0	0	0	0	0	2,582	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	11,293	0	11,293	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	289	4	73	23	43	127	18	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,455	1,455	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,214	26	326	95	168	528	71	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	11,843	0	0	0	0	11,843	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,532	0	0	2,532	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	4,311	0	0	0	4,311	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	802	0	0	0	802	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	171	0	0	0	0	0	171	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	0	892	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	32	10	19	55	8	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	581	0	0	0	0	581	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	0	210	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,771	0	0	0	0	0	2,771	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,308	0	12,308	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,239	18	315	99	185	547	75	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,541	1,541	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,106	23	297	86	153	481	65	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,958	0	0	0	0	14,958	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,213	0	0	3,213	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,544	0	0	0	5,544	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,005	0	0	0	1,005	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	0	413	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,621	53	920	288	542	1,597	220	1	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	0	0	0	0	3	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,150	0	1,150	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	33,366	484	8,478	2,658	4,994	14,717	2,024	11	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	15	191	55	98	309	41	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,491	0	0	0	0	1,491	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	189	0	0	0	189	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,745	0	0	0	0	0	2,745	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,021	0	10,021	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	83	26	49	144	20	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	843	843	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,412	30	379	110	196	614	82	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,806	0	0	0	0	15,806	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,270	0	0	2,270	0	0	0	0	0



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1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,515	0	0	0	4,515	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,111	0	0	0	1,111	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,379	0	0	0	0	0	1,379	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,174	0	2,174	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	404	6	96	30	67	178	26	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	6,535	95	1,660	521	978	2,882	396	2	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	484	484	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	662	14	178	52	92	288	39	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	4,947	0	0	0	0	4,947	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	817	0	0	817	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,613	0	0	0	1,613	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	613	0	0	0	613	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,848	93	1,206	270	289	1,830	160	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,893	0	0	0	0	0	10,893	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	66,011	0	66,011	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	259	4	62	19	43	115	17	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	169,952	2,467	43,184	13,537	25,436	74,964	10,307	56	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	5,742	5,742	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	89,355	1,882	24,012	6,979	12,388	38,858	5,215	21	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	60,172	0	0	0	0	60,172	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	13,114	0	0	13,114	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	25,021	0	0	0	25,021	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,875	0	0	0	5,875	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	324	0	0	0	0	0	324	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,558	0	2,558	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	84	1	20	6	14	37	5	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,263	62	1,083	340	638	1,880	259	1	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	307	307	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	500	11	134	39	69	217	29	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,954	0	0	0	0	1,954	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	544	0	0	544	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	752	0	0	0	752	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	0	0	0	104	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	85	2	27	6	6	40	4	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	86	0	0	0	0	0	86	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,116	0	1,116	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	5	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	2,586	38	657	206	387	1,141	157	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,441	51	656	191	338	1,062	142	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,204	0	0	0	0	1,204	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	184	0	0	184	0	0	0	0	0



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	184	0	0	0	184	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,855	26	442	137	309	819	120	1	0
1010000	ELEC PLANT IN SERV	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1010000 Total					27,488,380	578,154	7,385,734	2,143,531	3,813,336	11,957,153	1,603,938	6,535	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	-18	0	-5	-1	-3	-8	-1	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-159	-3	-43	-12	-22	-69	-9	0	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	-11,561	-168	-2,938	-921	-1,730	-5,100	-701	-4	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-3,732	-54	-948	-297	-558	-1,646	-226	-1	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-89	0	0	0	0	0	-89	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-775	0	-775	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-262	-262	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	-1,148	0	0	0	0	-1,148	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-346	0	0	-346	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-354	0	0	0	-354	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-1,064	-22	-286	-83	-148	-463	-62	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	0	0	0	0	0	0	0	0	0
1019000 Total					-19,509	-510	-4,994	-1,661	-2,816	-8,434	-1,089	-5	0
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	-553	-8	-141	-44	-83	-244	-34	0	0
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	141	44	83	244	34	0	0
1020000 Total					0	0	0	0	0	0	0	0	0
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	0	0	0	0	0	0	0	0	0
1060000 Total					0	0	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	3,602	0	0	0	0	0	3,602	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	19,257	0	19,257	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	0	0	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	3,162	3,162	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	22,645	0	0	0	0	22,645	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	8,225	0	0	8,225	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	4,567	0	0	0	4,567	0	0	0	0
1061000 Total					61,458	3,162	19,257	8,225	4,567	22,645	3,602	0	0



Electric Plant In Service with Unclassified

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 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	89,061	1,293	22,630	7,094	13,330	39,284	5,401	30	0
1062000 Total					89,061	1,293	22,630	7,094	13,330	39,284	5,401	30	0
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	49,646	721	12,615	3,954	7,430	21,898	3,011	16	0
1063000 Total					49,646	721	12,615	3,954	7,430	21,898	3,011	16	0
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	21,960	463	5,901	1,715	3,044	9,550	1,282	5	0
1064000 Total					21,960	463	5,901	1,715	3,044	9,550	1,282	5	0
Grand Total					27,690,995	583,282	7,441,143	2,162,858	3,838,891	12,042,096	1,616,145	6,581	0

B9. CAPITAL LEASE PLANT



Capital Lease

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	16,952	246	4,307	1,350	2,537	7,477	1,028	6	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	3,543	0	3,543	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	12,664	267	3,403	989	1,756	5,507	739	3	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	WYP	0	0	0	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	11,714	0	0	0	0	11,714	0	0	0
1011000 Total					44,873	513	11,253	2,339	4,293	24,699	1,767	9	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	-4,552	-66	-1,157	-363	-681	-2,008	-276	-2	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-2,697	0	-2,697	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-9,928	-209	-2,668	-775	-1,376	-4,317	-579	-2	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	WYP	0	0	0	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-8,243	0	0	0	0	-8,243	0	0	0
1011500 Total					-25,420	-275	-6,521	-1,138	-2,058	-14,568	-856	-4	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	-70	-1	-18	-6	-10	-31	-4	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-11	0	-11	0	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-667	-14	-179	-52	-92	-290	-39	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-20	0	0	0	-20	0	0	0	0
1011950 Total					-768	-15	-208	-58	-123	-321	-43	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	70	1	18	6	10	31	4	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	11	0	11	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	667	14	179	52	92	290	39	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	20	0	0	0	20	0	0	0	0
1119000 Total					768	15	208	58	123	321	43	0	0
Grand Total					19,453	238	4,732	1,201	2,235	10,131	912	5	0

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	130	2,267	711	1,336	3,936	541	3	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,903	42	738	231	434	1,280	176	1	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	192	60	113	333	46	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,696	0	3,696	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,731	0	0	0	0	5,731	0	0	0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,508	0	3,508	0	0	0	0	0	0
1050000 Total					26,199	866	10,400	1,002	1,884	11,280	763	4	0
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	0	0	0	0	0	0	0	0	0
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	0	0	0	0	0	0	0	0	0
1059000 Total					0	0	0	0	0	0	0	0	0
Grand Total					26,199	866	10,400	1,002	1,884	11,280	763	4	0

B11. MISC. DEFERRED DEBITS



Deferred Debits

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	FERC	Other		
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	33	560	173	325	1,036	152	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	-2,040	-29	-487	-151	-283	-900	-133	-1	0
1861000 Total					307	4	73	23	42	135	20	0	0
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	56	1	15	4	6	24	3	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	206	4	55	16	24	90	12	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,957	0	0	0	0	0	0	0	1,957
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	2	0	0	0	0	0	0	0	2
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	317	0	0	0	0	0	0	0	317
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	372	0	0	0	0	0	0	0	372
1861200 Total					2,911	6	70	20	30	114	15	0	2,649
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	0	0	0	0	0	0	0	0	0
1861310 Total					0	0	0	0	0	0	0	0	0
1862000	DEF REGULATORY EXP	184500	DEFERRED REGULATORY EXPENSE	IDU	0	0	0	0	0	0	0	0	0
1862000 Total					0	0	0	0	0	0	0	0	0
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	0	0	0	0	0	0	0	0	0
1863500 Total					0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184408	GLENROCK LOADOUT CHARGES	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	1,508	21	360	111	209	666	98	1	0
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	0	0	0	0	0	0	0	0	0
1865000 Total					1,508	21	360	111	209	666	98	1	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	5	0	1	0	1	2	0	0	0
1867000 Total					5	0	1	0	1	2	0	0	0



Deferred Debits

13 Month Average as of December 2018
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	FERC	Other		
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	109	0	0	0	0	0	0	109	
1868000	MISC DF DR-OTH-CST	134359	Lake Side 2 Maint. Prepayment - Current	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	134362	Currant Creek Maint Prepayment - Current	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	24	0	6	2	3	11	1	0	
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	1	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	10,727	156	2,726	854	1,340	4,732	651	4	
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	164	2	42	13	20	72	10	0	
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	891	13	226	71	111	393	54	0	
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	972	14	247	77	121	429	59	0	
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	1,793	0	0	0	0	0	0	1,793	
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	10,970	159	2,787	874	1,371	4,839	665	4	
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	18,662	271	4,742	1,487	2,332	8,232	1,132	6	
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	10,709	155	2,721	853	1,338	4,723	649	4	
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	7,670	111	1,949	611	958	3,383	465	3	
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	415	6	105	33	52	183	25	0	
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	570	8	145	45	71	252	35	0	
1868000 Total					63,677	897	15,697	4,921	7,719	27,248	3,747	21	1,902



Deferred Debits

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	FERC	Other
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	0	0	0	0	0	0	0	0	0
1868200 Total					0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135035	BETC ZERO INTEREST WEATHERIZATION LOANS	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135041	BETC LOW INCOME WEATHERIZATION	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135050	BETC - INDUSTRIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185328	Firth Cogeneration Buyout-CA	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	3,105	45	789	247	388	1,369	188	1	0
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	0	0	0	0	0	0	0	0	0
1869000 Total					3,105	45	789	247	388	1,369	188	1	0
Grand Total					71,513	973	16,990	5,323	8,390	29,535	4,068	22	4,550

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0		0	0	0	0	0	0	0	0
1511100 Total			0	0	0	0	0	0	0	0	0
1511120	COAL INVNTY-HUNTER	0		51,197	725	12,213	3,778	8,541	22,597	3,326	17
1511120 Total			51,197	725	12,213	3,778	8,541	22,597	3,326	17	0
1511130	COAL INVNTY-HTG	0		26,165	370	6,241	1,931	4,365	11,549	1,700	9
1511130 Total			26,165	370	6,241	1,931	4,365	11,549	1,700	9	0
1511140	COAL INVNTY-JB	0		24,805	351	5,917	1,831	4,138	10,948	1,611	8
1511140 Total			24,805	351	5,917	1,831	4,138	10,948	1,611	8	0
1511160	COAL INVNTY-NAU	0		13,052	185	3,113	963	2,177	5,761	848	4
1511160 Total			13,052	185	3,113	963	2,177	5,761	848	4	0
1511170	COAL INVNTY-CPP	0		2,900	41	692	214	484	1,280	188	1
1511170 Total			2,900	41	692	214	484	1,280	188	1	0
1511180	COAL INVNTY-WYODAK	0		0	0	0	0	0	0	0	0
1511180 Total			0	0	0	0	0	0	0	0	0
1511190	COAL INV-TERRA/HEADW	0		0	0	0	0	0	0	0	0
1511190 Total			0	0	0	0	0	0	0	0	0
1511200	COAL INVNTY-CHOLLA	0		12,740	180	3,039	940	2,125	5,623	828	4
1511200 Total			12,740	180	3,039	940	2,125	5,623	828	4	0
1511300	COAL INVNTY-COLSTRI	0		1,456	21	347	107	243	643	95	0
1511300 Total			1,456	21	347	107	243	643	95	0	0
1511400	COAL INVNTY-CRAIG	0		16,008	227	3,818	1,181	2,671	7,065	1,040	5
1511400 Total			16,008	227	3,818	1,181	2,671	7,065	1,040	5	0
1511500	COAL INV- DEER CREEK	0		0	0	0	0	0	0	0	0
1511500 Total			0	0	0	0	0	0	0	0	0
1511600	COAL INVNTY-DJ	0		11,151	158	2,660	823	1,860	4,922	724	4
1511600 Total			11,151	158	2,660	823	1,860	4,922	724	4	0
1511700	COAL INVNTY-RG	0		32,730	463	7,808	2,415	5,460	14,447	2,126	11
1511700 Total			32,730	463	7,808	2,415	5,460	14,447	2,126	11	0
1511800	COAL INVENTORY	0		0	0	0	0	0	0	0	0
1511800 Total			0	0	0	0	0	0	0	0	0
1511900	COAL INVNTY-HAYDEN	0		1,677	24	400	124	280	740	109	1
1511900 Total			1,677	24	400	124	280	740	109	1	0
1512000	NATURAL GAS	0		0	0	0	0	0	0	0	0
1512000 Total			0	0	0	0	0	0	0	0	0
1512110	NATURAL GAS-HRMSTN	0		0	0	0	0	0	0	0	0



Material & Supplies

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1512110 Total			0	0	0	0	0	0	0	0	0
1512150 NATURAL GAS-LTTL MT	0 NATURAL GAS - LITTLE MOUNTAIN	SE	0	0	0	0	0	0	0	0	0
1512150 Total			0	0	0	0	0	0	0	0	0
1512160 NATURAL GAS-NAU	0 NATURAL GAS - NAUGHTON	SE	0	0	0	0	0	0	0	0	0
1512160 Total			0	0	0	0	0	0	0	0	0
1512170 NATURAL GAS-WV	0 NATURAL GAS - WEST VALLEY	SE	0	0	0	0	0	0	0	0	0
1512170 Total			0	0	0	0	0	0	0	0	0
1512180 NATURAL GAS-CLAY BAS	0 NATURAL GAS - CLAY BASIN	SE	1,341	19	320	99	224	592	87	0	0
1512180 Total			1,341	19	320	99	224	592	87	0	0
1512190 NATURAL GAS-CHEHALIS	0 NATURAL GAS - CHEHALIS	SE	0	0	0	0	0	0	0	0	0
1512190 Total			0	0	0	0	0	0	0	0	0
1512210 NAT GAS-JACKSON PRA	0 Natural Gas Inventory-Jackson Prairie	SE	0	0	0	0	0	0	0	0	0
1512210 Total			0	0	0	0	0	0	0	0	0
1512500 NATURAL GAS-CUR CR	0 NATURAL GAS - CURRANT CREEK	SE	0	0	0	0	0	0	0	0	0
1512500 Total			0	0	0	0	0	0	0	0	0
1512600 NATURAL GAS-LAKE SD	0 Natural Gas - Lake Side	SE	0	0	0	0	0	0	0	0	0
1512600 Total			0	0	0	0	0	0	0	0	0
1512700 NATURAL GAS-GADSBY	0 NATURAL GAS - GADSBY	SE	0	0	0	0	0	0	0	0	0
1512700 Total			0	0	0	0	0	0	0	0	0
1512800 OIL INVNTY-B H P&L	0 OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	0	0	0	0	0	0	0	0	0
1512800 Total			0	0	0	0	0	0	0	0	0
1514000 FUEL STK-FUEL OIL	0 FUEL STOCK COAL MINE	SE	2,369	34	565	175	395	1,046	154	1	0
1514000 Total			2,369	34	565	175	395	1,046	154	1	0
1514100 OIL INVENTORY-CARBON	0 OIL INVENTORY - CARBON	SE	0	0	0	0	0	0	0	0	0
1514100 Total			0	0	0	0	0	0	0	0	0
1514120 OIL INVENTORY-HUNTER	0 OIL INVENTORY - HUNTER	SE	0	0	0	0	0	0	0	0	0
1514120 Total			0	0	0	0	0	0	0	0	0
1514130 OIL INVENTORY-HTG	0 OIL INVENTORY - HUNTINGTON	SE	0	0	0	0	0	0	0	0	0
1514130 Total			0	0	0	0	0	0	0	0	0
1514140 OIL INVENTORY - JB	0 OIL INVENTORY - JIM BRIDGER	SE	0	0	0	0	0	0	0	0	0
1514140 Total			0	0	0	0	0	0	0	0	0
1514300 OIL INVNTY-COLSTRIP	0 OIL INVENTORY - COLSTRIP	SE	98	1	23	7	16	43	6	0	0
1514300 Total			98	1	23	7	16	43	6	0	0
1514400 OIL INVENTORY-CRAIG	0 OIL INVENTORY - CRAIG	SE	67	1	16	5	11	30	4	0	0
1514400 Total			67	1	16	5	11	30	4	0	0



Material & Supplies

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1514600 OIL INVENTORY-DJ	0 OIL INVENTORY - DAVE JOHNSTON	SE	0	0	0	0	0	0	0	0	0
1514600 Total			0	0	0	0	0	0	0	0	0
1514800 OIL INVENTORY-OTHER	0 OIL INVENTORY - OTHER	SE	0	0	0	0	0	0	0	0	0
1514800 Total			0	0	0	0	0	0	0	0	0
1514900 OIL INVENTORY-HAYDEN	0 OIL INVENTORY - HAYDEN	SE	55	1	13	4	9	24	4	0	0
1514900 Total			55	1	13	4	9	24	4	0	0
1541000 PLNT M&S STK CNTRL	0 MATERIAL CONTROL ADJUST	SO	-148	-3	-40	-12	-21	-64	-9	0	0
1541000 PLNT M&S STK CNTRL	1510 JIM BRIDGER STORE ROOM	SG	24,808	360	6,304	1,976	3,713	10,943	1,505	8	0
1541000 PLNT M&S STK CNTRL	1515 DAVE JOHNSTON STORE ROOM	SG	15,323	222	3,894	1,221	2,293	6,759	929	5	0
1541000 PLNT M&S STK CNTRL	1520 WYODAK STORE ROOM	SG	6,564	95	1,668	523	982	2,895	398	2	0
1541000 PLNT M&S STK CNTRL	1525 GADSBY STORE ROOM	SG	4,483	65	1,139	357	671	1,977	272	1	0
1541000 PLNT M&S STK CNTRL	1530 CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	0
1541000 PLNT M&S STK CNTRL	1535 NAUGHTON STORE ROOM	SG	14,480	210	3,679	1,153	2,167	6,387	878	5	0
1541000 PLNT M&S STK CNTRL	1540 HUNTINGTON STORE ROOM	SG	17,887	260	4,545	1,425	2,677	7,890	1,085	6	0
1541000 PLNT M&S STK CNTRL	1545 HUNTER STORE ROOM	SG	25,599	372	6,505	2,039	3,831	11,291	1,553	9	0
1541000 PLNT M&S STK CNTRL	1550 BLUNDELL STORE ROOM	SG	1,210	18	307	96	181	534	73	0	0
1541000 PLNT M&S STK CNTRL	1560 WEST VALLEY GAS PLANT	SG	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	1565 CURRANT CREEK PLANT	SG	3,874	56	984	309	580	1,709	235	1	0
1541000 PLNT M&S STK CNTRL	1570 LAKESIDE PLANT	SG	5,885	85	1,495	469	881	2,596	357	2	0
1541000 PLNT M&S STK CNTRL	1580 CHEHALIS PLANT	SG	3,828	56	973	305	573	1,688	232	1	0
1541000 PLNT M&S STK CNTRL	1605 HYDRO NORTH - LEWIS RIVER	SG	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	1635 HYDRO SOUTH - NORTH UMPQUA	SG	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	1640 HYDRO SOUTH - ROGUE RIVER	OR	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	1645 HYDRO SOUTH - KLAMATH RIVER - OR	SG	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	1650 HYDRO SOUTH - KLAMATH RIVER - CA	SG	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	1675 HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	0
1541000 PLNT M&S STK CNTRL	1680 HYDRO EAST - IDAHO	SG	3	0	1	0	0	1	0	0	0
1541000 PLNT M&S STK CNTRL	1700 LEANING JUNIPER STOREROOM	SG	503	7	128	40	75	222	30	0	0
1541000 PLNT M&S STK CNTRL	1705 GOODNOE HILLS WIND	SG	796	12	202	63	119	351	48	0	0
1541000 PLNT M&S STK CNTRL	1715 MARENGO WIND	SG	799	12	203	64	120	352	48	0	0
1541000 PLNT M&S STK CNTRL	1720 Foote Creek	SG	817	12	208	65	122	360	50	0	0
1541000 PLNT M&S STK CNTRL	1725 Glenrock/Rolling Hills	SG	1,244	18	316	99	186	549	75	0	0
1541000 PLNT M&S STK CNTRL	1730 Seven Mile Hill	SG	728	11	185	58	109	321	44	0	0
1541000 PLNT M&S STK CNTRL	1740 High Plains/McFadden	SG	588	9	149	47	88	259	36	0	0
1541000 PLNT M&S STK CNTRL	1745 Dunlap Wind Project	SG	699	10	178	56	105	309	42	0	0
1541000 PLNT M&S STK CNTRL	1799 WIND OFFICE	SG	0	0	0	0	0	0	0	0	0



Material & Supplies

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	526	0	0	0	526	0	0	0	0
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	146	0	0	0	146	0	0	0	0
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	286	0	0	0	286	0	0	0	0
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	684	0	0	0	684	0	0	0	0
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	712	0	0	0	712	0	0	0	0
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	433	0	0	0	433	0	0	0	0
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	645	0	0	0	645	0	0	0	0
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	10	0	0	0	10	0	0	0	0
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	585	0	0	0	585	0	0	0	0
1541000	PLNT M&S STK CNTRL	2055	BIG PINEY STORE ROOM	WYU	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,541	0	0	0	1,541	0	0	0	0
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	539	0	0	0	539	0	0	0	0
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	452	0	0	0	452	0	0	0	0
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,157	0	0	0	0	0	1,157	0	0
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	665	0	0	0	0	0	665	0	0
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	88	0	0	0	0	0	88	0	0
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	153	0	0	0	0	0	153	0	0
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	217	0	0	0	0	0	217	0	0
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	384	0	0	0	0	384	0	0	0
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	210	0	0	0	0	210	0	0	0
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,193	0	0	0	0	1,193	0	0	0
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	622	0	0	0	0	622	0	0	0
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	8,882	0	0	0	0	8,882	0	0	0
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	891	0	0	0	0	891	0	0	0
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	905	0	0	0	0	905	0	0	0
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	536	0	0	0	0	536	0	0	0
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	415	0	0	0	0	415	0	0	0
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	345	0	0	0	0	345	0	0	0
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,416	0	0	0	0	1,416	0	0	0
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	530	0	0	0	0	530	0	0	0
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	332	0	0	0	0	332	0	0	0
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	723	0	0	0	0	723	0	0	0
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	718	0	0	0	0	718	0	0	0
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	772	0	0	0	0	772	0	0	0



Material & Supplies

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	155	0	0	0	0	155	0	0	0
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	113	0	0	0	0	113	0	0	0
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,002	0	0	0	0	1,002	0	0	0
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	358	0	0	0	0	358	0	0	0
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	619	0	0	0	0	619	0	0	0
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	1,524	0	0	1,524	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	1	0	0	1	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	349	0	0	349	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	195	0	195	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	750	0	750	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	381	0	381	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	10,760	0	10,760	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,104	0	1,104	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	148	0	148	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	15	0	15	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	1,705	0	1,705	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	194	0	194	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	225	0	225	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2815	STAYTON STORE ROOM	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2820	DALLAS STORE ROOM	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2825	COTTAGE GROVE STORE ROOM	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	2,675	0	2,675	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	772	0	772	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	971	0	971	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	947	0	947	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,439	0	2,439	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	119	0	119	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	76	76	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	266	266	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	954	954	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	418	418	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	144	3	39	11	20	63	8	0	0
1541000	PLNT M&S STK CNTRL	5105	MATERIAL PACKAGING CENTER - EAST	UT	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	101	3	26	7	11	49	5	0	0
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	90	0	90	0	0	0	0	0	0



Material & Supplies

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	7,298	0	7,298	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	6,215	0	6,215	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	5,523	0	0	5,523	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,308	0	0	0	0	0	3,308	0	0
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,091	0	0	0	0	4,091	0	0	0
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,114	0	0	0	5,114	0	0	0	0
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	22,102	0	0	0	0	22,102	0	0	0
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	28	1	7	2	3	14	1	0	0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	17	0	0	0	0	17	0	0	0
1541000 Total					240,960	3,606	70,100	17,770	31,162	104,792	13,486	43	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SG	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SO	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	UT	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	OR	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	-8	0	-2	-1	-1	-4	0	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	123	3	33	10	17	53	7	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	6	0	0	0	0	6	0	0	0
1541500	OTHER M&S	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	1505	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	1510	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	1520	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0	0
1541500 Total					121	2	31	9	16	56	7	0	0
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	0	0	0	0	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,450	21	369	116	217	640	88	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	3	0	1	0	0	1	0	0	0
1541900 Total					1,453	21	369	116	217	641	88	0	0
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	0	0	0	0	0	0	0	0	0
1544200 Total					0	0	0	0	0	0	0	0	0
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	0	0	0	0	0	0	0	0	0
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	0	0	0	0	0	0	0	0	0
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	SG	0	0	0	0	0	0	0	0	0
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWP	SG	0	0	0	0	0	0	0	0	0
1545000 Total					0	0	0	0	0	0	0	0	0
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	0	0	0	0	0	0	0	0	0



Material & Supplies

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	-27	-1	-7	-2	-4	-12	-2	0	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	-885	-13	-225	-71	-133	-391	-54	0	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	-12	0	-3	-1	-2	-5	-1	0	0
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	0	0	0	0	0	0	0	0	0
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	-1,095	-35	-287	-71	-116	-531	-55	0	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	-750	-24	-197	-49	-79	-364	-38	0	0
1549900 Total					-2,770	-72	-720	-193	-334	-1,303	-148	0	0
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	0	0	0	0	0	0	0	0	0
1630000 Total					0	0	0	0	0	0	0	0	0
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	-2,718	-38	-648	-201	-453	-1,200	-177	-1	0
2531600 Total					-2,718	-38	-648	-201	-453	-1,200	-177	-1	0
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	-2,595	-37	-619	-192	-433	-1,145	-169	-1	0
2531700 Total					-2,595	-37	-619	-192	-433	-1,145	-169	-1	0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	-273	-4	-69	-22	-41	-120	-17	0	0
2531800 Total					-273	-4	-69	-22	-41	-120	-17	0	0
Grand Total					431,988	6,278	115,631	31,886	63,135	189,031	25,920	108	0

B14. CASH WORKING CAPITAL



Cash Working Capital

Twelve Months Ending - December 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	0	1	0	0	0
1430000 Total			3	0	1	0	0	1	0	0	0
1431000 EMP ACCOUNTS REC	0 EMPLOYEE RECEIVABLES	SO	4,636	98	1,246	362	643	2,016	271	1	0
1431000 Total			4,636	98	1,246	362	643	2,016	271	1	0
1431500 INC TAXES RECEIVABLE	0 INCOME TAXES RECEIVABLE	SO	-69	-1	-19	-5	-10	-30	-4	0	0
1431500 INC TAXES RECEIVABLE	116133 InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	50	15	26	81	11	0	0
1431500 INC TAXES RECEIVABLE	116134 InterCo State Tax Rec -(Odd Years)- MEHC	SO	-116	-2	-31	-9	-16	-50	-7	0	0
1431500 Total			1	0	0	0	0	0	0	0	0
1433000 JOINT OWNER REC	0 JOINT OWNER RECEIVABLE	SO	8,223	173	2,210	642	1,140	3,576	480	2	0
1433000 Total			8,223	173	2,210	642	1,140	3,576	480	2	0
1436000 OTH ACCT REC	0 OTHER ACCOUNTS RECEIVABLE	SO	21,897	461	5,884	1,710	3,036	9,522	1,278	5	0
1436000 Total			21,897	461	5,884	1,710	3,036	9,522	1,278	5	0
1437000 CSS OAR BILLINGS	0 CSS OAR BILLINGS	SO	5,519	116	1,483	431	765	2,400	322	1	0
1437000 Total			5,519	116	1,483	431	765	2,400	322	1	0
1437100 CSS OAR BILLINGS-WOR	0 OTHER ACCT REC CCS	SO	-1,834	-39	-493	-143	-254	-798	-107	0	0
1437100 Total			-1,834	-39	-493	-143	-254	-798	-107	0	0
2300000 ASSET RETIREMENT OBL	284915 ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	-10,423	0	0	0	0	0	0	0	-10,423
2300000 Total			-10,423	0	0	0	0	0	0	0	-10,423
2320000 ACCOUNTS PAYABLE	210460 JOINT OWNER RECEIVABLES - CREDIT	SE	-2,800	-40	-668	-207	-467	-1,236	-182	-1	0
2320000 ACCOUNTS PAYABLE	210677 Bronco Utah Operations LLC - Coal	SE	-187	-3	-45	-14	-31	-82	-12	0	0
2320000 ACCOUNTS PAYABLE	211108 UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	0
2320000 ACCOUNTS PAYABLE	211109 MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	0
2320000 ACCOUNTS PAYABLE	211115 Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0	0
2320000 ACCOUNTS PAYABLE	211116 DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-11	0	-3	-1	-1	-5	-1	0	0
2320000 ACCOUNTS PAYABLE	215077 K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-425	-9	-114	-33	-59	-185	-25	0	0
2320000 ACCOUNTS PAYABLE	215078 K-Plus Employer Contributions - Fixed	SO	-1,252	-26	-337	-98	-174	-545	-73	0	0
2320000 ACCOUNTS PAYABLE	215080 METLIFE MEDICAL INSURANCE	SO	-3,615	-76	-971	-282	-501	-1,572	-211	-1	0
2320000 ACCOUNTS PAYABLE	215082 METLIFE DENTAL INSURANCE	SO	-74	-2	-20	-6	-10	-32	-4	0	0
2320000 ACCOUNTS PAYABLE	215084 METLIFE VISION INSURANCE	SO	-42	-1	-11	-3	-6	-18	-2	0	0
2320000 ACCOUNTS PAYABLE	215085 Western Utilities Dental Payable	SO	-8	0	-2	-1	-1	-3	0	0	0
2320000 ACCOUNTS PAYABLE	215086 Western Utilities Vision Payable	SO	-1	0	0	0	0	0	0	0	0
2320000 ACCOUNTS PAYABLE	215088 UWUA Health & Welfare Payable	SO	-4	0	-1	0	-1	-2	0	0	0
2320000 ACCOUNTS PAYABLE	215095 HMO HEALTH PLAN	SO	-9	0	-2	-1	-1	-4	-1	0	0
2320000 ACCOUNTS PAYABLE	215112 Minnesota Life Insurance	SO	-15	0	-4	-1	-2	-6	-1	0	0
2320000 ACCOUNTS PAYABLE	215116 IBEW 57 MEDICAL INSURANCE	SO	-38	-1	-10	-3	-5	-17	-2	0	0



Cash Working Capital

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	-3	0	-1	0	0	-1	0	0	0
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-14	0	-4	-1	-2	-6	-1	0	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	26	1	7	2	4	11	2	0	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	-17	0	0	0	0	0	0	0	-17
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	-246	-4	-62	-20	-37	-108	-15	0	0
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	-62	-1	-15	-5	-10	-27	-4	0	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-1,225	-26	-329	-96	-170	-533	-71	0	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-168	-4	-45	-13	-23	-73	-10	0	0
2320000 Total					-10,188	-192	-2,638	-782	-1,499	-4,444	-614	-3	-17
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	-6,387	-90	-1,524	-471	-1,066	-2,819	-415	-2	0
2533000 Total					-6,387	-90	-1,524	-471	-1,066	-2,819	-415	-2	0
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	-20	0	-5	-1	-3	-9	-1	0	0
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	1	3	9	1	0	0
2541050 Total					0	0	0	0	0	0	0	0	0
Grand Total					11,447	528	6,170	1,750	2,765	9,455	1,215	4	-10,439

B15. MISC. RATE BASE



Miscellaneous Rate Base

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,101	36,769	11,526	21,658	63,827	8,776	48	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	0	11,764	0	0	0
1140000 Total					156,468	2,101	36,769	11,526	21,658	75,591	8,776	48	0
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	0	0	0	0	0	0	0	0	0
1149000 Total					0	0	0	0	0	0	0	0	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-123,636	-1,795	-31,415	-9,848	-18,504	-54,534	-7,498	-41	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-993	0	0	0	0	-993	0	0	0
1150000 Total					-124,628	-1,795	-31,415	-9,848	-18,504	-55,527	-7,498	-41	0
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	4,129	87	1,109	322	572	1,795	241	1	0
1281000 Total					4,129	87	1,109	322	572	1,795	241	1	0
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,589	33	427	124	220	691	93	0	0
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,752	58	739	215	381	1,197	161	1	0
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	355	7	95	28	49	154	21	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	232	5	62	18	32	101	14	0	0
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	333	7	90	26	46	145	19	0	0
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	0	0	0	0	0	0	0	0	0
1651000 Total					5,260	111	1,414	411	729	2,288	307	1	0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	5,536	117	1,488	432	768	2,408	323	1	0
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	8	0	2	1	1	3	0	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	68	1	18	5	9	29	4	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	6	0	2	0	1	3	0	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	1	0	0	0	0	1	0	0	0



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	929	20	250	73	129	404	54	0	0
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	0	0	0	0	0	0	0	0	0
1652000 Total					6,549	138	1,760	511	908	2,848	382	2	0
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	431	6	110	34	65	190	26	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	15,183	0	0	0	0	0	0	0	15,183
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	8,413	0	0	0	0	0	0	0	8,413
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	55	1	15	4	8	24	3	0	0
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	52	1	13	4	8	23	3	0	0
1652100	PREPAY - OTHER	132605	GADSBY GAS TURBINES	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	21	0	5	2	3	9	1	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	799	12	203	64	120	352	48	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	SG	326	5	83	26	49	144	20	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	224	3	57	18	33	99	14	0	0
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	135	2	34	11	20	59	8	0	0
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,203	67	861	250	444	1,393	187	1	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	30	1	8	2	4	13	2	0	0
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	261	4	66	21	39	115	16	0	0
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	11	0	3	1	2	5	1	0	0
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	22	0	6	2	3	10	1	0	0



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	984	14	250	78	147	434	60	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	17	5	12	32	5	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	689	15	185	54	95	299	40	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,206	0	2,206	0	0	0	0	0	0
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,383	0	0	0	0	3,383	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	251	0	0	0	0	0	251	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	135	0	0	0	135	0	0	0	0
1652100	PREPAY - OTHER	132908	Prepaid OR Low Income Customer Assist	OTHER	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	11,717	247	3,149	915	1,624	5,096	684	3	0
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132921	OTH PREPAY-FAS 106 FUNDING	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132924	OTH PREPAY-OREGON DOE FEE	OR	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	-90	-1	-21	-7	-15	-40	-6	0	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-2,078	-44	-558	-162	-288	-904	-121	0	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	2,168	46	582	169	301	943	127	1	0
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	0	0	0	0	0	0	0	0	0
1652100 Total					48,603	380	7,273	1,492	2,809	11,680	1,369	5	23,596
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	0	0	0	0	0	0	0	0	0
1653000 Total					0	0	0	0	0	0	0	0	0
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	0	0	0	0	0	0	0	0	0
1655000 Total					0	0	0	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288700	Reg Liab - OR Injuries & Damages Reserve	OR	0	0	0	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	4,543	0	4,543	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	-719	0	0	0	0	0	-719	0	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	-6,012	0	0	0	0	-6,012	0	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	-596	0	0	0	-596	0	0	0	0
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	-4,543	0	0	0	0	0	0	0	-4,543
2281000 Total					-7,327	0	4,543	0	-596	-6,012	-719	0	-4,543
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	0	0	0	0	0	0	0	0	0
2281100 Total					0	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	0	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	280302	ACC. PROV. PROP INS. - T&D LINES	SO	0	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	0	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	280308	Accum Prov For Prop Ins - RMP T&D	SO	0	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	280311	2281200/280311	SO	0	0	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2281200 Total			0	0	0	0	0	0	0	0	0
2281300	ACC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	0	0	0	0	0	0	0
2281300 Total			0	0	0	0	0	0	0	0	0
2281400	ACC PRV-INS-GEN PL	280304	Accum Prov For Prop Ins - General Plt	SO	0	0	0	0	0	0	0
2281400 Total			0	0	0	0	0	0	0	0	0
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	0	0	0	0	0	0	0
2281800 Total			0	0	0	0	0	0	0	0	0
2281900	ACC PRV-INS-VEHICL	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	0	0	0	0	0	0	0
2281900 Total			0	0	0	0	0	0	0	0	0
2282000	ACCM PRV INJRS&DMG	288700	Reg Liab - OR Injuries & Damages Reserve	OR	0	0	0	0	0	0	0
2282000 Total			0	0	0	0	0	0	0	0	0
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	0	0	0	0	0	0	0
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-9,463	-199	-2,543	-739	-1,312	-4,115	-552
2282100 Total			-9,463	-199	-2,543	-739	-1,312	-4,115	-552	-2	0
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	0	0	0	0	0	0	0
2282200 Total			0	0	0	0	0	0	0	0	0
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	0	0	0	0	0	0	0
2282300 Total			0	0	0	0	0	0	0	0	0
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-8,165	0	-8,165	0	0	0	0
2282400 Total			-8,165	0	-8,165	0	0	0	0	0	0
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	855	18	230	67	119	372	50
2282500 Total			855	18	230	67	119	372	50	0	0
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	0	0	0	0	0	0	0
2283000	PEN/BENFT-SICK	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	0	0	0	0	0	0	0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-1,793	-38	-482	-140	-249	-780	-105
2283000 Total			-1,793	-38	-482	-140	-249	-780	-105	0	0
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	0	0	0	0	0	0	0
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	28,933	609	7,775	2,260	4,011	12,582	1,689
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	-11,973	-252	-3,218	-935	-1,660	-5,207	-699
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	11,973	252	3,218	935	1,660	5,207	699
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	-98	-2	-26	-8	-14	-42	-6
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	-16,960	-357	-4,557	-1,325	-2,351	-7,375	-990
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	-11,973	-252	-3,218	-935	-1,660	-5,207	-699
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	0	0	0	0	0	0	0
2283400 Total			-98	-2	-26	-8	-14	-42	-6	0	0
2283500	PENSIONS	280340	PENSION	SO	0	0	0	0	0	0	0
2283500	PENSIONS	280350	Pension - Local 57	SO	-735	-15	-198	-57	-102	-320	-43
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	-71,243	-1,501	-19,144	-5,565	-9,877	-30,982	-4,158
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	735	15	198	57	102	320	43



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2283500 Total			-71,243	-1,501	-19,144	-5,565	-9,877	-30,982	-4,158	-17	0
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	0	0	0	0	0	0	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	-655	-10	-166	-52	-98	-289	-40
2284100 Total			-655	-10	-166	-52	-98	-289	-40	0	0
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	0	0	0	0	0	0	0
2284200	ACC PRV DECOM-TRJN	284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	0	0	0	0	0	0	0
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	0	0	0	0	0	0	0
2284200 Total			0	0	0	0	0	0	0	0	0
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	-2,882	-42	-724	-227	-440	-1,271	-177
2300000 Total			-2,882	-42	-724	-227	-440	-1,271	-177	-1	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-60	0	0	0	0	-60	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-1,120	0	-1,120	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-225	-225	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-861	0	0	0	-861	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-317	0	0	-317	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-148	0	0	0	-148	0	0
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	0	0	0	0	0	0	0
2530000 Total			-2,732	-225	-1,120	-317	-148	-861	-60	0	0
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	0	0	0	0	0	0	0
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	0	0	0	0	0	0	0
2532500 Total			0	0	0	0	0	0	0	0	0
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	-115,119	-1,629	-27,461	-8,495	-19,205	-50,812	-7,478
2533500 Total			-115,119	-1,629	-27,461	-8,495	-19,205	-50,812	-7,478	-38	0
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	-5,006	-71	-1,194	-369	-835	-2,210	-325
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	-1	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-20	-20	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	-6,111	-129	-1,642	-477	-847	-2,658	-357
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	-5,009	-106	-1,346	-391	-694	-2,178	-292
2539900	OTH DEF CR - OTHER	288612	Envir Liab - Alturas CA Svc Center	SO	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-1,305	-27	-351	-102	-181	-567	-76
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-889	-19	-239	-69	-123	-386	-52
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-314	-7	-84	-25	-44	-136	-18
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-267	-6	-72	-21	-37	-116	-16
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	-19	0	-5	-1	-3	-8	-1
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-854	-18	-230	-67	-118	-372	-50
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	-2,517	-53	-676	-197	-349	-1,095	-147
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-934	-20	-251	-73	-129	-406	-54
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	-1,509	-32	-405	-118	-209	-656	-88



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2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-848	-18	-228	-66	-118	-369	-49	0	0
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	-3,414	-72	-917	-267	-473	-1,485	-199	-1	0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-9	0	-3	-1	-1	-4	-1	0	0
2539900	OTH DEF CR - OTHER	288629	Envir Liab - Cline Falls - Hydro	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-639	-13	-172	-50	-89	-278	-37	0	0
2539900	OTH DEF CR - OTHER	288631	ENVIR LIAB - DAVE JOHNSTON OIL SPILL	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRCP)	SO	-308	-6	-83	-24	-43	-134	-18	0	0
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	-2,064	-43	-555	-161	-286	-898	-120	0	0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRCP)	SO	-230	-5	-62	-18	-32	-100	-13	0	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-147	-3	-40	-11	-20	-64	-9	0	0
2539900	OTH DEF CR - OTHER	288637	Envir Liab - Hunter Geneva Rock Bldg	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-2,409	-51	-647	-188	-334	-1,048	-141	-1	0
2539900	OTH DEF CR - OTHER	288639	Envir Liab - Hayden Ash Landfill	SO	-463	-10	-124	-36	-64	-201	-27	0	0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-2,088	-44	-561	-163	-290	-908	-122	0	0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-165	-3	-44	-13	-23	-72	-10	0	0
2539900	OTH DEF CR - OTHER	288644	Envir Liab - Little Mountain Gas Plant	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	-685	-14	-184	-53	-95	-298	-40	0	0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-6	0	-2	0	-1	-2	0	0	0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-176	-4	-47	-14	-24	-77	-10	0	0
2539900	OTH DEF CR - OTHER	288649	Envir Liab - Naughton Oil Spill	SO	-14	0	-4	-1	-2	-6	-1	0	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-486	-10	-131	-38	-67	-211	-28	0	0
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	-39	-1	-10	-3	-5	-17	-2	0	0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-42	-1	-11	-3	-6	-18	-2	0	0
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	-950	-20	-255	-74	-132	-413	-55	0	0
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	-2,996	-63	-805	-234	-415	-1,303	-175	-1	0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-13,035	-275	-3,503	-1,018	-1,807	-5,668	-761	-3	0
2539900	OTH DEF CR - OTHER	288658	Envir Liab - Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-1,300	-27	-349	-102	-180	-565	-76	0	0
2539900	OTH DEF CR - OTHER	288662	Envir Liab - Sunnyside WA Svc Center	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRCP)	SO	-97	-2	-26	-8	-13	-42	-6	0	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-346	-7	-93	-27	-48	-150	-20	0	0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-138	-3	-37	-11	-19	-60	-8	0	0
2539900	OTH DEF CR - OTHER	288675	Envir Liab - Naughton North Ash Pond	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288676	Envir Liab - Naughton South Ash Pond	SO	-2,659	-56	-715	-208	-369	-1,156	-155	-1	0
2539900	OTH DEF CR - OTHER	288677	Envir Liab - NTO Parking Lot-Asbestos	SO	-60	-1	-16	-5	-8	-26	-3	0	0
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	-331	-5	-84	-26	-50	-146	-20	0	0
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	-6,396	-91	-1,526	-472	-1,067	-2,823	-415	-2	0
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	0	0	0	0	0	0	0	0	0



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2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	71	1,194	369	835	2,210	325	2	0
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-1,009	-15	-256	-80	-151	-445	-61	0	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-636	-9	-162	-51	-95	-281	-39	0	0
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	-2,924	-42	-743	-233	-438	-1,290	-177	-1	0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	-2,849	-41	-724	-227	-426	-1,257	-173	-1	0
2539900 Total					-69,704	-1,393	-18,419	-5,427	-9,926	-30,393	-4,127	-18	0
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-12,774	0	0	0	0	0	0	0	-12,774
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-6,407	0	0	0	0	0	0	0	-6,407
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-1,479	0	0	0	0	0	0	0	-1,479
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-28,239	0	0	0	0	0	0	0	-28,239
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-4,055	0	0	0	0	0	0	0	-4,055
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-11,569	0	0	0	0	0	0	0	-11,569
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-9,567	0	0	0	0	0	0	0	-9,567
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	-1,111	-1,111	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	-1,638	0	0	0	0	0	-1,638	0	0
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	-15,867	0	-15,867	0	0	0	0	0	0
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	-27,638	0	0	0	0	-27,638	0	0	0
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	-1,407	0	0	-1,407	0	0	0	0	0
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	-11,996	0	0	0	-11,996	0	0	0	0
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	-18	0	0	0	0	0	0	-18	0
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	-7,103	-150	-1,909	-555	-985	-3,089	-415	-2	0
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	-249	0	0	-249	0	0	0	0	0
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	0	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	0	0	0	0	0	0	0	0	0



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2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	12,774	0	0	0	0	0	12,774
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-471	0	0	0	0	0	-471
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-3,217	0	0	0	0	0	-3,217
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-907	0	0	0	0	0	-907
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288177	Reg Liability - WA REC Deferral	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of REC's - OR	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288181	Reg Liability - Sale of RECs - UT	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of RECs - WY	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of RECs - ID	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288187	Reg Liability - UT Dunlap REC	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of RECs - UT Contra	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-10,313	0	0	0	0	0	-10,313
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	-17,210	0	0	0	0	0	-17,210
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	-6,971	0	0	0	0	0	-6,971
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	-8,978	0	0	0	0	0	-8,978
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	-449	0	0	0	0	0	-449
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	-2,316	0	0	0	0	0	-2,316
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-2,466	0	0	0	0	0	-2,466
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	-113	0	0	0	0	0	-113
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	-2,029	0	0	0	0	0	-2,029
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-2,767	0	0	0	0	0	-2,767
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	-27,393	0	0	0	0	0	-27,393
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	-24,299	0	0	0	0	0	-24,299
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	-7,934	0	0	0	0	0	-7,934



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2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	-11,065	0	0	0	0	0	-11,065
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,055	0	0	0	0	0	4,055
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-2,763	0	0	0	0	0	-2,763
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-20,729	0	0	-20,729	0	0	0
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	-4,612	0	0	0	0	0	-4,612
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	7	0	0	7	0	0	0
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	253	0	0	0	0	0	253
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	-1,790	0	0	0	0	0	-1,790
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	1,479	0	0	0	0	0	1,479
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-1,303	0	0	0	0	0	-1,303
2540000	REGULATORY LIAB	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-142	0	0	0	0	0	-142
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	8,495	0	0	0	0	0	8,495
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	308	0	0	0	0	0	308
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	15,424	0	0	0	0	0	15,424
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	4,012	0	0	0	0	0	4,012
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-3,286	0	0	0	0	0	-3,286
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-308	0	0	0	0	0	-308
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-6,181	0	0	0	0	0	-6,181
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,043	0	0	0	0	0	1,043
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	10,526	0	0	0	0	0	10,526
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-1,041	0	0	0	0	0	-1,041
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-21,334	0	0	0	0	0	-21,334
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	0	0	0	0	0	0	0



Miscellaneous Rate Base

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	2,038	0	0	0	0	0	0	0	2,038
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	-2,202	0	0	0	0	0	0	0	-2,202
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,444	0	0	0	0	0	0	0	1,444
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	-1,522	0	0	0	0	0	0	0	-1,522
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	1,082	0	0	0	0	0	0	0	1,082
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-4,645	0	0	0	0	0	0	0	-4,645
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	1,525	0	0	0	0	0	0	0	1,525
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	-1,765	0	0	0	0	0	0	0	-1,765
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	319	0	0	0	0	0	0	0	319
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	-319	0	0	0	0	0	0	0	-319
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	-68	-68	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	-200	0	0	0	0	0	-200	0	0
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	-803	0	-803	0	0	0	0	0	0
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	-1,400	0	0	0	0	-1,400	0	0	0
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	-210	0	0	-210	0	0	0	0	0
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	-448	0	0	0	-448	0	0	0	0
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	9,567	0	0	0	0	0	0	0	9,567
2540000 Total					-272,733	-1,329	-18,580	-23,143	-13,428	-32,126	-2,252	-19	-181,856
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	0	0	0	0	0	0	0	0	0
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	0	0	0	0	0	0	0	0	0
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	-2,543	-37	-639	-200	-388	-1,122	-156	-1	0
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	261	0	0	261	0	0	0	0	0
2541050 Total					-2,283	-37	-639	61	-388	-1,122	-156	-1	0
Grand Total					-466,961	-5,364	-75,788	-39,570	-47,391	-119,758	-16,203	-81	-162,804

B16. WEATHERIZATION REG. ASSETS



Regulatory Assets

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	1,100	0	0	0	0	0	1,100
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	0	0	0	0	0	0	0
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	8	0	8	0	0	0	0
1242000 Total					1,108	0	0	8	0	0	1,100
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	CA	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WA	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	0	0	0	0	0	0	0
1242100 Total					0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	0	0	0	0	0	0	0
1242300 Total					0	0	0	0	0	0	0
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	0	0	0	0	0	0	0
1243000 Total					0	0	0	0	0	0	0
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	0	0	0	0	0	0	0
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	CA	0	0	0	0	0	0	0
1243100 Total					0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	0	0	0	0	0	0	0
1243200 Total					0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	0	0	0	0	0	0	0
1243300 Total					0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	0	0	0	0	0	0	0
1243400 Total					0	0	0	0	0	0	0
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	0	0	0	0	0	0	0
1243500 Total					0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	15	0	0	0	0	15	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	0	0	0	0	0	0	0	0	0
1244100 Total					15	0	0	0	0	15	0	0	0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	0	0	0	0	0	0	0	0	0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	0	0	0	0	0	0	0	0	0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	0	0	0	0	0	0	0	0	0
1244200 Total					0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	OTHER	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	CA	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	UT	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	WA	0	0	0	0	0	0	0	0	0
1244300 Total					0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OR	0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	-1	0	0	0	0	0	0	0	-1
1244500	HOME COMFORT	0	HOME COMFORT	CA	6	6	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	SO	-5	0	-1	0	-1	-2	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	UT	0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	WA	0	0	0	0	0	0	0	0	0
1244500 Total					0	6	-1	0	-1	-2	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	0	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	-1	0	0	0	0	0	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	0	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	0	0	0	0	1	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	0	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	0	0	0	0	0	0	0	0	0
1244900 Total					0	0	0	0	0	1	0	0	-1
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-20	0	0	0	0	0	0	0	-20
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	0	0	0	0	0	0	0
1245300 Total					0	20	0	0	0	0	0	0	-20
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	0	0	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	0	0	0	0	0	0	0	0	0
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-4	0	0	0	0	-4	0	0	0
1245400 Total					0	0	0	0	0	-4	0	0	4
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	0	0	0	0	0	0	0	0	0
1247000 Total					0	0	0	0	0	0	0	0	0
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	0	0	0	0	0	0	0	0	0
1247100 Total					0	0	0	0	0	0	0	0	0
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	0	0	0	0	0	0	0	0	0
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	0	0	0	0	0	0	0	0	0
1247500 Total					0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-260	0	0	0	0	0	0	0	-260
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-1	0	0	-1	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	0	0	0	0	0	0	0	0	0
1249000 Total					-262	0	0	-1	0	0	0	0	-260
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTGHOUSE	TROJP	0	0	0	0	0	0	0	0	0
1822200 Total					0	0	0	0	0	0	0	0	0
1822230	UNRECOVER-TRJ-WA GEN	111496	UNRECOVERED PLANT - TROJAN - WA	WA	0	0	0	0	0	0	0	0	0
1822230	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	0	0	0	0	0	0	0	0	0
1822230 Total					0	0	0	0	0	0	0	0	0
1822240	UNRECOVER-OR GEN	111497	UNRECOVERED PLANT - TROJAN - OR	OR	0	0	0	0	0	0	0	0	0
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	0	0	0	0	0	0	0	0	0
1822240 Total					0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	185823	Reg Asset - CA - Naughton U3 Costs	CA	0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	185824	Reg Asset - ID - Naughton U3 Costs	IDU	0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
1822410 Total					0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1822600 UNRECOVER-TRAIL MTN	111614 REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	0	0	0	0	0	0	0	0	0
1822600 UNRECOVER-TRAIL MTN	187058 Trail Mountain Mine Closure Costs	SE	0	0	0	0	0	0	0	0	0
1822600 UNRECOVER-TRAIL MTN	187059 TRAIL MTN MINE UNRECOVERED INVEST	SE	0	0	0	0	0	0	0	0	0
1822600 Total			0	0	0	0	0	0	0	0	0
1822700 UNRECOVER-POWERDALE	185821 UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	0	0	0	0	0	0	0	0	0
1822700 Total			0	0	0	0	0	0	0	0	0
1823000 DSR REGULATORY ASSET	0 DSR REGULATORY ASSETS	IDU	-68	0	0	0	0	0	-68	0	0
1823000 DSR REGULATORY ASSET	0 DSR REGULATORY ASSETS	OTHER	-5,707	0	0	0	0	0	0	0	-5,707
1823000 DSR REGULATORY ASSET	0 DSR REGULATORY ASSETS	WYP	-100	0	0	0	-100	0	0	0	0
1823000 DSR REGULATORY ASSET	101218 ENERGY FINANSWER - UT 1996	UT	0	0	0	0	0	0	0	0	0
1823000 DSR REGULATORY ASSET	101677 WYOMING ADVANCE _ DALE ESLINGER-CASPER	OTHER	0	0	0	0	0	0	0	0	0
1823000 DSR REGULATORY ASSET	1823000 DSR REGULATORY ASSETS	IDU	0	0	0	0	0	0	0	0	0
1823000 DSR REGULATORY ASSET	1823000 DSR REGULATORY ASSETS	OTHER	0	0	0	0	0	0	0	0	0
1823000 DSR REGULATORY ASSET	1823000 DSR REGULATORY ASSETS	WYP	0	0	0	0	0	0	0	0	0
1823000 Total			-5,876	0	0	0	-100	0	-68	0	-5,707
1823020 IDAI COSTS -NO CALIF	111499 "REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	0	0	0	0	0	0	0	0	0
1823020 IDAI COSTS -NO CALIF	187001 IDAI COSTS - NO. CA DIRECT ACCESS	CA	0	0	0	0	0	0	0	0	0
1823020 Total			0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187002 OREGON DIRECT ACCESS	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187005 SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187006 SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187007 SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187702 SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187703 SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187704 SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187708 SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187711 SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187728 SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187743 SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187744 SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187764 IMPLEMENTATION COST II - RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187765 IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187766 IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187767 IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187768 IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187769 IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187771 SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187772 SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187773 SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	0	0	0	0	0	0	0	0	0



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1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	0	0	0	0	0	0	0
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	0	0	0	0	0	0	0
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	0	0	0	0	0	0	0
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	0	0	0	0	0	0	0
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	0	0	0	0	0	0	0
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	0	0	0	0	0	0	0
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0
1823040 Total					0	0	0	0	0	0	0
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	0	0	0	0	0	0	0
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY - WYU	WYU	0	0	0	0	0	0	0
1823106 Total					0	0	0	0	0	0	0
1823109	FAS109 INC TAX REG	187034	FAS 109 - WA FLOWTHROUGH	WA	0	0	0	0	0	0	0
1823109	FAS109 INC TAX REG	187626	Contra FAS 158/109	SO	0	0	0	0	0	0	0
1823109 Total					0	0	0	0	0	0	0
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	0	0	0	0	0	0	0
1823150 Total					0	0	0	0	0	0	0
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	0	0	0	0	0	0	0
1823600 Total					0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	69,929	990	16,681	5,161	11,666	30,865	4,542
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	15	257	80	180	476	70
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	56	945	292	661	1,748	257
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	23	385	119	269	712	105
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	140	2,362	731	1,652	4,371	643
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	89	0	89	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	22	7	16	41	6
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	-4,507	-64	-1,075	-333	-752	-1,990	-293
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adj	OR	-209	0	-209	0	0	0	0



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1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	-70,357	-996	-16,783	-5,192	-11,738	-31,054	-4,570	-24	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,055	1,055	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	253	0	0	0	0	253	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	4,731	0	0	4,731	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	2,657	0	0	0	2,657	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	8,314	118	1,983	614	1,387	3,670	540	3	0
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	64	1,072	332	749	1,983	292	2	0
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	201	62	141	372	55	0	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	6,396	91	1,526	472	1,067	2,823	415	2	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	23	384	119	269	711	105	1	0
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,499	35	596	184	417	1,103	162	1	0
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	43,993	623	10,494	3,247	7,339	19,418	2,858	15	0
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	-2,725	-39	-650	-201	-455	-1,203	-177	-1	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	3,535	0	0	0	0	3,535	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	-7,764	0	0	0	-7,764	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	42	711	220	497	1,315	193	1	0
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,338	-1,338	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	-924	0	0	0	0	-924	0	0	0
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	-6,000	0	0	-6,000	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	-376	0	0	0	-376	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	-1,119	-1,119	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-1,336	0	0	0	0	0	-1,336	0	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-6,443	0	-6,443	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-2,422	0	0	0	0	-2,422	0	0	0
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	-5,018	0	0	-5,018	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-1,354	0	0	0	0	-1,354	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	-107	0	0	0	-107	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	-653	0	0	0	0	0	-653	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-4,358	0	0	0	0	-4,358	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	-419	0	0	0	-419	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	-4,333	0	0	0	0	-4,333	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	-343	0	0	0	-343	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	-146	0	0	0	0	0	-146	0	0



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1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	91	0	0	0	91	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	258	0	0	0	258	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	214	0	0	0	214	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,629	27,461	8,495	19,205	50,812	7,478	38	0
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	-4,439	0	0	0	0	0	0	0	-4,439
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-1,810	0	0	0	0	0	0	0	-1,810
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	-8,120	0	0	0	0	0	0	0	-8,120
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	0	0	0	0	0	0	0	0	0
1823700 Total					149,087	1,361	40,008	8,120	26,783	76,570	10,547	65	-14,369
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	418,970	8,825	112,586	32,724	58,083	182,199	24,453	100	0
1823870	DEFERRED PENSION	187018	CONTRA FAS 158 PENSION REG ASSET	SO	-1,708	-36	-459	-133	-237	-743	-100	0	0
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	-504	0	-504	0	0	0	0	0	0
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	-45	-45	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-2,461	-52	-661	-192	-341	-1,070	-144	-1	0
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	-14,570	-307	-3,915	-1,138	-2,020	-6,336	-850	-3	0
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	97	0	97	0	0	0	0	0	0
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	9	9	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	-127	-127	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	175	2,237	650	1,154	3,619	486	2	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	-660	0	0	-660	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	-883	0	0	0	-883	0	0	0	0
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	1,114	0	0	0	0	1,114	0	0	0
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	33	0	0	0	33	0	0	0	0
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	7,103	150	1,909	555	985	3,089	415	2	0
1823870 Total					414,692	8,592	111,289	31,806	56,775	181,873	24,259	99	0
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	364	8	98	28	50	158	21	0	0
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	5	0	1	0	1	2	0	0	0
1823910	ENVIR CST UNDR AMORT	103407	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	3,117	66	838	243	432	1,355	182	1	0
1823910	ENVIR CST UNDR AMORT	103409	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	0



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1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	51	1	14	4	7	22	3	0	0
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	141	3	38	11	19	61	8	0	0
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	295	6	79	23	41	128	17	0	0
1823910	ENVIR CST UNDR AMORT	103414	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103415	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	-10	0	-3	-1	-1	-4	-1	0	0
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	31	1	8	2	4	14	2	0	0
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	220	5	59	17	30	96	13	0	0
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	313	7	84	24	43	136	18	0	0
1823910	ENVIR CST UNDR AMORT	103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	13	0	3	1	2	6	1	0	0
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	23	0	6	2	3	10	1	0	0
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	47	1	12	4	6	20	3	0	0
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,512	116	1,481	431	764	2,397	322	1	0
1823910	ENVIR CST UNDR AMORT	103434	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103435	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	-7	0	0	-7	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	-25	0	0	-25	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	-57	0	0	-57	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	-103	0	0	-103	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103441	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103442	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103444	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	333	7	89	26	46	145	19	0	0
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	666	14	179	52	92	290	39	0	0
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	301	6	81	24	42	131	18	0	0
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	315	7	85	25	44	137	18	0	0
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	537	11	144	42	74	233	31	0	0
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	349	7	94	27	48	152	20	0	0
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	34	1	9	3	5	15	2	0	0
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	980	21	263	77	136	426	57	0	0
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCR/P)	SO	103	2	28	8	14	45	6	0	0
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCR/P)	SO	8	0	2	1	1	4	0	0	0
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	114	2	31	9	16	49	7	0	0



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1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	227	5	61	18	31	99	13	0	0
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	998	21	268	78	138	434	58	0	0
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	98	2	26	8	14	43	6	0	0
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	700	15	188	55	97	304	41	0	0
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	91	2	24	7	13	39	5	0	0
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	163	3	44	13	23	71	9	0	0
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	2,735	58	735	214	379	1,189	160	1	0
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCR)	SO	18	0	5	1	3	8	1	0	0
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	2,351	50	632	184	326	1,022	137	1	0
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	65	1	18	5	9	28	4	0	0
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	81	2	22	6	11	35	5	0	0
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	25	1	7	2	4	11	1	0	0
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	6	0	2	0	1	3	0	0	0
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	4	0	1	0	1	2	0	0	0
1823910	ENVIR CST UNDR AMORT	103853	Sunnyside Service Center (WA)	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103939	D-SM Retail Minor Sites - RMP - 2006	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103940	D-SM Retail Minor Sites - RMP - 2012	SO	248	5	67	19	34	108	14	0	0
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	364	8	98	28	50	158	21	0	0
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	676	14	182	53	94	294	39	0	0
1823910	ENVIR CST UNDR AMORT	103943	D-SM Retail Minor Sites - RMP - 2007	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103944	D-SM Retail Minor Sites - RMP - 2008	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103945	D-SM Retail Minor Sites - RMP - 2009	SO	37	1	10	3	5	16	2	0	0
1823910	ENVIR CST UNDR AMORT	103946	D-SM Retail Minor Sites - RMP - 2010	SO	142	3	38	11	20	62	8	0	0
1823910	ENVIR CST UNDR AMORT	103947	D-SM Retail Minor Sites - RMP - 2011	SO	177	4	48	14	25	77	10	0	0
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	-140	0	0	-140	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	-115	0	0	-115	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	-146	0	0	-146	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	-559	0	0	-559	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	-157	0	0	-157	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	-87	0	0	-87	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	-144	0	0	-144	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	-300	0	0	-300	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	1,975	42	531	154	274	859	115	0	0
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	84	2	23	7	12	37	5	0	0
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	10	0	3	1	1	4	1	0	0
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	3,140	66	844	245	435	1,366	183	1	0
1823910	ENVIR CST UNDR AMORT	104143	Hunter Fuel Oil Spills - 2017	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104144	Naughton Oil Spill	SO	21	0	6	2	3	9	1	0	0



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1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	12	0	3	1	2	5	1	0	0
1823910	ENVIR CST UNDR AMORT	104177	Bridger Plant - FGD Pond 1	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104197	Bridger Plant - FGD Pond 1	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104198	Bridger Plant - FGD Pond 2	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	-1	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	3	0	1	0	0	1	0	0	0
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	2	0	1	0	0	1	0	0	0
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	4	0	1	0	0	2	0	0	0
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	2	0	0	0	0	1	0	0	0
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	-4	0	0	-4	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	-6	0	0	-6	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	-3	0	0	-3	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	-4	0	0	-4	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	-3	0	0	-3	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	-1	0	0	-1	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	-2	0	0	-2	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	-8	0	0	-8	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	-2	0	0	-2	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCRP) - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCRP) - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	-2	0	0	-2	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	-2	0	0	-2	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	-5	0	0	-5	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	-1	0	0	-1	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	-9	0	0	-9	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	-18	0	0	-18	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	-36	0	0	-36	0	0	0	0	0



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1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCR) - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	-15	0	0	-15	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	-25	0	0	-25	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	17	0	4	1	2	7	1	0	0
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	0	0	0	0	0	0	0	0	0
1823910 Total					26,348	597	7,614	226	3,928	12,322	1,654	7	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	0	0	0	0	0	68	0	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	81,004	0	0	0	0	0	0	0	81,004
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101077	HASSLEFREE EFF 95	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101096	HOME COMFORT CA 95	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101181	IND FINANSWER 92	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101183	IND FINANSWER 94	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101187	COMM BUILDING 92	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101189	COMM BUILDING 94	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101194	LOW INCOME 94	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101196	LOW INCOME 96	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101198	RFP CES/WAY 94	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101199	RFP CES/WAY 95	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101200	RFP CES/WAY 96	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101203	MAJOR CUSTOMERS 95	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101204	MAJOR CUSTOMERS 96	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101206	COMMERCIAL CODES95	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101207	SCHEDULE 5 94	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101208	SCHEDULE 5 95	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101210	"RFP LOW INCOME, UT 1996"	UT	0	0	0	0	0	0	0	0	0



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1823920	DSR COSTS AMORTIZED	101213	ENERGY FINANSWER91	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101214	ENERGY FINANSWER92	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101215	ENERGY FINANSWER93	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101216	ENERGY FINANSWER - UT 1994	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101217	ENERGY FINANSWER - UT 1995	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101221	COMM COMPETITIVE93	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101222	COMM RETROFIT 93	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101223	FINANSWER 12000 92	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101224	FINANSWER 12000 93	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101225	"FINANSWER 12,000 - UTAH 1994"	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101226	WHOLESALE PURCH 92	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101228	EF SCHOOLS 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101230	REFRIGERATION 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101231	REFRIGERATION 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101232	REFRIGERATION 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101237	SUPER GOOD CENTS95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101239	HEAT PUMP H PRO 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101240	HEAT PUMP H PRO 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101241	HEAT PUMP H PRO 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101242	DSM OTHER PROGS 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101243	DSM OTHER PROGS 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101244	DSM OTHER PROGS 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101245	ECONS 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101246	ECONS 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANCSE, WYO-P 1997"	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCSE, WYO-P 1998"	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	0	0	0	0	0	0	0



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1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0



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1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-114,872	0	0	0	0	0	-114,872
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-27	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	0	0	0	0	0	0	0



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1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	0	0	0	0	0	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	0	0	0	0	0	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	0	0	0	0	0	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-1	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-587,832	0	0	0	0	0	-587,832
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	0	0	0	0	0	0	0



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1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	0	0	0	0	0	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	0	0	0	0	0	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	122



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1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	0	0	0	0	0	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-44,183	0	0	0	0	0	-44,183
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	0	0	0	0	0	3,034



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1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	0	0	0	0	0	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	776



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1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-10,759	0	0	0	0	0	-10,759
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-10,609	0	0	0	0	0	-10,609
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-10,192	0	0	0	0	0	-10,192
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	0	0	0	0	0	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	1,485



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



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1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	0	0	0	0	0	1,292
1823920	DSR COSTS AMORTIZED	103309	Industrial Curtailment -WA 2011	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	1,280



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1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-30	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	1,445



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1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0



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



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1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	0	0	0	0	0	227



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1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	0	0	0	0	0	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	0	0	0	0	0	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	139



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1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	0	0	0	0	0	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	0	0	0	0	0	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	0	0	0	0	0	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	0	0	0	0	0	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	0	0	0	0	0	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	0	0	0	0	0	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	0	0	0	0	0	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	0	0	0	0	0	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	0	0	0	0	0	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	0	0	0	0	0	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	0	0	0	0	0	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	0	0	0	0	0	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	0	0	0	0	0	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	0	0	0	0	0	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSM T WY-2	OTHER	79	0	0	0	0	0	79



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1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	-1	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	0	0	0	0	0	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	0	0	0	0	0	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	0	0	0	0	0	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	0	0	0	0	0	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	0	0	0	0	0	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	0	0	0	0	0	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	-841	0	0	0	0	0	-841
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	0	0	0	0	0	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	-1,405	0	0	0	0	0	-1,405
1823920 Total					40,417	0	0	0	0	68	40,348
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101310	LOW INCOME ID 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101312	LOW INCOME ID 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101314	CASH GRANT ID 90	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101316	CASH GRANT ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101318	CASH GRANT ID 94	IDU	0	0	0	0	0	0	0



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1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101320	CASH GRANT ID 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101324	EARLY PAYOFF ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101325	EARLY PAYOFF ID 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101326	IRRIGATION ID 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101327	IRRIGATION ID 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101328	IRRIGATION ID 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101329	SELF AUDIT - IDAHO-UT 1998	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101330	REG MOBILE HOME 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101331	REG MOBILE HOME 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101332	REG MOBILE HOME 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101333	REG MOBILE HOME 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101335	TECH MONITOR ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101336	TECH MONITOR ID 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101337	HASSLE FREE ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101338	HASSLE FREE ID 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101339	HASSLE FREE ID 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101340	HASSLE FREE ID 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101343	ENERGY FINANSWER91	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101344	ENERGY FINANSWER92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101345	ENERGY FINANSWER93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101346	ENERGY FINANSWER94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101347	ENERGY FINANSWER95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101348	ENERGY FINANSWER96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101351	MAJOR CUSTOMER 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101353	IND FINANSWER 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101354	IND FINANSWER 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101357	COMM RETROFIT 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101358	FINANSWER 12000 92	IDU	0	0	0	0	0	0	0



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1823930	DSR COSTS NOT AMORT	101359	FINANSWER 12000 93	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101360	FINANSWER 12000 94	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101361	WHOLESALE PURCH 92	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101362	MANF ACQUISITION92	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101363	HOME COMFORT 92	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101364	REFRIGERATION 92	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101365	REFRIGERATION 93	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101366	REFRIGERATION 94	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101367	REFRIGERATION 95	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101368	REFRIGERATION 96	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101371	REG ENERGY MNGT 93	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101372	PROG DEVELOPMNT 93	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101373	LOAD STUDIES 93	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101374	SUPER GOOD CENTS93	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101375	SUPER GOOD CENTS94	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101376	SUPER GOOD CENTS95	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101377	SUPER GOOD CENTS96	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101380	INT BEARING VAR 96	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101381	EF LIGHT PRO 93	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101382	IRRIGATION 93	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101383	DSM OTHER PROGS 94	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101384	DSM OTHER PROGS 95	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101385	DSM OTHER PROGS 96	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101386	MARKET RESEARCH 94	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101387	MARKET RESEARCH 95	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101388	MARKET RESEARCH 96	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	0	0	0	0	0	0	0	0	0



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1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	0	0	0	0	0	0	0



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1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	0	0	0	0	3	0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	0	0	0	0	144	0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	359	0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	361	0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	0	0	0	0	2	0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	0	0	0	0	143	0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	0	0	0	0	117	0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	47	0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	246	0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	103	0	0	0	0	103	0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	0	0	0	0	0	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	198



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1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	0	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	0	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	0	0	0	0	0	0	0	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	0	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	0	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	0	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	0	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	0	0	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	0	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	0	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	0	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	0	0	0	0	0	0	0	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	0	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	0	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	0	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	0	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	0	0	6



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



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1823940	DSR CARRYING CHARGES	101470	ENERGY FINANSWER95	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101472	IND FINANSWER 94	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101473	IND FINANSWER 95	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101474	IND FINANSWER 96	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101475	FINANSWER 12000 94	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101477	COMM RETRO 94	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101479	ECONS 94	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101480	ECONS 95	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101481	ECONS 96	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101483	RFP EUA ONSITE 95	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101484	RFP EUA ONSITE 96	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101486	RFP CES/WAY - CARRYING CHG - UT 1995	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101487	RFP CES/WAY - CARRYING CHG - UT 1996	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101489	MAJOR ACCOUNTS 94	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101490	MAJOR ACCOUNTS 95	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101491	MAJOR ACCOUNTS 96	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101493	REFRIGERATION 95	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101496	SCHEDULE 5 94	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	101497	MARKET TRANS 96	UT	0	0	0	0	0	0	0	
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	0	0	0	0	0	3,457	
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-680	0	0	0	0	0	-680	
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	0	0	0	0	163	0	
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-102	0	0	0	0	0	-102	
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-34	0	0	0	0	0	-34	
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-86	0	0	0	0	0	-86	
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHRГ LIEE - 2011	OTHER	0	0	0	0	0	0	0	
1823940 Total					2,719	0	0	0	0	163	0	2,556
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	0	0	0	0	0	0	0	
1823950 Total					0	0	0	0	0	0	0	
1823960	DSR DEF NET LOST REV	101662	NET LOST REVN COMM	UT	0	0	0	0	0	0	0	
1823960	DSR DEF NET LOST REV	101663	NET LOST REVN COMM	UT	0	0	0	0	0	0	0	
1823960	DSR DEF NET LOST REV	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	0	0	0	0	0	0	0	
1823960	DSR DEF NET LOST REV	101665	NET LOST REVN ECONS	UT	0	0	0	0	0	0	0	
1823960	DSR DEF NET LOST REV	101666	NET LOST REVN ECONS	UT	0	0	0	0	0	0	0	
1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	0	0	0	0	0	0	0	
1823960	DSR DEF NET LOST REV	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	0	0	0	0	0	0	0	
1823960	DSR DEF NET LOST REV	101669	NET LOST REVN LOW	UT	0	0	0	0	0	0	0	
1823960	DSR DEF NET LOST REV	101670	NET LOST REVN SERP	UT	0	0	0	0	0	0	0	



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1823960	DSR DEF NET LOST REV	101671	NET LOST REVN SERP	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101672	NET LOST REVN SERP	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101673	NET LOST REVN 12000	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101674	NET LOST REVN 12000	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101675	NET LOST REVN 12000	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101676	NET LOST REVN SCHD 5	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101678	NET LOST REVN MAJOR	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101679	NET LOST REVN MAJOR	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101680	NET LOST REVN MAJOR	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101682	NET LOST REVN COMM	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101686	NET LOST REVN IND	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101694	NET LOST CES WAY	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	0	0	0	0	0	0	0
1823960 Total					0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	4,482	63	1,069	331	748	1,978	291
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	4,445	0	0	0	0	0	4,445
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	329	0	0	0	0	0	329
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	10,436	0	0	0	0	0	10,436
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	894	0	0	0	0	0	894
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	6,360	0	0	0	0	0	6,360
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	0	0	0	0	0	0	0



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1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	3,952	0	0	0	0	0	3,952		
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	1,902	0	0	0	0	0	1,902		
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	185340	TRANSITION COSTS - WA	WA	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	500	0	0	0	0	0	500		
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	2,202	0	0	0	0	0	2,202		
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,522	0	0	0	0	0	1,522		
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	-82	0	0	0	0	0	-82		
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	4,645	0	0	0	0	0	4,645		
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Reclass to Current	OTHER	-33	0	0	0	0	0	-33		
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	1,765	0	0	0	0	0	1,765		
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	-4,330	0	0	0	0	0	-4,330		
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Reclass	OTHER	319	0	0	0	0	0	319		
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	65	0	0	0	65	0	0		
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	-4,482	-63	-1,069	-331	-748	-1,978	-291	-1	0
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	-955	0	0	0	0	0	0	0	-955
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-329	0	0	0	0	0	0	0	-329
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	1,303	0	0	0	0	0	0	0	1,303
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	135	0	0	135	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	0	0	0	0	0	0	0	0	0



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1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlement	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	58	0	0	0	0	0	58
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187213	WY 2006- TRAN SEV CST	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-6,360	0	0	0	0	0	-6,360
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	2,336	0	0	0	0	0	2,336



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1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	75	0	0	0	0	75	0	0	
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	6,600	0	0	0	6,600	0	0	0	
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	1,600	0	0	1,600	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	-52	-52	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	1,683	0	0	0	0	1,683	0	0	
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,665	0	0	0	1,665	0	0	0	
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	5,748	0	0	5,748	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	1,197	0	0	0	0	1,197	0	0	
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	8,612	0	0	0	8,612	0	0	0	
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	2,895	0	0	2,895	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,449	50	876	275	516	1,521	209	1	0
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	471	0	0	0	0	0	0	471	0
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	162	0	0	0	0	0	0	0	162
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	75	0	0	0	0	0	0	0	75
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	468	0	0	0	0	0	0	0	468
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,317	0	0	1,317	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	-3	0	0	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	186	0	0	0	0	0	0	0	186
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-1,041	0	0	0	0	0	0	0	-1,041
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	-25	0	0	0	0	0	0	0	-25
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	1,899	0	0	0	0	0	0	0	1,899
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	2,991	0	0	0	0	0	0	0	2,991



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1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	186	0	0	0	0	0	186
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-13,849	0	0	0	0	0	-13,849
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-3,866	0	0	0	0	0	-3,866
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-86	0	0	0	0	0	-86
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-7,485	0	0	0	0	0	-7,485
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	17,454	0	0	0	0	0	17,454
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,041	0	0	0	0	0	1,041
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	21,334	0	0	0	0	0	21,334
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,607	0	0	0	0	0	1,607
1823990	OTHR REG ASSET-N CST	187460	Reg Asset - CA RPS Purchase	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-2,333	0	0	0	0	0	-2,333
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	2,060	0	0	0	0	0	2,060
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-589	0	0	0	0	0	-589
1823990	OTHR REG ASSET-N CST	187480	Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	-164	0	0	0	0	0	-164
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	-2,175	0	0	0	0	0	-2,175
1823990	OTHR REG ASSET-N CST	187482	Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	-86	0	0	0	0	0	-86
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	3,286	0	0	0	0	0	3,286
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-1,902	0	0	0	0	0	-1,902
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	7,306	0	0	0	0	0	7,306
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-7,306	0	0	0	0	0	-7,306
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	11	0	0	0	0	0	11
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	-35	0	0	0	0	0	-35
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187804	Reg Asset - CA ECAC CY2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187805	Reg Asset - CA ECAC CY2015	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	0	0	0	0	0	0	0



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1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRIMUM	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	-244	0	0	0	0	0	0	0	-244
1823990	OTHR REG ASSET-N CST	187827	Reg Asset - UT EBA CY2016	OTHER	-926	0	0	0	0	0	0	0	-926
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	3,710	0	0	0	0	0	0	0	3,710
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187836	Reg Asset - UT RBA CY2015	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	66	0	0	0	0	0	0	0	66
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	204	0	0	0	0	0	0	0	204
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	493	0	0	0	0	0	0	0	493
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	-63	0	0	0	0	0	0	0	-63
1823990	OTHR REG ASSET-N CST	187847	Contra Reg Asset - UT EBA CY2016	OTHER	-346	0	0	0	0	0	0	0	-346
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	-697	0	0	0	0	0	0	0	-697
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187854	Reg Asset - WY ECAM CY2014	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-1,251	0	0	0	0	0	0	0	-1,251
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-3,063	0	0	0	0	0	0	0	-3,063



Regulatory Assets

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	1,351	0	0	0	0	0	0	0	1,351
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	24	0	0	0	0	0	0	0	24
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-40	0	0	0	0	0	0	0	-40
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	438	0	0	0	0	0	0	0	438
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	336	0	0	0	0	0	0	0	336
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	-348	0	0	0	0	0	0	0	-348
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	-284	0	0	0	0	0	0	0	-284
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	-1	0	0	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	235	0	0	0	0	0	0	0	235
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-15	0	0	0	0	0	0	0	-15
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187891	Deferral of Excess RECs in Rates - UT	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187893	Deferral of Excess RECs in Rates - WY	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-111	0	0	0	0	0	0	0	-111
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-375	0	0	0	0	0	0	0	-375
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-393	0	0	0	0	0	0	0	-393
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187901	OR - DEFERRED NET POWER COSTS	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187902	UT - DEFERRED NET POWER COSTS	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187904	ID - DEFERRED NET POWER COSTS	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187907	OR UE134 POWER COST	OTHER	0	0	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187908	Def Net Power WY - 2007	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	799	0	0	799	0	0	0
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	329	0	0	329	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	542	0	0	0	542	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	88	0	0	88	0	0	0
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Req - WY	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187953	CA Klamath Transition Memo Account (KTMA)	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	41	0	0	0	0	0	41
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	42	0	0	0	0	42	0
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	142	0	0	0	0	0	142
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	907	0	0	0	0	0	907
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	4,543	0	0	0	0	0	4,543
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187971	Deferred Net Power Costs - WY 10	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-332	0	0	0	0	0	-332
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-168	0	0	0	0	0	-168
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	2,193	0	0	0	0	0	2,193
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	911	0	0	0	0	0	911
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	-107	0	0	0	0	0	-107
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	1,876	0	0	0	0	0	1,876
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	-94	0	0	0	0	0	-94
1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187981	Deferred Net Power Costs - ID 10	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187993	Contra Reg Asset - ID - Def NPC	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	3	0	0	0	0	0	3
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-1,816	0	0	0	0	0	-1,816
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	465	0	0	0	0	0	465
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	5,824	0	0	0	0	0	5,824
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	7,164	0	0	0	0	0	7,164
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	15	0	0	0	0	0	15
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	-86	0	0	0	0	0	-86
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	-248	0	0	0	0	0	-248
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	-1	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-7,407	0	0	0	0	0	-7,407
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	14,573	0	0	0	0	0	14,573
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	92	0	0	0	0	0	92
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-767	0	0	0	0	0	-767
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	-5	0	0	0	0	0	-5
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-942	0	0	0	0	0	-942
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	308	0	0	0	0	0	308
1823990	OTHR REG ASSET-N CST	189640	Reg Asset-WA-Colstrip Outage Deferral	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-271	0	0	0	0	0	-271
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	6,181	0	0	0	0	0	6,181
1823990	OTHR REG ASSET-N CST	288712	Reg Liab - OR Property Insurance Reserve	OR	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	0	0	0	0	0	0	0		
1823990 Total					118,956	-2	876	410	13,295	18,940	3,271	1	82,166
1823993	OTH REG ASSET-NON CO	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	0	0	0	0	0	0	0		
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	0	0	0	0	0	0	0		
1823993 Total					0	0	0	0	0	0	0		
1823994	OTH REG ASSET-NON CO	111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	0	0	0	0	0	0	0		
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	0	0	0	0	0	0	0		
1823994 Total					0	0	0	0	0	0	0		
1823995	OTH REG ASSET-NON CO	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	IDU	0	0	0	0	0	0	0		
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	0	0	0	0	0	0	0		
1823995 Total					0	0	0	0	0	0	0		
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	0	0	0	0	0	0	0		
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	217	0	0	0	0	0	217		
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	-2,419	0	0	0	0	0	-2,419		
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	303	0	0	0	0	0	303		
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-1,825	0	0	0	0	0	-1,825		
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	77	0	0	0	0	0	77		
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,522	0	0	0	0	0	4,522		
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-79,037	0	0	0	0	0	-79,037		
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	881	0	0	0	0	0	881		
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	-2,624	0	0	0	0	0	-2,624		
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	522	0	0	0	0	0	522		
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	2,252	0	0	0	0	0	2,252		
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	7	0	0	0	0	0	7		
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	-137	0	0	0	0	0	-137		
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	10	0	0	0	0	0	10		
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	-18	0	0	0	0	0	-18		
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-Clrg	OTHER	0	0	0	0	0	0	0		
1823999 Total					-77,270	0	0	0	0	0	-77,270		
Grand Total					707,872	10,574	159,786	40,567	100,679	289,715	41,418	172	64,960

B17.DEPRECIATION RESERVE



Depreciation Reserve

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	-28,743	-417	-7,303	-2,289	-4,302	-12,678	-1,743	-10	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	-14,473	-210	-3,678	-1,153	-2,166	-6,384	-878	-5	0
1080000	AC PR DPR EL PL SR	3108000	FEE LAND - LEASED	SG	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	-527,583	-7,658	-134,057	-42,024	-78,962	-232,711	-31,997	-175	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	-1,878,533	-27,269	-477,327	-149,631	-281,155	-828,598	-113,930	-624	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	-428,651	-6,222	-108,918	-34,143	-64,155	-189,073	-25,997	-142	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	-236,225	-3,429	-60,024	-18,816	-35,355	-104,196	-14,327	-78	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	-36	-1	-9	-3	-5	-16	-2	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	-17,253	-250	-4,384	-1,374	-2,582	-7,610	-1,046	-6	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	-51	-1	-13	-4	-8	-23	-3	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	-3,986	-58	-1,013	-318	-597	-1,758	-242	-1	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	-111	-2	-28	-9	-17	-49	-7	0	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	-68	-1	-17	-5	-10	-30	-4	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	-231	-3	-59	-18	-35	-102	-14	0	0
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	-161	-2	-41	-13	-24	-71	-10	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	-5,168	-75	-1,313	-412	-773	-2,279	-313	-2	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	-7	0	-2	-1	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	-1,666	-24	-423	-133	-249	-735	-101	-1	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	-30,533	-443	-7,758	-2,432	-4,570	-13,468	-1,852	-10	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	-147	-2	-37	-12	-22	-65	-9	0	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	-24,981	-363	-6,348	-1,990	-3,739	-11,019	-1,515	-8	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	-1,149	-17	-292	-92	-172	-507	-70	0	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	-6,300	-91	-1,601	-502	-943	-2,779	-382	-2	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	-16,920	-246	-4,299	-1,348	-2,532	-7,463	-1,026	-6	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	-1,450	-21	-369	-116	-217	-640	-88	0	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	-23,832	-346	-6,056	-1,898	-3,567	-10,512	-1,445	-8	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	-169,184	-2,456	-42,989	-13,476	-25,321	-74,625	-10,261	-56	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	-207	-3	-53	-17	-31	-92	-13	0	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	-6,565	-95	-1,668	-523	-983	-2,896	-398	-2	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	-44	-1	-11	-3	-7	-19	-3	0	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	-77	-1	-19	-6	-11	-34	-5	0	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	-19,878	-289	-5,051	-1,583	-2,975	-8,768	-1,206	-7	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	-48,636	-706	-12,358	-3,874	-7,279	-21,453	-2,950	-16	0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	-6,495	-94	-1,650	-517	-972	-2,865	-394	-2	0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-28,713	-417	-7,296	-2,287	-4,297	-12,665	-1,741	-10	0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	-8	0	-2	-1	-1	-4	0	0	0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-2,659	-39	-676	-212	-398	-1,173	-161	-1	0
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	-119	-2	-30	-9	-18	-52	-7	0	0
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-P	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	-1,353	-20	-344	-108	-202	-597	-82	0	0
1080000	AC PR DPR EL PL SR	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	0	0	0	0	0	0	0	0	0



Depreciation Reserve

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	-953	-14	-242	-76	-143	-420	-58	0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	-8,190	-119	-2,081	-652	-1,226	-3,612	-497	-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	-53,604	-778	-13,621	-4,270	-8,023	-23,644	-3,251	-18
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	-3,433	-50	-872	-273	-514	-1,514	-208	-1
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	-846,736	-12,291	-215,152	-67,445	-126,729	-373,485	-51,353	-281
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	-108,472	-1,575	-27,562	-8,640	-16,235	-47,846	-6,579	-36
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	-76,003	-1,103	-19,312	-6,054	-11,375	-33,524	-4,609	-25
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	-3,306	-48	-840	-263	-495	-1,458	-200	-1
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	-45,503	-661	-11,562	-3,624	-6,810	-20,071	-2,760	-15
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	-44,464	-645	-11,298	-3,542	-6,655	-19,613	-2,697	-15
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	-419,197	-6,085	-106,516	-33,390	-62,740	-184,902	-25,424	-139
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	-36,372	-528	-9,242	-2,897	-5,444	-16,043	-2,206	-12
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-5,304	-77	-1,348	-422	-794	-2,339	-322	-2
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	-333,691	-4,844	-84,789	-26,580	-49,943	-147,187	-20,238	-111
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	-342,220	-4,968	-86,957	-27,259	-51,219	-150,949	-20,755	-114
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-490,663	-7,122	-124,675	-39,083	-73,436	-216,425	-29,758	-163
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	-992	-14	-252	-79	-148	-437	-60	0
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	-2,450	-36	-622	-195	-367	-1,081	-149	-1
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	-4,884	-71	-1,241	-389	-731	-2,154	-296	-2
1080000	AC PR DPR EL PL SR	3601000	LAND OWNED IN FEE	UT	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	-610	0	0	0	0	-610	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	-2,965	0	-2,965	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	-738	-738	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	-3,130	0	0	0	0	-3,130	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	-185	0	0	-185	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	-1,315	0	0	0	-1,315	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	-1,031	0	0	0	-1,031	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	-696	0	0	0	0	-696	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	-7,540	0	-7,540	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	-1,360	-1,360	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	-11,762	0	0	0	0	-11,762	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	-1,127	0	0	-1,127	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,646	0	0	0	-3,646	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	-588	0	0	0	-588	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	-12,100	0	0	0	0	-12,100	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	-81,315	0	-81,315	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	-7,672	-7,672	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	-114,073	0	0	0	0	-114,073	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	-21,673	0	0	-21,673	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	-38,960	0	0	0	-38,960	0	0	0



Depreciation Reserve

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 Allocation Method - Factor 2017 Protocol
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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	-3,270	0	0	0	-3,270	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-158	0	0	0	0	0	-158	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,168	0	-1,168	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-212	-212	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,433	0	0	0	0	-1,433	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-359	0	0	-359	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-743	0	0	0	-743	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-22	0	0	0	-22	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-39,450	0	0	0	0	0	-39,450	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	-260,536	0	-260,536	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	-38,727	-38,727	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	-153,957	0	0	0	0	-153,957	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	-68,648	0	0	-68,648	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	-67,054	0	0	0	-67,054	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	-15,066	0	0	0	-15,066	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-17,131	0	0	0	0	0	-17,131	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-132,381	0	-132,381	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-19,193	-19,193	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-85,093	0	0	0	0	-85,093	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-33,392	0	0	-33,392	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-36,861	0	0	0	-36,861	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-4,984	0	0	0	-4,984	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	-4,362	0	0	0	0	0	-4,362	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-45,123	0	-45,123	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	-11,981	-11,981	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-80,844	0	0	0	0	-80,844	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-10,847	0	0	-10,847	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-10,074	0	0	0	-10,074	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-3,007	0	0	0	-3,007	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-13,817	0	0	0	0	0	-13,817	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-86,489	0	-86,489	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-13,957	-13,957	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-225,409	0	0	0	0	-225,409	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-13,076	0	0	-13,076	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-24,410	0	0	0	-24,410	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-14,952	0	0	0	-14,952	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-28,588	0	0	0	0	0	-28,588	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-234,627	0	-234,627	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-30,639	-30,639	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-130,159	0	0	0	0	-130,159	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-59,259	0	0	-59,259	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-41,863	0	0	0	-41,863	0	0	0	0



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1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	-6,679	0	0	0	-6,679	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-4,909	0	0	0	0	0	-4,909	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-36,750	0	-36,750	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-3,038	-3,038	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	-39,546	0	0	0	0	-39,546	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	-8,555	0	0	-8,555	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	-5,830	0	0	0	-5,830	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	-879	0	0	0	-879	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	-12,691	0	0	0	0	0	-12,691	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	-90,181	0	-90,181	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	-6,188	-6,188	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	-66,022	0	0	0	0	-66,022	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	-19,430	0	0	-19,430	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	-14,464	0	0	0	-14,464	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	-3,878	0	0	0	-3,878	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	-10,183	0	0	0	0	0	-10,183	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-26,653	0	-26,653	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	-1,722	-1,722	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-42,849	0	0	0	0	-42,849	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-4,952	0	0	-4,952	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-4,815	0	0	0	-4,815	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-1,194	0	0	0	-1,194	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-142	0	0	0	0	0	-142	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	-2,136	0	-2,136	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-212	-212	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,392	0	0	0	0	-3,392	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-364	0	0	-364	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-887	0	0	0	-887	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-147	0	0	0	-147	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-453	0	0	0	0	0	-453	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-11,092	0	-11,092	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-594	-594	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-12,627	0	0	0	0	-12,627	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-2,146	0	0	-2,146	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,503	0	0	0	-3,503	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,134	0	0	0	-1,134	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	-4	0	0	0	0	0	-4	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	-30	0	0	0	0	-30	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	-14	0	0	0	-14	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	-6	0	0	0	-6	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,215	-54	-694	-155	-167	-1,053	-92	0	0



Depreciation Reserve

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-4,815	0	0	0	0	0	-4,815	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	-10,087	0	-10,087	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	-351	-5	-84	-26	-59	-155	-23	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	-2,786	-40	-708	-222	-417	-1,229	-169	-1	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	-728	-728	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	-29,796	-628	-8,007	-2,327	-4,131	-12,958	-1,739	-7	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	-12,518	0	0	0	0	-12,518	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	-7,220	0	0	-7,220	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,527	0	0	0	-1,527	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,484	0	0	0	-1,484	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	-983	-24	-308	-69	-74	-468	-41	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	-34	0	0	0	0	0	-34	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	-923	0	-923	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	-759	-11	-193	-60	-114	-335	-46	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	-76	-76	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	-16,484	-347	-4,430	-1,288	-2,285	-7,169	-962	-4	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	-268	0	0	0	0	-268	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	-35	0	0	-35	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	-286	0	0	0	-286	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	-10	0	0	0	-10	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-2,080	-50	-652	-146	-156	-989	-87	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-237	0	0	0	0	0	-237	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-855	0	-855	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	-29	0	-7	-2	-5	-13	-2	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-430	-6	-109	-34	-64	-190	-26	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-78	-78	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-20,279	-427	-5,449	-1,584	-2,811	-8,819	-1,184	-5	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-640	0	0	0	0	-640	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-174	0	0	-174	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-919	0	0	0	-919	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-36	0	0	0	-36	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	-4	0	-1	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	-1	0	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	-5	0	-5	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	-42	-1	-11	-3	-6	-19	-3	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	-202	-4	-54	-16	-28	-88	-12	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	-1	0	0	0	-1	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	-1	0	0	0	-1	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-178	0	0	0	0	0	-178	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-1,048	0	-1,048	0	0	0	0	0	0



Depreciation Reserve

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	-68	-1	-16	-5	-11	-30	-4	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-289	-4	-73	-23	-43	-127	-18	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-41	-41	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-536	-11	-144	-42	-74	-233	-31	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,452	0	0	0	0	-1,452	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-154	0	0	-154	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-202	0	0	0	-202	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-12	0	0	0	-12	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	-23	0	-23	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SG	-39	-1	-10	-3	-6	-17	-2	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	-58	-1	-16	-5	-8	-25	-3	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	-131	0	0	0	0	-131	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-22	0	0	-22	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-28	0	0	0	-28	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-846	0	0	0	0	0	-846	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-3,593	0	-3,593	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	-103	-1	-25	-8	-17	-45	-7	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	-4,458	-65	-1,133	-355	-667	-1,967	-270	-1	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-310	-310	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-965	-20	-259	-75	-134	-420	-56	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,388	0	0	0	0	-4,388	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-647	0	0	-647	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-657	0	0	0	-657	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-197	0	0	0	-197	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,239	0	0	0	0	0	-1,239	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-5,926	0	-5,926	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	-159	-2	-38	-12	-26	-70	-10	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	-3,035	-44	-771	-242	-454	-1,339	-184	-1	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-470	-470	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-540	-11	-145	-42	-75	-235	-32	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-7,212	0	0	0	0	-7,212	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,662	0	0	-1,662	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,395	0	0	0	-1,395	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-296	0	0	0	-296	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	-63	0	-63	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	-1,917	-28	-487	-153	-287	-846	-116	-1	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SO	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	-97	0	0	0	0	-97	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	-370	0	0	0	0	0	-370	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	-1,116	0	-1,116	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	-18	0	-4	-1	-3	-8	-1	0	0



Depreciation Reserve

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	-657	-10	-167	-52	-98	-290	-40	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	-168	-168	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	-345	-7	-93	-27	-48	-150	-20	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	-1,765	0	0	0	0	-1,765	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	-259	0	0	-259	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	-876	0	0	0	-876	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	-174	0	0	0	-174	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-45	0	0	0	0	0	-45	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-178	0	-178	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	-4	0	-1	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-256	-4	-65	-20	-38	-113	-16	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-43	-43	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-20	0	-5	-2	-3	-9	-1	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-132	0	0	0	0	-132	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-29	0	0	-29	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-85	0	0	0	-85	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-10	0	0	0	-10	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-164	0	-164	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-230	-3	-58	-18	-34	-102	-14	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-183	-4	-49	-14	-25	-79	-11	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-536	0	0	0	0	-536	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-133	0	0	-133	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-46	0	0	0	-46	0	0	0	0
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	-848	-18	-228	-66	-118	-369	-50	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	-220	0	0	0	0	0	-220	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	-1,538	0	-1,538	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	-2,570	-37	-653	-205	-385	-1,133	-156	-1	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	-119	-119	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	-117	-2	-32	-9	-16	-51	-7	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	-1,505	0	0	0	0	-1,505	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	-371	0	0	-371	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	-491	0	0	0	-491	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	-19	0	0	0	-19	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-1,013	0	0	0	0	0	-1,013	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,282	0	-5,282	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	-68	-1	-16	-5	-11	-30	-4	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	-12,908	-187	-3,280	-1,028	-1,932	-5,693	-783	-4	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-396	-396	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-2,359	-50	-634	-184	-327	-1,026	-138	-1	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,730	0	0	0	0	-6,730	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,579	0	0	-1,579	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,844	0	0	0	-1,844	0	0	0	0



Depreciation Reserve

13 Month Average as of December 2018
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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-278	0	0	0	-278	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	-657	0	0	0	0	0	-657	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	-3,265	0	-3,265	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	-497	-7	-119	-37	-83	-219	-32	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	-3,359	-49	-854	-268	-503	-1,482	-204	-1	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	-140	-140	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	-2,355	-50	-633	-184	-327	-1,024	-137	-1	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	-3,517	0	0	0	0	-3,517	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	-619	0	0	-619	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	-1,063	0	0	0	-1,063	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	-147	0	0	0	-147	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-1,201	0	0	0	0	0	-1,201	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-4,613	0	-4,613	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	-266	-4	-67	-21	-40	-117	-16	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-887	-887	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-501	-11	-135	-39	-69	-218	-29	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-4,405	0	0	0	0	-4,405	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,379	0	0	-1,379	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-1,633	0	0	0	-1,633	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-254	0	0	0	-254	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-68	0	0	0	0	0	-68	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-369	0	-369	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-76	-1	-19	-6	-11	-34	-5	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-98	-98	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-271	0	0	0	0	-271	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-85	0	0	0	-85	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-659	0	0	0	0	0	-659	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-4,306	0	-4,306	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	-551	-8	-140	-44	-82	-243	-33	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-677	-677	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-440	-9	-118	-34	-61	-191	-26	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,582	0	0	0	0	-4,582	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,651	0	0	-1,651	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-959	0	0	0	-959	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-282	0	0	0	-282	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	-169	0	-169	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	-1,515	-22	-385	-121	-227	-668	-92	-1	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-296	0	-296	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	-7,858	-114	-1,997	-626	-1,176	-3,466	-477	-3	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-493	-10	-133	-39	-68	-215	-29	0	0



Depreciation Reserve

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1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-559	0	0	0	0	-559	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-94	0	0	0	-94	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-580	0	0	0	0	0	-580	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-3,923	0	-3,923	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-150	-2	-38	-12	-22	-66	-9	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-435	-435	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-722	-15	-194	-56	-100	-314	-42	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,127	0	0	0	0	-5,127	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-1,016	0	0	-1,016	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-992	0	0	0	-992	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-180	0	0	0	-180	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-360	0	0	0	0	0	-360	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-819	0	-819	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	-181	-3	-43	-13	-30	-80	-12	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	-2,485	-36	-631	-198	-372	-1,096	-151	-1	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-206	-206	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-160	-3	-43	-12	-22	-69	-9	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-1,686	0	0	0	0	-1,686	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-491	0	0	-491	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-380	0	0	0	-380	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-207	0	0	0	-207	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	-1,441	-35	-452	-101	-108	-685	-60	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	-3,702	0	0	0	0	0	-3,702	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	-29,083	0	-29,083	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	-96	-1	-23	-7	-16	-42	-6	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	-61,398	-891	-15,601	-4,891	-9,189	-27,082	-3,724	-20	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	-2,099	-2,099	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	-34,563	-728	-9,288	-2,700	-4,792	-15,031	-2,017	-8	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	-22,875	0	0	0	0	-22,875	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	-5,698	0	0	-5,698	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	-8,802	0	0	0	-8,802	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	-1,855	0	0	0	-1,855	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	-193	0	0	0	0	0	-193	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	-1,461	0	-1,461	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	-46	-1	-11	-3	-8	-20	-3	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	-2,203	-32	-560	-175	-330	-972	-134	-1	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	-163	-163	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	-329	-7	-88	-26	-46	-143	-19	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	-1,321	0	0	0	0	-1,321	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	-334	0	0	-334	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	-472	0	0	0	-472	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	-61	0	0	0	-61	0	0	0	0



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1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	-51	-1	-16	-4	-4	-24	-2	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	-42	0	0	0	0	0	-42	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	-482	0	-482	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	-3	0	-1	0	-1	-1	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	-1,164	-17	-296	-93	-174	-513	-71	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	-21	-21	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	-1,421	-30	-382	-111	-197	-618	-83	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	-396	0	0	0	0	-396	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	-77	0	0	-77	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	-72	0	0	0	-72	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	-14	0	0	0	-14	0	0	0	0
1080000	AC PR DPR EL PL SR	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3994100	SURFACE - PLANT EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1080000 Total					-9,655,555	-239,888	-2,775,623	-792,401	-1,324,601	-3,959,689	-561,175	-2,177	0
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,248	0	0	0	0	0	1,248	0	0
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	9,026	0	0	0	0	9,026	0	0	0
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	1,338	0	0	0	1,338	0	0	0	0
1083000 Total					11,611	0	0	0	1,338	9,026	1,248	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	757	11	192	60	113	334	46	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	-10	0	-2	-1	-1	-4	-1	0	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	-120	-2	-31	-10	-18	-53	-7	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	185	0	0	0	0	0	185	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-38	0	-38	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-6	-6	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,730	0	0	0	0	1,730	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-16	0	0	-16	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	150	0	0	0	150	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-41	-1	-11	-3	-6	-18	-2	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	123	3	33	10	17	53	7	0	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	751	0	0	0	0	0	0	0	751
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,827	0	0	0	0	0	0	0	1,827
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	-917	-13	-233	-73	-137	-405	-56	0	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	-3,818	-55	-970	-304	-571	-1,684	-232	-1	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	10,131	147	2,574	807	1,516	4,469	614	3	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	2,422	35	616	193	363	1,068	147	1	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	81	0	0	0	0	0	81	0	0



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1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	775	0	775	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	262	262	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,156	0	0	0	1,156	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	346	0	0	346	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	354	0	0	0	354	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	1,003	21	269	78	139	436	59
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	SG	-576	-8	-146	-46	-86	-254	-35
1085000 Total					16,511	393	3,028	1,042	1,832	6,829	806
Grand Total					-9,627,433	-239,495	-2,772,595	-791,360	-1,321,430	-3,943,835	-559,121
										-2,174	2,578

B18.AMORTIZATION RESERVE



Amortization Reserve

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	-906	0	0	0	0	0	-906	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	-5,048	-73	-1,283	-402	-756	-2,227	-306	-2	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	-6,140	-89	-1,560	-489	-919	-2,708	-372	-2	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	26,829	0	0	0	0	26,829	0	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	-94,713	-1,375	-24,066	-7,544	-14,175	-41,777	-5,744	-31	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	-95	0	-95	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	-13,371	-194	-3,398	-1,065	-2,001	-5,898	-811	-4	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	-7	0	0	0	-7	0	0	0	0
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	-10,936	-230	-2,939	-854	-1,516	-4,756	-638	-3	0
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	-3,293	-69	-885	-257	-456	-1,432	-192	-1	0
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-93	-1,185	-344	-611	-1,918	-257	-1	0
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,585	-286	-3,651	-1,061	-1,883	-5,908	-793	-3	0
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	-291	-6	-78	-23	-40	-126	-17	0	0
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	-110,340	-2,671	-34,577	-7,728	-8,299	-52,473	-4,593	0	0
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	-150,168	-3,163	-40,353	-11,729	-20,818	-65,304	-8,764	-36	0
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-35	-446	-130	-230	-722	-97	0	0
1110000	AC PR AMR EL PT SR	3032260	DWHS - DATA WAREHOUSE	SO	-534	-11	-144	-42	-74	-232	-31	0	0
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-124	-1,579	-459	-815	-2,556	-343	-1	0
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-61	-781	-227	-403	-1,265	-170	-1	0
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,929	-41	-518	-151	-267	-839	-113	0	0
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	-8,942	-188	-2,403	-698	-1,240	-3,889	-522	-2	0
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,249	-216	-2,754	-801	-1,421	-4,457	-598	-2	0
1110000	AC PR AMR EL PT SR	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-219	-2,791	-811	-1,440	-4,517	-606	-2	0
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-40	-509	-148	-262	-823	-110	0	0
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,379	-50	-639	-186	-330	-1,034	-139	-1	0
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	-12,520	-264	-3,364	-978	-1,736	-5,445	-731	-3	0
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	-5,105	-108	-1,372	-399	-708	-2,220	-298	-1	0
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-1,586	-33	-426	-124	-220	-690	-93	0	0
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,588	-23	-404	-127	-238	-701	-96	-1	0
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-90	-1	-23	-7	-14	-40	-5	0	0
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	SG	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	-5,982	-87	-1,520	-476	-895	-2,639	-363	-2	0
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-163	-2	-41	-13	-24	-72	-10	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	-54	-1	-14	-4	-8	-24	-3	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	-9	0	-2	-1	-1	-4	-1	0	0
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,294	-48	-616	-179	-318	-997	-134	-1	0



Amortization Reserve

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	-2,680	-56	-720	-209	-372	-1,166	-156	-1	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-2,427	-35	-617	-193	-363	-1,071	-147	-1	0
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-5,090	-107	-1,368	-398	-706	-2,214	-297	-1	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-23,072	-335	-5,862	-1,838	-3,453	-10,177	-1,399	-8	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-4,012	-97	-1,257	-281	-302	-1,908	-167	0	0
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	-5,797	-140	-1,817	-406	-436	-2,757	-241	0	0
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	-2,410	-51	-648	-188	-334	-1,048	-141	-1	0
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	-6,351	-134	-1,707	-496	-880	-2,762	-371	-2	0
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	-431	-9	-116	-34	-60	-187	-25	0	0
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	-1,014	-25	-318	-71	-76	-482	-42	0	0
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	-1,837	-44	-576	-129	-138	-874	-76	0	0
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-26	-340	-76	-82	-516	-45	0	0
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	-13,326	-281	-3,581	-1,041	-1,847	-5,795	-778	-3	0
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	-8,707	-126	-2,212	-694	-1,303	-3,841	-528	-3	0
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-26	0	0	0	-26	0	0	0	0
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	-622	-9	-158	-50	-93	-274	-38	0	0
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	-447	-9	-120	-35	-62	-194	-26	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-10	0	-3	-1	-1	-5	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	-2	0	0	0	0	0	-2	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	-2	0	-2	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	-12	0	-3	-1	-2	-5	-1	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	-17,139	-249	-4,355	-1,365	-2,565	-7,560	-1,039	-6	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	-1	-1	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	-304	-6	-82	-24	-42	-132	-18	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	-8	0	0	0	0	-8	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	-1	0	0	-1	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	-20	0	0	0	-20	0	0	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	-319	-5	-81	-25	-48	-141	-19	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	-72	-1	-18	-6	-11	-32	-4	0	0
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	-3,216	-78	-1,008	-225	-242	-1,529	-134	0	0
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-1,240	-26	-333	-97	-172	-539	-72	0	0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	-2,206	-32	-560	-176	-330	-973	-134	-1	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-334	0	0	0	0	0	-334	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-5,297	0	-5,297	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-747	-747	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-3,444	-73	-926	-269	-477	-1,498	-201	-1	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-17	0	0	0	0	-17	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-1,609	0	0	-1,609	0	0	0	0	0



Amortization Reserve

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,713	0	0	0	-4,713	0	0	0	0
1110000 Total					-582,671	-12,506	-168,500	-47,393	-81,284	-238,565	-34,294	-129	0
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	0	0	0	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	0	0	0	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	0	0	0	0	0	0	0	0	0
1119000 Total					0	0	0	0	0	0	0	0	0
Grand Total					-582,671	-12,506	-168,500	-47,393	-81,284	-238,565	-34,294	-129	0

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



Deferred Income Tax Balance
 13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	17	17	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	49	0	0	0	0	49	0
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	198	0	198	0	0	0	0
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	344	0	0	0	344	0	0
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	52	0	0	52	0	0	0
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	110	0	0	0	110	0	0
1900000	Total				769	17	198	52	110	344	49
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSOLETE MINE INVENTORY	SE	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190104	ADIT-OBSOLETE MINE INVENTORY-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190106	ADIT-PPL DEFERRED COMP-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTRERST-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190120	ADIT-SERP UTILITY-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190123	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190125	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190128	ADIT-MISC. DEF TAX DEBITS	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190130	ADIT-MISC. DEF REG. ASSET	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190132	ADIT-DEFERRED REVENUES-FED	MT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190133	ADIT-DEFERRED REVENUES-STATE	MT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190137	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190138	ADIT-MISC. ACCRUALS	SNP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190140	FED ADIT- SALES OF EMISSION ALLOW	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190142	MONSANTO CONTRACT	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190143	MONSANTO CONTRACT-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190144	ADIT- EMISSION ALLOWANCE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190145	ADIT- EMISSION ALLOWANCE-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190147	ADIT- RESALE REVENUE REFUND-STATE	SG	0	0	0	0	0	0	0	0	0



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190148	ADIT- BONUS LIABILITY	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190149	ADIT- BONUS LIABILITY-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190150	ADIT- NW POWER ACT	WA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190151	ADIT- NW POWER ACT-STATE	MT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190152	ADIT- GLENROCK 263A	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190153	ADIT- GLENROCK 263A-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190154	ADIT- DSR LOAN SALE-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190155	ADIT- DSR LOAN SALE-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190156	AMORT. OVERBURDEN-GLENROCK	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190157	AMORT. OVERBURDEN-GLENROCK-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190158	REDDING RENEGOTIATED CONTRACT	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190159	REDDING RENEGOTIATED CONTRACT-ST	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190160	ADIT- 95 PENSION EXPENSE-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190161	ADIT- 95 PENSION EXPENSE-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190162	ADIT- DISALLOWED COAL STRIP-FED	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190164	ADIT-ELTINCE-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190165	ADIT-CORINCE-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190166	ADIT- L/T INCENTIVE PLAN-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190168	AMORT. RATE CASE-FED	WYP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190169	AMORT. RATE CASE-STATE	WYP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190175	ADIT-ENHANCED RETIRE-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190186	ADIT CA/MT WRITEOFF - FED	CA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	CA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	0	0	0	0	0	0	0	0	0



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1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED FINAL RECLAM.	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190501	CMC-ACCRUED FINAL RECLAM.-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	499	0	0	0	0	0	499
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	680	0	0	0	0	0	680
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	6,735	0	0	0	0	0	6,735
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	5,974	0	0	0	0	0	5,974
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	1,951	0	0	0	0	0	1,951
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	2,720	0	0	0	0	0	2,720
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	273	273	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	403	0	0	0	403	0	0
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	3,901	0	3,901	0	0	0	0
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	6,795	0	0	0	6,795	0	0
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	346	0	0	346	0	0	0
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	2,949	0	0	2,949	0	0	0
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	4	0	0	0	0	0	4
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	1,899	40	510	148	263	826	111
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	-99	-5	-39	-15	-6	-31	-4
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	808	0	0	0	0	0	808
1901000	ACCUM DEF INC TAX	287203	DTA for AMT Tax	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	5,096	0	0	5,096	0	0	0
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	116	0	0	0	0	0	116
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	62	0	0	0	0	0	62
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	139	0	0	0	0	0	139
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	679	0	0	0	0	0	679
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	451	10	121	35	63	196	26
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	1,528	22	365	113	255	674	99
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	161	2	41	13	24	71	10
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,304	401	6,752	2,089	4,722	12,493	1,839
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	-64	0	0	-64	0	0	0
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,245	0	0	0	0	0	5,245
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	256	0	0	0	0	0	256
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	1,520	0	0	0	0	0	1,520
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	5,235	0	0	0	0	0	5,235
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	76	0	0	0	0	0	76
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	6,767	0	0	0	0	0	6,767



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1901000	ACCUM DEF INC TAX	287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	0	0	0	0	0	0	0		
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	35	0	0	0	0	0	35		
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	698	0	0	0	0	0	698		
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0		
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	13,655	288	3,669	1,067	1,893	5,938	797	3	0
1901000	ACCUM DEF INC TAX	287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,008	0	2,008	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	177	0	0	0	0	177	0	0	0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,478	0	0	0	1,478	0	0	0	0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	147	0	0	147	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287260	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	-905	-19	-243	-71	-125	-393	-53	0	0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287277	DTA 605.101 Trojan Decommissioning Costs	WA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287278	DTA 605.102 Trojan Decommissioning Costs	OR	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287279	DTA 720.105A CONTRA MEDICARE SUBSIDY	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	375	0	0	0	0	0	0	375	0
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	502	7	120	37	84	221	33	0	0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	791	0	0	0	0	0	0	791	0
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	817	12	195	60	136	360	53	0	0
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	-65	0	-65	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287305	DTA Misc. Timing Difference - PMI	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287306	DTA Rent Expense (safe harbor lease) -	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287307	DTA 910.910 Bridger Section 471 Adjustme	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287310	DTA 705.210 Property Insurance(Injuries	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287314	DTA 415.700 Reg liability BPA balancing	OTHER	0	0	0	0	0	0	0	0	0



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1901000	ACCUM DEF INC TAX	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	331	7	89	26	46	144	19
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,157	45	580	168	299	938	126
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	284	6	76	22	39	124	17
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	441	9	118	34	61	192	26
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	6,732	142	1,809	526	933	2,928	393
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	248	4	63	20	37	109	15
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	156	2	40	12	23	69	9
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	2,583	127	1,018	383	162	796	96
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	2,327	49	625	182	323	1,012	136
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287355	DTA 505.150 MISC. ACCRUED LIABILITIES	UT	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287359	DTA 425.330 Bogus Creek Settlement	SG	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287361	DTA505.200 Extraction Tax Accrual-CashBa	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287363	DTA Amortization Overburden	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287364	DTA 910.670 Merger Cost Amort	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	672	21	176	44	71	326	34
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	2,067	30	525	165	309	912	125
1901000	ACCUM DEF INC TAX	287378	DTA 610.090N, 99-00 RAR	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287379	DTA 610.075N, 99-00 RAR	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287381	DTA 610.020N, 99-00 RAR	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287383	DTA 610.105N, 99-00 RAR	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287384	DTA 610.100, PMI AMORT.	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287386	DTA 610.110, PMI GAIN/LOSS	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287387	DTA 610.115, PMI OVERBURDEN	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	2,570	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287394	DTA 425.320 N. Umpqua Settlement	OTHER	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287396	DTA425.110 Tenant Lease Allowances	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287397	DTA 210.000 Ppd Contingency Reserve	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287401	DTA 425.800 ALLOW DB	BADDEBT	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287402	DTA 415.801 CONTRA G	SG	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287407	DTA 705.230 LEASE WV	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	OR	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287409	DTA 705.232 LEASE-CA	CA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	IDU	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287411	DTA 705.234 LEASE-WY	WYP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	UT	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	398	8	107	31	55	173	23
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	681	22	179	44	72	330	34
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	2,533	0	0	0	0	0	2,533
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287420	DTA 705.250 A&G Credit - WA	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	CA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287423	DTA 705.253 A&G Credit - ID	IDU	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	WYP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287429	DTA 425.225 Duke Contract Novation	SG	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	1,571	22	375	116	262	693	102
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	77,853	1,640	20,921	6,081	10,793	33,856	4,544
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,334	19	335	105	204	588	82
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	-16,408	-346	-4,409	-1,282	-2,275	-7,135	-958
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287452	DTA 610.142 UT ENRGY	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	196	0	0	0	0	0	196
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287455	DTA 425.310 HYDRO RE	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	17,516	369	4,707	1,368	2,428	7,617	1,022



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	82	2	22	6	11	36	5	0
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabilit	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287466	Account Reserved for Future Use	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287468	DTA 610.120N Conting	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	SSGCT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	WA	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	592	0	0	0	0	0	0	592
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	79	0	0	0	0	0	0	79
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	68	0	0	0	0	0	0	68
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,267	0	0	0	0	0	0	2,267
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	54	0	0	0	0	0	0	54
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	113	0	0	0	0	0	0	113
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	20,665	300	5,251	1,646	3,093	9,115	1,253	7
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	664	9	158	49	111	293	43	0
1901000	ACCUM DEF INC TAX	287483	DTA 120.105 Willow Wind Account Receivab	WA	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,134	0	0	0	0	0	0	1,134
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-2	0	0	-2	0	0	0	0
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	75	1,315	412	775	2,283	314	2
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-11	0	-11	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-1	-1	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287595	DTL Federal Detriment of State NOL	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	2,121	30	506	157	354	936	138	1
1901000	ACCUM DEF INC TAX	287693	DTL 610.030N, 99-00 RAR - BCC	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	-405	-6	-97	-30	-68	-179	-26	0
1901000	ACCUM DEF INC TAX	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	-658	-9	-157	-49	-110	-290	-43	0
1901000	ACCUM DEF INC TAX	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	220	3	52	16	37	97	14	0
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	-1,164	-16	-278	-86	-194	-514	-76	0
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	-14,948	-212	-3,566	-1,103	-2,494	-6,598	-971	-5
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	-1,128	-16	-269	-83	-188	-498	-73	0
1901000	ACCUM DEF INC TAX	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-388	-8	-104	-30	-54	-169	-23	0
1901000	ACCUM DEF INC TAX	287933	DTL 320.282-RA PostRet Stmtt Loss-CC-UT	UT	-55	0	0	0	0	-55	0	0
1901000	ACCUM DEF INC TAX	287934	DTL 320.283-RA PostRet Stmtt Loss-CC-WY	WYU	-3	0	0	0	-3	0	0	0
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	10	0	3	1	2	5	1	0



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1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	16	0	4	1	3	7	1	0	
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-4,778	0	0	0	0	0	0	-4,778	
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	-166	-3	-45	-13	-23	-72	-10	0	
1901000 Total					226,919	3,355	47,454	17,793	25,500	76,701	9,884	45	46,188
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	61	0	0	61	0	0	0	0	
1901090 Total					61	0	0	61	0	0	0	0	
1902000	ACC DIT-NON-DEBIT	287203	DTA for AMT Tax	SO	0	0	0	0	0	0	0	0	
1902000 Total					0	0	0	0	0	0	0	0	
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	0	0	0	0	0	0	0	0	
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	0	0	0	0	0	0	0	0	
2811000	AC DEF TAX-ACCL AM	287612	DTL Emergency Facility	DGP	0	0	0	0	0	0	0	0	
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	-183,557	-2,664	-46,641	-14,621	-27,472	-80,965	-11,132	-61	
2811000 Total					-183,557	-2,664	-46,641	-14,621	-27,472	-80,965	-11,132	-61	0
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	0	0	0	0	0	0	0	0	
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-1,055	-22	-284	-82	-146	-459	-62	0	
2820000 Total					-1,055	-22	-284	-82	-146	-459	-62	0	
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	-2,202	-48	-570	-136	-312	-972	-124	-6	
2821000	AC DEF TAX-UTILITY	286691	DTL Non-Prot PP&E EDIT - CA	CA	-519	-519	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	286692	DTL Non-Prot PP&E EDIT - ID	IDU	-770	0	0	0	0	0	-770	0	
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Prot PP&E EDIT - OR	OR	-7,175	0	-7,175	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	286694	DTL Non-Prot PP&E EDIT - WA	WA	-1,605	0	0	-1,605	0	0	0	0	
2821000	AC DEF TAX-UTILITY	286695	DTL Non-Prot PP&E EDIT - WY	WYU	-2,961	0	0	0	-2,961	0	0	0	
2821000	AC DEF TAX-UTILITY	286696	DTL Non-Prot PP&E EDIT - UT	UT	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	286697	DTL Non-Prot PP&E EDIT - FERC	FERC	-290	0	0	0	0	0	0	-290	
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287003	ADIT AMORT LTD TERM PLT	SO	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287004	ADIT AMORT LTD TERM PLT - STATE	SO	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	0	0	0	0	0	0	0	0	



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287022	ACCUM DIT - EPUD	OR	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287023	ACCUM DIT - EPUD - STATE	OR	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287027	ACCUM DIT - SOGA PPL	WYP	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287032	PMI - DEPRECIATION (BOOK)	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDING FACE EXPENSE	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX) - STATE	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-307	0	0	0	0	-307	0		
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-2,219	0	0	0	-2,219	0	0		
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-329	0	0	-329	0	0	0		
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,681	0	0	0	0	0	8,681		
2821000	AC DEF TAX-UTILITY	287469	DTL 730.170 RA FAS133	OTHER	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	-4,309,951	-93,250	-1,116,160	-266,757	-610,501	-1,903,190	-242,706	-10,776	0
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	-9,104	-129	-2,172	-672	-1,519	-4,018	-591	-3	0
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	-1,091	-16	-277	-87	-163	-481	-66	0	0
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287703	DTL 610.110N, 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	75	2	20	6	10	33	4	0	0
2821000	AC DEF TAX-UTILITY	287767	DTL 610.070N NOPA	SO	0	0	0	0	0	0	0	0	0



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2821000	AC DEF TAX-UTILITY	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	158	2	38	12	26	70	10		
2821000	AC DEF TAX-UTILITY	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287777	DTL 610.213 Proposed Audit Adj. (2002) (OTHER	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) (OTHER	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-4,190	0	0	0	0	0	-4,190		
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	0	0	0	0	0	0	0		
2821000 Total					-4,333,799	-93,957	-1,126,297	-269,240	-615,748	-1,910,779	-244,549	-11,074	4,491
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	-7	0	-2	-1	-1	-3	0	0	0
2830000 Total					-7	0	-2	-1	-1	-3	0	0	0
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137335	DTL 505.125 Accrued Royalties	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	0	0	0	0	0	0	0	0	0



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2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	13	13	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	605	13	163	47	84	263	35	0	0
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-18	0	0	0	0	0	-18	0	0
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-1,623	0	0	0	0	-1,623	0	0	0
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	-393	0	0	0	-393	0	0	0	0
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	-3,392	-71	-911	-265	-470	-1,475	-198	-1	0
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	-314	-7	-84	-25	-44	-137	-18	0	0
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	-3	0	0	0	0	0	0	0	-3
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	9	0	0	0	0	0	0	0	9
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287503	ADIT MISC. DEF. CREDITS	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJD	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	SNP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	SGCT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287526	ADIT - PREPAID TAXES - STATE	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	0	0	0	0	0	0	0	0	0



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2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287539	INVENTORY ADJ. - GLENROCK - FED	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287541	ADIT - MINE ROAD RELOCATION - FED	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOCATION - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287547	R&E - SOLAR II PROJECT - FED	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287548	R&E - SOLAR II PROJECT - STATE	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287551	PMI - AMORT SOFTWARE EXP	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287554	PMI - ACCOUNTING CHANGE - INV.	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287555	PMI - MISC	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287556	CMC - INVENTORY ADJ. - OVERBURDEN	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287558	GCC - PENSION EXPENSE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-10	0	0	0	0	0	-10
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-197	0	0	-197	0	0	0
2831000	AC DEF IN TX UTIL	287572	DTL 415.872 Deferred Excess Net Power Co	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287574	DTL 415.891 WY-2006 Transition Severance	WYU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	-2,570	0	0	0	0	0	-2,570
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	124	0	124	0	0	0	0
2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	11	11	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287583	DTL 415.826 Reg Asset - Pension MMT_WA	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-13	0	-13	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-1	-1	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accl	WA	489	0	0	489	0	0	0
2831000	AC DEF IN TX UTIL	287592	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-620	0	0	0	0	0	-620
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-3,229	0	0	0	0	0	-3,229
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-81	0	0	0	-81	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-19	0	0	0	0	0	-19
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	510	0	0	0	0	0	510
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287623	DTL 320.180 Y2K Expense-OR	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287624	DTL 320.220 Glenrock Excluding Reclamat	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287625	DTL 320.195 97 Software WriteDown-UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287627	DTL 320.110 Transition Team Costs-UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287629	DTL 415.670 P&M Strike Amortization - UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-20,639	-435	-5,546	-1,612	-2,861	-8,975	-1,205
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Mountain Unrecovered In	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287638	DTL 415.640 IDAI Costs - direct access C	CA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-33	0	0	-33	0	0	0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	-180	0	0	0	0	0	-180
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287644	DTL 415.690 Contra-reg assets - transiti	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287645	DTL 320.250 WA state Transition Costs	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287646	DTL 145.010 Glenrock Reclamation - UT rat	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-10	0	0	0	0	-10	0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	-69	-1	-17	-5	-12	-31	-5
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	-6	0	-2	0	-1	-3	0



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2831000	AC DEF IN TX UTIL	287654	DTL 425.260 Lakeview Buyout	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287655	DTL 425.270 Buffalo Settlement	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287657	DTL 425.290 TriState Firm Wheeling	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287659	DTL 425.340 Firth Cogen Settlement	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287660	DTL 425.350 Option Purchases	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	-763	-11	-194	-61	-114	-337	-46
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-542	0	-542	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-832	0	0	0	0	-832	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-62	0	0	0	0	-62	0
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-33	0	0	0	-33	0	0
2831000	AC DEF IN TX UTIL	287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-875	-18	-235	-68	-121	-380	-51
2831000	AC DEF IN TX UTIL	287670	DTL 330.100 PollutionControlFacility(Bk/	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287672	DTL 900.210 YAKIMA H	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-1,192	-23	-307	-90	-166	-536	-70
2831000	AC DEF IN TX UTIL	287678	DTL 320.210 R & E - Sec.174 Deduction	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287682	DTL 705.190 Oregon Share of Hermiston	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287689	DTL 205.100N, 99-00 RAR	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287690	DTL 610.112N, BCC 99-00 RAR	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287691	DTL 610.065N, 99-00 RAR	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287692	DTL 610.005N, SEC. 174	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287693	DTL 610.030N, 99-00 RAR - BCC	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287694	DTL 610.095N, 99-00 RAR	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287695	DTL 610.120, REG ASSET TRAIL MTN	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287702	DTL 610.057N, BCC 99-00 RAR	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287704	DTL 415.585 Regulatory Liability	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287706	DTL 610.100 COAL MINE DEVT PMI	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287707	DTL 610.141 WA RATE REFUNDS	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-3,390	-71	-911	-265	-470	-1,474	-198
2831000	AC DEF IN TX UTIL	287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	0	0	0	0	0	0	0



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2831000	AC DEF IN TX UTIL	287722	DTL 505.510 PMI VAC ACCRUAL	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287729	DTL 610.142 UT HOME	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	-102,591	-2,161	-27,568	-8,013	-14,222	-44,614	-5,988
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	1,684	35	452	132	233	732	98
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	-123	0	0	0	0	0	-123
2831000	AC DEF IN TX UTIL	287748	DTL 705.251 A&G Credit - OR	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287764	DTL 610.146 OR Reg	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,066	0	0	0	0	0	-1,066
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Pit	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-1,053	0	0	0	0	0	-1,053
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR_RCAC SEP-DEC 07	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	-67,078	-949	-16,001	-4,950	-11,191	-29,607	-4,357



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2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	604	604	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	364	0	0	0	364	0	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,562	0	1,562	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	822	0	0	0	822	0	0
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	2,709	0	2,709	0	0	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	92	0	0	92	0	0	0
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-1,248	-26	-335	-97	-173	-543	-73
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	20,735	293	4,946	1,530	3,459	9,152	1,347
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,091	0	0	0	0	0	1,091
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	445	0	0	0	0	0	445
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,996	0	0	0	0	0	1,996
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-40	0	0	0	0	0	-40
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-574	0	0	0	0	0	-574
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-115	0	0	0	0	0	-115
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-16	0	0	0	0	-16	0
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-324	0	0	0	-324	0	0
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,242	0	0	0	0	0	-1,242
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA - Tax Rev Req Adj-WY	WYU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-188	0	0	0	0	0	-188
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-14	0	0	0	0	0	-14
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-180	0	0	0	0	0	-180
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-3,844	0	0	0	0	0	-3,844
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-4,291	0	0	0	0	0	-4,291
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-133	0	0	0	-133	0	0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-22	0	0	-22	0	0	0
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-395	0	0	0	-395	0	0
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	-5	0	-1	-1	-2	0	0
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	-168	-2	-43	-13	-25	-74	-10
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-1,117	0	-1,117	0	0	0	0
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-223	0	0	0	0	0	-223
2831000	AC DEF IN TX UTIL	287932	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	-219	0	0	0	-219	0	0
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	-6	0	0	-6	0	0	0
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	-848	-12	-215	-68	-127	-374	-51
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	1,840	0	0	0	0	0	1,840
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-91	0	0	0	0	0	-91
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287970	DTL 415.815 Insurance Rec Accruals	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-1,840	0	0	0	0	0	-1,840
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-85	0	0	0	0	0	-85
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-35	0	0	0	0	0	-35
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	-58	0	0	0	0	0	-58
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-414	0	0	0	0	-414	0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-409	0	0	0	-409	0	0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-1,413	0	0	-1,413	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-294	0	0	0	0	-294	0	0	
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-2,117	0	0	0	0	-2,117	0	0	
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-712	0	0	0	-712	0	0	0	
2831000	AC DEF IN TX UTIL	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-116	0	0	0	0	0	0	-116	
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-46	0	0	0	0	0	0	-46	
2831000 Total					-200,156	-2,820	-46,796	-10,660	-29,310	-83,321	-11,240	-47	-15,962
Grand Total					-4,490,824	-96,093	-1,172,367	-276,698	-647,068	-1,998,482	-257,051	-11,138	34,716



Investment Tax Credit Balance

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-3	0	-1	0	-1	0	0	0	0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-71	-1	-11	-3	-12	-33	-10	0	0
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-136	-2	-35	-11	-20	-60	-8	0	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-92	-1	-23	-7	-14	-41	-6	0	0
2551000 Total					-302	-5	-71	-21	-47	-134	-24	0	0
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	-44	0	0	0	0	0	-44	0	0
2552000 Total					-44	0	0	0	0	0	-44	0	0
Grand Total					-346	-5	-71	-21	-47	-134	-68	0	0

B20. CUSTOMER ADVANCES



Customer Advances

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-930	0	-930	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-23,565	-342	-5,988	-1,877	-3,527	-10,394	-1,429		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-529	0	0	0	-529	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	-6	0	0	-6	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210552	"Transm Payments Received-Studies, Other	SG	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	-8,693	-126	-2,209	-692	-1,301	-3,834	-527		
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	-152	0	0	0	0	-152	0		
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	-3	0	0	-3	0	0	0		
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	-9,364	-136	-2,379	-746	-1,401	-4,130	-568		
2520000 Total					-43,243	-604	-11,506	-3,324	-6,229	-19,041	-2,524	-14	0
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	0	0	0	0	0	0	0		
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	0	0	0	0	0	0	0		
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	0	0	0	0	0	0	0		
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	0	0	0	0	0	0	0		
2521000 Total					0	0	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	0	0	0	0	0	0	0		
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	OR	0	0	0	0	0	0	0		
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	0	0	0	0	0	0	0		
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	UT	0	0	0	0	0	0	0		
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	WA	0	0	0	0	0	0	0		
2521100 Total					0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	0	0	0	0	0	0	0		



Customer Advances

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	0	0	0	0	0	0	0	0	0
2523990 Total					0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	0	0	0	0	0	0	0	0	0
2524000 Total					0	0	0	0	0	0	0	0	0
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	0	0	0	0	0	0	0	0	0
2529000 Total					0	0	0	0	0	0	0	0	0
Grand Total					-43,243	-604	-11,506	-3,324	-6,229	-19,041	-2,524	-14	0